

## INTRODUCTION AND DATA SOURCES

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

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

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

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

## METHODOLOGY

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

Data contained in tables 2 and 3 are derived from a sample of approximately 45,000 incorporated businesses taken from the same 108 SIC groups. Data contained in table 4 are derived from a sample of 24,000 incorporated businesses drawn randomly within the same groups.

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

## DATA LIMITATIONS

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

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

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

## STANDARD INDUSTRIAL CLASSIFICATION (SIC) DEFINITION

The SIC for each industry is described at the bottom of table 1.
Losging Indusiry ..... 0.411
Service Industries Incidental to Crude Petroleum and Natural Gas ..... 0910
Services Industries Incidental to Mining ..... 0920
Women's Clouling Industries ..... 24.21
Sawmill, Planning Mill \& Shingle Mill lroducts Industries ..... 2510
Houschold Furniture Industries ..... 2610
Cammetcial lininting Industrics ..... 2810
Platemaking. Typescting \& Bindery Industry ..... 2820
Publishing Industrics ..... 2830
Omamental and Archisectural Mctal Producls Industrics ..... 3030
Stamped, Pressed and Coated Mctal Products Industries ..... 3010
Hardware, Tool and Cullery Industries ..... 3060
Machine Shop Industry ..... 3081
Single Family Housing ..... 4011
Residential Renovation ..... 4013
Excavating and Grading ..... 4214
Other Site Work ..... 4219
Concretc Pouring and Finishing ..... 4224
Masonry Work ..... 4231
Siding Work ..... 4232
Plumbing ..... 424)
Wet Heating and Ais Conditioning Work ..... 4243
Electrical Work ..... 4261
Drywall Work ..... 4272
Finish Cappentry ..... 4274
Painting and Docorating Work ..... 4275
Omamental and Miscellancous Fabricated Mctal Installation ..... 4292
Land Developers ..... 4491
Truck Transport Industries ..... 4560
General Freight Trucking Industry ..... 4561
Dry Bulk Materials Trucking Industry ..... 4564
Forest Products Trucking Industry ..... 4565
School Bus Operations Industry ..... 4573
Taxicab Indusery ..... 4581
Postal Service Industry ..... 4841
Courier Service Industry ..... 4842
Wholesale Petroleum Products ..... 5111
Wholesale Food ..... 5210
Wholesale Apparel ..... 5310
Wholesale Motor Vehicle Pants and Accessories ..... 5520
Wholesale Plumbing. Heating, Air Conditioning Equipment and Supplies ..... 5622
Wholesale Lumber and Building Materials ..... 5630
Wholesale Farm Machinery, Equipment and Supplies ..... 5711
Wholesale Industrial Machinery Equipment and Supplies ..... 5731
Wholesale Waste Materials ..... 5910
Wholesale Gener al Merchandise ..... 5980
Food (Groceries) Stores ..... 6011
Food (Specialty) Stores ..... 6012
Prescription Drugs and Patent Medicine Stores ..... 6030
Pharmacies ..... 6031
Men's Clothing Stores ..... 6121
Women's Clothing Stores ..... 6131
Clothing Stores n.e.c. ..... 6141
Fabric and Yam Stores ..... 6151
Household Fumiture Stores ..... 6210
Furniture, Refinishing and Repair Shop ..... 6213
Appliance, Television, Radio and Sicreo Stores ..... 6220
Appliance, Television, Radio and Sucreo Stores ..... 6221
Television Radio and Stereo Stores ..... 6222
Appliance. Tclevision, Radio and Stereo Repair Shops ..... 6223
Automobile (New) Dealers ..... 6311
Whand
Chan
Automobile (Used) Dealers ..... 6312
Gasoline Scrvice Stations ..... 6331
Tire, Mattery Parts and Accessorics Stores ..... 6342
Gasages (Genetal Repairs) ..... 6351
Paint and Hody Kepair Shops ..... 6352
General Stores ..... 6412
Ouher General Merchandise Stores ..... 6413
Florist Shops ..... 6521
Hardware Stores ..... 6531
Sporting Goods Stores ..... 6541
Musical Instrument and Record Seores ..... 6550
Jewellery Stores ..... 6561
Toy, Hobby Novelry and Souvenir Stores ..... 6580
Gifh Novelly and Souvenir Stores ..... 6582
Second-Hand Merchandise Stores, n.e.c. ..... 6591
Vending Machine Operators ..... 6911
Direct Sellers ..... 6921
Opectators of Buildings and Dwellings ..... 7510
Operators of Residential Buildings and Dwellings ..... 7511
Operators of Non-Residential Buildings ..... 7512
Insurance and Real Estate Agencies ..... 7611
Computes Services ..... 7721 ..... 7741
Advertising Agencies
Advertising Agencies
Management Consulting Services ..... 7771
Hotels and Molor Hotels ..... 9111
Motels ..... 9112
Licensed Restrurants ..... 9211
Unlicensed Restaurants (Including Drive-Ins) ..... 9212
Take-Oul Food Scrvices ..... 9213
Calcters ..... 9214
Taverns, Bars and Night Clubs ..... 9221
Entertainment Production Companies and Artists ..... 9631
Sports and Recreation Clubs and Services ..... 9650
Barber Shops ..... 9711
Beauty Shops ..... 9712
Combination Barber and Beauty Shops ..... 9713
Laundry and Cleaners ..... 9720
Power Laundries and/or Dry Cleaners ..... 9721
Self-Serve Laundries and/or Dry Cleaners ..... 9723
Industrial Machincty and Equipment Rental and Leasing ..... 9911
Audio-Visual Equipment Rental \& Leasing ..... 9912
Automobile and Truck Rental and Leasing Services ..... 9921
Photographers ..... 9931
Welding ..... 9942
Services to Buildings and Dwellings ..... 9950
Janitorial Services ..... 9953
Ticket and Travel Agencies ..... 9961


TABLE 1. Selected operating retios, in percent of sales, 1987
Seskatchewan, Logging Industry (SIC 0411)
Total(1)
Bottom Lowel
Uoce?
middie $25^{\circ}$

Tor

| Businesses in sample (Mo.) Low sales veive $13000^{\prime}$ s) H : on sales vaiue iSJOC's! | $\begin{aligned} & 27 \\ & (1) \\ & 11) \end{aligned}$ |  |  |  | -- |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense item | Industry overage (2) |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only 3 ) |  |  |  |  |
|  | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Looer } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOp } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  | Percent of sales |  |  |  |  |
| Dedreciation | - - | -- | -- | -- | $\begin{aligned} & 71.5 \\ & 86.4 \\ & 61.7 \\ & 36.3 \end{aligned}$ | $\begin{array}{r} 8.5 \\ 10.1 \\ 0.7 \\ 7.1 \end{array}$ | - - | -- | -- | -- |
| Repuirs 8 mointenance | - | =- | -- | - |  |  | =- | -- | -- | - |
| Heat, light 8 telephone | -- | -- | -- | - - |  |  | -- | -- | -- | -- |
| Rent | -- | -- | -- | - |  |  | -- | -- | - | -* |
| Personnel expenset | -- | - | -- | - | 73.3 | 21.7 | -- | - | - | - |
| Financiol expenses | - | =- | - | -- | 98.3 | 3.3 | -0 | - | - | -- |
| Inveres: \& bant charges | -- | -- | -- | - | 98.3 | 2.4 | -- | -- | -- | -- |
| Drofestional fees | -- | -- | -- | - - | 70.1 | 1.3 | -- | -- | - | - |
| Other expenses | -- | -- | - | -- | 100.0 | 35.5 | -- | -* | - | - - |
| Protit (loss) | -- | - | - - | -- | 100.0 | 25.1 | - | =- | - | - |
| Tote 1 | - | - | -- | -- | 100.0 | ... | =- | -- | - | - |

Symbol:
$20 r 0$ of no observations

- $t 00$ smell 100 be expressed
not opdicebi
$\times$ confidentiol


## feotnotes

 Totel weighteo expenditur on given item
121 Velue in each $c e 1 t=\frac{100}{}$ for esh queptile

This portion of the table pertains only to the businesses peporing the specific expense item. Therefore ihese retios ere calculated individuslly and the tot will not necesserily equel $100 \%$

## Mores

Dots ere shown Dy quertiles when of less 13 of the sempled businesses popert the specific item
Records were ranked in ascencing order eccording to seles size. Esh quertile li. bottom 25\%. lower middle 25\%. Eic. 1 represenis one quarter of the total number of businesses. Wishin esh queriile. the over age rotio is presented. For comparison purposes. the high and lom volues of seles are shown.

How to une the teble

(2) The selected range will indicete the proper quartile. i. the bottom 25\%. the lower nioole 25s, the upper midole 25\% or the top $25 \%$.
(3) Deis pertaining to the selected sites size range will be in thet quertile.

## Standerd Industrisl Clessificetion Definition (SIC 1880):

Sic 0419 - Logeing Industry
Businesses primarily engaged in harvesting hardwood and softwood erees on om-accoum besis. lncluded are businesses primerily engaged in the combined acivisies diving. booming. sorting and rationg end towing of woot. Barking mills ore blso included these businesses thclude biking loossingl logs, booming logs. bucking trees. bunching logs, chipping logs. Chrisimas tree cut ing. contract logging fell ce trees l'oging'. fueiwooc cutting. jog salvaging. log sceling. logs and bolis. untreated wooder pit props unq ebled wooder potes ang pilings. pulpwood cutiling. sawlogs. veneer logs snd wood chips

TABLE 2. Balance sheet profile for incorporated busineases only, 1987
Sasketchewan, Logeing industry (SIC 0411)

|  | Total(1) | Bot10m 25\% | Lowe ? midole 25\% | UDDE: middle $25 \%$ | TOP |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businasses in sample (No.) Low soles value (S000's; Hign sales value ( $8000^{\prime}$ s) | (1) ${ }^{9}$ | -- | -- | -- | -- |
|  | Average (5000's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash an notes receivet | , | - | -- | -- | -- |
| Accounts and notes receiveble | 13 | -- | -- | -- | -- |
| lnventory $\begin{aligned} & \text { Other current ossets }\end{aligned}$ | 47 | -- | -- | - - | -- |
| Total current assets | 60 | -- | -- | -- | -- |
| Fixed sasets | 115 | -- | -- | - | -- |
| Less: Accum. deo. on fixed assets | $30^{\circ}$ | $\cdots$ | -- | - | - |
| Other essets | 30 | - | -- | -- | -- |
| Total assets | 205 | -- | -- | -- | -- |
| Liebilities end equity - 5 - .- |  |  |  |  |  |
| Current loans | 5 | -- | -- | -- | -- |
| Other eurrent liabilities | 55 | -- | -- | -. | - |
| Mortgages Dayable | - | -- | -- | - | -- |
| Long lerm debt | 2 | -- | -- | -- | -- |
| Other liabilities | 69 | -- | +- | -- | -- |
| Totel lietilities | 127 | -- | -- | - | -- |
| Totel equity | 79 | - | -- | - | -- |

(1) These estimetes re osed on sample of businesses feporiing seles betwen $\$ 25.000$ and $\$ 2.000 .000$

Ses imble i for symbols and noies

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Sestetchemen, Logeing industry (SIC 0411)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lomer } \\ & \text { middle } 25 \% \end{aligned}$ | Ubpe? midde 25\% | ToD 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses in sample (No. Lom seles value (\$000's) High eseles value ( $\$ 000^{\circ}$ s) | $\left(19{ }^{9}\right.$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current rotio (times) | 1.1 | -- | -- | - | -- |
| Leverse retios ```Debr/equity retio (times) Interest coversge retio (times) Dobt retio (times)``` | $\begin{aligned} & 1.6 \\ & 7.9 \\ & 0.6 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios represent the averege of retios for ench busines in the group end connot oe celculeteo from the figures shown in leole 2 .
(2) These estimetes er besed on semple of businesses fe00rting seles Detween $\$ 25.000$ eno $82,000,000$.

See leble for symbols and notes.

## Definitions:

1. Liquidity rotic:

Current current essets / curient liabilipies
2. Leverage ratios:
8) Dedilequity : total lisbilities / equity
b) Debe ratio : total liabilities / lopal assets
c) Interest coverage $=$ net profit - interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Saskatchewan. Logging Industry (SIC 0411)


(1) Pnese ostimares are desed on a semple of incorporated dusinesses reporing sales deiween $\$ 25.000$ and $\$ 2.000 .000$. Sample count includes only those businesses reporiing sterement of chenges.
see isble ifor symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC ciassification in 1987
Sesketchewen, Logging Industry (SIC 0411)

| Business size expiessed in averige lebour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \{\$ 000 \text { s }\} \end{array}$ | Averoge bour units(1) | Changes in number of businesses with daid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | ieporting(2) | No Ionger reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 42 | 11.042 | 384 | 7 | 2 |
| $\begin{aligned} & \text { les than } 20 \\ & 20-90 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 39 2 9 - | $\begin{array}{r} 2.271 \\ x \\ x \\ \vdots \end{array}$ | $\begin{array}{r} 79 \\ 12 \\ 293 \\ \hline \end{array}$ | 6 1 - | $2$ |
| 1987 |  |  |  |  |  |
| Totel | 28 | 7.617 | 272 | 2 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r}27 \\ \vdots \\ \hline\end{array}$ | $\begin{aligned} & x \\ & \bar{x} \end{aligned}$ | $\begin{array}{r}70 \\ \hline \\ 202 \\ \hline\end{array}$ | 2 | - |

 Surver of Employment. Payroll and mours, Siatistics Canada. Caralogue 72-002. An average labour unit could be interpreted as a
 500 employees in Canade as a whole Dut less then thet numper in eny given province it is shown in the 500 and over group.
(2) Refets ic businesses reporting no payroll deductions in the previous year
13. Reters ic Dusinesses reporting no payroll deductions in the following year
"Newly reppring" and "nc langer reporting" businesses are assumed to have been in octivity for six months and ithe information is adjusted accordingly.

See lable 1 for symbols and notes.

TABLE 6. Selected operating charecteristics of smail businesses by sales quartile. 1985-1987
Sesketchewen, Logging Industry (SIC 0411)

|  | 7otal(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lome: $\text { middle } 25 \%$ | Upper middele 25\% | To: |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
|  | 31 |  |  |  |  |
| Averoge sotes 5 | 228.289 | -- | -- | - | -- |
| Averege expense | 209.416 | -- | - | -- | -- |
| Average net prof it (loss) s | 18.873 | -- | - | -- | -- |
| Businesces reporting profit (Mo.) | 28 |  |  |  |  |
| Averege sales \$ | 228.217 | -- | - | -- | -- |
| Average expense \$ | 207.366 | -- | -- | -- | -- |
| Average net profit \$ | 20.851 | -- | - | - | - |
| Businesses reporting lose (Mo.) | 3 |  |  |  |  |
| Averoge soles \$ | 134.399 139.999 | -- | -- | -- | -- |
| Average expense $\$$ Average net loss $\$$ | 139.899 -5.600 | -- | -- | -- | -- |
| Luerage net loss ${ }^{\text {d }}$ | -5.600 |  |  |  |  |

1986

| Wumber of observations in semple <br> Aversge sales $\$$ <br> Aver ge expense $\$$ <br>  | $\begin{array}{r} 11 \\ 156.913 \\ 133.524 \\ 23.389 \end{array}$ | $\begin{aligned} & 29.769 \\ & 13.175 \\ & 16.594 \end{aligned}$ | $\begin{aligned} & 43.486 \\ & 27.754 \\ & 15.732 \end{aligned}$ | $\begin{array}{r} 100.488 \\ 87.860 \\ 12.628 \end{array}$ | $\begin{array}{r} 453.308 \\ 405.307 \\ 48.601 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses roporting profit (Mo.) <br> Average sales $\$$ <br> Average expenses <br> Average net profit | $\begin{array}{r} 73 \\ 158.321 \\ 132.433 \\ 25.888 \end{array}$ | $\begin{aligned} & 29.937 \\ & 11.612 \\ & 18.325 \end{aligned}$ | $\begin{aligned} & 42.667 \\ & 25.688 \\ & 16.979 \end{aligned}$ | $\begin{array}{r} 103.801 \\ 87.011 \\ 16.790 \end{array}$ | $\begin{array}{r} 456,878 \\ 405,421 \\ 51.457 \end{array}$ |
| Businasses reporting lose (Mo.) <br> Avernge seles $\$$ <br> Averege expense 5 <br> Average net loss $\$$ | $\begin{array}{r} 139.889 \\ 149.004 \\ -9.115 \end{array}$ | $\begin{aligned} & 27.827 \\ & 31.267 \\ & -3.440 \end{aligned}$ | $\begin{array}{r} 60.701 \\ 71.151 \\ -10.450 \end{array}$ | $\begin{aligned} & 88,223 \\ & 91,001 \\ & -2,778 \end{aligned}$ | $\begin{array}{r} 382.803 \\ 402.595 \\ -19.792 \end{array}$ |

1987

| Mumber of observations in sample <br> Average soles \$ <br> Average expense \$ <br>  | $\begin{array}{r} 28 \\ 182.373 \\ 158.619 \\ 23.754 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) Averoge sales $\$$ <br> Aversge expense \$ <br> Averoge net profit $\$$ | $\begin{array}{r} 22 \\ 155.652 \\ 136.983 \\ 28.669 \end{array}$ | -- | -- | -- |
| Businesses reporting loss (Mo.) <br> Average sales \$ <br> Ave:spe experise $\$$ <br> Averope net loss $\$$ | $\begin{array}{r} 6 \\ 428.299 \\ 438.421 \\ -10.122 \end{array}$ | -- | -- | -- |

(19) These estineres ere besed on sample of businesses reporting sales between $\$ 25,000$ and $82,000,000$.

See table ifor symbols anc notes

TABLE 1. Selected operating ratios, in percent of siles. 1887
Saskatchewen. Sepvice Industrles Incidental to Crude Petroleum end Natural Gas (SIC D91)

|  | Total(1) |  | Bettom 25\% |  | $\begin{aligned} & \text { Lowe } \\ & m \text { dele } 25 \% \end{aligned}$ |  | Upper middle 25: |  |  | $\begin{aligned} & \text { TOE } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales velue ( $\$ 000$ 'si High sales voius ( $\$ 000$ 's) | $\begin{aligned} & 15 \\ & 111 \\ & 11\} \end{aligned}$ |  | -- |  | -- |  | -- |  |  | -- |  |
| Selected expense item | Industry over age (2) |  |  |  |  | $\left\{\begin{array}{c} \text { X busi- } \\ \text { nesses } \\ \text { reporting } \end{array}\right.$ | Reporting businesses only (3) |  |  |  |  |
|  | Totol | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sules |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cont of soles | 0.3 | = | =* | -- | =- | 14.8 | 2.0 | -- | - | - | -- |
| Decupency expenses | 23.3 | - | - | -- | -- | 100.0 | 23.3 | -- | -- | -- | - |
| Deprecistion | 19.0 | -- | -- | -- | -- | 100.0 | 17.0 | -- | -- | - | -- |
| Repairst maintenence | 2.1 | -- | -- | -- | -- | 49.7 | 4.3 | -- | -- | -- | -- |
| Heat. light s telephone | 1.9 2.2 |  |  |  | -- | 81.2 57.0 | 2.8 | -- | -- | -- | -- |
| Rent |  |  |  |  |  |  |  |  |  |  |  |
| Personnel expenses | 34.2 | -- | -- | -- | -- | 81.2 | 42.1 | -- | -- | - | -- |
| Finencisl expenses | 6.1 | - | -- | -- | -- | 100.0 | 6.4 | -* | - | - | -- |
| Interest 8 bank charges | 4.1 | -- | -- | -- | -- | 100.0 | 4.1 | -- | -- | -- |  |
| Protessional tees | 2.3 | -- | -- | -- | -- |  |  |  | -- | -- | - |
| Other expenses | 25.4 | -- | = | -- | -- | 100.0 | 25.4 | -- | -- | -- | - |
| Profit (less) | 10.4 | -- | -- | -- | -- | 100.0 | 10.4 | - | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | -* | 100.0 | - . | -- | -- | - | - |

## Symbole

zero or ho observitions
-. 800 enall 800 be expressed
not applicmble
$\times$ confidentiol

## Footmotes

(1) These estimates ore oesed on semple of businesses peporting sinles betmeen 525,000 end $\$ 2,000,000$
(2) Yelue in lotsl weighted expenditure on given item
(3) Volue in each cell e Total weightec seles of oll businesses in the semple

This popion of the tole perteins only to the businesses reporting the specific expense item. Therefore these ratios bre culated individuelly end the toisl will nos necesterily equel 100 \%

## Wotes

Deter shown by quertiles when bi least 13 of the sempled businesses report the specific item
Recoros were penked in ascending order eccording to seles size. Eech quertile li. Dotton 25\%. Iower midole 25x, Etc. repreents one guarter of the totel number of businesses. Within esch quertile. the everege petio is presented. For comprison purposes, the high and low velues of seles er shown

How to use the sebles
III Locete the appropriate tsles range thet is displeyed on the two lines entipled low sules wiue ang migh sales viue"
(2) This selected range will indichte the proper quspite. i. e. the Dotion 25\%. the lower midde 25\%, the upper midde 252 or the top $25 z$.
(3) Deqs peftaining to the selscted seles size runge will De in thet quertile

Stender Induetrisl Clessificetion Definition ISIC 19801:
sic obio - Service Inoustries Incidentel io Crude Petroleum and Matural Gat
Businesses primerily enpeged in providing contpet orilling end other services to petcoleum and natural gas industies

TABLE 2. Balance theet prof t1e for incorporated busimesses only. 1987

| - | To:al(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower midde 25\% | Upper midde 25: | $\begin{aligned} & \text { TOL } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samcle iMo.) Low sales value ( $\$ 000$ 's) Migh sales value (\$000's) | $\begin{aligned} & 13 \\ & (1)^{1} \\ & (1)^{2} \end{aligned}$ | -- |  | -- | -- |
|  | Average (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| Coth | $\cdots$ | -- | - | -- | -- |
| Accounts and notes receivable | 23 | - | -- | -- | -- |
| Inventory | - | - | - | -- | -- |
|  | 24 | -- | -- | - | -- |
| Total current essets | 47 | -- | -- | -- | -- |
| Fixed astets | 116 | - | -- | -- | -- |
| Lese: Accum. dep. on fixed essets Other asets | 25 | -- | - | -- | - |
| Other ascets | 25 | - |  |  |  |
| Totel esseta | 185 | -- | -* | -- | -* |
| Liabilities and equity |  |  |  |  |  |
| Current loans | 32 | -- | -- | -- | -- |
| Total current liabilities | 36 | -* | -- | -- | -- |
| Mortgapes dayble | - | -- | -- | -- | - |
| Long term dedt | 1 | -- | -- | -- | -- |
| Other liabilities | 65 | -* | -- | -- | - |
| Totel lisbilities | 102 | -* | -- | -- | - |
| Totel equity | 87 | -- | -- | -- | -- |

(1) Inese estimetes are besed on smple of businesses repoping seles beiween $\$ 25,000$ and $\$ 2.000 .000$.

See iable ; for symbols end notes.

TABLE 3. Finmeial rattos (1) for incorporated businesses only. 1987
Sasketchewan. Service Industries Incidentel co Crude Petroleum and Nequral Ges (SIc ogy)


(1) The ratios represent the average of retios for ench business in the proup and connot de colculated from the figures shown in teole 2 .
12) These estimates fre besed on semple of businesses reporting seles beiween $\$ 25,000$ and $\$ 2,000,000$.

See Teble i for symbols and notes.

## Definitions:

1. Liquidiey petio:

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

- Debt/equity = total liabilities / equity
a) Debr ratio = totai liabilities $/$ total assets
el Interest coverage $=$ net protit - interest expense / inserest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Saskitchewm. Service Industries Incidentel to Crude Peteleum end weturel Ges (SIC 091)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midole } 25 \% \end{aligned}$ | Uppe! $\text { midde } 25^{\circ}$ | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales volue ( 8000 's) Migh saies vaiue (\$000's | $\begin{array}{r} 10 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | -- |
|  |  |  | Average (\$000 |  |  |
| Opereting ectivities Cast from operations Deprecistion Other | 5 15 9 | -- | -- | -- | -- |
| Dividends | -30 | $\cdots$ | -- | -- | - |
| Investment sctivities <br> Dispossel of fixed assets Purchase of fixed assets Increese in investment Decrease in investment | $\begin{array}{r} 17 \\ -2 \end{array}$ | -- | -- | -- | -- |
| financing ectivities <br> Increase in long term debt Redayment of long term debt Loans from sheretioldeis Reperment of louns from shoreholders Advences \& loans 1 iom government increme in equity Decrese in equity Other | $\begin{array}{r}5 \\ -10 \\ 5 \\ \hline\end{array}$ | - <br> - <br> - <br> -- <br> -- | - <br> - <br> - <br> - | -- -- -- -- -- | -- -- - - - |
| Incresseldecreasel in cesh soquivelents Cesh equivelents-Beginning of the reer Cash equivalents - End of the yont | $\begin{aligned} & 15 \\ & 1 \\ & 16 \end{aligned}$ | -- | -- | -- | -- |

 oniy those Dusinesses repor ling statement of chenges.
See leble for symbols and notes.

TABLE 5. Employment chenges by bize of business. 1984-1987 based on SIC classificetion in i987
Smetetchmarn. Service Industrles Incidentel to Crude Petroleum and Netural Gas (Sic 0s1)

|  |  |  |  | Changes in num with pti | of businesses pioyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Butiness ize explessed in average labour units(1) | Number of businesses | Totel peyroll $\begin{gathered}\left(\$ 000^{\circ}\right)\end{gathered}$ | Averege labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting (3) |
| 1984 |  |  |  |  |  |
| Tots 1 | 185 | 66.603 | 2.560 | 64 | 45 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-29 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 128 \\ 33 \\ 16 \\ 8 \end{array}$ | $\begin{aligned} & 10.353 \\ & 26.023 \\ & 14.613 \\ & 15.614 \end{aligned}$ | $\begin{aligned} & 385 \\ & 579 \\ & 602 \\ & 594 \end{aligned}$ | $\begin{array}{r} 51 \\ 8 \\ 5 \\ \hline \end{array}$ | $\begin{array}{r} 42 \\ 1 \\ 2 \\ - \end{array}$ |
| 1987 |  |  |  |  |  |
| Tetel | 235 | 48.846 | 1.744 | 46 | . |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 192 \\ 25 \\ 10 \\ 8 \end{array}$ | $\begin{aligned} & 17.430 \\ & 14.834 \\ & 4.361 \\ & 12.221 \end{aligned}$ | $\begin{aligned} & 506 \\ & 525 \\ & 164 \\ & 449 \end{aligned}$ | $\begin{array}{r}41 \\ 5 \\ \hline\end{array}$ | $\because$ $\cdots$ |

(1) Aversge labour units ere calculled by dividing iotal peyroll by the overage annuel wage ond solery pate as reporied in ane

Surver of Employmens. Poyrall and Hours. Sisi isqics conode. Cotologue 12-002. An overape lsbour unit could be interpreted as o
fult-ine employee. Moie thet the business size proups used er determined of the canade lovel. Thus if busings hes at least 500 employes in Canade os ahole but less than that number in ony given province it is shown in the 500 ond over group.
12: Refers io businesses reooriing no payroll oeductions in the previous year
(3) Reters ic businesses peporifing ne paypoll deductions in the following year
"Nrwly reporting" and "no longer peporting" businesses ore ossumed to have been in activity fo six monins and the information is odjustec accordingly

Set lacle 1 for symbols and notes

TABLE 6. Selected operating chmpacteristics of emall businesses by sales quertile, 1985-1987
Smaketchewn. Service Industrios Incidentel to Crude Petroleum and Metural Eas (SIt Ogi)

|  | Totalil) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | $\begin{aligned} & \text { Uoper } \\ & \text { middi } 25^{\circ} \end{aligned}$ | $\begin{aligned} & \text { TOF } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
|  | 27 |  |  |  |  |
| Averege soles | -66.903 | -- | - | -- | -- |
| Aversge expense \$ |  | -- | -- | -- | -- |
| Averege net profit (loss) s |  | -- | -- | -- | -- |
| Businesses reporting profit (Mo.) | 23 |  |  |  |  |
| Average sales \$ | 159.429 | -- | - | -- | -- |
| Averege expense \$ | 123.489 | -- | - | -- | - |
| Average net profits | 35.940 | -- | -- | - | -- |
| Businesees reporting lose (Mo.) | 4 |  |  |  |  |
| Average salas\$ Averape expense | $\begin{aligned} & 255.211 \\ & 295.531 \end{aligned}$ |  |  | -- | -- |
| Averape expense ${ }^{\text {A }}$ A | $\begin{array}{r} 295.531 \\ -30.320 \end{array}$ | -- | -- | -- | -- |



## 1987

| Number of observations in sample Averseg soles \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 25 \\ 171.997 \\ 141.524 \\ 30.473 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) <br> Averoge sales <br> Aversge expenses <br> Averege net profits | $\begin{array}{r} 17 \\ 169.230 \\ 130.788 \\ 38.442 \end{array}$ |
| Businesges reporting lose (Wo.) <br> Average sales <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 104.834 \\ 118.035 \\ -13.201 \end{array}$ |

(1) These estimates are based on semple of businesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$.

See ioble 1 for symols ano notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Saskatchewan. Smwill. Planning Mill Shingle Mill Products Industrles (Sic 251)

|  | Jotel,11 |  | $\begin{array}{r} \text { Botiam } \\ 25^{\circ} \end{array}$ |  | $\begin{aligned} & \text { Lower } \\ & \text { midole } 25 \% \end{aligned}$ |  | UDDE:$\text { mode } 25 \%$ |  |  | $\begin{aligned} & \text { To: } \\ & 2 E_{n} \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if sample (No. Lon sales value ( 5000 s) High sales volue 19000 's) |  | 11 11 |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { स busi- } \\ & \text { nesses } \\ & \text { redorting } \end{aligned}$ | Redorting businesses anly (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { UpDer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | Upder midole 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Peicent of sales |  |  |  |  |
| Cost of seles | 17.3 | -- | -- | -- | -- | 83.3 | 20.7 | - | - | - | -- |
| Decupancy expenses | 12.7 | -- | -- | -- | -- | 100.0 | 12.7 | - | -- | - | - |
| Deprecietion | 7.5 | -- | -* | -- | -- | 83.3 | 5.0 | -- | -- |  | -- |
| Repaits itmentenance | 2.6 | - | -- | -- | -- | 50.0 | 5.1 | -- | -- |  | -- |
| Hest. light telephone | C. 9 | -- | - | -- | -- | 83.3 | 1.1 | -- | -- | -- | -- |
| Rent | 1.7 | -- | -- | - | -- | 33.3 | 5.0 | -- | -- | -- | - |
| Persennel expenses | 19.6 | -- | -- | - | -- | 83.3 | 23.5 | -- | -- | -- | =- |
| Finencial expenses | 4.4 | -- | - | - | -- | 100.0 | 4.4 | -- | - | -- | -- |
| linterest \& bank charges | 3.8 0.6 | -- | -- | -- | -- | 100.0 83.3 | 3.8 0.7 | -- | -- | -- | -- |
| Protessional fees | 0.6 | - | -- | -- |  | 83.3 |  | - | -- | -- | -- |
| Other expenses | 34.5 | -- | - | -- | -- | 100.0 | 34.6 | -- | - | -- | -- |
| Protit (loss) | 11.5 | -- | -- | -- | -- | 100.0 | 11.5 | =- | =- | - | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | ... | -- | -- | - | -- |

## yrabol

zero or no observations

- 100 enall 100 be expressed
not oplicete
$x$ confidenticl


## Footnotes

(11 Inese estinges are besed on semple of businesses reporting seles between 525,000 end $\mathbf{5 2}, 000,000$ lotal weighied expenditur on given iqem
(2) Velue in eech cell = $\overline{\text { lolel weighed seles of oll businesses in the sample } x \text { top for een quertile }}$

This portion of the toble pertsins only to the businesses reporiing tho specific oxpense iqem. ihertofe these retios eite celculeted individue!ly and the totel will not necesserily equel $100 \%$.

## Notes

Date ere show by querqiles when eq less 13 of the sempled businesses report the spec ific istm
 one querter of the lotel number of businesses. Within each qusrile, the over ge patio is prestented for comparison purposes. fhe high and low volues of seles ere shown.

```
Mow to une the tables
(1) Locete the appropriate sales range that is displeyed on the two lines entitled "low sales value" end ehigh sales volue"
(2) The selected range will indicate the proper quertile. i. e. the botrom 25%. the iower widdle 25%. the upper middl 25% or the
    top 25%.
(3) Oete perteining to qhe selected soles size ronge will be in that quortile
```


## Stenderd Industrisl Clestificetion Definition (SIC 1180):

SIC 2510 - Sewill, Plening Mill end Shingle Mill Products Industries
Businestes primerily engaged in menutsciuring lumber, both rough and oressed, shingles end other sammill or other planing mill products

TABLE 2. Balance sheet profile for incorporeted businesses only. 1987
Sesketchewen, Sewmill, Planning Mill Shingle Mil Products industries (Sic 251)

|  | Total(1) | $\begin{array}{r} \text { Sot } 10 \mathrm{~m} \\ 25^{\circ} \end{array}$ | Lower midole 25\% | Upper midole 25: | $\begin{aligned} & \text { Tot } \\ & 25 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo. Lom sales vaiue ( $\$ 900$ 's) Migh sales value $\left\{5000^{\prime}\right.$ s) | (19) ${ }^{2}$ | -- | -- | -- | -- |
|  | Average (3000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cesh | $x$ | - | -- | -- | -- |
| Accounts and notes receivable | x | -- | -- | -- | -- |
| Inventory | x | -- | -- | -- | -- |
| Other current assets | $x$ $x$ | -- | -- | -- | -- |
| Total current ossets | x | - | - | -- | -- |
| Fixed ossets | $x$ | - | - | - | -- |
| Less: Accum. dep. on fixed essets | X | -- | -- | -- | -. |
| Dther assets | $\times$ | -- | -- | -- | -- |
| Total mesets | $x$ | -- | -- | -- | - |
| Liabillties end equlty ... ... |  |  |  |  |  |
| Cuprent loans O (her current lisbilities | K | -- | -- | -- | -- |
| Total current liabilities | $\times$ | - | -- | -- | -- |
| Mortgages payable | K | -- | -- | -- | - |
| Long term debt | $x$ | - | -- | -- | -- |
| Other liabilities | $x$ | -- | -- | -- | -- |
| Totel limbilities | $x$ | -- | -- | -- | -- |
| Total equity | $x$ | -- | -- | -- | -- |

(1) These estimstes re bses on somple of businesses reporting sales beqween $\$ 25,000$ anc $\$ 2.000,000$.

See table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporeted businesses only, 1987
Seskatchewan. Sawmill. Pienning Mil Shingle Mll produets industries (Sic 251)

|  | Totel(2) | $\begin{array}{r} \text { Bot+0m } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { midel } 25 \%$ | 700 $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lom sales vatue ( $\$ 000$ 's) Mign soles vilue (\$000's) | $(19)$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidisy ratio Current ratio (times) | $x$ | -- | -- | -- | -- |
| Leverage ratios <br> Debilequity retio (times) <br> Interest coverage ietio (times) <br> Debt retio (times) | $x$ $\chi$ $\chi$ | -- | -- | -- | -- |

(1) The ratios represens the bevage of petios for ench business in the group and cannot be celeulsted from the figures shown in fable 2 .

Set inble 1 for symols and notes.

## Definitians:

1. Liquidity petio:

Current $=$ current assers / current diabilities.
2. Leverage ratios:
8) Dedtequity $=$ q01al fisoiliqies / equity
b) Det ratio $=10101$ habilities $/$ total assets
c) Interest coverage = net profit . interest expense / inierest expense.

TABLE 4. Statement of changes in financill position for incorporated businesses only, 1987 Sasketchewan, Samill, Planning Mill Shingle Mill Products industries (Sic 251)

 only these businesses reporting statement of changes.
Ser late i for symots onc notes
 Sekkechewan, Sawili. Plenning mili Shingle Mill Products Industries (Sic 251)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total perrol } \\ \left(\$ 000^{\prime} s\right) \end{array}$ | Average labour units\{1\} | Changes in number of businesses with poid mployees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 16 | 9.801 | 383 | 4 | 3 |
| $\begin{aligned} & \text { 1ess than } 2 C \\ & 20-99 \\ & 100-495 \\ & 500 \text { one over } \end{aligned}$ | 11 1 2 2 | 434 $x$ $\chi$ $x$ | $\begin{array}{r} 96 \\ 68 \\ 277 \\ 26 \end{array}$ | 3 <br> - | $?$ $!$ - |

19:7

| Totel | 19 | 11.176 | 364 | 3 |
| :---: | :---: | :---: | :---: | :---: |
| less then 20 | 15 | 956 | 34 | 3 |
| 20-99 |  | , |  | - |
| 100-499 | 2 | $x$ | 304 | - |
| 500 and over | 2 | K | 26 | - |

 Survey of Employmert. Poyroll and hours. Sistissics Conada. Corblogue 72-002. An average ibpour unit coulo be interprered es e full-time emplové mote that the business size groups used are deleimined al the Cansdo level. Thus if business has bt lass 500 employees in Canadt as ahole but less than that number in any given province it is shown in the 500 ond over group.
(2) Refers to businesses reporting no peyrall deductions in the previous yeer
(3) Refers io businesses reporing no payrall deductions in the following year
"Newly reoorting" and "no ionger reporting" businesses are assumed to hove been in activity for six months and the information is ajpustec accordingly

See table $\uparrow$ for symools anc nores

TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1985-1987$ Sesketchewen, Stwill, Plenning mill Shingle mill Producte Industries (Sic 251)

| Totai(1) Bottom | Lowet | Upper | Iot |
| ---: | ---: | ---: | ---: |
| $25 \%$ | midde $25 \%$ | midele-25\% |  |

```
Number of observations in sampls
    Average soles $
    Averege expenses
    Average net profit (loss)$
Businesses reporting profit (Mo.)
    Average sales $
    Averape expenses
    Average net profits
Businesses reporting ios: (Mo.)
    Aversge soles $
    Averspe expenseg
    Average net loss$
```

1986

```
Number of observations in sumple
    Average sales $
    Average expense g
    Aversge net profit (loss) $
```

```
Buainesses roporting profit (Me.)
    Average sbles $
    Averape expense
    Average net profit $
```

Dusinasses reperting lose (Mo.)
Average sales $\$$
Auerege expmenses
Average net loses


1987


See fable for symbols and nates

TABLE 1. Selected operating ratios, in percent of sales. 1987
Sesketchewan. Household Furniture Industries (SIC 261)
To1a 111 Botior
Lower Upoe:


| Selected expense item | Indusiry sverage(2) |  |  |  |  | * busi- <br> nesses <br> reporting | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lowe1 } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Upoer } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upper middie 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 38.6 | - | - | - | -- | 12.3 | 41.8 | -- | -- | -- | -- |
| Occupency expenses | 11.5 | - | - | -- | -- | 100.0 | 11.5 | - | - | =- | - |
| Deprecietion | 3.5 | -- | -- | -- | -- | 92.3 | 3.8 | -- | -- | -- | -- |
| Repairs 8 maintenance | 0.8 | -- | -- | -- | -- | 79.8 | 1.0 | -- | -- | -- | -- |
| Hest. lighe s telephone | 2. 2 | -- | -- |  | -- | 84.5 | 2.6 | -- | -- | -. | -- |
| Ren! |  | -- | -- | -- | -- |  |  | -- | -- | - | -- |
| Personnel expenses | 17.2 | -- | -- | - | -- | 77.5 | 22.1 | -- | -* | - | -- |
| Finenciel expenses | 3.8 | -- | - | -- | -- | 100.0 | 3.8 | -- | -- | -- | -- |
| interest \& benk charges | 3.0 | -- | -- | -- | -* | 100.0 92.3 | 3.0 0.9 | -- | -- | -- | -- |
| Piofessionsl fees | 0.8 | -- | -- | -- | -* |  |  | -- | -- | -- |  |
| Other expenses | 17.8 | -- | -- | - | -- | 100.0 | 17.8 | - | -- | - | -- |
| Profit (loss) | 10.8 | =- | - | -- | - | 100.0 | 10.8 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | - | - | 100.0 |  | -- | -- | ** | - |

## symbels

zero or no observetions
100 smel! too be expressed
not oppliceble
$x$ confidentil

## footnotes

(11) These estimetes are besed on semple of ousinesses peporting seles between 225.000 end 32.000.000 Toisl weighted expenditure on given item
121 Velue in each cell a totel weighted seles of sil businesses in the sempls $\times 100$ fop esh quertile

This portion of the toble pertains only to the businesses reporting the specific erpense item. inerefore these totios ere celculited individusily and the totel will not necesserily equel 100 z

## Wotes

Deto me shown by quartiles when et leest 13 of the sompled businesses roport the specific item
 one querter of the lotel number of businesses. Within ech quspile. the everse retio is presenteo. for comperison purposes, the high and low values of seles are shown.

How to use the tebles

12) The selected renge will indicete the proper quertile. i. e. the bottom 25\%. the lower midde 25\%, the upper widde 25\% or the top 252
(ま) Dste pertaining to the selected seles size range will be in that quertile

Stendard Industrisl Clessificetion Definition (SIC 1880):
S1C 2610 . Mousehold furnitur Induseries
Businesses primarily engeged in menufacturing household furniture. of ell kinds and of sll materisals

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan. Household Furniture Industries (S|c 261)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower midde $25 \%$ | Upper middle 25\% | Tot 25:. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Low sales value ( $\$ 000$ 's) Migh sales value ( 9000 's) | (1) | -- |  | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cesh | $x$ | -- |  |  | -- |
| Aceounts and notes peceiveble | $x$ | -- | -- |  |  |
| Inventory | $x$ | -- | -- | -- | -- |
| Other curcent sssets | $x$ | -- | -- | - | -- |
| Totel current asets | $x$ | -- | - | -- | -- |
| Fixed sssets | $x$ | -- | -- | -- | -- |
| Less: Accum. dep. On fixed assets Dther assets | $x$ | -- | -- | -- | -- |
| Totel usets | X | =- | - | - | - |
|  |  |  |  |  |  |
| Current loans | $x$ | -- | - | -- | -- |
| Other current limbilities | $\hat{x}$ | -- | -- | -- | -- |
| Mortgages deyable | $x$ | - | -- | - | -- |
| Long term debt | $x$ | - | -- | -- | -- |
| Other liabilities | X | -- | -- | -- | -- |
| Total limblities | $x$ | -- | -- | -- | -- |
| Total eavisy | $x$ | -- | -- | =- | -- |

(1) These estimates re based on semple of businesses repoliing sales between $\$ 25,000$ and $\$ 2,000,000$.

Soe rable 1 for symbols and noies

TABLE 3. Financial ratios(1) for incorporated busimesses only. 1987
Saskatchewan. Household Furniture Industries (SIC 261)

|  | Tot (12) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | $\text { middl } 25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in semple (No.) Low seles value $\left(\$ 000^{\prime}\right.$ s) Migh sales value ( $\$ 000^{\circ}$. | $(1)$ | -- | -- | -- | -- |
|  | Averege |  |  |  |  |
| Liquidity retio Current ratio (times) | 0.9 | -- | -- | -- | -- |
| ```Leversge ratios Debtlequity retio (times) Interest coverage ratio (times) Debt retio (times)``` | -20.6 1.1 | -- | -- | -- | -- |

(11) The resios represent the everege of resios for eseh business in the proup sid connot be celculateo from the figures shown in lable 2
(2) These estimetes ere besed on semple of businesses reporting seles between $\$ 25,000$ and $82,000,000$.

See reble 1 for symbols and notes.

## Definitions:

1. Liquidity retio:

Current = curtent assets / currens liabilities
2. Leverage retios:
8) Decilequity $=10801$ liatilipies / equity
b) Deb1 pitio = 10tal libbilities / sotal assets
c) Interest coverage $=$ nes profil - interes expense / inseres? expense

TABLE 4. Statement of changes in financial position for incorporated businestes only, 1987
Sasketchewan. Household Furniqure Industries (SIC 261)

(1) These estimes ore desed on somple of incorporbed dusinesses reporting seles between $\$ 25.000$ and $\$ 2.000 .000$. Sample count inctudes
only those Dus nesses roporiting sivement of chonges.
see inole for symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on Sic ciassification in 1987
Saskatchewan. Mousehold furnlture Industries (SIC 251)

|  |  |  |  | Changes in num with Do | of businesses oloyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in overoge labour units(1) | Number of Dusinesses | $\begin{array}{r} \text { Tot } 1 \text { PEYPOI } 1 \\ (\$ 000 \end{array}$ | Average abour un its(1) | Now 1 y foporting (2) | No langer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 33 | 1.488 | 99 | 15 | 4 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { and over } \end{aligned}$ | 27 4 1 1 | $\begin{array}{r} 816 \\ 532 \\ x \\ x \end{array}$ | $\begin{array}{r} 55 \\ 37 \\ 2 \\ 5 \end{array}$ | $\begin{array}{r} 12 \\ 3 \\ \hline \end{array}$ | $4$ |
| 1987 |  |  |  |  |  |
| Totel | 38 | 1.754 | 113 | 7 | ... |
| ```less than 20 20-99 100-499 500 and over``` | $\begin{array}{r}33 \\ \hline \\ \hline\end{array}$ | $\begin{array}{r} 1.572 \\ = \\ 182 \end{array}$ | $\begin{array}{r} 102 \\ \vdots \\ 11 \end{array}$ | $?$ | $\ldots$ $\cdots$ $\cdots$ |

lif Averepe inbour units ore celculeted by dividing toivi poyroll by the overepe annul wage and selery rete as reported in the
 lull-i, me mbloyer Noie thet the busingss size groups used bre determined et the Cansdo lovel. thus it o Dusiness has ot least 500 employees in Cenades athote dut less thar thet number in shy given province it is shown in the soo ond over group.
(2) Refers 10 bus inesses reporting no payroll deductions in the piovious year.
(3) Refers to Dusinesses reporting no dayroll deductions in the following year
 odusieo ofeordingly

Set fasle : iou sumople and notes

TABLE 6. Selected operating characteristics of smali businesses by sales quartile. $1985-1987$
Saskatchewan. Mousenold Furniture Industries (SIC 261)



1987


[^0] See iable for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1887
Sesketchewen, Comerciel Printing Industries (SIC 281)

|  | Fot6111 |  | $\begin{aligned} & \text { Bo:tom } \\ & 25 \% \end{aligned}$ |  | Lowe: |  | Upper$\text { midde } 25 \%$ |  |  | $\begin{aligned} & \text { Toc } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value is000's) High saies vaine (\$000's) |  | 18 $(1)$ 1 |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industiy average (2) |  |  |  |  | \% businesses reporting | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |  | Tot 1 | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midde } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middi } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 40.0 | -- | - | -- | -- | 25.0 | 42.1 | -- | -- | -- | -- |
| Occuopncy expenses | 5.3 | -- | -- | -- | -- | 100.0 | 9.3 | -- | -- | -. | -- |
| Depieciation | 2.5 | -- | -- | -- | -- | 55.0 97.9 | 4.5 | -- | -- | -- | -- |
|  | 1.6 2.5 | - | - | -- | -- | 97.9 100.0 | 2.5 | -- | -- | -- | -- |
| Rent, | 2.7 | -- | -- | -- | -- | 70.8 | 3.8 | -- | - | -- | - |
| Personnel expenses | 30.6 | - | -- | - | -- | 76.2 | 40.1 | -- | -- | -- | -- |
| Finsencial expenses | 3.7 | - | -- | - | -* | 100.0 | 3.7 | -- | -- | -- | = |
| Interest \& bank charges | 3.2 0.5 | -- | -- | -- | -- | 85.2 70.8 | 3.7 0.7 | -- | -- | $\cdots$ | -- |
| Other expenses | 15.6 | - | -- | -- | -- | 100.0 | 15.6 | - | -- | -- | -- |
| Profit (lose) | 0.8 | -- | -- | -- | -- | 100.0 | 0.8 | -- | -- | - | = |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | ... | -- | -- | -- | -- |

## Symbela

```
    zero or no observetions
    too sma|l too be Expressed
    not eppliceole
* confidentiel
```


## Footnetes

(1) Ihese estimetes bio besed on semple of businesses reporting seles between 325,000 end 82.000,000
V) Jolue in weighted expenditure on given item
(3) volue in esch cell $=\frac{\text { lotsl weighted seles of bll businesses in the sample }}{\text { lotel weighted seles of businesses reporqing this item of expenditure }}$ for for ench quertile

This portion of the toble perteins only to the businesses reporting the specific expense item. Therefore these retios ere calculated individully and the total will not necesserily equel 100x

## Motes

Oete ere shown by quertiles when ef leest 13 of the sampleo businesses report the specifit item
pacor os were renked in escending order eccording to seles size. Each quartile li. . Dottom 25z, fower miode 25\%. eic. pepresents one quarter of the rotel number of businesses. Within ech quertile. the average retio is presented. for comperison purposes. ine high and $l o w$ vatues of sies are shown

How to ust the sebles
(I) Locate the cppropriate seles renge thet is displeyed on the two lines entitled bow seles veluep and migh siles value"
(2) The setected renpe will indicate the proper quertile. i. . the botton 25\%. the lower midde 25 t. the upper midde $25 \%$ or the 200 25\%.
3) Date perteining to the selected soles size ronge wifl be in thet quertifle.

## Stenderd Inoustriel CIessifiestion Definition (S1C 1880):

SIC 2810 - Comercial Printing Industries
Businesses primarily engaged in the production of commercibl andor job pringing reperdiess of ehe printing method or process used lletterpress. includirg Iexographic. photographic or lithographic: intagtio or gravure: siencil printing or silk-sereen. etc.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Sasketchewan, Commerclal Printing Industries (SIC 281)

|  | Toial(1) | $\begin{array}{r} 80: 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower middle 25\% | UpDe: $\text { midule } 25^{\circ}$ | To, 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales vaiue ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $1 €$ $(1)$ $11)$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash Accounts and notes receivable | 37 | -- | -- | -- | -- |
| Inventory | 3 | -- | -- | -- | -- |
| Other cuprent sasets | 26 | - | - | -- | - |
| Totel current ossets | 63 | - | -- | -- | -- |
| Fixed assets | 68 | -- | - | - | - |
| Less: Accum. dep. on fixed essets | 7 | -- | - | -- | -- |
| Other ossets | 7 | -- | -- | -- | -- |
| Total essets | 139 | -- | -- | -- | - |
| Liabillties end equity . . . . . |  |  |  |  |  |
| Current losns Other current liobilities | 14 | - | -- | -- | -- |
| Other current lisbilities | 26 40 | -- | -. | -- | -- |
| Moragages payable | - | -- | - | -- | -- |
| Long term debt | 10 | -- | -- | - | -- |
| Other liabilities | 52 | -- | -- | -- | -- |
| Tosel llabilities | 102 | - | -- | -- | -- |
| Tosel equity | 36 | -- | -- | -- | - |

(11) Thase estimates are besed on semple of businesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$.

See istle i for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Seskmehowen. Comerciel Printing Industries (SIC 281)

|  | Tot $1(2)$ | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | Upper midele 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businestes in sample (No.) Low sales volue ( $\$ 000$ 's) High sales value ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 16 \\ (1) \\ (1) \end{array}$ |  | -- | -- | -- |
|  | Aversoe |  |  |  |  |
| Liquidity ratio Current istio (times) | 1.6 | -- | - | -- | -- |
| ```Leverage ratios Debtlequity petio (times) Interest coveroge rotio (times) Debt ratio (times)``` | $\begin{aligned} & 2.8 \\ & 1.8 \\ & 0.7 \end{aligned}$ | -- | -- | -- | -- |

(19) The retios represent the everage of retios for bech business in the proup ond cannot be calculated from the figures show in toble 2
t21 These estinetes bre besed on semple of businestes reporting ssles betwem $\$ 25,000$ and. $\$ 2.000 .000$.
See table 1 for symbols and notes.

Definitiens:

1. Liquidity retio:

Current z curfent osseis / current listilisies.
2. Leverage ratios:
8) Debi/equity = 10:8 | labilities / equify
bl Debi ratio = total liabilities / toral assets
cl Interest coverage $=$ net protit interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Sestetchewen, Commerciel Printing industries (SIC 281)

|  | To:8:19 | $\begin{array}{r} \text { Bot } 10 \pi \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \text {; }$ | Uope: $\text { midd!e } 25 \%$ | $\begin{aligned} & \text { Ter } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses : r sample (No.) Lom sales value ( 5000 s) High sales value $\left\{9000^{\prime}\right.$ s) | $\begin{aligned} & 10 \\ & (11 \\ & 11 \end{aligned}$ |  |  | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Opereting ectivities Cash from oper tions Depiecietion Other | $\begin{array}{r} 47 \\ 15 \\ -8 \end{array}$ | -- | -- | -- | -- |
| Dividends | -31 | -- | -* | - | -- |
| Investment sctivities Disposal of fixed essets Purchese of fixed essets Increse in investment Decresse in investment | -29 | -- | -- | -- | -- |
| Finencing ectivities <br> Increase in long term dabt <br> Repayment of long term debt <br> Loans fiom shareholders <br> Repaymen of loans from sharehoiders <br> Advances 8 loans from governmen: <br> increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r} 6 \\ -13 \\ 2 \\ -2 \\ - \\ - \\ 2 \end{array}$ | -- <br> - <br> -- <br> -- <br> - | -- <br> - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - |
| Increase(decrese) in cash sequivelents Cest equivalents-Beginning of the yesr Cash Equivalents - End of the year | -7 31 24 | -- | -- | -- | -- |

(11) These espimates ore desec on a sample of incorporated businesses reporting saies between 825.000 end $\mathbf{8 2}, 000,000$. Sample count includes only those Dus inesses ieporiing sterement of chenges
see inole 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in i987
Sesketchown. Commerciel Printing Industries (\$ic 281)

| Business size expressed in everage labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \left(\$ 000^{\prime} \text { s }\right) \end{array}$ | Average labour units (1) | Changes in number of businesses with poid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reoorting (2) | No longer leporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 86 | 20.918 | 1.026 | 9 | 10 |
| $\begin{aligned} & \text { lets than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{gathered} 58 \\ 18 \\ 4 \\ 6 \end{gathered}$ | $\begin{array}{r} 6.681 \\ 12.451 \\ 388 \\ 1.398 \end{array}$ | $\begin{array}{r} 330 \\ 510 \\ 18 \\ 68 \end{array}$ | 6 1 2 | $\begin{aligned} & 9 \\ & i \end{aligned}$ |
| 1987 |  |  |  |  |  |
| Totel | 122 | 25.446 | 1.077 | 17 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100 \text {. } 499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 93 \\ 17 \\ 5 \\ 7 \end{array}$ | $\begin{array}{r} 8.233 \\ 12.948 \\ 475 \\ 3.790 \end{array}$ | $\begin{array}{r} 348 \\ 552 \\ 19 \\ 158 \end{array}$ | 15 1 1 | $\cdots$ $\cdots$ $\cdots$ |

 Supver of Employment. Poyrofl and mours. Stetistics Canada. Calalogue 92-002. Ar averme labour unit could be interpreted a futl-time employee Note shat the business sire groups used are determineo at the Canade tevel. Thus if o business has at leas? 500 employees in Cenade as oftele but less than that number in any given province is is shown in the 500 and over group
121 Refers io Dus inesses reporting no payroll deductions in the previous year.
(3) Retets ic businesses reporting no payroll deductions in the following year
"Newly reporsing" and "no longer ceporing" businesses are assumed to heve been in activity for six months and the information is adjusied accoidingly

See iatle 1 for symbols and notes

TABLE 6. Selected operating charecteristics of smell businesees by sales quartile. $1985-1987$
Sesketchewm. Commercibl Printing Industries (SIC 281)

|  | Total 11 | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe? } \\ & \text { midde 25\% } \end{aligned}$ | Ubpe? $\text { midede } 25 \%$ | Tof $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observetions in sample | 46 |  |  |  |  |
| Averseg sales \$ | 237.993 | - | -- | $\cdots$ | -- |
| Averege expense \$ | 232,325 | -- | -- | - | -- |
| Averege net profit (loss) \$ | 5.658 | -- | - | - | -- |
| Businesses reporting profit (Mo.) | 34 |  |  |  |  |
| Averege sales 5 ( | 235.172 | -- | - | -- | ~- |
| Average expense \$ | 201.325 | - | - | - | - |
| Averoge net prof it \$ | 33.847 | -- | - | -* | $\cdots$ |
| Businesees reperting loss (Mo.) | 12 |  |  |  |  |
| Averege seles \$ | 221.240 | -- | -- | -- | -- |
| Averdoe expense s | 251,366 $-30,125$ | -- | -- | -- | -- |
| Averoge net losss | -30.125 | -- | -- | -- |  |

1985

| Mumber of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | 46 239.095 222.806 16.289 |
| :---: | :---: |
| Butinesses reporting a profit (Mo.) | 35 |
| Aversge sales $\$$ | 303.615 |
| Average expense 5 | 259.541 |
| Aversge net profits | 44.074 |
| Businesses reporting loss (Mo.) | 11 |
| Averseg soles 5 | 185.325 |
| Average expense $\$$ | 196.901 |
| Avermee net loss\$ | -11.576 |

1987

(1) These estimates are besed on a semple of busipesses roporting sales between $\$ 25.000$ and $\$ 2.000 .000$

See table 1 for symbols and notes

|  | Total(1) |  | $\begin{array}{r} 80+20 m \\ 25 \% \end{array}$ |  | Lower middic 25: |  | UDDEmiddic 25: |  |  | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses it sample (Nc.) Low soles value ( 8000 s) Hign sales vaiue ( $\$ 000^{\circ}$ s) |  | $\begin{array}{r} 11 \\ 1 \\ 1 \\ (1) \end{array}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry overoge(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Redorting businesses only (3) |  |  |  |  |
|  | Tova | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bo:tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { miodie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 15.7 | -- | - | -- | -- | 91.4 | 18.2 | -- | -- | -- | -- |
| Decupency expenses | 12.5 | - | -- |  | -- | 100.0 | 12.5 | -- | -- | -- | -- |
| Dedrecietion | 4.3 | -- | -- |  | -- | 100.0 | 4.3 | -- | -- | -- | -- |
| Repairs 8 maintenance | 1.4 | -- | -- | -- | -- | 95.7 | 1.5 | - |  |  | -- |
| Hest, light s telephone | 1.9 | -- | -- |  | -- | 95.7 | 2.0 | -- | -- |  | -- |
| Rent | 4.9 | -- | -- |  | -- | 95.7 |  | -- | -- |  | =- |
| Personnel expenses | 37.0 | -- | - | -- | -- | 100.0 | 37.0 | -- | - | - | - |
| Financial expenses | 3.1 | - | -- | -- | -- | 100.0 | 3.1 | -- | -- | -- | =- |
| interesi $\delta$ bank cherges Professional fees | 2.2 0.9 | -- | - | =- | -- | 100.0 95.7 | 2.2 1.0 | -- | -- | -- | -- |
| Other expenses | 22.5 | -- | -- | -- | -- | 100.0 | 22.5 | -- | -- | -- | -- |
| Profit (loses) | B. 1 | -- | -- | -- | -- | 100.0 | 8. 1 | - | -- | -- | - |
| Tosal | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Syubol:

```
    zero or ho observetions
-. 100 small too be Expressed
    not appliceble
* confiontisl
```


## Pootnotet

11) These estimetes er besed on semple of businesses poporting seles between $\mathbf{2 5} \mathbf{2 5} \mathbf{0} 000$ ond $\mathbf{3 2}, 000,000$


This pottion of the toble perteins only to the businesses reporting the soecilic expense iqen. Theretore these retios sre coleulated indiviousliy end the rotsl will mot necessarily equel 100\%

## motes

Dot ere shown by quartiles when at lest 13 of the sempled businesses report the specific item
Records were ranked in escending order eccording to seles size. Eoch quertite fi. boitom 25\%. lower miode 25z. eic. represents one querter of the lotel number of businesses. Within esch quertile, the bvernge peito is presented. For comparison purposes. the high ano low values of beles Bre shown

Mow 80 use the tables

(2) The selected penge will indicere the proper quertile, i. e. the botion 25\%, the lowter midel 25\%, the upper middl $25 \%$ or the top 252
13) Det perteining 10 the aelected seles size ronge will be in thet quartile

## standard Industriel CIssifiention Definition (SIC 1080):

S1C 2820. Pletemaking. Typeetting and Bindery Industry
Businesses pimer ly engoged in pioviging speciolized services to the printing ond publishing iredes, edvertising bencies or oiners. the making of image bearitg phciogiapnic fims. Diates and priniers dies of all iypes: typeseting for the printing traot



TABLE 2. Balance sheet profile for incorporated ousinesses only, 1987
Saskatchewan, Platemaking. Typesetting Eindery Industry (SIC 282)

|  | Totall! | Gottom 25: | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | Upper midole $25^{\circ}$ | To¢ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value ( $\$ 000$ 's) High sales velue (\$000's) | $\begin{array}{r} 10 \\ 11 \\ (1) \end{array}$ | -. | -- | -- | -- |
|  | Average (\$000's ) |  |  |  |  |
| Astets |  |  |  |  |  |
| Cesh |  |  |  | -- | -- |
| Accounts and notes receivable Inventory | 35 | -- | -- | -- | -- |
| Other current assets | 55 | -- | -- | $\cdots$ | -- |
| Total current assets | 90 | -- | -- | -- | -- |
| Fixed ussets | 69 | -- | - | - | - |
|  | 19 | -- | -- | -- | -- |
| Oiher ssets | 17 | -- | -- | -- | -- |
| Totel assets | 176 | =- | - | - | -- |
| Liabilfties and equity |  |  |  |  |  |
| Current loans ${ }_{\text {cher }}$ | 17 34 | -- | -- | -- | -- |
| Total current limbilitios | 50 | -- | -- | -- | .. |
| Mortgages deyable | - | -- | -- | -- | $\cdots$ |
| Long term debt | 25 | -- | -- | - | - |
| Other liabilities | 30 | -- | -- | -- | -- |
| Total limbilities | 105 | -- | - | -- | = |
| Totel eavity | 71 | -- | -- | - | - |

191 These espimates sre besed on sample of businestes reporting seles beiween 225.000 and $\$ 2.000 .000$
See toblo : for symols and notes

TABLE 3. Finencial ratios (1) for incorporated busimesses only. 1987
Sasketchmen, Pietemeking. Typesetting $E$ indery Industry (SIE 282)

|  | Tots 1(2) | $\begin{array}{r} \text { Sottom } \\ 25 \% \end{array}$ | Lowe r middle 25\% | Udper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low seles value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value (\$000's) | $\left.\begin{array}{l} 10 \\ \{1 \\ 11 \end{array}\right\}$ |  | -- |  |  |
|  | Averege |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.8 | -- | -- | -- | -- |
| Leverage ratios <br> Debtloquity retio (times) <br> Interest coverage retio (times) <br> Debt ratio (times) | $\begin{aligned} & 1.5 \\ & 4.9 \\ & 0.6 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios represent the overge of retios for esch business in the group end connot be colculated from she figures shown in isble 2 (2) These ustimstes are besed on semple of businesses reporing seles deiween $\$ 25,000$ and $\mathbf{2 2 . 0 0 0 , 0 0 0}$.

See Toble I for symbols and notes.

## Definitiens:

1. Liquidity retio:

Current a current assets / current liabilities.
2. Leveroge retios:

81 Dedrlequity = qotal liabitisies / equisy
b) Dedr istio $=$ tote liscilities/ totel essers
c) Interes coverage $=$ nel profit - interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Seskatchewan. Platemaking. Typesetting \& Bindery industry (Sic 282)

|  | T0:21(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower riade 25\% | Upper midole 25: | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if samcle (No.) Low sales value iscoo's High sales value (9000's) | $\begin{array}{r} 8 \\ 11)^{8} \\ 111 \end{array}$ | -- | -- | -- | -- |
|  |  |  | average 15000 |  |  |
| Operatimg ectivities Cesh from operations Deprecietion Other | 34 16 -7 | -- | - | -- | -- |
| Dividends | -1 | -- | -- | - | -- |
| Investment ectivities Disposel of fixed assets Purchase of fixed essets Increase in investment Decrase in investment | -11 -1 | -- | -- | -- | -- |
| Finencing setivities <br> Increase in long term debt <br> Repsyment of long term debt <br> Loans fiom shareholders <br> Reperment of loans from ahareholders <br> Advances 8 loans from governmen? <br> Increase in eouity <br> Decrease in Quity <br> Othe: | $\begin{array}{r} 16 \\ -13 \\ 1 \\ -7 \\ - \\ 1 \\ -8 \end{array}$ | - <br> - <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - | $\square$ <br> - <br> $\therefore$ | - |
| Increse (decresse) in cash equivalents Cash $\&$ quivelents-Beginning of the year Cash squivalents - End of the year | 19 27 46 | -- | -- | -- | -- |

 only those businesses popiting sistement of chonges.
set ieble, for symbols eno notes.
TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classificetion in 1987
Seskerchewsn, Plerembking. Typesetting Eindery Industry (Sic 282)


(1) Averge tabour units ere colculoted by dividing totol payroll by the everage annual wage ong solbry rote as raported in the Surver of Employment. Payroll and Hours, Statistics Canads. Catalogue 12-002 An averope ladour unit coulo de interdreted as o full-time employe Noie thei the business size groups used are determined the cenedelevel. Thus it business hes t lesst 500 employees in Canade as whole bu? less than that number in' any given province it is show in the 500 and over group.
12: Refers 10 Dusinesses repolting no payroll deductions in the previous yeer
131 kefers 10 Dusinesses reporting no peyrall ocouctions in the following yert
"Newly redorting" anc "nc longer reporting" businesses are assumed to hove been in activity for six months and the information is ediusted accordingly.

See teble ifor symols ano notes.

TABLE 6. Selected operting characterfstics of swail businesses by sies quertile. 1985-1987
Sesketchewm, Pistemaking. Fypesettinge Eindery industry (Sit 282)




1887

| Wumber of observetions in semple <br> Average sales $\$$ <br> Average expenses <br> Average net profit (ioss) 5 | $\begin{array}{r} 17 \\ 300,165 \\ 269,112 \\ 31,023 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) <br> Average stles $\$$ <br> Average expense $\$$ <br> Averope net profits | $\begin{array}{r} 15 \\ 297.422 \\ 258.311 \\ 39.111 \end{array}$ | -- | -- | -- |
| Businesses reporting elozs (Mo.) Average sales $\$$ <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 2 \\ 345.650 \\ 368.337 \\ -22.687 \end{array}$ | -- | -- | -- |

[^1]TABLE 1. Selected operating ratios, in percent of sales, 1987
Sasketchewon. Publishing industries (SIC 283)

|  | Iote: (1) |  | Bottom 25\% |  | Lowe' miodle 25\% |  | Upper$\text { midde } 25^{\circ}$ |  |  | $\begin{aligned} & 700 \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in samale (No.) Low sales vaive $15000^{\prime} \mathrm{s}$ ) High sales value (5050's) |  | 11 11 |  |  |  | -- |  |  |  |  |  |
| Selected expense i tem | Industry aversoe(2) |  |  |  |  | \% businesses reporting | Reporting businesses only (3) |  |  |  |  |
|  | Tota | $\begin{array}{r} \text { Bopiom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midole } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { midole } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} 80+40 m \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lomel } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Uooer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of seles | 11.3 | = | =- | -- | -- | 41.3 | 25.8 | - | - | -- | -- |
| Occuponer expenses | 3.4 | -- | -- | -- | -- | 100.0 | 3.4 | - | - | -- | - |
| Doprecistion | 1.8 | - | -- | - | -- | 100.0 | 1.8 | - | -- |  |  |
| Repeirs 8 maintenance | 0.2 | -- | -- | -- | - | 34.9 | 0.5 | - | -- | - | -- |
| Heat. iight \& telepnone | 1.0 | -- | -- | - | -- | 76.7 | 1.4 | -- | -- | -- | -- |
| Rent | 0.4 | -- | -- | - | -- | 24.4 | 1.6 | -- | -- | -- | -- |
| Personnel expenses | 18.7 | -- | - | - | -- | 100.0 | 18.7 | - | -- | -- | =- |
| Finoncial expenses | 1.3 | -* | -* | - | - | 100.0 | 1.3 | -- | -- | - | - |
| Interest 8 bank charges | 0.4 | -- | -- | - | -. | 41.9 | 1.0 | -- | -- | -. | -- |
| Protessions lees | 0.8 | -- | -- | - | - | 100.0 | 0.8 | -- | -- | -- | -- |
| Other expenses | 50.1 | -- | -- | -- | - | 100.0 | 50.1 | - | - | - | -- |
| Profit (loze) | 15.3 | -- | -- | -- | - | 100.0 | 15.3 | -- | - | -- | =- |
| Total | 100.0 | - | -- | -- | -- | 100.0 | . | -- | -- | -- | - |

## symbol:

zero or no observations

- 100 small io0 be expressec
not epplicuble
- confidentiol


## feernoter

(11) These extimetes are based on sumple of Dusinesses reporting seles between \$25.000 and \$2.000.000
(2) Volue in eech cell: Totel weighted expenditure on given item
(3) Volue in esen ceil $=\frac{\text { lotel weighted expenditure on given item }}{\text { lotal weighted seles of businesses reporting this item of expenditure }} \times$ for eeh quertile

This portion of the 1 adi perqins only to the businesses reporting the specilic expense iqem. Therefore these retios sere culculet individually end the sorel will not necesserily equel 100\%.

## Notes

Date me shown by quartiles when eq least 13 of the sempled businesses report ihe specilic item.
 one querter of the topel number of businesses. Hithin eech quertile, the overser ritio is presented. For comperison purposes. the high and low values of seles are shown

## How so use the tebles

It locste the mppropicte seles renge thet is diepleyed on the two lines enqiqued bow seles velue" end migh seles velue"
(2) The selected ronge will indicete the proper quertila, i, the bottom 25\%, the lower midole $25 \%$, the upper midol $25 \%$ or the top 25\%
I3 Daso perteining to the selected seles size ronge will be ith thet ouspile.

## Stenderd Induteriel CIeseificetion Definition (SIC 1880):

## S1t 2830 - Publishing Industries

Businesses primerily engegeo ip publishing end which do no printing. The term "publishing" as applied in this industry group incluoes the put lishing of books. other peading mai?er, maps. guides and the like.

TABLE 2. Balance theet profile for incorporeted businesses only. 1987
Saskotchewan. Publishing Industries (SiC 283)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midole 25: | $\begin{aligned} & \text { Upoet } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samme (Nc.) Low sales value ! $\$ 050$ s! High sales value 19000 s) | $(1)$ | -- | -- | -- | -. |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Asete |  |  |  |  |  |
| Cesh <br> Accounts and notes receivable |  |  | -- | -- | -- |
| Accounts and notes receivable Inventory | $x$ $\times$ $\times$ | -- | -- | -- | -- |
| Other current ssets | K | -- | - | -- | - |
| Totel curtent ossets | $x$ | -- | -- | -- |  |
| fixed essets | x | -- | -- | -- |  |
| Less: Accum. dep. on fixed assets | x | -- | -- | -- | -- |
| Other assets | X | -- | - | - | -- |
| Total issets | X | - | -- | -- | - |
|  |  |  |  |  |  |
| Cuprent loans Other curtent liabilities | $x$ $\times$ $\times$ | -- |  | -- | -- |
| Total curient liabilities | X | -- | -- | -- | - |
| Mortosoes dayable | X | -- | -- | - | - |
| Long term debt | x | -- | -- | -- | - |
| Other liabilities | $x$ | -- | -- | -- | -- |
| Total lisbilities | $x$ | - | - | -- | - |
| Totel equity | $x$ | - | -- | -- | -- |


see table 1 for symools and nores

TABLE 3. Financial retios (1) for incorporated businesees only, 1987
Sesketchewen. Publishing Industries (SiC 283)


11 The ratios represent the oversge of ratios for each businass in the group ond cennot be colculated from the figures show in toble 2 .
(21) These estimetes ere besed on semple of businesses reporting seles between $\$ 25,000$ snd $\$ 2,000,000$

See teble 1 for symbols and notes.

## Definitions:

i. Liquidity ratio:

Current $=$ current assets / curtent liabilities
2. Leverege ittios:
s) Debt/equity = oqal loabilities/equity
b) DeDt ratio $=$ total 1 Iabilities / total asseis
c) Interest coverage = net profit - interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporeted businesses only. 1987
Sasketchewan. Publishing Industries (SIC 283)

|  | Totail1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe? miode 25\% | Uppe middle 25: | $\begin{aligned} & \text { TOP } \\ & 2 E: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir. samo!e (No.) Low seles value $1 \$ 000$ s) High sales vaive $19000^{\prime}$ s! | $(1)$ | -- | -- |  |  |
|  | Average (\$000's) |  |  |  |  |
| Opereting ectivities Cash from oderations Deprecievion Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | - | - | - | =- |
| Investment ectivities Disposel of fixed essets Purchase of fixed essets Incresese in investment Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | - $=-$ |
| Financing ectivities <br> Increase in long term debt Repayment of long term debt Loans from sharcholders Repayment of loens from shareholders Advances $\delta$ loans fiom government Incresse in equity Decrease in equity Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - - - - - - | -- - - - - - | , | -- -- -- -- -- |
| Increaseldecresse) in cesh tequivelents Cash equivelents-Beginning of the year Cash equivelents - End of the yesi | $x$ $\times$ $\times$ $\times$ | -- | -- |  | -- |

111 These estimetes are besed on sumple of incorported businesses reporting seles between $\$ 25,000$ sno $\$ 2.000 .000$. 5 ample count incluaes only those businesses reporting starement of chenges
sot leble, for symbols and nores.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC ciassification in 1987
Sesketchewan. Publishing industries (SIC 283)


191 Aver oge lobour units ere colculated by dividing totel poyrolt by the overoge annul wage and solory rate es raportto in the Surver of Employmen, Doyroll and Hours. Sisititics Canada. Catalogue 72-002. An averege lebour unit could be interpreted as e full-time employer Noie thet the business size groups used are determined eit the conede level. Thus it business has et least 500 emolovees in canade whole but less then thei number in any given province it is shown in the 500 and over group.
121 Refers to businesses reporting no pariall deductions in the previous yedr
13) Refers io businesses reporting no paypoll deductions in the following year
"Wowly eperting" and "no longer reporting" businesses are assumed to move been in activity for six months and the information is adjusied accordirgiy

See iatile f fo symoos anc notes

TABLE 6. Selected operating characteristics of small busimesses by sales quartile. 1985-1987
Sesketchewen, Publishing Industries (SIC 283)

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

1985


1986

| Mumber of observetions in smople <br> Average sales \$ <br> Averge expense $\$$ <br> Averoge net profit (loss) \$ | $\begin{array}{r} 11 \\ 575.540 \\ 564.072 \\ 11.468 \end{array}$ |
| :---: | :---: |
| Businesses reporting profis (No.) |  |
| Aversge sales $\$$ | 567.766 |
| Averoge expense \$ | 545,377 |
| Averege net profit \$ | 22,389 |
| Busimeseas reporting loss (Mo.) | 2 |
| Aversge sales | 118.059 |
| Averege expense \$ | 166.209 |
| Average net loss \$ | -48.140 |

1987


11 These estimstes bre based on semple of businesses reporting seles between $\$ 25.000$ snd $\$ 2,000.000$
See itale 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Soskatchewan, Ornmmental Architecturel metal Products Industries (SIC 303)

|  | To:al11 |  | $\begin{aligned} & \text { Bo: } 10 \mathrm{~m} \\ & 25: \end{aligned}$ |  | Lowemiddle 25\% |  | Uppe:$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses iri sample (No.) Lom sales value ( $\$ 900$ 's) High sales vaiue (9000's) |  | $\begin{aligned} & 16 \\ & 11 \\ & (1) \end{aligned}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry everagel ${ }^{\text {a }}$ ) |  |  |  |  | $\begin{aligned} & \text { Z busi- } \\ & \text { nesses } \\ & \text { roporting } \end{aligned}$ | Redorting businesses only 3 ) |  |  |  |  |
|  | Total | Bottom 258 | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Botrom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middl 25\% | TOD |
|  | Percent of soles |  |  |  |  |  | Percent of stes |  |  |  |  |
| Cost of seles | 29.4 | -- | -- | -- | -* | 100.0 | 29.4 | -- | - | -- | -- |
| Dceupency expenses | 7.1 | -- | -- | -- | =- | 100.0 | 7.1 | -- | -- | -- | -- |
| Dedreciotion | 2.2 | -- | -- | -- | -- | 95.6 | 2.4 | -- | -- | -- |  |
| Resoips s maintenance | 0.1 | -- | -- | -- | -- | 72.1 | 0.5 | -- | - | -- | -- |
| Hesp. Iight s telephone | 3.5 10 | - | -- | -- | -- | 100.0 93.2 | 3.5 | - | -- | -- | - |
| Kent |  |  |  |  |  |  |  |  |  |  |  |
| Personnel expenses | 16.8 | - | -- | - | -- | 55.5 | 30.2 | - | -- | -- | - |
| Financiel expenses | 1.4 | - | -- | -- | -- | 55.6 | 1.5 | -- | - | -- | - |
| Interost 8 bonk chorges | 1.0 | -- | -- | - | -- | 92.7 95.6 | 1.1 | -- | -- | - | -* |
| Protessionsl fees | 0.4 | -- | -- |  | -- | 95.6 |  | -- | -- | - | - |
| Other expenses | 19.9 | -- | -- | - | -- | 100.0 | 19.9 | -- | -- | -* | -- |
| Protit (loss) | 25.4 | -- | -- | - | -- | 100.0 | 25. | -* | -- | - | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 |  | -* | -- | -- |  |

## symbels

zero or no observations
-- 100 smell 100 be expressed
. not sppliceble

- confidentiol


## Feotnoter

(1) These estimetes ore besed on sample of businesses reporting seles between $\$ 25,000$ and $\$ 2,000,000$. Totel meighted expenditure on given irem
121 Velue in exch coll $=$ forsi weignted sales of pusinesses in are semple $\times 100$ lop each quertile
$\frac{\text { Poral weighted expenditure on given item }}{\text { foral weighted sales of businesses reporting this item of expenditure }} \times 100$ for eech quertile

This porsion of the teble perpins only to the businesses reporsing the specific expense item. Therefore these retios ore colculesed indiviouelly and the totel will not nacesserily equel $100 \%$

## Notes

Dese ne shown by quertiles when ef leest 13 of the sonpleo businesses report the specific ifem
 one quefter of the totel number of businesses. Within each quartile. The average ibtio is presented for comporison purposes. the high and low vilues of soles ere shown.

How to use the sebles
II Locare the appropriate soles range shat is displayed on the iwo lines entillod low seles volue and "High sales value"
${ }^{12}$ ) The selected renge will indicete the propor quertile. i.e. the botion 25\%, the lower midde 25\%, the upper midde $25 \%$ or the 100 25\%
(3) Dets purtaining to the selected sales size range will be in thet quertite.

Simnero Industrisl Cisssifiention ofinition 1515 1980):
SIC 3030 - Ornmentel and Architecturst meiel Producis Indusiries
Businesses prima. ily engaged in manufacturing meta w. ndows and doops; prefodicated. portade metal buildings: and other ornanental
once a.chlitirial me:a D:oducts

TABLE 2. Balance sheet profile for incorportated businesses only, 1987
Sasketchawen, Drnamental Architectural Metel Products Industries (Sic 303)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { midale } 25 \%$ | Upper $\text { midde } 25^{\circ}$ | $\begin{aligned} & \text { TOE } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value $\left(\$ 000^{\prime}\right.$ s) High sales value ( 9000 's) | $\begin{aligned} & 13 \\ & 11 \\ & (1) \end{aligned}$ | -- |  | -- | -- |
|  | Average ( $5000{ }^{\prime}$ ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cosh | - | -- | - | -- | -- |
| Accounte and notes receiveble | 59 | -- | -- | -- | - |
| inventory | 50 | -- | -- | -- | - |
| Other current ossets | 59 | -- | -- | -- | -- |
| Total current assets | 118 | -- | -- | -- | -- |
| Fixed assets | 35 | -- | - | -- | -- |
| Less: Accum. dep. on fixed sesets Other assets | 9 | -- | -- | - | -- |
| Total assets | 182 | =- | -- | - | -- |
| Litbilities end equity |  |  |  |  |  |
| Current loans | 36 | =- | - - | -- | - |
| Other current liabilities | 45 | -- | -- | -- | -- |
| Total current liabilities | 81 | -- | -- | -- | -- |
| Mortgages payable | - | -- | - | -- | -- |
| Long term debt | 5 | -- | - | -- | -- |
| Other lisbilities | 47 | -- | - | -- | -- |
| Totel lisbilities | 133 | -- | -- | -- | -- |
| Total equity | 29 | - | -- | -- | -- |

(1) These estimates er besed on semple of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.

See isble 1 tor symbols and noies

TABLE 3. Financial ratios (1) for incorporated businesses only. 1887
Sesketchewen. Ornementel Architectural Metel Products Industries (SIC 903)

|  | Totel(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middl } 25 \% \end{aligned}$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales vilue $\left(\$ 000^{\prime}\right.$ s) High sales value ( $9000^{\prime}$ s) | $\begin{aligned} & 13 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Aversoe |  |  |  |  |
| Liquidity retic Curtent tatio (times) | 1.5 | -- | - | -- | -- |
| Leverege ratios ```Debt/avity ratio (times) Intersst coverage ratio {limes} Debt retio (times)``` | $\begin{aligned} & 1.5 \\ & 2.2 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

$(1)$ ine retios represent ine everage of ratios for exch business in the group and cennot be celculated from the figures shown in fable 2 .
(2) inese estimeres tre desed on smple of busineses reporting enles detween $\$ 25,000$ end $\$ 2,000,000$

See fisle 1 for symbols and notes

Definitions

1. Licuiciry pello:

Current = current essets / current liabilities.
2. Levertoge ratios:

- Dedr/equity : rotal liabilisies / equity
b) Debi ratio $=$ qual liabilities $/$ lotal assets
c) Interest coverage = net profit - interest expense / interest expense

TABLE 4. Statement of chenges in financial position for incorporated businesses only. 1987
Saskatchewan. Ornemental Architectural Metal Products Industries (\$1c 303)

|  | Teqal(?) | $\begin{array}{r} \text { Bot } 10 m \\ 25 \% \end{array}$ | Lowe? <br> riodie $25 \%$ | UbDE: <br> midde $25^{\circ}$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in somele iNo.! Lom sales vilue ( $\$ 000$ :) High sales ratue ( $8000^{\circ} \mathrm{s}$ ) | $\begin{aligned} & 7 \\ & (1)^{7} \\ & (1) \end{aligned}$ | -- | -- | $\cdots$ | -- |
|  | Aveisge (\$000's) |  |  |  |  |
| Opersting activities Cash from operations Dedieciafion Dther | $\begin{array}{r} 7 \\ 8 \\ -25 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | =- | -- | - - |
| Investment activities <br> Disposel of fixed assets <br> Puichase of lixed essets <br> Increase in investment <br> Decreese in investment | 1 -7 - | =- | -- | -- | -- |
| Financing ectivities <br> Inciesse in long term debt <br> Redayment of long ierm debt <br> Loons fiom shareholders <br> Redayment of loans from shareholders <br> Advances l losns fiom govermment <br> Increase in equity <br> Decrease in equity Other | -6 | -- |  | -0 $=-$ $=-$ $=-$ $=-$ -- | -- |
| Increse(decrease) in cesh sequivelents Cesh equivalents-Beginning of the yeer Cesh \& equivalents - End of the year | $\begin{aligned} & -10 \\ & -12 \\ & -30 \end{aligned}$ | -- | -- | -- | -- |

 on ty those ousinesses reporting stetement of chenges
See lable 1 for symbols and notes
 Sosketchewan. Drnamental Architectural Metsl Products Industries (Sic 303)


111 Averspe labour units ere calculated by dividing totsl peypoll by the everage annul wege bid sitary rate as reported in the Supver of Employment. Payroll end Mours. Statistics Conbos. Geiblogue 92-002. An gerbeg labour unip could be inierpreted es a full-time employee. Note thet ine business size proups useo er ofermineo er phe Conedo level. Thus if business hes mi leas 500 employees in Cansede be whole but less then that number in ony given province it is shown in the soo and over group
121 Reters to businesses reporting no peyioll deductions in the previous year
131 Refers 10 Lus inesses reporiting no payioll deductions in the following yeer

- Wewly repo ting" and Eno longe? reporting businesses ore essumed to have been in ectivity for six months ond the information is odjustec occordingly

See tate 1 for symbols and notes

TABLE 6. Selected operating characteristics of mail businesses by saies quartile. 1985-1987
Soskatchewan. Ornamental Archltectural Metal Products Industries (SIC 909)



1887

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 17 \\ 265.718 \\ 254.726 \\ 10.992 \end{array}$ |
| :---: | :---: |
| Businestes reporting profit (Mo.) | 11 |
| Average sales ${ }^{\text {a }}$ | 266.156 |
| Average expenses | 243.624 |
| Average net profit \$ | 22.532 |
| Businesses reporting loss (Wo.) | 6 |
| Averoge seles 5 | 335,634 |
| Averoge expense \$ | 348.325 |
| Averege net loss \$ | -12.681 |



[^2]TABLE 1. Selected operating ratios. in percent of seles, 1987
Saskatchewan, Stamped. Pressed coated Metal Products Industries (SIC 304)


## Symbols

zero or no observetions

- too smell too be expresied
not applicoble
- confiontiol


## Footnotes

(1) These estimetes bere bes on semple of businesses reporting sales detween 325.000 end $32.000,000$.

Totel weighted expenditure on given item

13) Velue in esch ell el fotal weighted expenditure on given item $\frac{\text { totsl weighted seles of businesses reporting this item of expenditure }}{x}$ for each auertile
this portion of the tette pertains only to the businesses roporting the specific expense item. Thereform these retios ere caleulated individully and the total will not necessarily equal 100 x

## Notes

Date ere show by quartiles wher at leest 13 of the sampleg businesses report the spec fic item.
 on quspter of the totel number of businesses Mithin esen quartile, the eversge retio is presented. for compur ison purposes. the high end low values of seles re shown.

Mow to une the tebles
III Locat the appropriste sales range that is displayed on the two lines entitlad low sies value" end ohigh seles vilue"
(2) ine selected renge will indicete the proper quertile. i. e. the botton 25\%, the lowir midole $25 \%$, the upper middie $25 y$ or the 10p 25\%
13; Dats pertaining to the selected selet size range will be in that quertile.

## Standerd Industrisl Cleteifiestion Definition (SIC 1980):

Sic 3040 = Stemped, Pretred end Couted Metel Products Industriet
Businesses primerily engaged in custon metel coting. monufacturing metal closures ond containers eno other stampo bnd pressed meqal producis

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Suskatchewan. Stamped, Pressed Coled Metal Products Industries (Sic 304)

(1) These estimates are based on senple businesses reporting sales between \$25,000 and \$2.000.000

See Table 1 far symbols anc notes

TABLE 3. Financiti ratios (1) for incorporated businesses only. 1987
Sasketchewin, Stemped, Pressed Coeted Metal Product: Industries (SIC s04)

|  | Totel(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | $\begin{array}{r} \text { Upper } \\ \text { midde } 25 \% . \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low soles value ( $\$ 000^{\circ}$ s) Migh sales value $\left\{\$ 000^{\prime}\right.$ s $\}$ | $(1)^{5}$ |  | -- | -- | -- |
|  | Aversge |  |  |  |  |
| Liquidity retio Current retio (times) | 0.9 | -- | -- | -- | -- |
| ```Leverage ratios Debv/equity retio (times) Interest coverage ratio (times) Dob* rotio (times)``` | $\begin{aligned} & 3.0 \\ & 3.6 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |


(2) These extimetes er bestd on emple of businesses reporting 581 es between $\$ 25,000$ end $\$ 2,000,000$

See inole i for symols and notes.

## Dofinitions:

1. Liquidity recio:

Curfent $=$ current osseis / cuprent ligbilizies.
2. Leverege retios:
a) Debt/equity $=$ zotal liabilities / equity.
bl Debt latio $=$ total $\mid$ isbilities $/$ sotal assets
c) Interest coveroge $=$ net profit - interest expense $/$ interest expense.

TABLE 4. Statement of changes in financtal posttion for incorporated bustnesses oniy. 1987
Seskatchewen, Stomped, Pressed 5 Coted Metol Products Industries (SIC 304)


 only those businesses reporting stistement of changes.
see tible 1 for symbols and notes

Sasketchewan. Stamped, Pressed E Coted Matei Products Industries (SIC 304)

| businest size expressed in eversege labour units\{l\} | Number of businessts | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s) } \end{array}$ | Average labour uni is(1) | Changes in number of businesses with peid molorees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { redorting }(2) \end{array}$ | No langer <br> reporting(3) |
| 1884 |  |  |  |  |  |
| Toral | 40 | 10.979 | 532 | 8 | 4 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-439 \\ & 500 \text { end over } \end{aligned}$ | $\begin{array}{r} 23 \\ 8 \\ 3 \\ 6 \end{array}$ | $\begin{array}{r} 2.192 \\ 3.796 \\ 420 \\ 4.571 \end{array}$ | $\begin{array}{r} 105 \\ 185 \\ 20 \\ 222 \end{array}$ | 5 2 1 - | $\begin{aligned} & 3 \\ & i \\ & i \end{aligned}$ |
| 1887 |  |  |  |  |  |
| Totel | 33 | 13.183 | 574 | - | ... |
| $\begin{aligned} & \text { les: then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 15 9 4 5 | $\begin{aligned} & 1.828 \\ & 5.110 \\ & 1.573 \\ & 4.672 \end{aligned}$ | $\begin{array}{r} 79 \\ 223 \\ 68 \\ 204 \end{array}$ | - | $\ldots$ $\cdots$ $\cdots$ |

(II) Averoge labour Units are calculated by dividing rotal bayroll by the overoge annul wege and satery rete as reported in the Surver of Emoloyment. Payroll and Hours, stetistics Cansde. Cetelogue 72-002. An aver goe ladour uniz coulo de inferpreted os e full-qime moloyes. Note ihet she Dusiness size groups used bre deiermined at ine Cuncos level. ithus if businest hes se lesst 500 employes if Concos es whole but less then thet number in ghy given province it is shown in the soo end over group.
(2) Relers to businesses reparting no peyroll deductions in the previous year.
(31 fefers to businesses reporting no payroll deductions in the following year
"Wewly reporting" and tho longer reporting" businesses are assumed ro heve been in activity for six monthe and the information is adjusted sccordingiy

See Iable i for symbols anc notes

TABLE 6. Selected operating cheracteristics of amil businesses by sales quartile, $1985-1987$
Susketchewen, Stamped, Pressed ${ }^{\text {seoted Metal Products Industries (SiC 304) }}$

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe: <br> middle 25 \% | Upper $\text { midde } 25 \%$ | 7op 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observetions in sample | 9 |  |  |  |  |
| Average sales \$ | 281.423 | =- | -- | -- | -- |
| Average expense \$ | 248.279 | -- | -- | -- | -- |
| Averege net diofit (loss) \$ | 33.144 | - | - | -- | -- |
|  | 277.608 |  |  |  |  |
| Averoge sales <br> Averege expense 5 | 277.608 224.051 | -- | -- | -- | -- |
| Average net profits | 53,557 | -- | -- | -- | -- |
| Qusinesses reporting lose (Mo.) | 4 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ A | 99.440 113.935 | -- | -- | -- | -- |
| Averepe expense Averoge net loss | 113.935 -14.495 | -- | -- | -- | -- |



1287


[^3]Set table 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Sasketchowan. Machine Shop Industry (SIC 3081)

|  | Total(1) |  | Botton: 25\% |  | Lower$\text { middle } 25 \%$ |  | UpDer$\text { midde } 25:$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Bus:nesses ir sample (No. Low sales value ( $\$ 000$ s) High sales velue (\$000's) |  | $\begin{aligned} & 22 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry everege(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { roporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midde } \\ 25 \% \end{array}$ | Upder middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Porcent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of seles | 22.7 | -- | - | - | -- | 34.0 | 24.2 | -- | -- | - | - |
| Decupency expentes | 5.5 | -- | -- | -- | -- | 100.0 | 9. 5 | - | - | -- | -- |
| Deprecistion | 5.2 | -- | -- | -- | -- | 82.3 | 6.3 | -- | -- | -- | -- |
| Repsirs ${ }^{\text {c maintenance }}$ | 0.8 | -- | -- | -- | - | 84.8 | 0.9 | -- | -- | -- | - |
| Heet. light 8 telephone | 2.1 | -- | -- | -- | - | 87.7 | 2.7 | - | -- | $\cdots$ | -- |
| Rent | 1.2 | -- | -- | -- | - | 62.3 | 2.0 | -- | -- | -- | -- |
| Personnel expenses | 34.2 | - | - | - | - | 98.0 | 34.9 | =- | -- | - | = |
| Finoncial expenses | 3.2 | -- | -- | -- | - |  | 3.2 | -- | -- | - | -- |
| Interest \& Dank cherpes Professions: fees | 2.9 | -- | -- | -. | -- | $93 . ?$ 92.7 | 2.2 1.2 | -- | -- | -- | -- |
| Other expenses | 21.8 | -- | -- | =- | -- | 100.0 | 21.8 | -- | -- | -- | - |
| Profit (loss) | B. 5 | -- | - | -- | -- | 100.0 | B. 5 | -- | -- | -- | - |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | ... | - | -- | $=$ | -- |

Symbol
2ero or no observetions

- 800 Emell too be expressed
not mpplicadl
$x$ conficential


## Feermoter

11) These estimates ere besed on semple of busineses reporiing seles beiween 525,000 and $82,000,000$

Value in sech cell sotel weigned expendisure on given isem

This portion of phe table perseins only to the businesses reporting the splecific oxpense item. Therefore shese retios ere csiculated individuelly and the rotel will no necesserily equel 1008

## notes

Dete ere shown by quartiles wher et least 13 of the semplod busineses report the specific item

Records were ranked in escending order according to seles ize. Eech quertile li. bottom 25\%, lower niddie 25x. etc. I rep: esents one querter of the qoisl number of businesses. Within foch quartile, the over ope pito is presented. For comperison purposes, the high and low values of soles ore shown

Hot to use the tobles
(1) Locsie the appropriate soles range thet is displeyed on the two lines entitled low goles velue" and ohigh sel es volue"
$(2)$ The selecied renpe will indicete the proper quertile. i.e. the botson 25\%, she lower hidde 25z, the upper midde 25\% or the $10025 \%$
(3) Deta peritining to the selected seles size range will be in that quertile.

## Sesenderd Industrlai Cltetificetion Definition ISIC 1880)

SIC 3081 - Mechine Shop industiry
Businesses primar ity engaged in menufacturing mechine pars and equipment. other than conplete machines, for the zrade. this industry includes machine shops droviding custom and repar services. Businesses primarily engsged in rebuilding or remanufacturing automotive engines are includec here

|  | Total(1) | Bot 10 m 25\% | Lower $\text { miode } 25 \%$ | Uppe: middle 25\% | $\begin{aligned} & \text { TCL } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses it samcle ino.i Low soles value ( 3000 s) Migh sales value ( $\$ 000^{\circ}$ s) | 17 $(1)$ (1) | -- | -- | -- | -- |
|  | Average (3000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cash | - | -- | -- | - | -- |
| Accounts and notes receiveble | 21 | - | -- | -- | -- |
| Inventory | 53 | -- | -- | - | -- |
| Other current assets | 53 | -- | -- | -- | -- |
| Total current assets Fixed essets | 74 | -- | -- | - | -- |
| Less: Accum. dep. on fixed sesets |  | -- | -- | -- | - |
| Other essets | 2 | - | -- | -- | - |
| Total extets | 146 | - | -- | - | - |
| Liebilities end equity |  |  |  |  |  |
| Current losns Other current liobilities | 10 25 | -- | -- | -- | -- |
| Total current limbilities | 35 | -- | -- | -- | -- |
| Mortgages oayable | - | -- | -- | -- | - |
| Long term debt | 3 | -- | -- | -- | - |
| Other lisbilities | 51 | -+ | -- | - | -- |
| Total liobilities | 19 | -- | - | - | - |
| Total equity | 58 | -- | -- | - |  |

(11) These estimetes pesed on semple of businesses reporting sales petween $\$ 25,000$ end $\$ 2.000,000$.
see table 1 for symbols and notes.

TABLE 3. Financisi ratios(1) for incorporated businesses oniy, 1987
Sasketchemen. Mechine Shop Industry (SIE 3081)

| Tot:l(2) Bottom | Lower | UDDer | ToD |
| ---: | ---: | ---: | ---: | ---: |
|  | $25 \%$ | midole $25 \%$ | $25 \%$ |


| Businesses in sample (No.) Low seles value ( $\$ 000$ 's) High sates vilue ( $8000^{\prime}$ s) | $\begin{aligned} & 17 \\ & (19 \\ & 19 \end{aligned}$ |  | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Average |  |  |  |
| Liquidity retio Cuprent retio (times) | 2.1 | -- | -- | -- | - |
| ```Leverage fatios Debt/oquity ratio (times) Interest coverage patio (times) Debt retio (times)``` | 1.5 4.0 0.6 | -- | -- | -- | -- |

(11 ing retios represent the overege of retios for each business in the group ond cennot be colculated from the figures show in toble 2 .
(2) These estimeter besed on semple of bus inesses reporting sel between $\$ 25,000$ ind 82.000 .000 .

See Teble 1 for symbols and notes
onfinltions:

1. biquidity ratio:

Current a current ossets / current liabilities

2 Levertage retios:
8) Detr/equity $=$ toral liabilities / equity
t) Det: ra: ic $=1018$ i liabilities/total assets
c) Irteres coverage = ret p.cfit - inteiest expense / inietest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Seskatchowmen. Mechine shop Industry (SIC 3081)

|  | Toral(1) | $\begin{array}{r} \text { Bor10m } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lomer } \\ & \text { midcle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { miocie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samole (No. Low soles value 15000 s) High sales value 15000 's? | $\begin{aligned} & 14 \\ & \{1 \\ & (1) \end{aligned}$ |  |  | -- | -- |
|  |  |  | veroge 1\$000 |  |  |
| Opmeting ectivities Cash fiom ober tions Destecietion Other | $\begin{array}{r} 3 \\ 13 \\ -13 \end{array}$ | -- | -- | -- | -- |
| Dividends | -7 | - | -- | -- | - |
| Investment ectivities <br> Dispassel of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r}2 \\ -20 \\ \hline\end{array}$ | -- | -- | -- | -- |
| Finencing eetivities <br> Inciease in long term debt Repayment of long term debt <br> Loans from shareholders <br> Redoyment of loens fiom shareholders <br> sovances of loans from government <br> Increse in couliy <br> Decrese in equity <br> Other | $\begin{array}{r} 9 \\ -7 \\ 10 \\ -2 \\ -1 \\ -4 \end{array}$ |  | -- - $=-$ - -- | - <br> - <br> - <br> - <br> - | - -- -- -- -- -- |
| Incpeseldecrese) in cash s equivalents <br>  Cash dquivelonis - End of the year | $\begin{array}{r} -16 \\ -12 \end{array}$ | -- | -- | -- | -- |

 onty those businesses reporiing sieiemen? of changes
see ieole 1 for symbols and nores.

TABLE 5. Employment ehanges by Etze of business. 19B4-1987 besed on 5IC ciaseiftcation in i987
Sesketchewan. Mechine Shop Industry (Sit 3081)


(11) Averoge Imbour units ape colculoied by dividing totel payroll by the overoge onnul wage and solory rote es roported in the

Survey of Employment, Paypoll and mours. Statistics Cande. Catalogue 72-002. An average labour unit could be interpreied es a fullitime employee. Noie the: the business size groups used ore determined ot the Canco level. Thus if e busincss has et leest 500 employees in Censde es whole Du? less then thet number in any giver province it is shom in the 500 ond over group.
121 Refers to tusinesses redorting no payroll oducions in ine previous year.
(3) Refers io businesses peporting no payroll obductions in the following year
"newly reportirg" and "nc longer reporting" Dusinesses are assumed to hove been in activity for six nonths and the information is adjusted accoloingiy

See tabie, foo symbiols art no:es

| Toial(1) Botiom | Lowel | Upper | Tof |  |
| :--- | ---: | ---: | ---: | ---: |
|  | $25 \%$ | midole $25 \%$ | midole $25 \%$ |  |



1986

| Mumber of cbeervitions in sample <br> Aversge seles $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 175.129 \\ 159.189 \\ 15.940 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Bustnesee reporting profit (Mo.) | 25 |  |  |  |
| Averoge soles \$ | 141.867 | -- | -- | -- |
| Average expense 5 | 120.265 | -- | -- | -- |
| Averege net profits | 21.602 | -- | -- | -- |
| Businesmes reporting loss (Mo.) |  |  |  |  |
| Average sales \$ | 406.546 | -- | -- | -- |
| Average expense 5 | 411.772 | -- | -- | -- |
| Aversge net loss | -5.126 | -- | -- | -- |

1987


See iable for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Sesketchewan, Single fanily Housing (Sit 4011)

|  | To:al(1) |  | Botion 25\% |  | Lowe.$\text { mijd } \in: 5:$ |  | Uope?$m_{1 d d} \in 25:$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample iNo. Low seles value $(\$ 000$ s) Hiph sales value ( $\$ 000^{\prime}$ 's) | $\begin{aligned} & 90 \\ & 11 \\ & 11 \end{aligned}$ |  | $131$ |  | $\begin{aligned} & 101 \\ & 158 \end{aligned}$ |  | $\begin{aligned} & 158 \\ & 360 \end{aligned}$ |  |  | $\begin{aligned} & 360 \\ & (1) \end{aligned}$ |  |
| Selected expense item | Industry overage(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Redorting businesses only ( 3) |  |  |  |  |
|  | Toral | Boptom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Upper } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Uoper middl. $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 31.2 | 8.0 | 40.3 | 41.8 | 33.9 | 73.1 | 42.7 | 18.6 | 49.5 | 48.7 | 44.4 |
| Occupency expenses | 5.3 | 10.5 | 5.4 | 3.6 | . 2.1 | 57.2 | 5.5 | 10.5 | 5.3 | 3.7 | 2.1 |
| Deprecietion | 2.1 | 3.3 | 2.6 | 1.6 | 0.9 | 87.5 | 2.4 | 4.0 | 3.2 | 1.8 | 1.0 |
| Repairs o meintenance | 1.2 | 4.3 | 0.3 | 0.3 | 0.2 | 43.4 | 2.9 | 10.3 | 0.7 | 0.6 | 0.4 |
| Heat. light s telephone | 0.9 | 1.7 | 0.8 | 0.6 | 0.5 | 83.8 | 1.0 | 1.9 | 0.9 | 0.7 | 0.6 |
| Rent | 1.1 | 1.1 | 1.7 | 1.1 | 0.5 | 63.7 | 1.7 | 2.7 | 2.6 | 1.3 | 0.8 |
| Personnel expenses | 18.7 | 21.0 | 18.5 | 22.8 | 12.6 | 92.9 | 20.1 | 24.5 | 19.6 | 23.8 | 13.2 |
| Finsenciel expenses | 2.2 | 3.6 | 2.2 | 2.0 | 1.2 | 94.8 | 2.4 | 3.6 | 2.2 | 2.2 |  |
| Interest 6 bank charges | 1.5 | 2.2 | 1.5 0.7 | 1.5 0.5 | 1.0 0.3 | 82.6 78.6 | 1.8 0.5 | 2.9 2.0 | $\begin{aligned} & 1.7 \\ & 0.8 \end{aligned}$ | 1.8 0.6 | 1.2 0.4 |
| Other expenses | 33.9 | 30.6 | 30.1 | 26.3 | 47.6 | 100.0 | 33.5 | 30.6 | 30.1 | 26.9 | 47.6 |
| Profit (loss) | 8.7 | 26.3 | 3.5 | 3.0 | 2.6 | 98.8 | 8.8 | 26.3 | 3.5 | 3.2 | 2.6 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | $\ldots$ | - . | $\ldots$ | . . |

## Symbol:

zero or no observations

- 100 small te0 be expressed
not mplicable
- contidentiel


## potnote:

(1) These estimetes bre besed on smple of businesses reporting seles between $\$ 25.000$ and $\$ 2.000 .000$
(2) Velotal weighted expendiqure on given iten
(2) Velue in each cell $=\overline{\text { forbl weighted seles of ali businesses in the sample }} \times 100$ for each quartile

131 velue in each cell $=\frac{\text { rotel weighted sales of businesses reporting this item of expenditure }}{}$ foo for eech quertile.
Toisl wighted expenditure on given iter

Itis portion of the toble pertuins onty 10 the businesses reporting the specific expense item. Therefore these retios ere calculated individuslly and the rotal will not necessarily equel $100 \%$.

## Mores

OAtB ere shown by quer qiles when et least 13 of the sumpled businesses report the specific item
 one querter of the lotel number of busineses. Within each quartile, the overage rotio is plesentec. For comperison purposes. the high and low values of sales ere shown.

How to use the tebles
III Locste the topraprite seles range thet is displeyed on the two lines mizied "Low seles velue" end "High toles volue"
(2) The selected renge mill indicBie the proper quitile. 1.e. the Dotion 25z. the lomer midde 25x, the upper midale 25\% or the TOD 25\%
131 Dets pertsining to the selected soles size renge will be in thei quatile.

Stenderd Industriel Clessificetion Definlsion 1Sic 19sol:
Sic 4011 . Single fonily Mousing Conerectors
Businesses prime ily engaged in the developmens and construction of single ofached and single altached dwellings such as: cotiages single auplexes. gat der homes. seri-deseched houses. single altacheo houses. single delached houses, erecting Drelaticated homes, row houses lexcep: (ow ouplexts). single residences and summer homes.

TABLE 2. Balince sheet profile for incorporsted businesses oniy. 1987
Smeketchewen, Single Femily Housing (sic 4011)

|  | Total(1) | $\begin{array}{r} \text { Bo: tom } \\ 25 \% \end{array}$ | miolo | Uppe: middle 25: | T00 $25:$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.: Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | 56 $(1)$ $(1)$ | 11 81 | $\begin{array}{r}91 \\ 200 \\ \hline\end{array}$ | 200 423 | 423 |
|  | Average ( $\$ 000{ }^{\prime} \mathrm{s}$ ) |  |  |  |  |
|  |  |  |  |  |  |
| Cash | 36 | 8 | 8 | 26 | 97 |
| Accounts and notes receivable lnventory | 36 | 8 | 8 | 26 | 9 |
| lnventory 0 Other current assets | 101 | 178 | 11 | 89 | 146 |
| Total current assets | 138 | 186 | 19 | 115 | 243 |
| fixed assets | 36 | 12 | 19 | 79 | 35 |
| Less: Accum. dep. on fixed essets |  | - | - | 2 | 7 |
| Other assets | 4 | 10 | - | 2 | 7 |
| Total essets | 178 | 208 | 88 | 196 | 285 |
| Lisbillties end equity | 18 | - | 12 | 25 | 34 |
|  | 87 | 71 | 15 | 120 | 149 |
| Total current lisbilities | 106 | 71 | 27 | 145 | 183 |
| Mortagaes parable | - | - | - | 9 | 1 |
| Long term debt | 3 | 2 | 10 | 32 | 52 |
| Other liabilities | 26 |  |  |  |  |
| Totel liabilities | 135 | 82 | 37 | 186 | 236 |
| Totel equity | 43 | 126 | 1 | 10 | 48 |

(1) These estimetes are besed on semple businesses reporiing sales between $\$ 25,000$ and $\$ 2.000,000$.

See lable i for symools and nopes

TABLE 3. Financial rattos(1) for incorporated businesses only. 1987
Sasketchman, Single Family Housing (SIC 4011)

|  | Tots 1 2 ) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\text { middle } 25 \%$ | Upper middle $25 \%$ | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in semple (No. Low soles value $\left(\$ 000^{\circ}\right.$ s) Migh sales value ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 56 \\ 111 \\ 111 \end{array}$ | 11 91 | 91 200 | 200 423 | 423 |
|  | Average |  |  |  |  |
| Liquldity ritio Current retio (times) | 1.3 | 2.6 | 0.7 | 0.8 | 1.3 |
| Leverage retios <br> Debtlequity retio (times) <br> Interest coverage ratio (times) <br> Debt ratio (itimes) | 3.1 2.8 0.8 | 0.6 9.6 0.4 | 4.1 0.9 1.0 | 17.8 1.6 0.9 | 4.8 3.1 0.8 |

(1) The ratios represent the overage of retios for eech business in the group and cennot be culculated from the figures shown in rable 2 .
(2) These estinetes ere besed on sample of businesses reporting $\mathbf{s B l}$ les between $\$ 25,000$ and $\$ 2.000 .000$.

See isole 1 for symols and motes.

## Sefinitions:

1. Liquidiey ratio:

Current = cuprent assets / current lisbilities.
2. Leverage retios:

- Debt/eavity = tora! liabilities / equity
D) Detr retio = total hacilisies/fotal asseis
c) Interest coverage $=$ nes protit . interest expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Saskntchewan. Single family Mousing (Sic 4011)

|  | Total(1) | bottom 25* | Lowe $\text { midole } 85 \%$ | Upder $\text { middie } 25:$ | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir. sample (No.) Lon seles velue ( $\$ 000$ 's) Higt soles va ue ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 34 \\ 11 \\ 1! \end{array}$ | $11!$ | $\begin{aligned} & 116 \\ & 268 \end{aligned}$ | $\begin{array}{r} 268 \\ 453 \\ \hline \end{array}$ | $\begin{aligned} & 453 \\ & 11 i \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Opereting ectivities Cash from oderations Deprecistion Other | 5 3 -7 | $\begin{aligned} & 5 \\ & 2 \\ & 3 \end{aligned}$ | $\begin{array}{r} -3 \\ 2 \\ 14 \end{array}$ | $\begin{array}{r} 5 \\ -42 \end{array}$ | 19 5 -1 |
| Dividends | -4 | - | -3 | -6 | - |
| Investment activities Disposal of fixed essels Purchase of fixed sssets Increase in investment Decrese in investment | $\begin{array}{r} 1 \\ -7 \\ -2 \\ 4 \end{array}$ | - | $\begin{array}{r}1 \\ -4 \\ \hline 15\end{array}$ | -12 | $\begin{array}{r} 2 \\ -12 \\ -5 \\ 2 \end{array}$ |
| Financing ectivities <br> Increase in long term debt <br> Reparment of lang term debt <br> Loens from shareholders <br> Redayment of loans from shareholders <br> advances $\delta$ loans from government <br> Jncrease in equity <br> Decrese in equity <br> Other | 3 -4 6 -3 - | -1 -6 | $\begin{array}{r}3 \\ -3 \\ -3 \\ -1 \\ - \\ - \\ \hline\end{array}$ | 8 -2 5 -1 | -11 16 -2 |
| Increasefdecrease) in cesh equivelonis Cesh $\&$ equivelents-Beginning of the year Cash equivelents - End of the year | $\begin{aligned} & -3 \\ & 29 \\ & 26 \end{aligned}$ | $\begin{array}{r} 2 \\ -9 \\ -7 \end{array}$ | $\begin{array}{r} 24 \\ 124 \\ 149 \end{array}$ | -45 24 -22 | 14 -37 -33 |

111 inese estimetes re besed on semple of incorporated dusinesses reporing sales deiween $\$ 25.000$ and $\$ 2.000 .000$. Sample count incivdes
only those Dusinusses repolting steiment of chenges.
see isble 1 for symols and noies.
TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classtficetion in 1987
Sesketchowen, Residentlel Building end Development (SIC 401)

|  |  |  |  | Changes in num with pe | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in everege lobour units(t) | Number of businasses | Total paypoll $(\$ 000$ s) | Averse labour units(1) | Newly reporting(2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 523 | 46.311 | 2.292 | 226 | 113 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 905 \\ 14 \\ 3 \\ 1 \end{array}$ | $\begin{array}{r} 29.148 \\ 9.655 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.457 \\ 465 \\ 353 \\ 17 \end{array}$ | 221 | $\begin{array}{r} 112 \\ = \\ - \end{array}$ |
| 1887 |  |  |  |  |  |
| Tetel | 575 | 48.314 | 2.320 | 210 | - . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}954 \\ 20 \\ 2 \\ \hline\end{array}$ | $\begin{array}{r} 35.266 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.705 \\ 584 \\ 31 \end{array}$ | $\begin{array}{r}204 \\ 5 \\ \hline\end{array}$ | $\cdots$ $\cdots$ $\cdots$ |

111 Average lobour units are colculated by oividing totol poyrolf by the everoge ennusl wage and selery rote os feported in the Surver of Employment, Payroll and Hours. Stetistics Canece, Catalogue $72-002$. An average labour unit coulo be interpreted es e full-fime mplovec Note that the business site oroups used are otermined at the lanode level. Thus if obusiness has at least 500 employees in Cando os o whole but less then thet number in ony giver province it is show in the 500 ond over group
121 Reters 10 businesses reporting no payfoll deductions in the previous yeer
(3) Refers to tusinesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" Dusinesses ore essume to heve been in activipy for six months and the information is -djusind accorcingly

Ste tatle, for symols and nates

TABLE 6. Selected operating Charmcteristics of swali businesses by sales quartile, 1985-1987
Sesketchewen, Single Family Housing (SIC 4011)

|  | Total(1) | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ | Lower $m i d d i \in 25^{\circ}$ | Updet $\text { midde } 25 \%$ | $\begin{aligned} & \text { Tof } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
|  |  |  |  |  |  |
| Aversge sales $\$$ | $240.475$ |  |  | 224.337 | 615,500 |
| Averege expenses | $234.314$ | $34,139$ | $77.996$ | 219.878 | 605.241 |
| Averege net profit (loss) \$ | 6, 161 | 2.678 | 7.248 | 4.459 | 10.259 |
| Businesses reporting profit (Mo.) | 131 |  |  |  |  |
| Average sales | 255.592 | 35.894 | 83.752 |  |  |
| Average expense | 282.16 | 28.577 | 71.896 | $217.652$ | $650.519$ |
| Average net profit | 13,431 | 7.317 | 11.856 |  | $24.077$ |
| Businesses reporting lose (Mo.) | 44 |  |  |  |  |
| Averoge soles $\$$ | $202.887$ |  |  |  |  |
| Aversge expente $\$$ | $217.809$ | $44,312$ | $104.897$ | $227.881$ | $494.146$ |
| Average net loss \$ |  | -5.805 | -13.077 |  | $-23.646$ |

1885


1987

| Wumber of soservations in sumple <br> Average sales $\$$ <br> Average expense $\$$ <br> Aversge net profit (loss) 5 | $\begin{array}{r} 120 \\ 290.457 \\ 280.044 \\ 10.413 \end{array}$ | $\begin{array}{r} 62.140 \\ 55.747 \\ 6.393 \end{array}$ | $\begin{array}{r} 129.900 \\ 124.236 \\ 5.664 \end{array}$ | $\begin{array}{r} 249.176 \\ 238.102 \\ 11.074 \end{array}$ | $\begin{array}{r} 720.611 \\ 702.091 \\ 18.520 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting eprofit (Mo.) | 1 |  |  |  |  |
| Average sales \$ | 296.698 | 60.692 | 133.469 | 257.562 | 735.070 |
| Average expenses | 272,900 | 41.198 | 118,960 | 232.465 | 698.155 |
| Averoge net profit\$ | 23.998 | 19,494 | 14,509 | 25.077 | 36.915 |
| Buginesses reporting loss (Mo.) | 39 |  |  |  |  |
| Average sales \$ | 279.473 | 64,198 | 123.417 | 237.488 | 692.787 |
| Average expense \$ | 291.457 | 76.409 | 133.821 | 245,931 | 709.666 |
| Average net loss \$ | -11.984 | -12.211 | -10.404 | -8.443 | -16.879 |

(11) These estimetes ore based on semple of businesses reporting setes between $\$ 25.000$ end $\$ 2.000 .000$

See table 1 for symols and rotes

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

|  | Total(1) |  | Bottor 25: |  | Lowermidole 25: |  | Upper midde 25: |  |  | Tor 25: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses if. sample (No. Low sales value ! $\$ 000$ 's! High sales velue ( $\$ 000$ 's) | $\begin{aligned} & 48 \\ & (1) \\ & 11) \end{aligned}$ |  | -- |  |  | -- |  |  |  |  |  |
| Selected expense i tem | industry over tee(2) |  |  |  |  | $\begin{aligned} & \text { Z busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{gathered} \text { Bottom } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd le } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of setes | 30.8 | -- | - | -- | - | 70.3 | 43.8 | -- | - | -- | - |
| Occupency expenses | - 6 | -- | -- | -- | - | 100.0 | 1.6 | -- | -- | - | -- |
| Depreciation | 6.3 | -- | -- | =- | -- | 82.5 | 7.5 | -- | -- | - | -- |
| Reprirs 8 maintenance | 0.5 | -- | -- | -- | -- | 21.8 | 2.2 | -- | -- | -- | -- |
| Hest. light 8 telephone | 0.7 | -- | -- | -- | - | 54.8 | 1.2 | -- | - | -- | -- |
| Rent | 1.2 | -- | -- | -- | -- | 65.2 | 1.9 | -- | -- | -- | -- |
| Personnel expenses | 18.0 | -- | -- | -- | -- | 80.2 | 22.4 | -- | -- | -- | -- |
| Financisl expenses | 1.7 | - | - | -- | -- | B3. 5 | 2.0 | -- | -- | -- | -- |
| Interest 8 bank charges | 1.1 0.6 | -- | - | -- | -- | 60.6 71.5 | 1.8 0.8 | -- | -- | -- | -- |
| Other expenses | 25.7 | - | -- | -- | -- | 100.0 | 25.7 | -- | -- | - | - |
| Profiq (less) | 15.2 | -- | -- | -- | - | 35.6 | 15.9 | - | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | ... | -* | -- | -- | - |

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## Feotnetes

(11) These estinotes ere bened on sumple businesses reporting sules berween $\mathbf{2 5 5 , 0 0 0}$ and $\mathbf{2 . 0 0 0 . 0 0 0}$ lotel weighted expenditure on given item
$(2)$ Velue in efech cell $=\frac{\text { ropel weighted seles of ell businesses in the semple }}{} \times 100$ for eech quertile
(3) Velue in each cell: iotel weigheo expendicure on given item
$\times 100$ for esch quartile
Totel weighter soles of businesses reporting this item of expenditur
ihis portion of the table perteins only to the businesses reporting the specific expense item. Therefore these ratios ere culculat individually and the rotel will not necessarily equal $100 z$

## Mor"

Dete ere shown by quariles when at leas: 13 of the senpled businesses report the specific item.
Records were renked in bsending order according to seles size. Each quertile li. bolsom 25\%. fower middie 25z, eic. pepresents one quarter of the coist number of businesses. Within eech quartile, the everege retio is piesented. for comperison purposes. the high and low values of sales are show

## How to ust the tebles

(1) Locape the appropripte sales renpe thep is displayed on the two lines en it led low sales value" end migh seles value"
(2) The selecteo renge will indicete the proper quer tile. i.e. the boltom 25\%, the lower midde 25\%, the upper midde 25\% or the 1OD 25\%
(3) Dela pertaining to the selecteo seles size range will be in thet quertile

## 

SIC 4013 - Resioentisl Renovition Contrestart
Businesses pimerily engaged in residential edditions, majop improvements eng pepsips. renovetion. pehebilitation, repro-fitting snd corversiors invo ving more than one trode such as: genefal copiraciors for residential addifions. general coniractors for home


TABLE 2. Balance sheet profile for incorporeted businesses only, 1987
Staketchewan, Residentlel Renoystion (SIC 4013)


(1) These estimates be besed on semple of businesses reporting selet between 25.000 end $\$ 2.000,000$

See table 1 for symbo!s and notes

TABLE 3. Financial ratios (1) for incorporated businesses oniy, 19B7
Sesketchewen. Resldentilel Renovetion (SIC 4013)


111 The retios pepresent the averege of retios for each business in the group and cannot be calculated from the figures shom in teble 2.
121 These estimetes are besed on E senple of businesses peporing seles beiween 825,000 end $82,000,000$
See lable 1 for symbols and notes

## Definltions:

9. Liquidity retio:

Current $=$ eurrent essets / current liabilities.
2. Leverage pliot:
al Debrequity $=$ qotal liabiliqies / equity.
b) Det ratic = cotai abilities/ 10 oto assets
c) Ie:e'es: cove:age : ne: pretit - interes: expense/inte:esi expense


III inese espimetes orene or semple of incorporated businesses repoiting sates detween $\$ 25,000$ and $\$ 2,000,000$. Semple count includes only those Dusinesses reporting stotement of changes
see ieble ifor symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in i987
Segketchewen, Residentiel Bullding end Development (SIC 401)

| Bueiness size expressed in everage lobout units(1) | Number of businesses | $\begin{array}{r} \text { Total poyroll } \\ (\$ 000 \end{array}$ | Average labour units (1) | Changes in number of businesses with poid mployees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { peporting(2) } \end{array}$ | No longer reporting\{3\} |
| 1984 |  |  |  |  |  |
| Total | 323 | 45.311 | 2.292 | 226 | 113 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \end{aligned}$ | 905 14 3 | $\begin{array}{r} 29.148 \\ 9.655 \\ x \end{array}$ | 1.457 465 353 | 221 | $\begin{array}{r} 112 \\ 1 \end{array}$ |
| 500 and over | 1 | x | 17 | - | - |
| 1987 |  |  |  |  |  |
| Total | 576 | 48.314 | 2.320 | 210 | ... |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \end{aligned}$ | 954 20 2 | 35.266 $x$ $x$ | 1.705 584 31 | 204 6 | . |
| 500 and over | - | - | - | - | -•• |

(I) Averope imbour units ore calculbied by dividing total peyroll by the overage minual wape ond salary rate as reported in the Survey of Emplovment. Peyroll and Hours. Stafisfics Canado. Cotologue $92-002$. An average labour unit could be interpreted as fuli-fime employer. Note that the business sige proups used ore determined of the Canode level. Thus if business has of least 500 emplayees in Cande os a whole but less than that number in ony given province it is shown in the 500 end over proup
121 Refers 10 Dusinesses reporting no payroll deductions in the previous year
(3) Refers 10 Dusinesses reporting ho payroll deductions in the following year
"Newly reporing" and "no longer reporting" businesses are essumed to hove been in activity fot six months and the information is adjustec acco:dingly

See iable 1 for sympols and notes

TABLE 6. Seiected opereting characteristics of sinali businesees by sales quartile, 1985-1987
Sasketchewan, Residential Renovation (SIC 4013)

|  | Total(1) | Sottom 25* | Lowe? middle 25: | UDDET midde 2 E: | 7c\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observetions in sample | 55 |  |  |  |  |
| Averege soles 5 ( | 133.054 | 34.579 | 57.858 | 88. 387 | 351.393 |
| Average expense 5 | 127.972 | 32.733 | 45.318 | 89.484 | 344,351 |
| Average net profit (loss) \$ | 5.082 | 1.846 | 12.540 | -1.097 | 7.042 |
| Businsses reporting profit (Mo.) | 45 |  |  |  |  |
| Aversge soles ${ }^{\text {S }}$ | 110.522 | 32.581 | 56.990 | 18.000 | 264.515 |
| Avernge expense \$ | 102.001 | 23.188 | 43,444 | 88.000 | 253,371 |
| Average net profits | 8.521 | 9.393 | 13.546 | . | 11.145 |
| Businesses roporting loss (Mo.) | 9 |  |  |  |  |
| Averuge seles 5 | 222.887 | 39.820 | 73.000 | 94.000 | 684,729 |
| Aversee expenses | 235.050 | 57.773 | 78.000 | 111.000 | 693.428 |
| Average net loss \$ | -12.163 | -17.953 | -5.000 | $-17.000$ | -8.699 |

1986

| Mumber of observations in sample <br> Averope soles $\$$ <br> Averape expense $s$ <br> Average net Diofit (toss) 5 | $\begin{array}{r} 109 \\ 105.045 \\ 94.579 \\ 10.466 \end{array}$ | $\begin{aligned} & 29.793 \\ & 18.034 \\ & 11.759 \end{aligned}$ | $\begin{aligned} & 37.698 \\ & 22.518 \\ & 15.181 \end{aligned}$ | $\begin{array}{r} 80.418 \\ 51.559 \\ 8.857 \end{array}$ | $\begin{array}{r} 292.269 \\ 286.202 \\ 6.067 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businetees romorting profit (Mo.) | 17 |  |  |  |  |
| Aversge soles \$ | 86.009 | 29.793 | 37.669 | 60.322 | 216.252 |
| Average expense $\$$ | 72.507 | 18.034 | 22.220 | 50.657 | 199.118 |
| Average net profit \$ | 13,502 | 11.759 | 15,449 | 9.655 | 17.134 |
| Businesaer reporting lose (Mo.) | 22 |  |  |  |  |
| Average seles $\$$ | 214.636 | - | 40.739 | 62, 269 | 540,900 |
| Average expense 5 | 230.708 | - | 52,058 | 69,032 | 571.034 |
| Average net loss | -16.072 | - | -11.319 | -6.763 | -30.134 |

1987


[^4]TABLE i. Selected operating ratios, in percent of sales, 1987
Seskiatchewan. Exesvating and Grading (SIC 4214)

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

## symbels

zero or mo observations

- 200 smell too pe expressed
not edplicoble
$\times$ confidentil


## footnotes

(1) These estingtes are besed on stmple of businesses reporting seles between 825,000 eno $\$ 2,000,000$


31 Velue in each cell s Toqel weighed expenditure on piven item $\times 100$ for each quertile

This porfion of the toble pertoins only to the businesses reporting the specific expense item. Therefore these ratios ere calculated individuelly and the tote! will nol necesserily equel 1002.

## Notes

Outs re shown by qubriiles when eq least 13 of the sampled businesses peport the specific iqem
 one querter of the cotsi numper of businesses. Within esch quertile. the geroge rotio is presented. for comperison purposes, the high end low volues of seles ere shown

## How to une the tobles

lib Locse the sppropriete sales range int is displeyed on the two limes entitlad bow seles value" end ohigh seles velue"
 $10025 \%$
(3) Deto perteining to the selecied sales size cange will be in thet quertile

## stenderd Industriel Cleseification Definition (SIC 1980):

SIC 4214 - Exceveting and Greding Contrectors
Businesses primarily engaged in construction site excoveting and grading. Included are businesses engeged in construction siqe bimsiing. Construction slie drainage. construction sipe excavating. construction sipe grading. construction ite land Dreaking onu clating. construction site rock removal eng construction site irenching

TABLE 2. Baitnce sheet profile for incorported businesses only. 1987
Saskatchewan, Excavating and Grading (SIC 4214)

|  | Total(1) | Bottom 25; | $\begin{aligned} & \text { Lowe: } \\ & \text { middle } 25 \% \end{aligned}$ | Uppe: middle 25: | $\begin{aligned} & \text { TOE } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $\left(\$ 000^{\prime}\right.$ s) Migh sales value ( 8000 's) | $\begin{array}{r} 31 \\ (1) \\ (1) \end{array}$ | -- |  | -- | -- |
|  | Average ( $\$ 000{ }^{\circ}$ ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cesh Accounts and notes receiveble | 23 | -- | -- | -- | -- |
| Inventory | 2 | -- | -- | -- | -- |
| Other current assets | 24 | - | -- | -- | -- |
| Total current ossets | 49 | - | -- | - | -. |
| Fixed usets | 109 | -- | -- | -- | - |
| Less: Accum. dep. on fixed assets | 2 | -- | -- | -. | - |
| Other essets | 2 |  |  |  |  |
| Totel assets | 159 | =* | - | -- | -- |
| Lisbilities and equity |  |  |  |  |  |
| Other cuprent liabilities | 34 | - | - | -- | -- |
| Total curient liobilities | 57 | - | -- | -- | -- |
| Mortgages payable | - | -- | -- | - | - |
| Long term debt | 7 | -- | -- | - | -- |
| Other lisbilities | 63 | -- | -- | - | -- |
| Total liabilities | 127 | -- | -* | - | -- |
| Totel equity | 32 | - | - | -- | -- |

11) These estienes ore besec on semole of businesses peporqing sales peimeen 825,000 end $\mathbf{8 2}, 000,000$.

See Table ifor symbols and nores

TABLE 3. Financiai ratios (1) for incorporated butinesses only. 1987
Sesketchmen. Exceveting end breding (SIC 4214)

|  | Total(2) | $\begin{aligned} & \text { Bot10m } \\ & 25 x \end{aligned}$ | $\text { middle } 25 \%$ | $\begin{array}{r} \text { Upper } \\ \text { midde } 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in smomple (No.) Low soles volue ( $\$ 000^{\circ}$ s) High salas value $\left(\$ 000^{\circ}\right.$ s) | $\begin{aligned} & 31 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | - -- | -- |
|  |  |  | Averege |  |  |
| Liquidity petio Current ratio (times) | 0.8 | -* | - | -- | -- |
| Leverege retios <br> Debtlequity retio (times) Interest cover ege resio (times) Debt ratio (times) | $\begin{aligned} & 3.9 \\ & 2.1 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios represent the everage of retios for each business in the group end cannot be celculated fron the figures shown in teble 2 .

See reble 1 for symbots and nores

Definitionz:

1. Liquidity retio:

Gurrent = cuprent assets / current liabilities
2. Leverape rotios:

- Deburequity = folal liabililies / equity
D) Debr iatio : rolal liabilisies / tolal assets
c) Inierest coverage = net profit - interest expense / interest expense

TABLE 4. Stetement of changes in financial position for incomporated businesses only. igbi
Saskatchowan, Excaveting end Grading (SiC 4214)

|  | Total(1) | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ | Lowe: $\text { miodle } 25 \%$ | UpFE: $\text { middic } 25 \%$ | Tor |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses ir sameie (No. Lom sales vaine i $\$ 000$ 's: High saies value ( 8000 's) | $\begin{aligned} & 13 \\ & (1) \\ & (1) \end{aligned}$ |  | -- | -- |  |
|  |  |  | verage $1 \$ 00$ |  |  |
| Operating ectivities Cash fiom oper tions Deprectation Other | $\begin{array}{r} 18 \\ 31 \\ 6 \end{array}$ | -- | -- | -- | -- |
| Dividends | -5 | -- | -- | -- | - |
| Investment ectivities <br> Disposel of fixed essets <br> Purchese of $\$ \mathrm{ixed}$ sssets <br> Inciesse in investment <br> Decresse in investment | 23 -57 - | -- | -- | -- | -- $=-$ $=-$ |
| Finsmeing setivities <br> Increase in long term debt <br> Redaymen of long term deb t <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from goveinment <br> Inciosse in equity <br> Decrease in equity <br> Diher | 21 -22 3 -8 - - -2 - | - <br> - <br> - <br> - <br> - <br> - | - - - - - - | -- <br> - <br> - <br> - <br> - <br> - | -- <br> -- <br> - <br> - |
| Increase(decrease) in cesh \& equivalents Cesh equivalents-Beginning of the yest Cash t equivelents - End of the year | - 7 | -- | -- | -- | -- |

 only those businesses reporting stetement of chenges
See iste i for symbols and noifs.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in igs7
Seskatchewon, Excavating and Grading (SIC 4214)


[^5]"Nemly reporting" and "no longer reporting" businesses are assumec to heve been in ectivity for six months ond the informetion is sjusiec accordingy

See lable 1 for symools and notes

TABLE 6. Selected operating cherecteristics of thali businesses by seles quaptile. 1985-1987
Sasketchewan, Exesvating and Grading (Sic 4214)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25: \end{array}$ | Lowe : middele 25\% | Uppe: middle 25\% | iot $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of otservetions in semple | 200 |  |  |  |  |
| Averege seles \$ | 155.273 | 41.104 | 81.451 | 142.778 | 355.757 |
| Averoge exdense \$ | 141.863 | 32.417 | 72.087 | 117.854 | 345,093 |
| Averege net profit (loss) \$ | 13.410 | 8.687 | 3.364 | 24.324 | 10.664 |
| Businesees reporting profit (Mo.) | 158 |  |  |  |  |
| Averoge sales 5 | 180.616 | 40.578 | 84.470 | 142.843 | 454.774 |
| Average expense 5 | 155.367 | 26. 148 | 67,886 | 116.075 | 413.357 |
| Averege net profit $\$$ | 25.249 | 14.430 | 16.584 | 28.558 | 41,417 |
| Dusinesses redoriting loss (No.) |  |  |  |  |  |
| Average sales ${ }^{\text {a }}$ ( ${ }^{\text {averge expense } \$}$ | 137.078 146.084 | 42.288 46.539 | 72.972 83.886 | 144.097 154.879 | 288.955 299.038 |
| Average net loss \$ | -9.006 | -4.251 | 83.886 -10.914 | 154.871 -10.774 | 298.038 -10.083 |

1985

| Number of observetions in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 260 \\ 213.594 \\ 194.940 \\ 18.654 \end{array}$ | $\begin{array}{r} 35.674 \\ 25.812 \\ 8.782 \end{array}$ | $\begin{array}{r} 63.952 \\ 57.533 \\ 6.419 \end{array}$ | $\begin{array}{r} 138.477 \\ 122.431 \\ 16.046 \end{array}$ | $\begin{array}{r} 616.274 \\ 572.885 \\ 43.389 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Busineses reporting prollt (Mo.) | 204 |  |  |  |  |
| Average seles \$ | 208.005 | 35,618 | 62.313 | 137.943 | 596.146 |
| Average expense \$ | 182.912 | 25.447 | 50.546 | 113.721 | 541.932 |
| Average net profit $\$$ | 25.093 | 10.171 | 11.767 | 24.222 | 54.214 |
| Businestes reporting lose (Mo.) | 58 |  |  |  |  |
| Average sales 5 | 242.706 | 36. 102 | 69.300 | 140.068 | 725.054 |
| Average expense \$ | 253,703 | 45,935 | 80.328 | 148.377 | 740.172 |
| Averege net loss\$ | -10.997 | -9,533 | -11.028 | -8.309 | -15,118 |

1987

| Mumber of observetions in semple <br> Average sales $\$$ <br> Aver ge expense s <br> Average net profit (loss) \$ | $\begin{array}{r} 67 \\ 145.379 \\ 131.655 \\ 13.724 \end{array}$ | 39.625 35.477 1.148 | $\begin{array}{r} 60.366 \\ 52.878 \\ 7.488 \end{array}$ |
| :---: | :---: | :---: | :---: |
| Busimesses reporting profit (Mo.) | 48 |  |  |
| Aversge sates | 147.319 | 40.020 | 59.315 |
| Averoge expenaes | 127.912 | 31.388 | 46.573 |
| Averoge net profit \$ | 19.407 | 8.632 | 12.742 |
| Businesses reporsing lass (No.) | 13 |  |  |
| Average sales \$ | 134.869 | 38.725 | 63.033 |
| Aversge expense \$ | 141.935 | 44.819 | 68.888 |
| Average net loss\$ | -7.066 | -6.094 | $-5.855$ |

See lable i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1887
Sasketchewen, Other Slee Work (SIC 4219)

|  | Total1) |  | Bottom$25^{\circ}$ |  | Lower$\pi, 0 c 1 e 25 \%$ |  | $\begin{aligned} & \text { UpDe: } \\ & \text { midde } 25: \end{aligned}$ |  |  | Top |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value (\$000 s) Migh sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 13 \\ & 11 \\ & 11 \end{aligned}$ |  | -- |  | -- |  | -. |  |  | -- |  |
| Selected expense item | Industry verage(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { roporting } \end{aligned}$ | Reporting businasses only 3 ) |  |  |  |  |
|  | Total | $\begin{array}{r} 80+40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { miodle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Totel | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd ie } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of selos | 28.8 | -- | -- | -- | -- | \$5. | 33.8 | - | -- | -- | -- |
| Oceupency expenses | 13.1 | =- | -- | -- | - | 100.0 | 13.1 | -- | -* | -- | -* |
| Deprecietion | 7.0 | -- | =- | -- | -- | 100.0 | 7.0 | -- | -- | -- | -- |
| Repsirs maintenonce | 3.7 | -- | -- | -- | -- | 60.2 | 6.1 | -- | -* | -- | - |
| Ment. light telephone | 1.2 | -- | -- | -- | -- | 90.1 | 1.3 | -- | -- | -- | -- |
| Ren: | 1.3 | -- | -- | -- | -- | 70.1 | 1.8 | -- | -- | -- | -- |
| Personnel expenses | 16.8 | -- | -- | - | -- | 90.1 | 18.6 | - | -- | =- | - |
| Financial expenses | 1.7 | -- | -- | -- | -- | 70.1 | 2.4 | - | - | - | - |
| Interest 8 bent charges | 1.2 | -- | -- | -- | -- | 65.8 | 1.8 | -- | -- | -- | -- |
| Protessional faes |  | -- |  |  | -- |  |  | -- | -- | -- | -- |
| Other expenses | 21.4 | -- | -- | -- | -- | 100.0 | 21.4 | - | -- | -- | -- |
| Profit (loses) | 18.2 | -- | -- | - | -- | 100.0 | 18.2 | - | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -* | - | =- | - |

## Symbels

- zero or no observetions
- 100 snell 100 be expressed
not epplicable
* confidens a


## foetnetes

$(1)$ These estimeter bresed on sempl of businesses reporting sel bs between $\$ 25.000$ end 32.000 .000

3) Velue in emeh cell e Toisl wighted expenditure on given iem

This portion of the table pertains only to the businesses reporting the specific expense item. Therefor these ration are casculato individualiy end the totsl will not necesserily equal 1008 .

## Motes

Dete ere shom by quertiles when of letst 13 of the sempled businesses reoort the specific item.

Necords mere panked in bscending order bccording io seles size Esch quertile li. botion 25z. Iower midde 25z. Eic. pepresents one qubiter of the totei number of businesses. within each quariile. the overage retio is presenter for comperison purpasts. the high and low values of seles ere shown.

Now to use the tebles

(2) The selected renge mill indicate the proper quertile. i. e. the bottom 25\%, the lower midde 25z. the upper middit 25\% or the lof $25 x$
(3) Dete pertaining to the selected seles size range will be in that queptile

Stenosd Industrisl CIssificetion Definition (SIC 1980):
SIC 4218 - 0the? site mork
Businesses primarily engaged in sire mork not elsembere classified. Included in this industiy er businesses prinerily ongegeo in lendsempe consractinc who purchase nursery stock lhese businesses inctude landscope contractors and riprapping installetion

TABLE 2. Balance sheet profile for incorporeted busimessess only. 1987
sesketchewen. Dther site work (SIC 4219)

|  | Total(1) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lower miodie 25\% | Upoe: midde 25: | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) High sales value ( 3000 s) | $(1)^{6}$ | -. | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cesh | - | -- | -- | -- | -- |
| Accounts and notes receivable | 33 | -- | -- | -- | -- |
| Inventory | - | -- | -- | -- | -- |
| Other current assets | 46 | -- | -- | -- | -- |
| Total current assets | 78 | -- | - | -- | -- |
| Fixed essets | 38 | -- | -- | -- | -- |
| Lese: Accum. dep. on fixed usets 0ther aseets | - | -- | -- | - | -- |
| Totel estets | 125 | -- | -- | -- | -- |
| Liebilities and squity |  |  |  |  |  |
| Current loens | 14 | -- | -- | -- | -- |
| Other current liabilities Total current liabilities | 33 | -- | -- | -- | -- |
| Mortgages poyable | ? | -- | -- | -- | -- |
| Long term debt | 4 | - | -- | - | - |
| Other lisbilities | 30 | - | - | -- | -- |
| Total liabilities | 19 | -- | - | -- | -- |
| Totel equity | 44 | - | -- | -- | -- |

(1) These estimates are besed on sample of businesses reporing seles between $\$ 25.000$ ano $\$ 2.000 .000$
see ieble 1 for symbols end notes.

TABLE 3. Financial ratios(1) for incorporated businesses oniy, 1987
Saekatchewn, Other site Mork (SIC 4219)

|  | Totel(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde 25\% | Upper midde 25\% | $\begin{aligned} & \text { TOP } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) Migh sales value ( $9000^{\prime}$ 's) | $(1)^{6}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current rotio (times) | 1.7 | - | -- | -- | - |
| Leverege patiog <br> Debt/equity retio (times) <br> Interest coverage istio (times) <br> Debt istio (times) | $\begin{aligned} & 1.9 \\ & 3.1 \\ & 0.6 \end{aligned}$ | -- | -- | -- | - |

(11) The retios represent the overege of ratios for each business in the group ono cennat be culcted from the figures shown in ioble 2 .
(2) These estimetes eie besec on semple of businesses reporting seles between \$25,000 snd \$2,000,000
see leble 1 for symbols and nores

## Definitions:

1. Liquidity retio:

Curtent $=$ current osseis / current tiabilities
2. Leverege ratios:
8) Dedilequiqy $=$ cotal lisbilities / equity.

Debe 18 io $=$ toial |iobilities $/$ toial assets
c) interest coverage $=$ net profit - interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses oniy. 19BT
Sasketchman, Other site Work (SIC 4219)

|  | Total(:) | $\begin{array}{r} \text { EOt tom } \\ 25 \% \end{array}$ | Lowe. $\text { rocte } 25 \%$ | $\begin{aligned} & \text { Upoel } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Ton } \\ & 2 E: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesser in sample (No. Low soles value ( $\$ 000$ 's) Migt sales raiue ( 9000 s) | $\begin{aligned} & 2 \\ & (1)^{2} \end{aligned}$ |  | -- | -- | -- |
|  |  |  | Average $1 \$ 000$ |  |  |
| Operasing ectivities Cash from ope: ations Dedrecistion Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | - | -- | -- |
| Imvestment ectivities <br> Disposel of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- -- -- |
| Finencing activities <br> Increase in long term debt <br> Rodsyment of lang term debt <br> Loens from shareholders <br> Redayment of loans from shareholders <br> Advances 8 loans from government <br> Incresse in equity <br> Decresse in equity <br> Dther | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- - - - - - | $\begin{array}{r}-- \\ - \\ - \\ - \\ - \\ - \\ - \\ \\ \hline\end{array}$ | - <br> - <br> - <br> $=$ | $-=$ -- - - - $=$ |
| Incrense(decrease) in cash s equivalents Cash squivalents-Eeginning of the year Cosh s equivelente - End of the yeat | $x$ $x$ $x$ | -- | -- | -- | -- |

(1) These estimetes ere besed on smple of incorporared businesses reporting ssles deiween $\$ 25.000$ end $\$ 2.000 .000$. Somple count includes oniy those ousinesses reporiing stetement of changes.
see ieple, for symbols and noles

TABLE 5. Employment changes by size of business. 1984-1987 besed on SIC ciassificetton in 1987
Sesketchewan. Other Site Work (SIC 4218)

|  |  |  |  | Chonges in num with Ds | of busimeses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size exdressed in everage labour units(l) | Number of businesses | Totel peyroll $\begin{array}{r}(5000 \text { s) }\end{array}$ | Averoge labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No longer reportine(3) |
| 1984 |  |  |  |  |  |
| Total | 58 | 3.629 | 166 | 11 | 11 |
| less then 20 | 66 | 1.972 | 91 | 10 | 19 |
| 20-99 | 1 | X | 20 | 1 | 11 |
| 100-499 | - | - | - |  | - |
| 500 ene over | 1 | $x$ | 55 | - | - |
| 1387 |  |  |  |  |  |
| Totel | 86 | 6.951 | 314 | 16 | ... |
|  | 4 | 3.313 | 150 | 16 | . . |
| 20-99 | 9 | 3.373 | 87 | 16 | . |
| 100-199 | - | - | - | - | - . |
| 500 she over | 1 | x | 77 | - | . . |

[^6]TABLE 6. Selected operating characteristics of small businesser by sales quartile, 1985-1987
Sesketchewen, Dther site Work (SIC 4219)


1985

| Wumber of observations in sample <br> Averge selos $\$$ <br> Averoge expenses <br> Average net profit (loss)s | $\begin{array}{r} 22 \\ 173.866 \\ 163.650 \\ 90.216 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting oprofit (Mo.) <br> Avernge seles $\$$ <br> Aversge expense $\$$ <br> Averoge net profits | $\begin{array}{r} 17 \\ 228.313 \\ 209,067 \\ 19,246 \end{array}$ | -- | -- | -- |
| Businesses reporting loss (No.) <br> Average sules 5 <br> Average expenses <br> Averoge net loss $\$$ | $\begin{array}{r} 5 \\ 147.259 \\ 152.837 \\ -5.578 \end{array}$ | -- |  |  |

1986


1987

| Mumber of observations in sample <br> Averoge stiss \$ <br> Averoge expense $\$$ <br> Average net profiq (loss) \$ | $\begin{array}{r} 14 \\ 109.555 \\ 95.663 \\ 13.892 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Busineses reporting eprofit (Mo.) <br> Average sales $\$$ <br> Averoge expenses <br> Burage net profit $\$$ | $\begin{array}{r} 12 \\ 105.475 \\ 91.010 \\ 14.465 \end{array}$ | -- | -- | -- |
| Businesses reporting aloss (No.) <br> Average sales $\$$ <br> averoge expence <br> Averoge net loss $\$$ | $\begin{array}{r} 2 \\ 525.596 \\ 537.785 \\ -12.789 \end{array}$ | -- | -- | -- |

11) These estimetes ore based on semple of businesses poporting sales between $\$ 25,000$ and $\$ 2,000,000$.

See fable i for symbols and noies

TABLE 1. Selected operating ratios. in percent of sales, 1987
Sasketchewen, Concrete Pouring Finishing (SIC 4224)

|  | Total(1) |  | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ |  | Lowe:$\text { midde } 25 \%$ |  | UpDe? <br> midde $25{ }^{\circ}$ |  |  | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 5000 s) High sales value ( 9000 's) | $\begin{array}{r} 60 \\ (1) \\ (1) \end{array}$ |  | $\begin{array}{r} 11 \\ 52 \end{array}$ |  | $\begin{array}{r} 52 \\ 173 \end{array}$ |  | $\begin{array}{r} 173 \\ 293 \end{array}$ |  |  | 293 <br> $(1)$ |  |
| Selecied expense item | Industry overage (2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Totel | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd le } \\ & 25 \% \end{aligned}$ | Upder middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Porcent of sales |  |  |  |  |
| Cost of exles | 25.5 | 23.9 | 27.1 | 31.7 | 23.4 | 74.4 | 35.6 | 28.3 | 41.4 | 42.5 | 31.8 |
| Deespency expenser | 3. 6 | 11.1 7.2 | 7.8 3.2 | 6.8 | 12.6 5.2 | 100.0 86.5 | 9.5 5.3 | 11.1 9.6 | 7.8 3.8 | 8.8 3.2 | 12.5 5.2 |
| Depreciation Repaips \& maintenonce | 4.6 2.4 | 7.2 1.7 | 3.2 2.8 | 2.7 | 5.2 3.3 | 86.5 64.1 | 5.3 3.7 | 9.6 2.0 | 3.8 4.9 | 3.5 | 5.0 |
| hear. light s telephone | 1.0 | 1.1 | 0.9 | 0.8 | 1.0 | 79.8 | 1.2 | 1.8 | 1.3 | 1.0 | 1.0 |
| Rent | 1.7 | 1.0 | 1.0 | 1.6 | 3.1 | 74.9 | 2.2 | 1.4 | 1.7 | 1.9 | 3.8 |
| Personnel expenses | 25.E | 22.2 | 24.4 | 24.1 | 31.4 | 98.9 | 25.9 | 22.2 | 25.5 | 24.1 | 31.4 |
| Financiel expenses |  |  |  |  |  |  | 3.2 2.2 | 5.1 3.9 | 1.4 0.9 | 2.8 1.8 | 2.3 1.9 |
| Interest 8 bank charges Professional fees | 1.9 | 3.9 2.2 | 0.7 0.5 | 1.5 1.2 | 1.8 0.4 | 88.7 82.9 | 2.2 1.3 | 3.9 2.9 | 0.6 | 1.4 | 0.4 |
| Other expenses | 28.7 | 27.3 | 25.8 | 29.7 | 31.1 | 100.0 | 28.7 | 27.3 | 26. 8 | 28.7 | 31.1 |
| Profit (loss) | 5.6 | 9.5 | 12.6 | 4.9 | -0.6 | 100.0 | 5. 6 | 9.5 | 12.6 | 4.9 | $-0.5$ |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | *. | $\ldots$ | $\ldots$ | . $\cdot$ |

```
Symbols
- zero or no observasions
-. 100 emell too be expressed
. nor opplicable
\(x\) conficeniisl
```


## Footnotes

(1) These estimetes bereo on semple of businesses-Teporting seles between $\$ 25.000$ and $\$ 2.000 .000$. Totel weigh reo expenditure on given item
(2) Volue in each cell $=\frac{\text { topel weighteo seles of all businesses in the smple }}{} \times 100$ for ench quarsile
(3) Velue in each cell $=\frac{\text { Total weighted expenditure on given item }}{\text { fotal wighted seles of businesses reporting this item of expendisure }} \times$ for fech querzile.

This Dopition of the tode perteins only to the businesses raporting the specific expense item. Therefore these ratios ere celculated individuelly and the rot will not necesserily equal $100 \%$

## Notes

Dete are shown by quariiles when of lesst 13 of the sempled businesses report the specific item
Records were renked in escending order eccording to soles size. Each quartile li. Dottom 25\%. Iower middle 25\%, Etc. 1 represts one querter of the lotsl number of businesses. Within ech quertile, the overseg retio is presented. For comperison purposes. The high and low velues of sales are shown.

Mow to use the teblet
III locste the spproprite sales renge thet is displeyed on the two lines ensitiod tow sales value" end "high teles velue"
(8) The selected renge will indicote the proper quertile. i. the botion 25\%, the lower midde 25\%. the upper midde $25 z$ or the $10025 \pm$
(3) Dets perteining to the selected sales size renge will be in thet quertile.

## Stendard Industrial Claseification Definition (5it 18s0):

SIC 4224 = Concrete Pouring and Finithing Contrectort
Businesses Drimarily engeged if concrete pouring or Dlacument end concrese finishing. Concrele denpproofing. concrete finishing, concrete pouring. concrete pumsing (plocemens), gunning concrete, paving with concrete. pressure grouting. sesling or costing concrete, waterproofing concrese and weatherproofing concreie ore also included in this industry.

TABLE 2. Balance sheet profile for incorporited businesses oniy, 1987
Saskatchewan. Concrese Pouring sinishing (Sic 4224)

|  | Total(1) | Bottom 25\% - | $\begin{aligned} & \text { Lowep } \\ & \text { middie } 25 \% \end{aligned}$ | Uppe? $\text { middele } 25 \text {. }$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value 18000 's | $\begin{aligned} & 38 \\ & \{1\} \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average $1 \$ 000{ }^{\circ}$ s |  |  |  |  |
| Aesets |  |  |  |  |  |
| Cash | - | -- | --- | -- | -- |
| Accounts and notes receivable | 26 | -- | -- | -- | -- |
| Inventory | - | - | -- | -- | -- |
| Other current ossets | 26 | -- | -- | -- | -- |
| Total current assets | 52 | -- | -- | -- | -- |
| Fixed assets | 60 | -- | -- | -- | -- |
| Less: Accum. dep, on fixed essets | - | - | -- | --- | - |
| Dther mesets | 3 | -- | - | - -- | -- |
| Totel cesets | 115 | - | $=$ | = | - |
| Liebilities and equity |  |  |  |  |  |
| Current loans | 9 | -- | -- | -- | -- |
| Other current liobilisies Total current libbilifies | 47 57 | -- | -- | -- | -- |
| Mortgages dayable | 5 | -- | -- | -- | -- |
| Long term deb | 6 | -- | -- | -. | -- |
| Other liebilities | 39 | -- | -- | -- | -- |
| Totel liabilities | 101 | -- | - | - | -- |
| Totel equity | 14 | - | -- | - | -- |

(1) Thest estimates bre besed on sumple of businesses poporting seies between 525,000 end $82.000,000$

Soe toble 1 for symols and notes

TABLE 3. Financisi ratios (1) for incomporated businesses only. 1987
Sesketchewn, Concrete Pourling Finlshing (SIC 4224)


(1) The retios represent the geverge of petios for enech business in the group ond connot be celculated from the figures show in teble 2
(2) Phest esqimates ere besed on semple of busimesses reporting eales between $\mathbf{2 2 5 , 0 0 0}$ end $\mathbf{8 2 . 0 0 0 . 0 0 0}$

Set Teble 1 for symbols and notes

## Definitians:

1. Liquidity retio:

Curtens = current assets / current liabilisies
2. leverage retias:
8) Detrequity = rotol liabilities / equity
b) Dect rasio $=$ totel lisbilities $/ 10: 01$ essets
c) Interest coversge $=$ net Drolif . interest expense $/$ interest expense

Sasketchman. Concrete Pouring Finithing (Sic 4224)

|  | Total\{1\} | $\begin{array}{r} \text { Bot tom } \\ 25: \end{array}$ | Lower mode 25\% | UDPE <br> miodic 25: | ToE 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesser in esmole (NC. Low soles value i $\$ 000$ 's? High sales value $13000^{\prime}$. | $\begin{aligned} & 17 \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | erage ( 8000 |  |  |
| Bpersting ectluities Cash from operations Dapreciation Other | $\begin{array}{r} -4 \\ 16 \\ 5 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | - | ** | -- |
| Investment activities <br> Disposel of fixed assets Purchase of fixed sssets increase in investment Decteose in investment | $\begin{array}{r} 12 \\ -20 \\ - \\ 2 \end{array}$ | - <br> - | -- | -- | -- |
| Financing ectivities <br> Incresse in long term debt kepsyment of long term deb: Loens from shareholders Repayment of loons from shareholders Advances 8 loans tiom government Incroase in equity Decresse in equity Other | 11 -14 2 -3 - - -2 | - <br> - <br> - <br> - <br> - <br> - | -- | -- <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - <br> - |
| Increaseldecreasel in cash tequivatents Cash squivalentz-Beginning of the yeer Cash equivalenis - End of the veer | 5 -6 -1 | -- | -- | -- | -- |

(1) These estimepes baseo on semple of incorported businesses eporsing soies between 525,000 and 82.00 C . 000. Sumple count includes only inose Dusinesses ioporiting sisionens of changes
see ioble । fop symbols mod nopes.

TABLE 5. Employment Ehanges by Elze of business. 1984-1987 based on SIC ciassiflcation in i987
Sesketchewan, Concrete Pourlng Finlshing (SIC 4224)


IIt Aversge lobour units are colculeied oy dividing totsl peyroll by the everege onnuel wege end selary iete es reported in the surver of thplopment, Paypolt and Hours. Statistics Canads. Cetslogue 72-002. An eversge iobour unis could be interpreped es e fuli-time encloye mole thet the dusiness size groups used bse setermined of the caned level. Thus if ousiness has bi lest 500 molovees if Conade es mhole but less than that number in any given province it is ghom in the 500 eno over group
12) Refers io businesses reporting no payroll deauctions in the previous yet

131 Reters 20 businesses reporiing no payrall deouctions in the following vear
"hewly reporting" anc "nc longer reporting" businesses are essuned to hove deen in activity for six months and the information is adjusteo accoraingiy

See iuble ifo: symbols snc notes.

TABLE 6. Selected operating characteristics of small businesses by saies quartile. 1985-1987
Sasketchewan, Concrete Pouring Finishing (Sic 4224)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lomer $\text { middle } 25:$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { Tot } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) | $\begin{array}{r} 80 \\ 213.925 \\ 201.379 \\ 12.546 \end{array}$ | $\begin{array}{r} 34.681 \\ 26.051 \\ \mathbf{B . 6 3 0} \end{array}$ | $\begin{aligned} & 74.792 \\ & 63.393 \\ & 11.399 \end{aligned}$ | $\begin{array}{r} 180.260 \\ 168.569 \\ 11.691 \end{array}$ | $\begin{array}{r} 565.968 \\ 547.502 \\ 18.466 \end{array}$ |
| Businestes reporting profit (Mo.) <br> Averoge sales \$ <br> Averege expense 9 <br> Average net profit $\$$ | 51 187.774 166.320 21.454 | $\begin{aligned} & 35,221 \\ & 24,192 \\ & 11.029 \end{aligned}$ | $\begin{aligned} & 74.332 \\ & 62.564 \\ & 11.768 \end{aligned}$ | $\begin{array}{r} 181.400 \\ 133.805 \\ 27.735 \end{array}$ | $\begin{array}{r} 480.142 \\ 444.920 \\ 35.222 \end{array}$ |
| Businesses reporting less (Mo.) <br> Avertoge sales $\$$ <br> Averme expenses <br> Averoge net loss \$ | 19 308.458 327.015 -18.557 | $\begin{aligned} & 30.712 \\ & 39.731 \\ & -9.019 \end{aligned}$ | $\begin{aligned} & 94.000 \\ & 98.000 \\ & -4.000 \end{aligned}$ | $\begin{aligned} & 211.418 \\ & 226.326 \end{aligned}$ | $\begin{aligned} & 897.706 \\ & 944.003 \\ & -46.297 \end{aligned}$ |

1985

| Number of observations in smple | 87 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 209.343 | 45.191 | 75.714 | 123.342 | 593.205 |
| Average expense \$ | 206.536 | 39,660 | 69.301 | 117.024 | 600,157 |
| Average net Drofit (loss) \$ | 2.807 | 5.451 | 6,413 | 6.318 | -6.952 |
| Businesser reporting a prolit (Mo.) | 71 |  |  |  |  |
| Average sales \$ | 233.472 | 47.068 | 78.742 | 147.766 | 660.312 |
| Average expense | 217.488 | 39.806 | 69.036 | 127.802 | 633.308 |
| Averape net profits | 15.984 | 7.262 | 9.706 | 19.964 | 27.004 |
| Businesses raporting - loss (Mo.) | ${ }^{175}$ |  |  |  |  |
| Averspe soles ${ }^{\text {a }}$ | 175.501 | 29.391 | 67.502 | 109,767 | 495,342 |
| Averege expenses | 192.838 | 38.485 | 70.020 | 111,033 | 551,813 |
| Averebe net loss ${ }^{\text {S }}$ | -17.337 | -9.096 | -2.518 | -1.266 | -56.471 |

1987

(11) These escimates are based on sumple of businesses reporting sales beiween $\mathbf{\$ 2 5 , 0 0 0}$ and $\mathbf{8 2 , 0 0 0 , 0 0 0}$

See table 1 for symbols and notes

TABLE 1. Selected operting retios, in percent of sales. 1987
Sesketchewan, Mesonry Work (S1t 4231)

|  | Total(1) |  | Bottom 25\% |  | $\begin{array}{r} \text { Lowet } \\ \text { miod } 25 \% \end{array}$ |  | UDDE:$\text { nidde } 25$ |  |  | Top |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesser in samtle (No.) Low rates vaive $1800 C^{\prime}$ s) High beles thlue $\left\{9000^{\circ}\right.$ s | $\begin{aligned} & 37 \\ & \{1\} \\ & \{1\} \end{aligned}$ |  |  |  | -- |  | -- |  |  | -- |  |
| Selected expense item | Industry sver ge(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting Dusinesses only 3 ) |  |  |  |  |
|  | Total | $\begin{array}{r} 80 t t o m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Uope? middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | Upoer miodie $25 \%$ | $\begin{aligned} & T 00 \\ & 252 \end{aligned}$ |
|  | Percent of ssles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of estes | 39.3 | - | - | -- | -- | 83.1 | 44.1 | -- | -- | - | - |
| Occupancy expenses | 5.1 | -- | -- | -- | - | 38.7 | 5.8 | $\cdots$ | - | - | - |
| Depectiotion | 3.1 | - | -- | -- | -- | 96.7 | 3.3 | - | -- | -- | -- |
| Reprips e meintenance | 1.0 | - | -- | -- | -- | 53.6 | 1.8 | - | - | - | -- |
| Heat. light elephone | 1.0 | -- | -- | -- | -. | 94.6 | 1.0 | -- | -- | -- | - |
| Ren |  | -- | -- |  | -. |  |  | -- | -- | -- | -- |
| Personnel expenses | 21.1 | -- | - | - | -- | 98.7 | 21.4 | - | - | -* | - |
| Finencial expenses | 1.7 | -- | - | -- | -- |  |  | -- | -* | -- | -- |
| Interest 8 bank chaiges Professions fees | 1.2 0.5 | -- | - | -- | -* | 78.1 75.1 | 1.5 0.6 | -- | -- | -- | -- |
| Other expenses | 24.7 | -* | -- | -* | - | 100.0 | 24.7 | -* | - | -- | ** |
| Profic (loss) | 9.4 | -- | - | -- | -- | 100.0 | 4.4 | - | =- | - | - |
| Totel | 100.0 | -- | - | $=$ | - | 100.0 | ... | -- | -- | -- | - |

## Symbols

zero or no observetions

- too smell 100 de expreseed
not eplicoble
confidentis!


## Peotnotes



(3) Velue in encr cell s $\frac{\text { loisl weighied seles of businesses peporting ihis item of expendirupe }}{}$ tor est queplile

This poriton of the qable perquins only to the businesses poorting the specilic expense item. Therefore thest retios are celculatec indiviouslly anc the tois! will not necesserily equ! 100\%.

## Notes

Deto ere shown by quertiles when ot leest i3 of the sempled businesses repopt the specific items
 one quarter of the topsl number of businesses. Within esch quertite, the overege pepio is prestented. for conperison purposes. the hiph end low vilues of sties ere shown

How to wee the tables

(2) The selected renge will indicate the proper quartile, i. the bottom 258, the lower midel 25y, the upper widde 25s or the top 252
(3) Dete perteining to the selected soles sire range mill be in thet quertile

## 

S3C 4231 - Nesony Contrectors

 merble lexterior workl. masoney work. installation of ornemental stone. Dointing mesonry. instsilarion of slate texterior workl, stone cutting sho seiting and the insialistion of veneer facing stone or brick ere included

TABLE 2. Balance sheet proftie for incorporated bustnesses only, 1987
Sesketchewen, Mesonry Work (SIC 4231)

|  | Tota: 11 | $\begin{array}{r} \text { Boitom } \\ 25 \% \end{array}$ | Lowe ? midole 25\% | Uppe: middle 25\% | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No. Law sales value ( $\$ 000$ s) Migh sales value ( $\$ 000^{\prime}$ s) | $\left(\begin{array}{l} 23 \\ (1) \end{array}\right.$ | -- | -- | -- | -- |
|  | Average ( 5000 's) |  |  |  |  |
|  |  |  |  |  |  |
| Cash | - | -- | - | -- | =- |
| Accounts and notes receiveble | 20 | - | - | -- | $\cdots$ |
| Invertory | - | -- | -- | =- | -- |
| Other current sssets | 26 | - | - | -- |  |
| Total current assets | 46 | -- | -- | -- | -- |
| Fixed essets | 32 | -- | -- | - | -- |
| Less: Accum. dep, on fixed assets | - | - | -- | -- | -- |
| Other essets | 7 | -- | - | -- | -- |
| Total nsents | 5 | -- | -- | -- | =- |
| Lisbllities and equisyCurent losns |  |  |  |  |  |
| Current losns | 388888 | -- | -- | -- | -- |
| Total current liabilities | 46 | -- | -- | -- | -- |
| Mortgages dayoble | - | -- | - | -- | - |
| Long term debt | 5 | - | $\cdots$ | -- | -- |
| Other liabilities | 15 | -- | -- | -- | - |
| Totel limbilities | 65 | - | - | -- | - |
| Totel equity | 20 | - | - | -- | -- |

(1) These estimates are buseo on sample of businesses reporting soles between $\$ 25,000$ and $\$ 2,000,000$.

See table 1 to symbol and nores

TABLE 3. Financial retios(1) for incorporsted businesses only, 1987
Sesketchewen, Mesonry Work (SIC 4231)

|  | Tots1(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | Upper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Na.) Low sates value $18000^{\prime}$ s) High sales value ( $8000^{\prime}$ s) | $\begin{aligned} & 23 \\ & (1) \\ & (1) \end{aligned}$ | -- |  | -- | -- |
|  | Averoge |  |  |  |  |
| Liquidity retio Cuprent ietio (times) | 1.0 | - | $\cdots$ | - | -- |
| ```Leverage ratios Debr/equity ratio (times) Interest coverage ratio (times) Debt retia (times)``` | 3.2 1.3 0.8 | -- | -- | -- | -- |

(11) The ratios represent the everge of retios for each bus iness in the group and cennot de calculteo from the figures shown in fable 2 .
(2) These estimates ere based on senple of businesses reporting soles betwen $\$ 25,000$ and $\$ 2,000.000$.

See Table 1 for symbols and notes.

## Definitions:

1. Liquidity ratio:

Current $=$ current essers $/$ current liabilities.

## 2. leverage perios:

al Detr/equity $=$ pora: $/$ iabilities / equity
b) Det: rasic = qots labilifies/tota assets
c) inieres: coveraçe = net piofit - inte'est expense $/$ inte-est expense

TABLE 4. Statement of changes in financial position for ineorporated businesses only. 1987
Susketchewen, Masonry Work (SIC 4231)

|  | F0701111 | $\begin{array}{r} \text { BCt } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe: $\text { middle } 25^{\circ}$ | Upper $\text { middle } 25:$ | To8 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses ir sample (No.) Low seles value $1 \$ 000$ s; Migh sales value $19000^{\prime} \mathrm{s}$ ? | $\begin{aligned} & 14 \\ & 11) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | -rage (\$000 |  |  |
| Operating ectivities Cash irom opet etions Deprecietion Other | $\begin{array}{r} 2 \\ 4 \\ -5 \end{array}$ | -- | -- | -- | -- |
| Dividends | -1 | - | -- | -- | -- |
| Investment ectivities <br> Dispossl of fixed sssets <br> Purchase of fined ossets <br> Inciese in investment <br> Decresse in investment | $\begin{array}{r} 4 \\ -11 \\ -1 \\ - \end{array}$ | -- | -- | -- | -- |
| Finencing ectivities <br> Increase in long term debt <br> Repayment of lang term debt <br> Loans from sharenolders <br> Repayment of loans from starehol ders <br> Aovances \& loans from government <br> Inciense in equity <br> Decrese in equity <br> Other | $\begin{array}{r} 1 \\ -1 \\ 6 \\ -2 \\ 6 \\ 2 \\ - \end{array}$ | - - - - - - | - <br> - <br> - <br> - <br> - <br> - | - - - - - - | - <br> - <br> - <br> - <br> - <br> - |
| Incresse(decrease) in cesh s equivalents Cesh 8 quivalents-Beginning of the year Cesh t equivalents = End of the yesr | $\begin{aligned} & 1 \\ & 15 \\ & 15 \end{aligned}$ | -- | -- | -- | - |

111 inese estimates ore desed on smple of incorporeted businesses reporting seles between $\$ 25.000$ eno $\$ 2.000 .000$. Somple count inciudes only those Dusinesses teporting statement of chenges.
see teble 1 for srmbols ons notes

TABLE 5. Employment ehanges by size of bustness, 1984-1987 besed on sic classificetion in i987
Sasketchewan. Masonry Work (SIC 42s1)

| Business size expreseed in overage lebour units(1) | Number of businesses | $\begin{array}{r} \text { Total peyroll } \\ (\$ 000 \text { ) } \end{array}$ | Averge labour units(1) | Chenges in number of businesses with poid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\text { Neporting }\{2\}$ | No longer reporting(3) |
| 1584 |  |  |  |  |  |
| Totel | 116 | 5.089 | 421 | 20 | 5 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \end{aligned}$ | $\begin{array}{r} 107 \\ 9 \\ - \end{array}$ | $\begin{aligned} & 4.488 \\ & 4.601 \end{aligned}$ | $\begin{aligned} & 208 \\ & 213 \end{aligned}$ | $\begin{array}{r} 18 \\ 2 \\ \hline \end{array}$ | 3 <br> 2 |
| 1987 |  |  |  |  |  |
| Totel | 114 | 9.277 | 413 | 22 | ... |
| less then 20 20-99 100-499 | 105 7 2 | 4.200 $x$ $x$ | 190 169 60 | 21 1 | ... |

[^7]TABLE 6. Selected operating charmeteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Masonry Work (SIC 4231)


1986

Mumber of observations in sample
Average sales $\$$
-1. 755

Average sales \$
99.729

Average expense $\$$
85.970

Average net piofit (loss) $\$$

Businesses reporsing prof it (No.)
Average sales $\$$
Aver ege expense $\$$
Averoge net prof its

| 36 |  |
| ---: | ---: |
| 72.994 | 39.758 |
| 60.921 | 26.148 |
| 12.073 | 5.610 |

36.981
35.471
52.622
44.685
245.553
5.759
31.758
26.148
5.510
35.471
-2.490
44.685
7.937
233.577
11.976
usinesees reporting loss (MO.)
Averoge soles
19
243.275
Averge expense $\$$
248.949
-5.674
36.981
39.471
-2.490
61.176
64.715
631.669

Average net loss $\$$
-

1987
Mumber of observations in semple
Average sales $\$$
Average expense $\$$
Average net Drof it (loss) $\$$
Susinesses repopting erofit (Mo.)
Average sales $\$$
Average expense $\$$

| 41 |  |  |  |
| :---: | :---: | :---: | :---: |
| $\begin{aligned} & 170.528 \\ & 161.368 \end{aligned}$ | -- | -- | -- |
| 9.160 | -- | -- | -- |
| 29 |  |  |  |
| 181.632 | -- | -- | -- |
| 167.320 | -- | -- | -- |
| 14.312 | -- | - | -- |
|  |  |  |  |
| 12 |  |  |  |
| 257.477 | -- | -- | -- |
| 265.837 |  | -- |  |
| -8.360 | -- | -- | -- |

(11) These estimates ere based on sample of businesses peporting soles between $\$ 25,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

TABLE 4. Selected operating ratios, in percent of sales. 1987
Sasketchewen, Siding Work (SIC 4232)

| Tota: (1) | Bottom 25: | $\begin{aligned} & \text { Lowe: } \\ & \text { middle } 25 \text {; } \end{aligned}$ | Upper midde 25\% | $\begin{aligned} & \text { To: } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |


| Susinesses in sammle (No.) | 12 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Low sales value is0CC s! | (1) |  | -- | -- | -- |
| High sales value ( $\$ 000{ }^{\text {'s }}$ ) | (1) | -- | - |  |  |


| Selected expense item | Industiry everse(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nessesing } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Botiom $25 \%$ | $\begin{aligned} & \text { Lowe i } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | Uppe: middl. $25 \%$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25 x$ | $\begin{array}{r} \text { Lower } \\ \text { miodie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { UDDef } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOp } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 13.1 | - | - | - | - | 13.4 | 20.6 | - | - | -- | - |
| Dccupaney expenses | 6.1 | -- | - | - | -- | 91.7 | 6.6 | -- | -- | -- | -- |
| Dedrecietion | 4.2 | -- | -- | -- | -- | 91.7 | 4.5 | - | -* | -- |  |
| Repairs or meintenance | 0.1 | -- | -- | - | -- | 21.8 | 0.5 | -- | - | -- |  |
| Hest, light s telephone | 0.8 | -- | $\cdots$ | -- | -- | 52.1 | 1.5 | -- | -- | -- | -- |
| Rent | 1.0 | -- | -- | -- | -- | 39.8 | 2.6 | -- | -- |  | -- |
| Personnel expenses | 6.0 | -- | -- | -- | -- | 39.4 | 15.1 | -- | -- | -- | -- |
| Finuncial expenses | 2.0 | - | -- | -- | -- | 71.9 | 2.8 | -- | -- | -- | -- |
| Interest © bank charges | 1.6 | -- | -- | -- | -- | 67.8 | 2.3 | -- |  | -- | -- |
| Professional fees | 0.4 | -- | -- | -- | -- | 70.0 | 0.6 | -- | -- |  | -- |
| Other expenses | 21.5 | - | -- | -- | -- | 100.0 | 21.5 | -- | -- | -- | -- |
| Proflt (lose) | 51.4 | -- | -- | -- | -- | 100.0 | 51.4 | - | -- | -- | -- |
| Totol | 100.0 | -- | - | =- | - | 100.0 |  | -- | -- | -- | - |

## Sybols

- zero or no observetions
.. too smell too be expressed
not epd iceble
$\times$ confidentiol


## Foormetes

(1) These es cimstes bere besed on semple of businesses reporting seles between 525,000 and $\$ 2,000,000$
(2) Velue in esh cell $=\frac{\text { Totel weighted expenditure on given item }}{\text { Total weighted soles of al businesses in the sample }}$, for foch quertite
(3) Velue in esen cell $=\frac{\text { Total weighted expendituse on given item }}{\text { lotel weighted seles of businesses peporting ehis item of expenditure }}$ for en quattile

This portion of the toble petteins only to the businesses reporting the specific mopense item Therefore these ralios ere celculated
individualiy and the totel will nop necesserily equel $100 \%$.

## Notes

Oet ere shown by ousptites when et lees? 13 of the sampled businesses report the specific item
 one querter of the rotal number of businesses. Within esch quertile. the overege potio is presented. For comperison purposes, the high and low velues of stims ef shown.

## How to une the tetoles

Ill Locste the epproprist soles renge thet is disployed on the two lines entitted "Low sel es velue" and ahigh sales value"
(2) The selected renge will inoicte she proper quartile. i. the botton 25z, the lawer middle $25 \%$, the upper middie $25 \%$ or the IOD $25 \%$.
(3) Dets pertsining to the uelected seles sizerange will be in thet quertile.

## Stenderd industrisl CIBEsifiewtion Definition (5IC IN80):

SIC 4232 - Siding Conppectors
Businesses primarily engaged in the installetion and rapair of siding. cladoing, metal doors and window fremes ond releteo wopk lncluded are businesses deating in the installation of metal awnings. capopies and shutters; installetion of cladoing lextluding glasst; installatior of curtain walis. installation of metal doors and windom fremes; installation of metal. haroboaro and vinyl exterior siding. insiallation of metal anc plastic fascia and soffit ang the installation of aluminum. sterl, osbestos, cement. plasic and hardboero siding

TABLE 2. Balance sheet profile for incorporsted businesses only. 1987
Sasketcheman. Siding Work (SIC 4232)

|  | Totol(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe $\text { miodie } 25 \%$ | Uepe? midde 25 i | $\begin{aligned} & \text { TOE } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses ir samole (No. Low sales value ( $\$ 00 \mathrm{C}$ s) High sates value ( $\$ 000$ 's) | $(1)^{5}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cosh | - | -- | -- | -- | -- |
| Accounts and notes receivable | 31 | -- | -- | -- |  |
| Inventory | - | -- | -- | -- | - |
| Other curient assets | 52 | -* | -- | -- | -- |
| Total curcent esseis | 83 | -- | -. | -- | -- |
| Fixed assets | 43 | -- | -- | - | -* |
| Lest: Accum. dep. on fixed astets Other assets | - | -- | -- | -- | -- |
|  | 127 | - | - | - - |  |
|  |  |  |  | - | - |
| Lisbilities and equity |  |  |  |  |  |
| Current loans | 23 | -- | -- | -- | -- |
| Other cuprent limbilities | 52 | -- | -- | - | -- |
| Total current limbilities | 75 | -- | -- | - | -- |
| Moitgeges Dayable | - | -- | - | -- | -- |
| long term debt | 3 | -- | -- | - | - |
| Other lisbilities | 39 | - | -- | -- | -- |
| Total linbilities | 118 | -- | -- | -- | -- |
| Total equity | 9 | -- | -- | -- | -- |

111 These estimates are besed on semple of businesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$
see isole 1 for symols and notes

TABLE 3. Financisi ratios (1) for incorporated businesses only. 1887
Saskatchawan, Siding Work (SIC 4232)

|  | Total(2) | Bottom $25 \%$ | Lower $\text { misote } 25 \%$ | UDPE: midole $25 \%$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value $\left(\$ 000^{\prime}\right.$ s) | $(11)^{5}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current patio (times) | 1.1 | -- | - | -- | -- |
| Leverage ratios <br> Debileanity retio (times) <br> Interest coverage totio (times) <br> Debt iotio (times) | $\begin{array}{r} 13.1 \\ 2.4 \\ 0.5 \end{array}$ | -- | -- | -- | -- |



See ioble 1 for symbols and nores.

Definitions:

1. Liquidity rotio:

Curient $=$ current essets / cursent lisbilities
2. leversge firios

- Dedicquity = Rotal liabilities / equiqy
b) Debt fatio $=$ total liabitities $/$ toial assers
c) Intetest coverage = net profit - interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Saskatchewan. Siding work (SIC 4232)

|  | Total(1) | $\begin{array}{r} \text { Bot } 20 \mathrm{~m} \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | Uppe? $\text { midde } \mathrm{L}_{\mathrm{E}}^{\mathrm{i}}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in samoie (No.) Low sales vaiue $\left(\$ 000^{\prime} s\right.$ ) High sales value (3030's) | $\begin{aligned} & 1 \\ & 11 \\ & 11 \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | verage (\$00 |  |  |
| Operating ectivities Cosh from odes ations Dedrecistion Othe? | $x$ $x$ $x$ | -- | -- | $\cdots$ | -- |
| Dividends | X | =- | -- | =- | - |
| Investment ectivities <br> Disposel of lixed sseets <br> Purchose of lixed sssets <br> Incresse in investment <br> [uecrosese in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | =- | -- |
| Finencing ectivitiea <br> Increse in long serm debe <br> Repayment of long term debt <br> Loans from sharenolders <br> Redaymen of loans fiom shareholders <br> Aovances 6 loans from government <br> lncresse in equity <br> Decresse in equity <br> Dtrer | $x$ $X$ $X$ $X$ $X$ $X$ x x x | =- | -- | =- | - |
| Increase (decrese) in cash sequivelents Cesh 8 equivelents-Beginning of the year Cash equivalents - End of the year | $x$ $x$ $x$ | -- | -- | -- | -- |

 only those businesser reporiing siatument of changes
See ind i for symbols and notes
TABLE 5. Employment changes by size of business. 1984-1987 based on SIC ciassification in 1987
Sestatchewm, Siding Work (SIC 4232)

 Surver of Emplayment. Paypoll and Hours. Statistics Conado. Catalogue $92-002$ an average lobour unit coulc be interpreted os e fubi-ime employee Note that the business size groups used ore determined ot the cenact level, fhus if bus iness hes et lees? 500 employes in canade as whole but less than thet number in ony given province it is show in the 500 no over group
(2) Refers to businesses reporting no poyrall deductions in the provious yed.
(3) Refers io businesses reporting no payroll deductions in the following year
"Wew'y reporting" and "no longer redorting" tusinesses are assumed to hove been ir activity for six months and the information is adustec accorcingly
ser Pode i for symots and notes.

TABLE 6. Selected operating characteristics of tmail businesses by fales quartile. $1985-18 B 7$ Sasketchewan, Siding Work (SIC 4232)

| - | To:a111! | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | m. oc: Lower $^{\text {2 }}$ \% | Unpe? middle $25 \%$ | To $25: \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observetions in semple | 14 |  |  |  |  |
| Average sales | 344.136 | -- |  | -- | -- |
| Aversge expense 5 | 335.545 | -- |  | -- | =- |
| Averape not profit (loss) \$ | 8.591 | -- | -- | -- | -- |
| Dusinesses reporting a profit (Mo.) | 12 |  |  |  |  |
| Average seles ${ }^{\text {a }}$ | 450.130 | -- | -- | -- | - |
| Average expense \$ | 437.217 | -- | -- | -- | -- |
| Average net profits | 12.913 | -- | -- | =- | -- |
| Businesses reporting loss (Mo.) | 2 |  |  |  |  |
| Averoge sales ${ }^{\text {a }}$ | 410.312 | -- | -- | -- | -- |
| Averape expenses | 435.201 | -- | -- | - | -- |
| Averoge net loss \$ | -24.889 | -- | -- | -- | -- |



1987

| Mumber of observetions in semple Averape soies | 76.898 ${ }^{12}$ | -. | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average expenses | 55.051 | -- | -- | -- |  |
| Average net profit (loss) \$ | 21,847 | - | - | -- | -- |
| Businesses reporting profit (Mo.) | 11 |  |  |  |  |
| Average soles 5 | 77.04? | -- | -- |  |  |
| Average expense 5 | 55.031 | -- |  |  |  |
| Aversge net drofits | 22.016 | .- | -- | -- | -. |
| Suginester reporting lose (Mo.) | 1 |  |  |  |  |
| Avelage soles $\$$ | 199.240 | -- | -- |  |  |
| Average expense | 200.831 | .. | -- | -- |  |
| Averape net loss \$ | -1.591 | -- | -- | -- | -- |

11 These estimetes are based on sample of businesses reporting seles beiween $\$ 25.000$ no $\$ 2,000,000$
See lible f for symools and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Sesketchewan. Plumbing (SIE 4241)

|  | Totai(1) |  | BCt 20 m 25\% |  | Lowel midde 25\% |  | Upper$\text { midole } 25 \%$ |  |  | $\begin{aligned} & \text { ToD } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir. samcle (No. Low seles value ( $\$ 000$ 's) High sales veive ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 75 \\ & (1) \\ & (1) \end{aligned}$ |  | (1) |  | $\begin{aligned} & 41 \\ & 84 \end{aligned}$ |  | $\begin{array}{r} 84 \\ 23 i \end{array}$ |  |  | 231 <br> 111 |  |
| Selected expense item | Industiy overage (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Redoring businesses only ( 3) |  |  |  |  |
|  | Totol | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | Upoer midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upof } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 41.1 | 47.7 | 40.7 | 40.5 | 35.6 | 88.0 | 46.7 | 33.2 | 46.0 | 46.5 | 40.9 |
| Occupency expenses | 4.9 | 7.1 | 4.5 | 5.1 | 2.9 | 100.0 | 6.9 2.5 | 7.1 3.4 | 4.5 2.9 | 5.1 2.1 | 2.5 1.6 |
| Depreciation | 2.3 | 3.3 | 2.9 | 1.7 | 1.1 | 92.0 86.7 | 2.5 | 3.4 | 2.9 | 2.1 | 1.6 0.4 |
| Repois s mointenance Hent. Jight \& telephone | 0.9 1.2 | 2.0 | 1.0 | 1.0 | 0.2 0.8 | 82.7 87.8 | 1.9 | 4.3 2.0 | 1.4 | 1.5 | 0.8 |
| Rent | 0.4 | 0.1 | 0.1 | 1.0 | 0.5 | 38.1 | 1.1 | 0.5 | 0.6 | 1.5 | 0.8 |
| Personnel expenses | 19.9 | 8.3 | 15.1 | 22.4 | 33.0 | 77.4 | 25.7 | 24.3 | 18.6 | 22.4 | 35.3 |
| Financial expenses | 1.9 | 3.0 | 1.1 | 2.3 | 1.4 | 100.0 | 1.9 | 3.0 | 1.1 | 2.3 | 1.4 |
| Jnterest bonk chorges | 1.4 | 2.4 | 0.9 | 1.5 | 0.9 | 88.3 | 1.6 | 3.1 | 0.9 | 1.6 | 1.1 |
| Professional tees | 0.5 | 0.5 | 0.2 | 0.8 | 0.5 | 80.8 | 0.6 | 0.8 | 0.1 | 0.9 | 0.5 |
| Other expenses | 25.4 | 25.7 | 27.8 | 21.5 | 25.4 | 100.0 | 25.1 | 25.7 | 27.8 | 21.5 | 26.4 |
| Profit (loss) | 6.9 | 8.2 | 10.8 | 8. 2 | 0.7 | 97.2 | 7.1 | 8.2 | 12.2 | 8.2 | 0.7 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | . $\cdot$ | -•• | -•• | $\ldots$ |

## Syebole

zero or ho observations
100 small 100 be expressed
not spolicoble
$\times$ confidentiel

Foernotse
(1) These estimetes bre besed on semple of businesses reporting eles between $\$ 25.000$ und $\mathbf{8 2}, 000,000$.

3) Yalue if ench cell lois wighted expenditurt on given item

This portion of the qable perteins only to the businesses poporting the specific expense item. Therefort these rbtios ere celculated individuslly and the totel will not mecessarily cout 1008 .

## Motes

Dete erd shown by auartiles when 3 ? least 13 of the sempled businesses repori she specific item
Recoros were panked in escending order mccording to sales size. Each quertile li. boptom 25\%, lower middle 25z, etc. I represents one ouster of the totbl number of businesses. Within eech quartile. que overege catio is presented. For conpliton purposes. the high end low values of seles or shown

How to use the teblet
(1) Locste the oppropitere seles cange thet is displayed on the two lines entipled low soles value" and High seles value
(2) The selected renge will indicete the propep guertite. i. © the botton 25\%, the iowt midele 252. the upper midele 25t of the sop 25\%.
(3) Deie perteining to the selected sales size renge will be in thet quertile

Stenderd Industris) Clessificetion Definition (SIC 1880):

## S(C 4241. Plunbing Contrectors

Businestes primarily engaged in the instaliotion and repeir of primary hot and cold water piping systems li. except space hetingl such
 instollation of piping systems. Installation of plumbing fixtures. installation of primary hoy water. installetion of coot dreinter systems lexcept eavestroughingl and installation of senitapy were

TABLE 2. Balance theet profile for incorporated businesses only. 1987
Sasketchewan. Piumbing (SIC 4241)

|  | Tota! (1) | $\begin{aligned} & \text { Bot tom } \\ & 25^{\circ} \end{aligned}$ | midole 25 (ome: | UDPE: <br> middle 25: | $\begin{aligned} & \text { Tef } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in sample (Nc. <br> Low seles value ( $\$ 000^{\prime} \mathrm{s}$ ) <br> High seles value ( $\$ 000^{\circ} \mathrm{s}$ ) | $\begin{aligned} & 49 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000'si |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash | 4 | -- | -- | -- | -- |
| Accounts and notes receivabl | 4 | -- | -. | - | -- |
| Other current assets | 44 | -- | -- | -- | -- |
| Total current assets | 86 | - | -- | -- | -- |
| Fixed assets | 26 | -- | -- | -- | -- |
|  | - | -- | -- | - | - |
| Dther assets | 3 | -* | -- | -- | -- |
| Totel essets | 116 | -- | -- | -- | -- |
| Lisbilities and muity |  |  |  |  |  |
| Current loans $\begin{aligned} & \text { Other current liabilities } \\ & \text { Ool }\end{aligned}$ | 14 | - | -- | -- | -- |
| Other current liabilities | 61 | -- | -- | -- | -- |
| Mortgages payable |  | -- | -- | -- | -- |
| Long term debt | 5 | -- | -- | -- | -- |
| Other liabilities | 30 | -- | -- | -- | -- |
| Total liabilities | 95 | -- | - | -- | -- |
| Total equity | 21 | -- | -- | -- | -- |

[11 These estimates are based on sumple of businesses reporting seles between $\mathbf{2 5 , 0 0 0}$ and $\$ 2,000.000$
See isble i for symbols and notes

TABLE 3. Financisi ratios(1) for incorporated businesses only. 1987
Saskatchewen, Plumbing (SIC 4241)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper midole 25\% | $\begin{aligned} & \text { TOp } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value ( $\$ 000^{\circ}$ ) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 49 \\ (1) \\ (1) \end{array}$ |  |  | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.4 | - | -- | -- | -- |
| ```Leverege ratios Debt/equity retio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{aligned} & 4.5 \\ & 1.2 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The rotios ropresent the werege of retios for ench business in the group and cennot be celculated fron the figures shown in iable 2 .
(2) These estinases ere bessed on semple businesces reporting siles between 825,000 end $82,000,000$
see ioble 1 for symbols end notes.

## Definitions:

1. Biquidity ratie:

Current $=$ eurrent essees / curient libbilities
2. Leverage ratios:

- Debr/equity $=$ sotal liatilities $/$ equiey
b) Debt ratio = potal listilities/ cotal assets
c) Interesi coversge a net profit interest expense/interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Sesketchewen. Plumbing (SIC 4241)
Bottom Lower

| Uoder | Toe |
| :--- | :--- |
| e $25 \%$ | $25 \%$ |


| Businesses ir sampic (No.) <br> Low sales value $\left(\$ 000^{\circ}\right.$ s) <br> Hign sales value ( $50000^{\prime}$ s) | $\begin{aligned} & 32 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{gathered} 11 \\ 98 \end{gathered}$ | $\begin{array}{r} 98 \\ 228 \end{array}$ | $\begin{aligned} & 22 E \\ & 521 \end{aligned}$ | $\begin{aligned} & 5: 1 \\ & \text { (i) } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average (\$000 s) |  |  |  |  |
| Operating ectivities Cesh from operations Deprecistion Other | $\begin{array}{r} 3 \\ 6 \\ -3 \end{array}$ | 5 2 -3 | 6 5 2 | 5 7 -2 | -8 9 -11 |
| Dividends | - | - | - | - | -1 |
| Investment ectivities Disposel of fixed assets Purchase of fixed sssets Incresse in investment Decrese in investment | $\begin{array}{r} 5 \\ -9 \\ -3 \\ \hline \end{array}$ | 11 -1 | $\begin{aligned} & -6 \\ & -9 \end{aligned}$ | $\begin{array}{r} 7 \\ -16 \end{array}$ | $\begin{array}{r}1 \\ -14 \\ \hline\end{array}$ |
| Finencing ectivities <br> Increase in long term debt <br> Repayment of long term debt <br> Loens from shareholders <br> Repsyment of loans from sherehoiders <br> Advances $\&$ loans fiom governmen? <br> Increase in equity <br> Decruse in equity <br> Other | 8 -10 8 -7 | -7 -11 | $\begin{array}{r} 2 \\ -10 \\ 8 \\ -3 \end{array}$ | 7 -8 5 -9 | 23 -14 13 -7 - - - -1 |
| Incresse(decrese) in cash tequivelonts Cesh equivelents-Beginning of the yesp Cosh squivelents - End of the yoer | $\begin{array}{r} -3 \\ 1 \\ -2 \end{array}$ | 2 7 9 | $\begin{aligned} & -4 \\ & -4 \\ & -9 \end{aligned}$ | -2 14 13 | -6 -12 -18 |

 only those businesses reporting staiement of changes.
See Toble 1 for symbols and noies.

TABLE 5. Employment changes by size of business. 1984-1987 bssed on SIC ciessificetion in 1987
Seskstchewen. Plumbing (SIC 4241)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total } 1 \text { payroll } \\ (\$ 000 \end{array}$ | Average lebour units(1) | Chonges in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { redopting( } 2 \text { ) } \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Tote 1 | 287 | 27.034 | 1.260 | 44 | 36 |
| $\begin{aligned} & \text { less than } 20 \\ & 20=99 \\ & 100-499 \end{aligned}$ | $\begin{array}{r}275 \\ 12 \\ - \\ \hline\end{array}$ | $\begin{array}{r} 17.209 \\ 9.825 \end{array}$ | 805 455 - | 43 | $\begin{array}{r} 33 \\ 3 \\ \hline \end{array}$ |
| 1987 |  |  |  |  |  |
| Tote 1 | 314 | 31.884 | 1,446 | 41 | . . |
| $\begin{aligned} & \text { less han } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}300 \\ 13 \\ 1 \\ \hline\end{array}$ | $18.708$ | 858 <br> 409 <br> 179 | 40 1 - | $\cdots$ $\cdots$ $\cdots$ |

[^8]TABLE 6. Selected opermting charmeteristics of tmall businestes by sales quartile. 1985-1987
Sasketchewen. Plumbing (SIC 4241)

|  | To: 111 ) | Bot 10 m 25\% | Lowe: midde 25\% | UpDe: middle 25\% | Tof |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observations in sample | 172 |  |  |  |  |
| Average sales \$ | 178.135 | 34.994 | 68.039 | 118.991 | 490.514 |
| Averoge expense \$ | 170.759 | 34.532 | 68. 195 | 107.767 | 472.243 |
| Average net drofit (loss) 3 | 7.376 | 462 | -456 | 11.226 | 18.271 |
| Businesses reporting profit (No.) | 138 |  |  |  |  |
| Average seles \$ | 179.943 | 35.258 | 59.120 | 118.986 | 506.407 |
| Average expense $\$$ | 163.669 | 27.796 | 39.657 | 104.420 | 482.804 |
| Average net profits | 16.274 | 7.462 | 19.453 | 14.566 | 23.603 |
| Businesees reporting aloss (Mo.) | 34 |  |  |  |  |
| Avertige sales ${ }^{\text {a }}$ A | 154.398 | 34.144 | 75.000 | 119.019 | 389.429 |
| Average expense ${ }^{\text {a }}$, Averoge net loss | 170.203 | 56.301 -22.157 | 91.000 -16.000 | 128.437 | 405.073 |
| Averoge net loss | -15.805 | -22.157 | -16.000 | -9.48 | -15.644 |

1986

| Mumber of observations in semple <br> Average sales \$ <br> Average expense <br> Average net drofit (loss) \$ | $\begin{array}{r} 225 \\ 185.573 \\ 175.201 \\ 10.372 \end{array}$ | $\begin{array}{r} 46.006 \\ 37.301 \\ 8.705 \end{array}$ | $\begin{aligned} & 95.572 \\ & 83,439 \\ & 12,133 \end{aligned}$ | $\begin{array}{r} 149.054 \\ 132.135 \\ 16.619 \end{array}$ | $\begin{array}{r} 451.659 \\ 447.630 \\ 4.629 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesees reporting proflit (No.) <br> Average soles \$ <br> Average expense \$ <br> Average net profits | $\begin{array}{r} 169 \\ 173.657 \\ 157.065 \\ 16.592 \end{array}$ | $\begin{aligned} & 45.418 \\ & 35.289 \\ & 10.129 \end{aligned}$ | $\begin{aligned} & 94.009 \\ & 79.539 \\ & 14.470 \end{aligned}$ | $\begin{array}{r} 145.568 \\ 122.014 \\ 23.654 \end{array}$ | $\begin{array}{r} 409.534 \\ 391.418 \\ 18.116 \end{array}$ |
| Businesees reporting loss (Mo.) <br> Averige sales $\$$ <br> averege expense $\$$ <br> querage net loss $\$$ | $\begin{array}{r} 64 \\ 207.556 \\ 216.520 \\ -8.964 \end{array}$ | $\begin{aligned} & 50.524 \\ & 52.744 \\ & -2.220 \end{aligned}$ | $\begin{array}{r} 106.911 \\ 111.732 \\ -4.821 \end{array}$ | $\begin{array}{r} 163.596 \\ 177.198 \\ -13.802 \end{array}$ | $\begin{aligned} & 509.193 \\ & 524.405 \\ & -15.212 \end{aligned}$ |

1987


111 These estimates ere besed on sample of businesses reporing seles beiween $\$ 25.000$ and $\$ 2.000 .000$.
see lable for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskatehewsin, Wet Meating \& Air Conditioning Work (SIC 4243)

|  | Tot | 1'1) |  | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { miode } 25 \% \end{aligned}$ |  | Uppe:$\text { m. ode } 85 \%$ |  |  | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) Hign sales value i $\$ 000$ 's) |  | $\begin{aligned} & 11 \\ & 11 \\ & 11 \end{aligned}$ |  |  |  |  |  |  |  |  |  |
| Selocted expense item | Industry oversge(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Toqa 1 | $\begin{array}{r} \text { Bo:tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | Upper $\begin{array}{r} \text { midde } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Totol | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | Upoer middle 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
|  | Percent of teles |  |  |  |  |  | Percent of esles |  |  |  |  |
| Cost of seles | 27.9 | -- | -- | -- | -- | 55.5 | 48.9 | -- | -* | -* | -- |
| Occupsncy expenses | 6.1 | -- | -- | -- | -- | 100.0 | 6.1 | $\cdots$ | -- | - | -- |
| Deprecistion | 2.9 | -- | -- |  | -- | 100.0 | 2.9 | -- | - | - | -- |
| Redsip \& maintenance | 1.6 | -- | -- |  | -- | 28.7 | 5.6 | - | -- | -- | -- |
| Meei. light 8 telephone | 0.8 | -- | -- | -- | -- | 100.0 | 0.8 | .- | -- | -- | -- |
| Ren 1 | 0.8 | -- | -- | -- | -- | 58.5 | 1.3 | - | -- | - | -- |
| Permonnel expenses | 20.5 | -- | -" | -- | - | 82.8 | 24.8 | -- | -- | -- | -- |
| Finsncial expenses | 1.9 | -- | -- | - | -- | 87.2 | 2.1 | -- | -- | -- | -- |
| Interest 8 bonk cherges | 1.3 0.6 | -- | -- | -. | -- | 66.3 87.2 | 2.0 0.6 | -- | -- | -- | -- |
| Other expenses | 30.6 | -- | -- | -- | -- | 100.0 | 30.6 | -- | -- | - | -- |
| Profit (loss) | 13.0 | -- | -- | -- | -- | 100.0 | 13.0 | -- | -- | - | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | . . | -- | -- | = | - |

Symbol:
zero or no observetions

- $\$ 00$ inell too be explessed
not eoplictol
$\times$ Configentisl

```
Featneres
(1) These estinetes er besed on semple of businesses reporiing setes between 825,000 eno \(\$ 2,000,000\).
lotsl weighred expenditure on given item
(2) Velue in eech cell = \(x\) ioo for bech quarpile
(3) Velue in egh cell a \(\frac{\text { Totel weighted mxpenditure on given item }}{\text { lotel weighted seles of businesses reporting inis item of expenditure }} 100\) for esh quertile
Inis portion of the table pertioins only 10 the businesses reporting ohe specilic expense item. Therefore these ratios er celculeted individually end the totel will not necesserily equel 100\%
```


## Wores

Dete ere hown by quertiles when et less 13 of the sempled businesses repori the specific ifem
Records were penked in escending order eccording to seles size. Esch quertile li. botton 25z. lower midde 25s. etc. peresenis one querter of the solel number of businestes. Within esch quertile. the guerger ratio s prestented for comperison purposes. the high and low values of seles ore shown

## Mos to use the embles

(1) locete the sppropriste seles penpe thet is displayed on the imo lines entifled bom seles velue end migh sales velue
(2) The selected renge will indicete the proper queritis, i. the bot tom 25\%, the lower midde 25\%. the upper niddie 25\% or the 100 25\%.
(3) Dete portaing to phe sulyctod seles size ponge will be in thot quartile.

## Stenderd Induserisl Clessificstion Definition (SIC 1880)

51C 4243 - Wer Meeting and Mir Condisiening Contrectors
 equipment and solar nearing systems involving liquids. These businesses include. centra! air conditioning installation, contractors installing stem boilers rexcluding power boilersl. installation of central cooling equipment ond piping. instollotion of cooting towers.

 condirioning equipment instellotion of hesting and bit conditioning water pumping sys toms and the installerion of central wet heating equ pment onc piping

TABLE 2. Balance sheet profile for incorporsted businesses only, 1987
Smsketchewen. Wet Heeting \& Mir Conditioning Work (Sic 4243)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { miode } 25 \% \end{aligned}$ | Upper $\text { miode } .25^{\circ}$ | To $25^{\circ}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) Low seles value ( $\$ 000$ s) High sales value ( $\$ 000$ s) | $\left(\begin{array}{r}8 \\ (1)\end{array}\right.$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Aesets |  |  |  |  |  |
| Cash | 53 | - | -- | -- | -- |
| Accounts and notes receivable Inventory | 53 | -- | -- | -- | -- |
| Other current assets | 26 | -* | -- | - | -- |
| Total current ssseta | 88 | -- | -- | -- | -- |
| Fixed sssets | 30 | -- | - | -- | -- |
| Less: Accum. dep. on fixed asets | - | $\cdots$ | - | - | -- |
| Dther assets | 1 | - | - | -- | -- |
| Total seset: | 115 | =- | -- | - | - |
| Liabilities end equity |  |  |  |  |  |
| Other current liabilities | 45 | -- | -- | -- | -. |
| Total current liabilities | 62 | -- | -- | -- | -- |
| morigages dayable | - | -- | -- | -- | -- |
| Long ierm debt | 2 | - | -- | -- | -- |
| Other liabilities | 30 | - | -- | - | -- |
| Total liabilities | 94 | -- | - | - | -- |
| Totel equity | 25 | -- | -- | - | -* |

(11) These estimates ore besed on semple of businesses reporting seles detween $\$ 25,000$ and $\$ 2,000,000$

See leble q for symols and notes.

TABLE 3. Finmeini rattos (1) for incorporited businesses only, 1987
Sesketchewwn. Wet Heating Air Conditioning Work (S|c 4243)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper midde $25 \%$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low seles value ( $\$ 000$ s) High sales value ( $\$ 0000^{\prime}$ s) | $(1) 8$ | -- | -- | -- | -- |
|  | Averse |  |  |  |  |
| Liquidity ratio Curient ratio (times) | 1.4 | -- | -- | -- | -- |
| Leverseg iatios Debtloquity cotio (times) Interest coverage ratio (times) Debt istio (times) | $\begin{aligned} & 3.9 \\ & 1.3 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios represent the avarge of ratios for esch business in the group and cmnot be culculated from the figures show in lable 2 . (2) These estimetes ore besed on semple of businesses reporting soles between $\$ 25,000$ eno $\$ 2,000,000$

See imble 1 for symbols and notes

Definitions:

1. Liquidity potio:

Cuprent = current assers / curiens libilities
2. Leverage itictios:

[^9]TABLE 4. Statement of changes in financial posttion for incorporated businesses only. 1987
Saskatchewen, Wet Heeting fir Conditioning Work (Sic 4243)

|  | Toralil | bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { middle } 25:$ | To5 $25:$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if sample (No. Lom sales value ( $\$ 000$ s) Migh soies value ( $\$ 000^{\circ}$ s) | $(1)^{3}$ | -- | -- | -- | -- |
|  |  |  | verse 15000 |  |  |
| Operating ectivities Cash from oderations Depreciation Other | $x$ $x$ $x$ | -- | -- | -- | -- |
| Dividends | $x$ | =- | -- | - | -- |
| Investment ectivitios <br> Disposal of fixed essets <br> Purchase of fixed assets <br> Incresese in investment <br> Decresse in investment | x $\times$ $\times$ $x$ | -- | -- | -- | -- |
| Flmancine activitios <br> Increase in long term debt <br> Repayment of long term debi <br> Louns from shereholders <br> Repayment of losns from sharetiolders <br> Advances of loans from government <br> Increase in couity <br> Decrease in cquity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - - - - - - | - <br> - <br> - <br> - | - - - - - - | - - - - - - |
| Increase(decrease) in cash sequivalents Cash equivalents-Beginning of the reer Cash equivalents - End of the year | $x$ $\times$ $\times$ | -- | -- | -- | -- |

111 inese estimetes ere desed on sample of incorporeted dusinesses reporiing seles betwer $\$ 25,000$ end $\$ 2.000$. 000 . Sample count includes only those ousinesses roporitno stotement of chenpes
see Toble i for iymols and noses.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in ig87
Sesketchewmn. Wet Heating Air Conditioning Work (SIC 4243)

| Business size expressed in everage labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \end{array}$ | Average labour units(1) | Changes in number of businesses with peid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer ceorting(3) |
| 1984 |  |  |  |  |  |
| Tope 1 | 44 | 7.588 | 354 | 4 | 3 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 37 \\ 5 \\ 2 \\ - \end{array}$ | $\begin{array}{r} 3.047 \\ x \\ x \\ \vdots \end{array}$ | $\begin{aligned} & 144 \\ & 103 \\ & 107 \end{aligned}$ | 4 | $\begin{aligned} & 1 \\ & 2 \\ & 2 \end{aligned}$ |
| 1887 |  |  |  |  |  |
| Totel | 40 | 5.841 | 443 | 6 | . . |
| $\begin{aligned} & 10 s s \text { then } 20 \\ & 20-99 \\ & 100-\$ 99 \\ & 500 \text { end over } \end{aligned}$ | $\begin{array}{r} 33 \\ 5 \\ 2 \\ \hline \end{array}$ | $\begin{array}{r} 3.686 \\ x \\ x \end{array}$ | $\begin{aligned} & 170 \\ & 165 \\ & 114 \end{aligned}$ | 3 2 1 - | $\ldots$ $\ldots$ $\ldots$ |

(1) Average labour units er celculbted by dividing total poyrall by the aver age onnusl wage and salary rete os reported in the

Surver of Employment. Peyroli and Mours. Stetistics Centa. Cotalogue $92-002$. An averege labour unit could de interpreted es o
full-time employee Note thet the business size proups used spe defermined st the Cense level. Thus if obusiness hes ot least
500 employes in cenade os owhole but less than thet number in ony given province it is shown in the 500 and over group.
121 Refers io businesses repopting no payroll deductions in the previous year
131 Refers to businesses repoting no payroll deductions in the following yeer
"Newly reporting" bno "nc longer reporting" Dusinesses ore assumed to have been in bctivily for six months and the information is -ajusted accordingly.
see rable 1 for symbols and notes

TABLE 6. Selected operating charecteristice of small businesses by sales quaptile. $1985-1987$
Sasketchewan, Wet Heating Air Conditioning Work (5tc 4243)

|  | Toさe: (1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe } \\ & \text { midole } 25 \% \end{aligned}$ | UDDE: midole 25\% | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of sobervations in sample | 26 |  |  |  |  |
| Average sales $\$$ | 428.680 | -- | -- | -- | -- |
| Average expense $\$$ |  | -- | -- | -- | -- |
| Average net piofit (loss) \$ | $18.709$ | -- | -- | -- | -- |
| Businesses reporting profit (No.) |  |  |  |  |  |
| Averoge soles $\$$ | $473.507$ | -- | - | -- | - |
| Average expense 5 | 446.992 | -- | -- | - | -- |
| Average net diofits | 26,515 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) |  |  |  |  |  |
| Aversge sales $\$$ <br> Average expense $\$$ | 374.790 382.965 | -- | -- | -- | -- |
| Averigge mxpense Average net loss | 382.965 -8.176 | -- | -- | -- | -- |

1986

| Mumber of observations in sample | 24 |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Ave:sge sales | 296.696 | -- | -- | -- |
| Average expenses | 277,866 |  |  |  |
| Average net profit (loss) \$ | 18,830 | -- |  | -- |
| Busineseen reperting profit (Mo.) | 20 |  |  |  |
| Average sales \$ | 291.048 | -- | -- | -- |
| Average expense \$ | 257.028 | -- | -- | -- |
| Averege net profit \$ | 24.018 | -- | -- | -- |
| Businesses reporting loss (Mo.) | 4 |  |  |  |
| Average sales $\$$ | 373.962 | -- |  | -- |
| huerope expense \$ | 387,771 | -- |  |  |
| Aversge nei loss $\$$ | -13.809 | -- | -- | -- |

1987

| Mumber of observetions in semple <br> Average sales \$ <br> Averoge expense $\$$ <br> Averoge net profit \{loss) $s$ | $\begin{array}{r} 16 \\ 302.859 \\ 285.602 \\ 17.257 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Cusinesses reporting e profit (No.) | 12 |  |  |  |
| Average sales \$ | 293.077 | -- | -- | -- |
| Average expense \$ | 263.864 | -- | -- | -- |
| Average net profit \$ | 29.213 | -- | - | -- |
| Dusinesses reporting loss (No.) | 4 |  |  |  |
| Average sales \$ | 383.655 | -- | -- | -- |
| Average expense \$ | 405.330 | -- | -- | -- |
| Average net loss \$ | -21,675 | -- | -- | -- |

[^10]TABLE 1. Selected operating ratios, in percent of sales, 1987
Sasketchewan. Electricel Work (Sic 4261)

|  | Totel(1) |  | Bot tom $25 \%$ |  | Lower midde 25\% |  | Upper$\text { middle } 25^{\circ}$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samcie (No. <br> Lom sales value ( $\$ 000$ 's) <br> High sales value i $\$ 000^{\prime}$ s | $\begin{aligned} & 76 \\ & 11 \\ & 11 \end{aligned}$ |  | $\begin{array}{r} 19 \\ 46 \end{array}$ |  | $\begin{aligned} & 46 \\ & 84 \end{aligned}$ |  | $\begin{array}{r} 84 \\ 190 \end{array}$ |  |  | $\begin{aligned} & 190 \\ & 11 \end{aligned}$ |  |
| Selocted expense item | Industiy everse(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { roporting } \end{aligned}$ | Reporting businesees only 3 ! |  |  |  |  |
|  | Tota | $\begin{array}{r} 30 t+0 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { miodle } \\ 25 \% \end{array}$ | Upper idd 25\% | $\begin{aligned} & \text { 70p } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowe! } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  |  |  | rcent of | soles |  |
| Cost of seles | 4.18 | 42.6 | 44.3 | 42.2 | 38.2 | 55.7 | 43.7 | 49.3 | 44.3 | 42.2 | 39.6 |
| Decupency expenses | 6.0 | 8.8 | 5.1 |  | 4.6 | 100.0 | 5.0 | 1.8 3.0 |  |  |  |
| Dopreciation | 2.3 | 3.0 | 1.8 | 3.0 | 1.6 0.8 | 90.9 | 2.6 1.3 | 3.0 1.7 | 2.2 | 3.4 | 1.7 0.9 |
| Repails maintenance | 0.7 | 2.5 | 1.8 1.8 | 0.8 1.2 | 0.8 0.8 | 49.7 83.9 | 1.3 9.7 | 1.7 | 2.4 | 1.3 | 0.8 |
| Meet. Iights te.ephone Rent | 1.6 | 3.2 | 0.9 | 0.6 | 1.6 | 49.4 | 3.2 | 12.3 | 2.0 | 1.3 | 2.0 |
| Personnel expenses | 20.4 | 3.4 | 17.7 | 29.4 | 30.8 | 90.1 | 22.7 | 5.6 | 17.7 | 23.4 | 30.8 |
| Financial expenses | 2.0 | 3.1 | 1.7 | 2.2 | 1.1 | 95.4 | 2.1 | 3.1 | 1. 8 | 2.4 | 1.1 |
| Interest 8 bank charges Professionsl fees | 1.3 0.7 | 2.1 1.0 | 1.7 0.7 | 1.5 0.7 | 0.6 | 71.1 82.1 | 1.8 0.9 | 3.9 1.0 | 1.3 | 2.0 0.9 | 0.8 0.5 |
| Other expenses | 16.1 | 16.7 | 13.8 | 14.0 | 15.8 | 100.0 | 16.1 | 16.7 | 13.1 | 14.0 | 18.8 |
| Profit (lase) | 13.6 | 25.4 | 17.4 | 6.7 | 5.5 | 99.7 | 13.7 | 25.4 | 17.4 | 6.7 | 5.5 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | $\ldots$ | . | . . | ... |

## Syebol

sero or no observations
-- 100 smell too be expresed
nor opplicste
$\times$ confidentisi
Feernoter
fil These estimetes ere besed on semple of businesses reporting seles between \$25.000 und \$2.000.000.
(2) Velus im ench cell = Totsl weighted expenditure on given isem for form quertile.
Totel weighzed expenditure on given item
(1) Vatue in eech cell s fotel wignted seles of businesses reporting this item of expenditure for foch austile

This portion of the ent perfeins onty to the businesses pepopting the specitic oxpense iten. Therefore these retios ere calculated individubliy and the totel will not necesserily equal $100 \%$.

## Motes

Dete are show by querqiles when eq leest 13 of the sempled businesses repors the specific item.
Aecords were penked in ascending order according to seles ize. Eech quartile li. . bottom 25\%. Iower midde 25\%, etc. (epresents one quarter of the rotal number of businesses Within each quartile. the everepe retio is presenteo. for comperison purposes. the high and low values of sales are shown.

Mow to use the tentes
(11) Locate the appropriste seles renge that is disoleyed on the two lines entitled low sales veluee and migh sales value

121 ine selecred renge will indicate the proper quertile. i. © the botton 25\%, the lower midde 25\%, the upper nidde 258 or the top 25\%
(3) Dats pertaining to the selected sales size range will de in that quertile.

Stenderd Industiel tIesilicesion Definision (SIC 1880):

## SIC 425i- Electicel Contractops

Businesses primerily engaged in the installation end popip of electricel and commuicetion wiring systems, except trensmission end dispribution lines. ? fcluded in this industry ape oudio-visual wiring systems installation. electric bese board hesters instaltion inspallation of electric heating blast coils installation of plectric burglar alarm systems, installation of electric power control inspal stion of electic heating blast colis.
 instal brion and elect.ical wire instalibtions to nouses buildings and sifucrures

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Sasketchowan. Electrical Work (SIC 4261)

| . | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe: middie 25: | Uoder $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOE } \\ & 2 \Xi^{\circ}: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low saies value $\left(\$ 000^{\circ}\right.$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 47 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
|  |  |  | -- | -- | - |
| Accounts and notes peceivable Inventory | 36 | -- | -- | -- | -- |
| Other current sasets | 35 | -- | -- | - | -- |
| Total current assets | 71 | -- | -- | -- | -- |
| Fixed ustets | 21 | -- | - | =- | -- |
|  | - | - | -- | =- | -- |
| Other essets | 1 | -- | -- | - | -- |
| Total ussets | 93 | - | - | - | -- |
| Liebillties and equitr 10 |  |  |  |  |  |
| Current loans | 10 | -- | -- | -- | -- |
| Other current lisbilities Total current liobilities | 43 | -- | -- | -- | -- |
| Mor toages dayable | - | -- | -- | -- | -- |
| Long term dedt | 3 | -- | -- | -- | -- |
| Other liobilities | 21 | -- | -- | -- | -- |
| Totel lisbilities | 67 | -- | -- | - | -- |
| Totel equity | 25 | - | - | -- | -- |

(1) These esqimates Dased on semple of Dusinesses reporting sales beiween $\$ 25.000$ eno \$2,000,000

Set reble 1 for symols ano notes.

TABLE 3. Financiti ratios(1) for incorporated businesses only. 1887
Seskatchewen. Electricel Work (SIC 4251)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe P middle 25\% | Upper middle $25 \%$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Busineses in sample (No. Low seles value $\left(8000^{\prime}\right.$ s) High selos velue ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 6 ? \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Avelege |  |  |  |  |
| Liguidity ratio Curpent ratio (times) | 1.7 | =- | -- | =- | -- |
| Leverage retios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt iatio (times) | $\begin{aligned} & 2.6 \\ & 4.9 \\ & 0.7 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios represent the everge of ricos for each business in the group and connot be colculated from the figures shown in fable 2 .
(2) These estimates ere besed on senple of businesses roporting solos between $\$ 25,000$ and $\mathbf{2 2 , 0 0 0 , 0 0 0}$

See lable ifor symols end notes.

## Detinitlon:

1. Liquidity rotio:

Current = curtent assets / curren? liabilities
2. Leversge retios:
a) DeDt/eanity $=$ sotal i iabilities / equizy.
D) Debi ratio = total liabilities/ pota/ assers
c) Interest coveroge $=$ net profit . interest experise / interesi expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Sesketchewan, Electricel Work (SIC 4261)

|  | Total(1) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25: \end{array}$ | Lowe: $\text { miode } 25 \%$ | $\begin{aligned} & \text { Upoet } \\ & \text { middle } 25 \text { : } \end{aligned}$ | $\begin{aligned} & \text { Tof } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir. sample (No. Low soles value $1 \$ 000$ s! High sales value ( $\$ 000$ 's) | $\begin{array}{r} 26 \\ (1) \\ (1) \end{array}$ | $\begin{array}{r} 11) \\ 84 \end{array}$ | $\begin{array}{r} 84 \\ 150 \end{array}$ | $\begin{array}{r} 150 \\ 331 \end{array}$ | $\begin{aligned} & 3 \mathrm{~s}, \\ & 11, \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Opersting ectivities Cash from operations Depreciation Other | $\begin{aligned} & 5 \\ & 2 \end{aligned}$ | $\begin{array}{r} 2 \\ 6 \\ -3 \end{array}$ | 1 5 -8 | $\begin{array}{r} -13 \\ 4 \\ 15 \end{array}$ | 14 6 -3 |
| Dividends | -5 | - | - | -12 | -4 |
| Investeent activities <br> Disposel of fixed assets <br> Purchase of fixed esseis <br> Increse in investment <br> Decresse in investment | $\begin{array}{r} -5 \\ -1 \\ -1 \end{array}$ | -5 | 1 -7 | -1 | -6 |
| Finencing ectivities <br> Inciease in lang term debt <br> Reperment of long term deb: <br> Loens fiom shoreholders <br> Redsyment of loans from shareholders <br> Advances \& loans from governmen? <br> Increase in equity <br> Decreese in equity <br> Other | 3 -3 7 -5 | 9 - -5 | 1 -1 11 -8 | 2 -3 10 -2 | $\begin{array}{r}3 \\ -3 \\ 2 \\ -6 \\ \hline\end{array}$ |
| Incrense(decrese) in cesh tequivsionts Cash equivalents-Beginning of the yeer Cash 8 duivalonts - End of the year | -1 3 2 | 5 1 6 | $\begin{array}{r} -6 \\ -5 \\ -11 \end{array}$ | -6 3 -4 | $\begin{aligned} & 3 \\ & 11 \\ & 14 \end{aligned}$ |

 only those businesses reporting stelument of chenges
Set itble 1 for symbols and noies

TABLE 5. Employment change: by size of business. 1984-1987 besed on SIC clitesificetion in 1987
Sesketchewan. Electrical Work (SIE 4251)

| Business ize oxpressed in overege lebout units(1) | Number of businesses | Totel peyroll | Averoge laboup units(1) | Changes in number of businesses with psid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly <br> reporting(2) | No longer y porting(3) |
| 1984 |  |  |  |  |  |
| Totel | 496 | 41.259 | 1.515 | 74 | 45 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-495 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 69 \\ 17 \\ 7 \\ 3 \end{array}$ | $\begin{array}{r} 24.059 \\ 12.157 \\ 1.015 \\ 1.028 \end{array}$ | $\begin{array}{r} 1112 \\ 576 \\ 45 \\ 186 \end{array}$ | $\begin{array}{r} 68 \\ 2 \\ 2 \end{array}$ | $45$ |
|  |  |  |  |  |  |
| 1987 |  |  |  |  |  |
| Totel | 183 | 43.371 | 1.967 | 67 | - . |
| less then 20 $20-99$ | 454 22 | 25.236 14.239 | 1.145 642 | 63 3 | $\ldots$ |
| $100-499$ | 4 |  | 43 | - | . . |
| 500 and over | 3 | 3.039 | 137 | 1 | . . |

(11) Averege I bbour units ere celculbied by dividing totel peyroll by the overage onnusl wage and selory rate as reported in the Survey of Endoloment. Peyroll ond mours. Statistics conada. Catelogue $92-002$. An average labour unis could be interpreteo os o
 500 employees in Cenace as whole but less then the number in ony given province it is shom in the 500 ond over group.
21 Refers 10 ousinesses reporting no peyroll deductions in the previous year.
(3) Refers io businesses peporting no payroll deductions in the following year.
"hewly reporting" and "no tonger reporting" businesses are assumed to have been in acrivity for six montis ond the information is odjusied accordingly
see table i for symbols and noies.

TABLE 6. Selected opereting charecteristics of small busimesses by sales quartile, $1985-1987$
Seskatchmwan. Electricel Work (Sic 4251)

|  | Total(1) | Bottom 25: | Lower $\text { middle } 25 \%$ | Uope, $\text { middie } 25 \%$ | 700 |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 385 |  |  |
| Musber of observations in smmple Average soles $\$$ | 132.078 |  |  |  |  |
| Averspe seles $\$$ <br> Average expense \$ | 132.078 122.755 | 33.700 23.625 | 62.089 54.578 | 101.321 91.787 | 331.200 |
| Average expense ${ }^{\text {Average }}$ net profit (loss) ${ }^{\text {a }}$ | 122.755 9.323 | 10.075 | 54.578 7.511 | 91.787 9.534 | 321,030 10,170 |
| Susinesses repopting profit (Wo.) | 189 |  |  |  |  |
| Averoge seles ${ }^{\text {S }}$ | 137.141 | 32.747 | 61.798 | 109.887 | 344.330 |
| Average expense \$ | 121.00? | 19.170 | 51.531 | 93.235 | 320.090 |
| Averege net prolits | 16.134 | 13.577 | 10.26 ? | 18.452 | 24.240 |
| Dusinesses reporting loss (No.) | 54 |  |  |  |  |
| Averape sales | 123.396 | 38, 185 | 63.254 | 85.570 | 306.565 |
| Average expense \$ | 130.829 | 44.601 | 66,859 | 89.069 | 322.795 |
| Average net loss \$ | - 7.433 | -6,416 | -3.595 | -3.491 | -16.230 |

1985

| Wumber of observations in sample | 297 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 172.211 | 36.779 | 66.843 | 123.757 | 461,464 |
| Average expense \$ | 161.502 | 26.642 | 53.610 | 114.223 | 451.533 |
| Average net orolit (loss) \$ | 10.709 | 10.137 | 13.233 | 9.534 | 9.939 |
| Businesses reporting profit (Mo.) | 227 |  |  |  |  |
| Aversge sales \$ | 183.980 | 36.701 | 64.805 | 122.362 | 512,050 |
| Average expense $\$$ | 166.021 | 25,100 | 49.149 | 102.352 | 487.482 |
| Aversoe net profits | 17.959 | 11.601 | 15,657 | 20.010 | 24,558 |
| Businesses reporting a loss (Mo.) | 70 |  |  |  |  |
| Average seles | 144,005 | 37.633 | 79.895 | 126,168 | 332, 323 |
| Aversge expense \% | 155,048 | 43.484 | 82.205 | 134,745 | 359.757 |
| Averoge net loses | -11.043 | -5,851 | -2.310 | -8.577 | -27.434 |

1987

| Number of observations in sampie <br> Average soles 5 <br> Averoge exoense $\$$ <br> Averoge net profit (loss) \$ | $\begin{array}{r} 96 \\ 168.956 \\ 156.603 \\ 12.353 \end{array}$ | $\begin{aligned} & 37,205 \\ & 26,778 \\ & 10.427 \end{aligned}$ | $\begin{aligned} & 65.298 \\ & 53.700 \\ & 11.598 \end{aligned}$ | $\begin{array}{r} 128.9844 \\ 122.012 \\ 5.972 \end{array}$ | $\begin{array}{r} 444.337 \\ 423.921 \\ 20.416 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (No.) | 70 |  |  |  |  |
| Average sales \$ | 164.209 | 37.205 | 65.193 | 123.389 | 430.049 |
| Averoge expense \$ | 144.310 | 26,778 | 49.787 | 105.470 | 395.205 |
| Aversoge net profit \$ | 19.899 | 10.427 | 16.405 | 17.919 | 34.844 |
| Businesses reporting loss (Mo.) | 28 |  |  |  |  |
| Average sales \$ | 225.410 | - | 62.801 | 141.361 | 475.157 |
| Average expense $\$$ | 236.360 |  | 64.813 | 158.607 | 485.850 |
| Average net loss \$ | -9.920 | - | -1.812 | -17.245 | -10,703 |

(1) These estimetes bre besed on sumple of businesses reporting soles between $\$ 25.000$ and $\$ 2.000 .000$

See reble 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of saies, 1987
Sesketchewen, Drywell Work (SIC 4272)
Total(1) Botiom Lowe:
Uodei

706

| Businesses fr. somple (No.) Low sales value $(\$ 000$ 's) High sales value 18000 'si) |  | (1) |  | -- |  | -- |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense item | Industry overage (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nessesing } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Tot 1 | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Uoper } \\ \text { midde } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { tower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of seles | 10.7 | -- | -- | -- | -- | 39.1 | 26.8 | -- | -- | - | -- |
| Occupancy expenses | 7.4 | -- | -- | - | -- | 100.0 | 7.4 | -- |  | -- |  |
| Depreciation Reosira maintanance | 4.5 0.8 | -- | -- | -- | -- | 90.1 36.9 | 1.8 2.3 | -- | -- | -- | - |
| Hest. light 8 toleohone | 1.4 | -- | -- |  |  | 56.1 | 2.1 | -- | -- | -- | -. |
| Rent | 0.7 | -- | -- | -- | -- | 38.8 | 1.9 | -- | -- | -- | -- |
| Personnel expenses | 14.7 | -- | -- | -- | -- | 74.2 | 19.8 | -- | -- | -- | -- |
| Financial expenses | 2.1 | -- | -- | -- | -- | 85.7 | 2.5 | -- | -- | -- | -- |
| interest 8 bank charges protessional fees | 1.7 0.6 | -. | -. | -- | -- |  |  | -- | -. | -: |  |
| Other expenses | 24.7 | -- | -- | -- | -- | 100.0 | 24.7 | - | -- | -- | - |
| Profit (loss) | 40.4 | -- | -- | -- | -- | 100.0 | 40.4 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Symbole

sero or no observerions
. too smill too be expressed
nos mpolicadel
$\times$ confionenisl

## feotnotes

(1) These estimetes er besed on semple of businesses poporqing seles berween 525,000 end $\$ 2,000,000$.

3) Velue in each cell s lotel weighsed expendisure on given iten

This portion of the iable pertains only to the businesses reporting the specific expense item. inerefore these retios ere calculated individuly and the sotel will noi necesserily equal 100x

## moles

Date are showr Dy quar:iles wher at less 13 of the sempled businesses report she specific iten
Recoros were ranked in sscenging order according to sales size. Each quartile fi. e. bottom 25\%, lower hidde 25x, eic. teprestis one oubrer of the total number of businesses. Within esch queftile. the everape refio is presen ied. For comparison purposes. the high ond lom values of sbles Bre shom

## Now to use the tables


21 The selected renge will indicere the proper quertile, i.e. the botton 252. the lower nidde 25\%, the upper midde 25z or the $10025 \%$
(3) Data pertaining to the selected sales size range will de in the quartile

Stenderd Industrivi Cl解ification Definition (SIC 18sol:
51c 4272 - Dryws 1 Contpectors
gusinesses primarily engeged in the installation of drywall sheeis op paneis. inctuding relased taping of joinis, sanding matier orywall finishing imis incustry includes businesses engoged in drywall finishing fiaping. sanding. sfipplingl. dryall installetion


TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatchowan. Drwall Work (SIC 4272)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower miade $25^{\circ}$ | UdDer miode $25^{\circ}$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value (\$000's) high sales value ( $\$ 000$ 's) | $(1)^{5}$ | -- | -- | -- | -- |
|  | Aversee (\$000's) |  |  |  |  |
| Asects |  |  |  |  |  |
| Cash Accounts and notes receivable | 71 | - | -- | -- | -- |
| Accounts ond notes receivable | - | -- | -- | -- | -. |
| Other current assets | 30 | -* | -- | -- |  |
| Totel current assets | 100 | -- | -- | -- |  |
| Fixed essets | 27 | -- | -- | - | -- |
| Less: Accum. ded. on fixed assets | - | -- | -- | - | -- |
| Other essets | 2 | - | -- | -- | -- |
| Total essets | 190 | -* | -- | -- | -- |
| Liebilities end equity ${ }^{\text {ch }}$ |  |  |  |  |  |
| Current loens $\begin{aligned} & \text { chabilities } \\ & \text { Other current liabile }\end{aligned}$ | 17 | -- | -- | -- | -- |
| Other current liabilities | 58 76 | -- | -- | -- | -- |
| Mortoages peyable | - | -- | -- | -- | - |
| Long term debt | 6 | -- | -- | -- | -- |
| Other listilities | 18 | -- | -- | -- | -- |
| Totel lisbilities | 101 | -- | -- | - | -- |
| Totel equity | 29 | -- | -- | -- | -- |

(1) These estimates ere besed on a somple of businesses reporting seles between $\$ 25,000$ and $\$ 2,000.000$

See rable for symols and notes.

TABLE 3. Fimanciel retios (1) for incorporated businesses only, 1987
Seskatchowan, Drywall Work (SIC 4272)


(1) The retios represent the ever oge of ratios for each dusiness in the group ond connot de celculated from the figures shown in ioble a

121 These estineres are besed on sample of businesses pepotting seles betwoen $\mathbf{8 2 5 , 0 0 0}$ end $\mathbf{8 , 0 0 0 , 0 0 0}$.
Sen ieble 1 for symbols and notes.

## Definitiens:

1. Liquidity retio:

Current $=$ current assets $/$ current liabilities
2. Leverge retios:
8) Dedr/aquiqy = ropal lisbilities / equity.
b) Detr retio $z$ qotal liabilities / tolal assets
c) Interes: coverspe $=$ nes D:ofit - inseres? expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Saskarchowan. Drywall Work (Sic 4272)

|  | Totel(1) | Bot?om 25\% | $\begin{array}{r} \text { Lower } \\ \text { midole } 25 \% \end{array}$ | Upper $\text { midde } 25 \%$ | To $25:$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No. Low sales value (\$000's) High sales value $1 \$ 000$ 's | $\begin{array}{r} 8 \\ (1)^{8} \\ (1) \end{array}$ | -- |  |  |  |
|  |  |  | erage $1 \$ 00$ |  |  |
| Dperating activities Cash from oderations Deprecistion Other | $\begin{array}{r} 17 \\ 3 \\ -18 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | =- | -- | -* |
| Investeens activisies Disposel of fixed assets Purchese of iixed sssets Increse in investment Decrease in investment | $\begin{array}{r} 3 \\ -5 \end{array}$ | -- | - | - | -- |
| Finmeing ectivities <br> Increase in long term debt <br> Repayment of long ierm debt <br> Loens from shareholders <br> Repayment of loans from shareholders <br> Advances 8 loans from governmen? <br> incresse in equisy <br> Decrease in equily <br> Dther | 2 - -2 | - <br> - <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - <br> - | - - - - - - | -- -- -- -- -- |
| Increase(decrese) in cast tequivients Cash 6 quivelonts-Beginning of the year Cosh equivelents - End of the year | $\begin{aligned} & -3 \\ & 16 \\ & 13 \end{aligned}$ | -- | -- | -- | -- |

(11) These estimates ared on smmple of incorporeted dusinesses redorting sales beiween $\$ 25,000$ and $\$ 2.000,000$. $\$$ emple count includes only those businesses reporting staiement of changes
set imble for symools and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC ciassification in ige7
Saskatchman. Drywall Work (SIC 4272)

| Cusiness size expressed in |
| :--- | :--- | :--- |
| serage labour units(l) |

 Survey of Employment. Poyroll and Hours. Stolistics Canacb. Catblogue 72-002. An average labour unit could be interpreted es a full-qime emplover Note thot the Dusiness size groups used are ofermined el the cenoce level. Thus it business hes et least 500 emploves in Canada as whole but less than that number in ony given province it is show in the 500 and over group.
12) Refers 10 businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year
"Mew y feportinge anc "no longer peporting" Dusinesses ore essumed to have been in bctivity for six months and the information is adusted accordingly
set idele 1 for symools sid notes

TABLE 6. Selected operating characterietice of smil businesses by sales quartile. 1985-1987
Sasketchewan, Drywall Work (SIC 4272)
Total(1)
Bo:40m Lower

| Upper | iof |
| ---: | ---: |
| midele $25 \%$ | $25 \%$ |

1985

| Mumber of observetions in smmple <br> Average ssles \$ <br> Averoge exponse $\$$ <br>  | 93 90.214 75.598 14.616 | $\begin{aligned} & 26.160 \\ & 14.965 \\ & 11.195 \end{aligned}$ | $\begin{aligned} & 31.540 \\ & 15,404 \\ & 16.136 \end{aligned}$ | $\begin{aligned} & 50.064 \\ & 37.890 \\ & 12.174 \end{aligned}$ | $\begin{array}{r} 253.091 \\ 234.134 \\ 18.957 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses roporting profit (mo.) | 85 |  |  |  |  |
| Average sales \$ | 89.576 | 26.100 | 31.540 | 50.248 | 250.417 |
| Average expense 3 | 73,689 | 13.673 | 15.404 | 37.296 | 228.383 |
| Average net profits | 15,887 | 12.427 | 16.136 | 12.952 | 22.034 |
| Businesses reporting a loss (Mo.) | 8 |  |  |  |  |
| Average sales \$ | 116.618 | 27.000 | - | 46.000 | 276.853 |
| Averoge expense \$ | 123.084 | 33.000 |  | 51.000 | 285.253 |
| Average net loss \$ | -6.466 | -6.000 | - | $-5.000$ | -8.400 |

1985

| Number of observetions in sample <br> Averoge soles \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | 85 131.378 114.833 16.545 | 29.192 8.013 21.179 | $\begin{aligned} & 37.216 \\ & 19.231 \\ & 17.985 \end{aligned}$ | $\begin{aligned} & 4 B .044 \\ & 36.211 \\ & 11.833 \end{aligned}$ | $\begin{array}{r} 11.060 \\ 355.876 \\ 15.184 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Wo.) | 73 |  |  |  |  |
| Average sales \$ | 141.708 | 29.249 | 37.216 | 47.998 | 452,370 |
| Avarage expense \$ | 123.562 | 7.218 | 19.231 | 35.917 | 431.882 |
| Average net profits | 18.146 | 22.031 | 19.985 | 12.081 | 20.488 |
| Susinesees reporting loss (Mo.) | 12 |  |  |  |  |
| Averige seles | 103.904 | 27.768 | - | 50.992 | 232.953 |
| Averege expenses | 107.892 | 27.897 | - | 55.143 | 240.635 |
| Average net loss \$ | -3,988 | -129 | - | -4.151 | -7.682 |

1987

(11) These estimates are based on somple of businesses revorting sales between $\$ 25,000$ and $\$ 2.000,000$.

See lable for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Sesketchewen, Finish Cerpentry (SIC 4274)

|  | Total(1) |  | Bot $40 \pi$ 25: |  | Lower$\text { middle } 25 \%$ |  | Upper <br> middle 25: |  |  | $\begin{aligned} & 906 \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No Low seles value ( 5000 's High sales value ( 9000 's) | $\begin{array}{r} 59 \\ 11) \\ (1) \end{array}$ |  | $\begin{array}{r} 111 \\ 30 \end{array}$ |  |  | $\begin{aligned} & 30 \\ & 38 \end{aligned}$ |  | $\begin{aligned} & 38 \\ & 60 \end{aligned}$ |  | $\begin{array}{r} 661 \\ 111 \end{array}$ |  |
| Selected expense item | Industiy everspe(2) |  |  |  |  | $\left\|\begin{array}{c} \text { \% busi- } \\ \text { nestef } \\ \text { reporting } \end{array}\right\|$ | Reporimp businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Totel | Bot 10 m 25\% | $\begin{array}{r} \text { Lower } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { midde } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of salos |  |  |  |  |
| Cost of sestes | 23.5 | 15.1 | 24.5 | 21.2 | 32.8 | 55.8 | 42.0 | 42.8 | 44.5 | 43.2 | 35.4 |
| Occupancy expenses | 5.8 | 5.5 | 6.0 | 6.5 | 4.3 | 57.8 | 8.0 | 6. 1 | 6.0 | 8. 5 |  |
| Deprecition | 2.9 | 4.1 | 3.9 | 2.0 | 1.9 | 76.8 | 3.9 | 4.6 | 5.0 0.6 | 4.3 | 2.8 |
| Repairs \& maintenance | 0.4 | 0.5 | 0.4 | 0.3 | 0.4 | 55.7 | 0.8 | 0.9 | 0.6 | 0.8 | 0.9 |
| Hest. light 8 telephone | 1.3 | 0.8 | 1.3 | 2.6 | 0.7 | 70.5 | 1.9 | 1.2 | 2.1 | 3.6 | 0.9 |
| Rent | 1.1 | 0.4 | 0.4 | 1.7 | 1.9 | 52.2 | 2.1 | 0.9 | 1.7 | 2.7 | 2.6 |
| Personnel expenses | 11.5 | 7.5 | 11.0 | 5.9 | 21.1 | 57.7 | 20.0 | 15.4 | 31.4 | 11.9 | 22.5 |
| Financisl expenses | 1.1 | 1.6 | 1.6 | 2.0 | 1.5 | 85.5 | 2.1 | 2.1 | 2.0 | 2.3 | 2.0 |
| Intoresi \& bank charges | 9.0 | 1.1 | 1.1 | 0.7 | 1.1 | 60.0 | 1.? | 1.8 | 2.3 | 1.8 | 1.2 |
| Professional fees | 0.8 | 0.6 | 0.4 | 1.3 | 0.8 | 65.6 | 1.1 | 1.1 | 0.6 | 1.8 | 1.0 |
| Other expenses | 28.8 | 33.7 | 19.5 | 36.0 | 25.6 | 100.0 | 28.8 | 33.7 | 19.5 | 36.0 | 25.6 |
| Profle (lose) | 28.6 | 36.1 | 37.5 | 28.4 | 13.5 | 100.0 | 28.6 | 36.1 | 37.5 | 28.4 | 13.5 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | ... | - . | ... | $\ldots$ |

## symols

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## feetnotes

(1) These estimetes bre besed on semple of businesses reporting selfs between $\$ 25.000$ end 52.000 .000

Totsl weighted expenditure on given item
2) Velve in eech cell s fotal weighted soles of ell businesses in the semple $x$ foo for ech quertile.
3) Velue in esch cell Totel whighed expenditure on given item
inis portion of the toble pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the totsl will not necesserily equal 100\%

## Mores

Dase ere shown by quartiles when ar leest 13 of the sempled busineeses pepor q ene specitic itom
 on quarter of the roisl humber of businesses. Within mech quertile. the overge potio is presented for comper ison purposes, the high and low values of seles are shown

Now so use the tebles

21 The selected ponge will indicste the proper quartile. i.e. the botton 25z. she lower nidde 25\%, the upper midde 258 of the top 25\%.
(3) Dets perteining to the sulected seles tire pange will be in thet quertile

Standerd Industribl Clestificetion Definition (5It 18B0):
SIC 6274 - Finish Cappentry Contractors
businesses primarily engaged in on-site cebinetry, millwork installation. prefabricated sash end door installation, garage door installation. exter or and interio fliming and miscellaneous hardware installation Incluoed are businesses engaged in the installation and finishing of cabinetry, construction of buitp-in cadinets. the installetion of interior end exterior mood trim.

TABLE 2. Balanee sheet profile for incorporsted butinesses only. 1987
Sasketchawan. Finish Carpentry (SIC 4274)

|  | Toial(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { To: } \\ & 2 E: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses in sample (NO.) Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ 's) | $\left\{\begin{array}{r} ? \\ i 1 \end{array}\right\}$ | -- |  |  | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cosh | - | -- | -- | -- | -- |
| Accounts and notes receivable | 14 | -- |  | - |  |
| Inventory | - | -- | - | - | -- |
| Other current ossets | 17 | -- | -- | -- | -- |
| Totel current ossets | 31 | -- | - |  | - |
| Fixed essets | 26 | - | -- | - | -- |
| Less: Accum. deD. on fixed ssets Other assets | 4 | -- | - | -- | -- |
| Total estets | 61 | -- | =- | -- | -- |
| Lisbilities and equity |  |  |  |  |  |
| Current loans | 16 | -- | -- | -- | -- |
| Other current liabilities | 30 | -- | -- | -- | -- |
| Total current lisbilities | 45 | -- | -- | -- | -- |
| Mortgages Dayable | - | -- | -- | -- | -- |
| Long term debt Other liabilities | 19 | -- | - | -- | -- |
| Total liabilities | 64 | - | - | -- | -- |
| Totel equity | -3 | -- | - | -- | - |

11) These estimates are besed on sample of businesses reporting seles between 825,000 ond $\$ 2.000 .000$.

See iedie 1 for symolts and notes.

TABLE 3. Financial ratios (1) for incorporated businesser only, 1987
Saskatchowan, Finlsh Carpentry (SIC 4274)


Ill The retios represent the everage of retios for eech Dusinesg in the proup ond cennot be celculated from the figures ghown in teble 2
(2) These estimates Ere besed on senple of Dusinesses reporting sales beiween $\$ 25,000$ and $\$ 2,000,000$.

See teble 1 for symbols and notes

Definitions:

1. Liquidity ratio:

Current $=$ current mssets / current liabilities.
2. Leverage raliot:
b) Debifequity = rotal |iabilities/equity
b) Debt ratio = 101 al liabilipies $/$ ioial esseis.
c) Interest coverage $=$ net profit - interest expense / intorest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Sasketchewan. Finish Carpentry (SIC 4274)

|  | Topal(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{om} \\ 25 \% \end{array}$ | Lower midde 25: | Uppef $\text { midde } 25 \%$ | $\begin{array}{r} T O D \\ -\quad 25: \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 5000 's) High sales value ${ }^{\prime} 9000^{\circ}$ ' | $\begin{aligned} & 5 \\ & 11\}^{5} \\ & 11)^{2} \end{aligned}$ | -- | -- | -- | -- |
|  | Average ( $\$ 000$ s) |  |  |  |  |
| Operating ectivitles Cash from operstions Deprecietion Other | -3 4 7 | -- | -- | -- | -- |
| Dividends | - | -- | =- | -- | -- |
| Investment ectivities <br> Disposal of fixed assets <br> Purchese of fixed assets <br> Incresse in investment <br> Decrese in investment | -38 - - | -- | -- | -- | -- |
| Fimancing ectivities <br> Increse in long term debt <br> Repayment of long term debs <br> Loens fiom shoreholders <br> Redayment of loens from shereholders <br> Advances $\delta$ loans from government <br> lncrese in cauity <br> Decresse in auity <br> Oener | 34 | -- -- -- -- -- | -- | - <br> - <br> - <br> - <br> - | - - - - - - |
| Increse(decrease) in cash equivelents Cash \& equivalents-Beginning of the yeer Cash equivelents - End of the yeer | -8 -8 | -- | -- | -- | -- |

(1) These estimares ere desed on semple of incorporbred businesses reporing saies dermen $\$ 25.000$ and $\$ 2.000 .000$. Semple couns includes only those businesses toporiing a statement of changes.
See ied 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 besed on SiC ciassification in i987
Sasketchewan. Finish Carpentry (SIC 4274)

 Survey of Employment. Peyroll mond Howrs. Stotistics Consod. Cetblogue 72-002. Ar overoge lebour unit could de interpfeteo es b
 500 moloyess in Cansde as whole but less than thet number in ony given province it is shown in the soo and over group
(21) Refers 10 Dusinesses reporting no payroll deductions in the previous yebr
(3) Refers to businesses reporting no payroll deductions in the foliowing year

Wewly reporting" and "no longer reperting" businesses are assumec to have deen in cepivity for six months and the information is ojusted accordingly

See ioble 1 for $s y m b o l s$ and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Saskatchewan. Finish Carpentry (SIC 4274)

|  | Toral(1) | $\begin{array}{r} \text { Bot }+0 \text { m } \\ 25 \% \end{array}$ | Lower $\text { midole } 25^{\circ} \text {; }$ | Upper $\text { midole } 25^{\circ}$ | 705: |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
|  |  |  |  |  |  |
| Aversge soles | 75.252 |  |  |  |  |
| Average expense <br> Aversoe net profit (lons) \$ | 63.910 | $16.802$ | 26.958 | $36.151$ | $175.727$ |
| Averege net profit (lons) \$ |  |  |  |  |  |
| Businesses reporting a profit (Mo.) | 144 |  |  |  |  |
| Average sales \$ | 69.592 |  |  |  |  |
| Averoge expense $\$$ | 55,390 | 14.047 | 25.019 | 35,224 | 147.268 |
| Averoge net orofits | 14.202 | 13.920 | 10.898 | 17.056 | 14,934 |
| Businesses reporting loss (No.) | 19 |  |  |  |  |
| Avorage sales \$ | 93.446 | 28.109 | 38,451 | 55.583 | 275.340 |
| Average expense $\$$ Average net loss $\$$ | 105.581 | 30.224 | 41.775 | 57.588 | 292,738 |
| Average net loss \$ | -6.135 | -1.815 | -3.324 | -2.005 | -17,398 |

1986

| Wumber of observetions in smple Average sales $\$$ Average expense Average net profit (loss) \$ | 198 73.717 60.388 13.329 | 29.166 20.719 8.447 | $\begin{aligned} & 41.697 \\ & 31.218 \\ & 10.478 \end{aligned}$ | $\begin{aligned} & 67.599 \\ & 49.331 \\ & 18.268 \end{aligned}$ | $\begin{array}{r} 156.404 \\ 140.285 \\ 16.119 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businessez reporting e profit (Mo.) | 173 |  |  |  |  |
| Averege soles 5 | 68.050 | 29.081 | 41.854 | 67.895 | 133.369 |
| Average expenses | 51,983 | 17,875 | 30.628 | 46.925 | 112.502 |
| Average net profits | 16.067 | 11.206 | 11.226 | 20.970 | 20.667 |
| Businesses reporting - loss (Mo.) | 25 |  |  |  |  |
| Averege sales | 98.861 | 29.524 | 39.295 | 65.035 | 261.591 |
| Average exdonses | 102.572 | 32.700 | 40.261 | 70.175 | 267.152 |
| Averege net lass 5 | -3.711 | -3.176 | -966 | -5.140 | -5.581 |

1987

$(1)$ These estimates ore besed on semple of businesses reporiing seles between $\$ 25.000$ ond $\$ 2,000.000$
See Trole 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
S*eketchewan, Pelnting and Decortiling Hork (SIC 4275)

|  | iotal(1) | Bct $\begin{gathered}\text { 25m } \\ \text { 25\% }\end{gathered}$ | midole ${ }_{\text {lower }}$ | Uppe: midde 25: | Tof |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No. Low sales value ( 5000 's) Hiah soles velue ( 5000 s) | 36 11 i1) | -- | -- | -- | -- |


| Selected expense item | Industry average (2) $^{\text {a }}$ |  |  |  |  | * busineses reporting | Reporting businesses only $\mathbf{l}^{\text {a }} 3$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Toiel | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOp } \\ & 25 \% \end{aligned}$ |  | Tot 1 | $\begin{array}{r} 801+0 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowei } \\ \text { middle } \\ 25 \% \end{array}$ | Uoper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of seles | 18.0 | -- | - | -* | -* | 74.8 | 24.1 | - | -- | - | -- |
| Dccupency expenses | 9.6 | -- | -- | - | -- | 22.4 | 10.3 | - | - | -- | -- |
| Depracietion | 4.7 | -- | -- | - | -- | 87.6 | 5.4 | -- | -- | -- | -- |
| Repairs s maintenance | 0.7 | - | -- | -- | -- | 38.9 | 1.8 | -- | -- | - | -- |
| Hent. lighis telephone | 2.9 | -- | -- | - | -- | 77.5 | 3.8 | - | - | -- | -- |
| Rent | 1.2 | -- | -- | -- | -- | 60.8 | 2.0 | -- | - | -- | -- |
| Personnel expenses | 23.4 | -- | -- | -- | -- | 75.5 | 31.0 | -- | =- | - | -- |
| Financial expenses | 1.9 | -- | -- | - | -- | 18.4 | 2.2 | -- | -- | - | -- |
| Inforest \& bonk charges Professionsl fees | 1.3 | -- | -- | - | -- | 79.5 | 1.6 0.9 | -- | -- | -- | -- |
| Other expenses | 24.3 | -* | -- | -- | -- | 100.0 | 24.3 | -- | -- | -- | -- |
| Profit (loss) | 22.7 | -- | -- | - | -- | 32.4 | 24.6 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | - | -- | 100.0 | $\cdots$ | - | -- | -- | -- |

## Sybols

```
    zero or mo obsefvetions
-- 100 smell lo0 be Expressed
. nol oplicable
x confidentisl
```


## feotnotes

(1) These estimeses are based or semple of businesses reporting seles between $\$ 25.000$ end $\$ 2.000 .000$ lotel wighted expendizure on given limm
(2) Velue in eech cell $=$ arer atile

131 value in sach cell $: \frac{\text { lotsl weighted expenditurt on given item }}{\text { lotel weighted seles of businesses poporting this item of expenditure }}$ for each quertile
This portion of the teble pertains only to the businesses peporting the specific expense item. Therefore these ptios ere celculated individueliy and the total will not necesserily equel $100 \%$.

## motes

Dota ere shown by quertiles when at leas? 13 of the sompled businesses report the specific item.
mecords were renked in escending order eccording to seles size. Eech quertile li. e. botson 25s, lower midole 25\%. esc. represents one querter of the totel number of businesses. Withim eoch quertile, the overepe retio is presented. For comperison purposes, the high and low velues of seles ere shown.

## How 80 ves the sedet

11 locete the oppropriase sales pange that is dieplayed on the two lines entitled bow geles vislue end migh seles velue"
(2) The selected renge will indicete the proper quertile. i. the bottom 25\%. the lower middlat 25\%, the upper middle $25 \%$ or the top 25\%.
(3) Onta pertsining to the selected sates size renge will be in thet quertile

## Stenderd Industrisl Clestification Definition (SIC 1880):

S1C 4275 - Painting end becorering Contrectors
Businesses primerily engaged in paining. poperhenging enc decorsting in buildings end painting of hesuy lengineeringl siructures fincluded ere businesses primer ity engaged in peint or paper sepipping and perking lot or foad supface marking fhis indusiry
 peinting of puildings. paper hanging linerior decorbiingl and wallpeper hanging and removal.

TABLE 2. Balance sheet profile for incorporated butinesses only, 1987

## Saskatchewan, Painting and Decorating Work (SIC 4275)



| Susinesses ir samale (Mo.) Low sales value ( $\$ 00 \mathrm{C}$ 's) High sales volue ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 16 \\ & 11 \\ & (1) \end{aligned}$ | -- | $\cdots$ | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average ( $\$ 000{ }^{\prime}$ s) |  |  |  |  |
| Asets |  |  |  |  |  |
| Cash Accounts and notes receivable | 9 |  | -- | -- |  |
| Accounts and notes receivable Inventory | 9 | - | -- | - | -- |
| Other current essets | 11 | -- | -- | - |  |
| Totol current assets | 20 | -- | - | - |  |
| Fimed assets | 20 | -- | -- | - |  |
| Less: Accum. dep. on fixed essets | - | -- | - | -- | -- |
| Other mitets |  | - | - | - | -- |
| Total sesets | 41 | - | -- | -- | - |
| Liebilities and equity Curtent loans - |  |  |  |  |  |
|  |  |  |  |  |  |
| Other current lisbilities Total current lisbilities | 15 18 | -- | -- | -- | -- |
| Mortoages payable |  | -- | -- | -- | - |
| Long term debt | 7 | -- | - | -- | " |
| Other lisbilities | 7 | -- | - |  | - |
| Total liabilities | 28 | -- | -- | - | -- |
| Total equity | 12 | - | - | - | - |

(1) These estimates bre besed on a smple of businesses reporting sales between $\$ 25,000$ eno $\$ 2,000,000$.

See isble 1 for symols and notes

TABLE 3. Financial ratios(1) for incorporated bustresses only. 1987
Saskatchewan. Painting and Decorating Work (Sic 4275)

|  | Total(2) | Battom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { UpDer } \\ & \text { middle } 25 \% \end{aligned}$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low seles value ( $\$ 000^{\circ}$ ह) High seles vetue ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 14 \\ & (1) \end{aligned}$ | -- |  |  | -- |
|  |  | Average |  |  |  |
| Liquidity ratio Current ratio (times) | 1.1 | -- | -- | -- | -- |
| ```Leverage retios Dobtlequity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{aligned} & 2.3 \\ & 0.7 \end{aligned}$ | -- | -- | -- | -- |

(1) The ietios represent the everoge of retios for each business in the group sond connot be celculeted from the figures shown in toble 2 12) These estinetes ere besed on semple of businesses reporting sales between 25,000 and 22,000,000

See Table i for symbols and notes

Ofinitions:

1. Liquidity retio:

Currens = curfent sssets / cufrent lisilisies
2. Lever ege retios:
a) Deprequity = qoral liabilities / equity
b) Dedi rasio = potal labilities / total assess
c) Interest coverage = net profit interes? expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses oniy. 1987
Sasketchewen. Painting and Decoreting Work (SiC 4275)

|  | Total:1) | $\begin{array}{r} \text { Bot tom } \\ 2 £: \end{array}$ | Lower $\text { midole } 25 \%$ | Uoper midole 25: | 700 $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses ir: sample (No.) Lon sales value ( $5000^{\prime} \mathrm{s}$ ) High sales vaive $\left(3000^{\circ}\right.$ s) | $\begin{array}{r} 10 \\ (1) \\ 11\} \\ \hline \end{array}$ | -. | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Operating activisies Cath from oper tions Deprecietion Other | $\begin{array}{r} -10 \\ 11 \\ -5 \end{array}$ | -- | -- | -- | -- |
| Dividends | -6 | -- | -- | - | - |
| Investeent ectivities <br> Disposel of fixed essets Purchase of timed assets Increse in investment Decresso in investment | -14 | -- | -- | -- | -- |
| Finencing ectivities <br> Increase in long term deb? <br> Redorment of long term deot <br> Loms from shareholders <br> Recoymeri of loans from shareholders <br> Advances $\&$ losns from government <br> Increase in couity <br> Decrease in equity <br> Dther | 8 -5 -8 -3 -8 | - <br> - <br> - <br> - <br> - | $\square$ <br> - <br> - <br> - | - - - - - - | -- - - - - - |
| Increast (decrese) in cash sequivelents Cosh equivalents-Beginning of the year Cash tequivelents = End of the vest | -14 20 5 | -- | -- | -- | -- |

 only those businesses reporiing stetment of chenges
see inde f for symbots and notes

TABLE 5. Employmant changes by stze of business. 1984-1987 besed on SIC ciessification th i987
Saskatchewan, Painting and Decoreting Hork (SIc 4275)

| Business size expressed in -verege lebour units(l) | Number of businesses | Total paycoll ( $8000^{\prime}$ ) | Average labour units(1) | Chenges in number of businesses with osio employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 222 | 8.359 | 387 | 53 | 22 |
|  | 218 | 7.906 | 355 | 52 | 21 |
| 20- 20.98 | 4 | + 453 | 21 | 1 | - |
| 100-499 | - | - | . | - | 1 |
| 500 and over |  | - |  | - | - |

1987

| Totel | 234 | 10.247 | 468 | 50 |
| :---: | :---: | :---: | :---: | :---: |
| less then 20 | 239 | 9.900 | 449 | 49 |
| 20-99 | 2 | X | 4 | 1 |
| 100-493 | 1 | $\times$ | 15 | - |
| 500 and over | - | - | - | $\sim$ |

[^11]TABLE 6. Selected operating chartcteristics of small businesses by saies quertile. $1985-1987$
Sesketchewan. Painting and Decorating Work (SIC 4275)

|  | Total(1) | Bot tom 25\% | Lowe : $\text { middie } 25 \%$ | Upper $\text { middie } 25 \%$ | 7op |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observetions in smmple | 53 |  |  |  |  |
| Average sales $\$$ | 124.217 | 28.616 | 39.262 | 63.117 | 365,874 |
| Averoge expense | 110.452 | 18.644 | 25.269 | 45.631 | 352.262 |
| Average net profit (loss) s | 13.765 | 9.972 | 13.993 | 17.486 | 13.612 |
| Businesses peporting a profit (Mo.) | 12 |  |  |  |  |
| Average soles \$ | 145,375 | 28.616 | 38.323 | 63.117 | 451.442 |
| Aversge expense \$ | 128.410 | 18.644 | 20.919 | 45.831 | 428.446 |
| Aversge net profit \$ | 16.965 | 9.972 | 17.404 | 17,486 | 22.996 |
| Businesses reporting loss (Mo.) | 97 11 |  |  |  |  |
| Averege sales 5 . | 97.188 | - | 46.200 | - | 148.175 |
| Average expense $\$$ | 107.923 | - | 57.405 | - | 158.640 |
| Average net loss \$ | -10.735 | - | -11.205 | - | -10.265 |

1986

| Mumber of observations in sumple <br> Averoge soles \$ <br> Average expense \$ <br> Averoge net Drofit (loss) \$ | $\begin{array}{r} 133 \\ 84.711 \\ 74.824 \\ 9.887 \end{array}$ | $\begin{array}{r} 27.631 \\ 19.518 \\ 8.113 \end{array}$ | $\begin{array}{r} 36.560 \\ 30.551 \\ 6.009 \end{array}$ | $\begin{aligned} & 68.582 \\ & 50.443 \\ & 18.139 \end{aligned}$ | $\begin{array}{r} 206.070 \\ 198,785 \\ 7.285 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting apofit (No.) <br> Average sales $\$$ <br> Gueroge expenses <br> Average net Drofit | $\begin{array}{r} 106 \\ 77,445 \\ 64.126 \\ 13.319 \end{array}$ | $\begin{array}{r} 29.642 \\ 19.492 \\ 8.150 \end{array}$ | $\begin{array}{r} 36.499 \\ 30.233 \\ 6.266 \end{array}$ | $\begin{aligned} & 68,530 \\ & 48,404 \\ & 20,126 \end{aligned}$ | $\begin{array}{r} 177.110 \\ 158.374 \\ 18.736 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Aversge sales $\$$ <br> Average expense <br> Average net loss $\$$ | $\begin{array}{r} 27 \\ 92.913 \\ 99.805 \\ -6.892 \end{array}$ | $\begin{array}{r} 25.100 \\ 25.909 \\ -809 \end{array}$ | $\begin{array}{r} 42.629 \\ 62.222 \\ -19.593 \end{array}$ | $\begin{aligned} & 69.138 \\ & 72.232 \\ & -3.094 \end{aligned}$ | $\begin{array}{r} 234.786 \\ 238.056 \\ -4.070 \end{array}$ |

1987

(1) These estimates are based on sample of Dusifesses reporting sales between $\$ 25,000$ ond $\$ 2,000,000$.

See table 1 for symbols and nots

TABLE 1. Selected operating ratios, in percent of sales, 1987
Sasketchman, Truck Traneport Industries (SIC 456)

|  | Fota: (1) |  | Bot 10 m 25\% |  | Lower miadle 25\% |  | Uoper$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Nc.) Low sales value ( $8000^{\prime} \mathrm{s}$ ) Higt sales value ( $\$ 000$ 's) |  | 221 111 111 |  | $111$ | 42 |  | 123 |  |  | $\begin{array}{r} 123 \\ 19 \\ \hline \end{array}$ |
| Selected expense item | Industiy evernge(2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nessens } \\ & \text { reporting } \end{aligned}$ | Reporting businesses onlyl 3 |  |  |  |
|  | Totel | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | Upoer ddle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} 80 t+0 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uopet } \\ \text { middle } \\ 25 \% \end{array}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |
| Vohicle expenses Deprecielion Ropsifs \& maintenance Fuel expense | 29.3 12.0 6.4 10.8 | 26.3 12.7 4.9 8.8 | 25.3 11.2 5.1 10.0 | 31.2 11.7 8.0 11.4 | 33.2 12.4 7.7 13.1 | 25.6 87.6 60.7 58.2 | 30.6 13.7 10.6 18.6 | $\begin{aligned} & 26.5 \\ & 14.0 \\ & 11.6 \\ & 19.1 \end{aligned}$ | $\begin{array}{r} 28.1 \\ 14.7 \\ 7.1 \\ 18.0 \end{array}$ | $\begin{aligned} & 33.4 \\ & 13.5 \\ & 15.8 \\ & 20.7 \end{aligned}$ |
| Personnel expenses | 14.4 | 7.8 | 14.3 | 14.7 | 20.6 | B1. 2 | 17.7 | 12.6 | 18.0 | 16.2 |
| Financisl expenses Interest Protessional fees | 4.2 3.5 0.7 | 3.2 2.6 0.6 | 1.3 3.8 0.5 | 4.9 4.2 0.7 | 4.3 3.5 0.8 | 94.0 88.7 74.5 | 4.4 4.0 6.9 | 3.5 3.2 1.0 | $\begin{aligned} & 4.8 \\ & 4.6 \\ & 0.8 \end{aligned}$ | $\begin{aligned} & 5.0 \\ & 4.3 \\ & 0.9 \end{aligned}$ |
| Dther expenses | 34.8 | 32.2 | 32.0 | 33.6 | 35.4 | 100.0 | 34.8 | 32.2 | 32.0 | 39.6 |
| Profls (lose) | 17.4 | 30.5 | 23.1 | 9.7 | 6.5 | 59.8 | 17.4 | 30.5 | 23.1 | 5.7 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . | -•• | . $\cdot$ | . . |

## Syabol:

- zero or no observations
-- 100 small too be expressed
not appliceble
$\times$ confidenial


## Feotnotes

(1) These espimates ere besed on semple of businesses reporting soles between $\$ 25,000$ and $\$ 2,000,000$
(2) Value in each coll $=\frac{\text { Totel weighted expenditure on given item }}{\text { Totel weighted soles of oll businesses in the semple }} \times 100$ for each quartile.
(3) volue in weh cell $=\frac{\text { Toisl wigh expenditure on given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100$ for each guersile.
inis portion of the tode pertains only to the businesses reporiing the specific expense item. Thertore these retios are calculated individually and the sotel will not necessarily equal $100 \%$.

## Notes

Dat ere shown by quertiles when at least 13 of the senpled businesses pepor? the specific item.
 one quarter of the totel number of businesses. Within ewch quertile. the overge ielio is presented. For comperison purposes. ine high and low values of sales she shown.

How to use the teblet

(2) The selected range will indicete the proper quartile, i. the bottom 25\%. the lower midele 258, the upper midole 25\% or the top 251
(3) Dete pertaining to the selected soles size fenge will be in that quartile.

## Stendero Industriel Classification Definition (51C 1880):

S16 4560- iruek Trenspori induttry
Businesses Drimarily engaged in the provision of oll types of qucking. quarsfer and related services. Truck "broker-operators" are included in this industiy

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Seskitchewan, Truck Transport Industries (SIC 455)

|  | Totall1 | $\begin{array}{r} \mathrm{Bet+om} \\ 25^{\circ} \end{array}$ | Lower middle $25 \%$ | Under midde 25: | $\begin{aligned} & \text { Toc } \\ & 25 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value 19000's) High sales value (\$000's) | $\begin{array}{r} 80 \\ 11 \\ (1) \end{array}$ | $\begin{array}{r} 11) \\ 98 \end{array}$ | $\begin{array}{r} 98 \\ 124 \end{array}$ | $\begin{aligned} & 124 \\ & 218 \end{aligned}$ | 216 111 |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Ancets |  |  |  |  |  |
|  |  |  | - | - | - |
| Accounts and notes pecoivable | 18 | 4 | 7 | 14 | 45 |
| Inventory | - | 4 | - | - | - |
| Other curtent ossets | 27 | 13 | 16 | 26 | 52 |
| Total curtent assets | 45 | 17 | 23 | 41 | -96 |
| Fixed sssets | 93 | 24 | 65 |  | 170 |
|  |  | 7 | 2 | 5 | - |
| Dther essets | 8 | 7 | 2 | 5 | 18 |
| Totel esents | 147 | 48 | 30 | 151 | 285 |
|  |  |  |  |  |  |
| Curpent loans Other current limbilities | 18 37 | 17 | 17 | 15 23 | 89 |
| Total curtent liabilities | 55 | 19 | 36 | 37 | 124 |
| Mortgages payable | - | - | 19 | - | 23 |
| Long term debl. | 14 | 2 | 19 | 10 | 23 |
| Other limbilities | 36 | 18 | 16 | 47 | 61 |
| Total llabilities | 105 | 35 | 71 18 | 34 57 | 208 |
| Total equity | 42 | 9 | 18 | 57 | 77 |

(1) These estimates ere besed on sample of busingsses raparting siles between 325,000 end $32,000,000$.

See table 1 for symbols and nores

TABLE 3. Financial ratios(1) for incorporsted businesses only. 1987
Seskatchewen. Truck Transport Industries (SIC 456)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Uoper midde 25\% | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value ( $\$ 000 \mathrm{~s}$ ) Migh sales value ( $\$ 000^{\prime}$ s) | 80 $(1)$ $(1)$ | $(1)$ | 98 124 | $\begin{aligned} & 124 \\ & 218 \end{aligned}$ | 218 $11)$ |
|  | Average |  |  |  |  |
| Liquidity retio Cuppent ratio (times) | 0.8 | 0.9 | 0.6 | 1.1 | 0.8 |
| ```Leverege ratios Debt/equity fatio (limes) Interest coverage ratio (times) Oebt retio (times)``` | 2.5 1.0 0.7 | 4.6 0.8 | 3.6 0.8 | 1.6 1.6 0.6 | 2.7 1.7 0.7 |

(1) The retios ropresent the everage of pitios for ench business in the group eng cannot be celculated from the figures shown in toble 2
[2] These estinteres are besed on semple of pusinesses reporting sales between 525,000 end $52,000,000$.
See Toble 1 for symols and motes

Esfinitions:

1. Liquidity retio:

Curren: = current assets/curren: liabilities
2. leveroge ratios:

1 Desifequify = qoial liabiliqies / equity
b) Debr ratio = total liabilities/ total assers
cl Interest coverage $=$ met profit - interes oxpense $/$ interes? expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Sesketchewen. Truck Transport Industries (SIC 455)

|  | Totail 1 ) | $\begin{array}{r} \text { Bot:om } \\ 25 \% \end{array}$ | Lower $\text { middle } 25:$ | UDDer $\text { middle } 25 \%$ | TOD |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) <br> Low sales va ue $\$ \$ 000$ s) <br> High sales value ( 5000 's) | $\left.\begin{array}{l} 40 \\ \{1 \\ 11 \end{array}\right\}$ | $\begin{array}{r} 111 \\ 82 \end{array}$ | $\begin{array}{r} 82 \\ 156 \end{array}$ | $\begin{aligned} & 156 \\ & 211 \end{aligned}$ | $\begin{aligned} & 211 \\ & 111 \end{aligned}$ |
|  | Averape (\$000's) |  |  |  |  |
| Operating ectivities Cash from operations Dedreciotion Other | $\begin{aligned} & -6 \\ & 31 \\ & -6 \end{aligned}$ | $\begin{array}{r} -15 \\ 19 \\ -3 \end{array}$ | $\begin{array}{r} -8 \\ 21 \\ -2 \end{array}$ | $\begin{array}{r} -16 \\ 38 \\ -12 \end{array}$ | 10 42 -8 |
| Dividends | -2 | - | -2 | - | -3 |
| Investment ectivities <br> Discossil of fixed essets <br> Purchase of fixed assels <br> Increse in investment <br> Decresse in investment | $\begin{array}{r} 14 \\ -28 \\ -1 \\ 1 \end{array}$ | 3 -8 -8 | -16 | 12 -22 - | 35 -61 -2 2 |
| Finencing activities <br> Increase in long term debt <br> Repayment of lang term debt <br> Losns irom shareholders <br> Redaymens of loans from sharaholders <br> Advances os loans from government <br> Increse in equity <br> Decrease in equity <br> Dther | $\begin{array}{r} 25 \\ -27 \\ 8 \\ -5 \\ - \\ - \\ -2 \\ -1 \end{array}$ | 4 -5 7 -7 | $\begin{array}{r}7 \\ -10 \\ 5 \\ -3 \\ - \\ - \\ \hline-1\end{array}$ | 27 -32 7 -1 - - -1 | $\begin{array}{r}58 \\ -58 \\ 11 \\ -9 \\ 1 \\ \hline-6\end{array}$ |
| Incresse(decresel) in cesh \& equivelents Cesh squivalents-Beginning of the yeat Cash tquivalents - End of the yeer | 2 2 3 | -4 5 1 | -6 16 10 | -1 -8 -8 | 16 -10 7 |

(1) These estimetes besed on sample of incorporated businesses reporting sol between $\$ 25,000$ end $\mathbf{\$ 2 , 0 0 0 . 0 0 0 \text { . Semple count includes }}$ only those businesses raporting estetement of changes.
see tible 1 for symbols and noies.

TABLE 5. Employment changes by size of business. 1984-1987 bused on StC ciessification in 1987
Saskatehewan. Truck Transport Industries (SIC 45E)


(li) Averege labour units bre colculated oy dividing totel payrall by the oversge annul wage and salery rate as reported in the Survey of Employment. Payroll eno hours, Sperissics Canda. Catalogue 72-002. An overage labour unis coulo be interpreted as a full-time employet. Note thet the Dusiness size groups used er determined et the conede level. Thus if business has ot leest 500 employes in Cansda as whol but less than thet number in eny given provinct it is show in the 500 and over group.
(2) Refers 10 businesses teporing no payroll deouctions in the pievious year.
(3) Refers to businesses reporting no payroll deductions in the following year
 adjusted accordingly
see rable I for symoois ana notes.

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


| Mumber of observetions in sempla <br> Average sales $\$$ <br> Average expense \$ <br> Avernge net Drofit (loss) \$ | 354 158.473 145.152 13.321 | $\begin{array}{r} 37.024 \\ 27.765 \\ 9.259 \end{array}$ | $\begin{aligned} & 74.278 \\ & 62.814 \\ & 11.464 \end{aligned}$ | $\begin{array}{r} 111.492 \\ 96.141 \\ 15.351 \end{array}$ | $\begin{array}{r} 411.098 \\ 393.887 \\ 17.211 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (Mo.) | 309 |  |  |  |  |
| Average sales \$ | 155,524 | 37.520 | 74.757 | 111.293 | 398.525 |
| Average expense \$ | 135.138 | 24,774 | 57.603 | 94.716 | 383. 459 |
| Average net diofit | 20.386 | 12.746 | 17.154 | 16,577 | 35.065 |
| Businesses reporting loss (Mo.) | 165.85 |  |  |  |  |
| Average soles \$ | 165.892 | 34.366 | 71.944 | 115.478 | 441.780 |
| Aversge expense ${ }^{\text {s }}$ | 181.228 | 43.803 | 88.250 | 124.714 | 468.145 |
| Averope net loss \$ | -15,336 | -9.437 | -16.306 | -9.236 | $-26,355$ |

1986

Mumber of observetions in sample
Averoge soles $\$$
Average expense $s$

Businesses reporting eprofit (Mo.)
Aversge sales $\$$
Average expense 5
Averse net profits
69, 107
41.187

22,220

Businesses reporting loss (Mo.)

| 80 |  |
| ---: | ---: |
| 165.052 | 43.456 |
| 179.155 | 48.033 |
| -14.103 | -4.577 |

73.74
62.49
116.428
97.710
423.892
401.905
401.985
21.987

Average sales $\$$
165.052

Average expense $\$$
$-14.103$
40.257
29.101
11.156

39.941
27.226
12.715

43.456
48.033
-4.577
62.493
11.250
18.716
424. 589
387.053

Average net loss $\$$
$\qquad$

1987

Mumber of observations in sample
Average sales $\$$
Average expense
17254
Average expense $\$$ (loss) $\$$

Businesses reporting prafit (Mo.)
Aversge sales
Average expense 5
Average net profits

Businesses reporting loss (Mo.)
Averspe seles $\$$
Aversoe exoense $\$$
Averspe net losss
117.179
105.001
33.900
23.317
62.453
12.178
10.583
49.194
72.714

54,777
115.383
17.93?
20.691
37. 536
78.034
94.693
117.016
421.701
94. 693
16.659
125.287
-8.251
148.527
-26.925
(1) These estinates are based on sample of businesses reporing sales between $\$ 25,000$ ond $\$ 2,000,000$.

See lable i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Sasketchewan, Generel freight Trucking Industry (SIL 4561)

|  | Total(1) |  | $\begin{aligned} & \text { Bot:om } \\ & 25^{\circ} \end{aligned}$ |  | Lower <br> miodie $35 \%$ |  | Upoer <br> midde $25^{\circ}$ |  |  | $\begin{aligned} & \text { Yop } \\ & \text { 25: } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in samole (No.) Low sales value ( $5000^{\circ} s$ ) High sales velue ( $\$ 000$. ) | $\begin{aligned} & 180 \\ & (11 \\ & 111 \end{aligned}$ |  | $\begin{array}{r} 11) \\ 43 \end{array}$ |  | $\begin{aligned} & 43 \\ & 81 \end{aligned}$ |  | $\begin{array}{r} 81 \\ 121 \end{array}$ |  |  | $\begin{aligned} & 121 \\ & 11 \end{aligned}$ |  |
| Selected expense item | Industiy averoge(2) |  |  |  |  | $\left\lvert\, \begin{aligned} & \text { x buti- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}\right.$ | Reporting businesses onlyi 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot }+0 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { mided } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot }+0 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lomer } \\ \text { middle } \\ 25 \% \end{array}$ | Upper midole 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of selas | 0.9 |  |  | $\ldots$ | . . | 2.6 | 33.7 | - | - |  |  |
| Oceupency expenses | 21.1 | 20.1 13.7 | 20.2 10.1 | 23.1 11.6 | 23.7 | 88.1 | 22.2 | 20.7 15.4 | 21.1 13.1 | 23.3 13.2 | 23.7 13.0 |
| hopreciotion Repaifs maintenance | 6.5 | 1.7 | 5.2 | 8.7 | 7.5 | 61.1 | 10.7 | 10.6 | 7.0 | 15.5 | 10.9 |
| Heet. light \& telephone | 0.8 | 0.7 | 0.6 | 0.9 | 0.9 | 59.1 | 1.3 | 1.4 | 1.0 | 2.0 | 1.1 |
| Rent | 2.6 | 1.0 | 4.3 | 2.0 | 2.9 | 51.9 | 5.0 | 2.7 | 9.6 | 3.6 | 4. 3 |
| Personnel expenses | 13.6 | 8.3 | 15.0 | 13.5 | 17.5 | 82.3 | 16.6 | 12.2 | 18.7 | 15.2 | 19.1 |
| Finenciol expenses | 4.0 | 3.1 | 3.8 | 4.6 | 4. 4 | 93.2 | 4.3 | 3.4 | 4. 4 | 4.6 | 4.5 |
| Interest s oank charges | 3.3 0.7 | 2.5 0.6 | 3.3 0.6 | 3.9 0.7 | 3.5 0.8 | 87.2 73.6 | 3.8 0.9 | 3.2 1.0 | 1.2 0.8 | 4.0 | 3.8 1.0 |
| Other expenses | 41.3 | 31.2 | 36.6 | 47.3 | 43.2 | 100.0 | 41.3 | 38.2 | 38.8 | 47.3 | 43.2 |
| Profi (loss) | 18.4 | 30.2 | 24.3 | 11.4 | 7.8 | 99.9 | 18.4 | 30.2 | 24.3 | 11.4 | 7.8 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . $\cdot$ | $\ldots$ | . . | . . | . . |

## Syebols

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


## Fooinoter

(1) These estimetes ere Desed on stmple of businesses poporting seles between $\$ 25.000$ eno $82,000.000$


This portion of the stble pertsins only to the businesses reporting the specific expense item. Thertore these retios ere culstod individualiy and the lotal will not nocessarily equal 1002.

## Motes

Des are shown by que: tiles when er leest 13 of the sompled businesses report the specitic item
Records were ranked in escending order becording to seles size. Each quartile li.e. Dot tom 25\%. lower midde 25\%, ez. 1 popresents one quepter of the to: mumber of businesses. Within esch quartile. the everege retio is presented. For comperison purposes. the high and low velues of stiles ere shown.

Mow so use the tetoles
(1) bocate the mppropriste seles ronge that is displayed on the two lines entitiod blow sales values end migh selis velue
(2) Its selected range will indicete the proper quertile. i. e. the Dottom 25z, the lower midde 25\%, ihe upper midde 25s or the $10025 \%$.
(3) Date pertioning to the selected sales size renge will be in that quertile.

## Stenderd Induetrial CIsesificetion befinition (SIC 18s0):

SIE 458 Gener © Preight Trucking Industry

 lransfer trucking services. genefol freight truck transpori servicas and general freighi trucking contractors

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatchewan. General freight Trueking Industry (SiC 4561)

|  | Total(1) | Bottom 25\% | Lawer midore 25\% | Upper middle $25:$ | $\begin{aligned} & \text { TOD } \\ & 25: . \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value i $\$ 000$ ) High sales value ( $\$ 000$ s) | 51 11 (1) | $(1)$ 98 | $\begin{array}{r}98 \\ 124 \\ \hline\end{array}$ | 124 <br> 215 | $\begin{aligned} & 215 \\ & 111 \end{aligned}$ |
|  | Average ( 5000 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | 16 | 3 | 9 | 13 | 39 |
| Inventory |  |  | - | 1 | - |
| Other current sesmes | 23 | 13 | 18 | 18 | 44 |
| Total cuprent assets | 40 | 16 | 27 | 32 | 83 |
| Fixed assets | 82 | 25 | 61 | 109 | 131 |
| Less: Accum. dep. on fixed assets | - | - | - | 4 | 15 |
| Diher essets | 6 | 4 | 1 | 4 | 15 |
| Totel essets | 128 | 48 | 3 | 145 | 228 |
|  |  |  |  |  |  |
| Current loans | 16 | 20 | 16 | 11 | 36 |
| Other current liabilities | 32 | 20 | 19 | 18 | 70 |
| Total current liabilities | 48 | 20 | 35 | 29 | 106 |
| Mortgages dayable | - | - | 13 | - | 0 |
| Long term debt | 13 | 14 | 13 | 11 | 28 |
| Dther liobilitios | 29 | 1 | 16 | 42 | 42 |
| Total lisbilities | 50 | 35 | 84 | 82 | 176 |
| Total equity | 38 | 11 | 25 | 63 | 52 |

(1) These eszimates are based on a sample of businesses reporing seles between $\$ 25,000$ and $\$ 2,000,000$

See ioble for symbols and nores.

TABLE 3. Financial ratios (1) for fncorporated businesses only. 1987
Saskatchmwen, General Frelght Trucking industry (51c 4561)

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

191 ihe ratios represens the average of ratios for each business in the group and connot be colculted fron the figures show in toble 2 (2) These estimates are besed on semple of businesses peporting seles betweth 825,000 end $\$ 2.000,000$

See toble ifor symbols and notes.

## Definitions:

8. Liquidity retio:

Current = current assets / current lisbilities.
2. Leverege reties:
al Debt/equity $=$ total liabilities / equity
b) Debt ratio = total liabilities/total assets
c) Interest coverage $=$ net profit interest expense / interest expense.

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

|  | Tota 11) | $\begin{array}{r} \text { Bot:om } \\ 25 \% \end{array}$ | Lower $\text { mode } 25 \%$ | UDDE: midde 25\% | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ' $\$ 000$ 's : figh sales value (\$000. s) | $\begin{aligned} & 20 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | verage 1500 |  |  |
| Opersting ectivitios Cast from opertions Deprecistion Other | $\begin{array}{r} -11 \\ 29 \\ -3 \end{array}$ | -- | -- | -- | -- |
| Oividends | -2 | - | -- | -- | - |
| Investment ectivities <br> Dispossi of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r}14 \\ -33 \\ -1 \\ \hline\end{array}$ | -- | -- | -- | -- |
| Financing activitios <br> Incrase in long term debt <br> Repayment of long ierm oeot <br> Loans fiom shareholders <br> Repsyment of laans from shareholders <br> Advances 6 loans from government <br> Increase in eauity <br> Oecrese in equity <br> Other | 35 -31 7 -3 - -2 -2 | - - - - -- -- | $\begin{array}{r}- \\ \hline \\ \hline\end{array}$ | - <br> - <br> - <br> - <br> - <br> - | -- -- -- -- - |
| Increase(decrease) in cash aquivalents Cosh sequivelents-Beginning of the yeat Cosh sequivalonis - End of the year | -1 4 3 | -- | -- | -- | -- |

(1) These estimetes ere obsed on somple of incorporeted businesses reporting selee between $\$ 25,000$ no $\$ 2.000 .000$. Senple count includes only those businesses roporting sisiement of chenges.
set lebie 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on Sic ciassification in i987
Saskatchewan. Truck Transport Industries (SIC 456)

| Business ize expressed in overage labour units(1) | Number of businesses | $\begin{array}{r} \text { Totel gariol) } \\ \left(\$ 000^{\prime}\right. \end{array}$ | Averse inbour units(1) | Chenges in number of Dusinesses with psid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Nowly } \\ \text { reporting(2) } \end{array}$ | No Ionger - Dorting(3) |
| 1984 |  |  |  |  |  |
| Totel | 951 | 113.827 | 5.826 | 244 | 147 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { end over } \end{aligned}$ | $\begin{array}{r} 885 \\ 48 \\ 19 \\ 9 \end{array}$ | $\begin{aligned} & 37.256 \\ & 25.575 \\ & 34.997 \\ & 15.999 \end{aligned}$ | $\begin{aligned} & 1.821 \\ & 1.276 \\ & 1.593 \\ & 1.036 \end{aligned}$ | $\begin{array}{r}235 \\ 7 \\ \hline\end{array}$ | $\begin{array}{r} 142 \\ 3 \\ 1 \\ 1 \end{array}$ |
| 1987 |  |  |  |  |  |
| Totel | 1.122 | 134.834 | 6.035 | 224 | -•• |
| $\begin{aligned} & \text { lest than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 1.025 \\ 60 \\ 24 \\ 13 \end{array}$ | 43.860 <br> 31.468 <br> 41.53 ? <br> 17.969 | $\begin{aligned} & 1.855 \\ & 1.372 \\ & 1.757 \\ & 1.041 \end{aligned}$ | 219 5 2 2 | $\cdots$ $\cdots$ $\cdots$ |

 Survey of Employment. Payrall and Hours. Statistics Canada, Caralogue 72-002. An average labour unit could op interpreted as a full-time emoloyet mole that the business size groups used are determined of the canede lovel. Thus if ousiness hes at leest 500 employees in Canadas a whole dut less than that number in ony given province it is ghown in the 500 and over group.
(2) Refers to busipesses reporting no payrall deductions in the previous year.
(3) Reters te businesses reporting no payroll deductions in the following year

- Memprepoping" and "mo longer reporting" busimesses ere essumed to have been in activity for six monits ond the informetion is adjustec acccidingiy

See lable 1 for symbols and notes

TABLE 6. Seiected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan. General Freight Trucking Industry (SIC 4561)


| Number of obeprvetions in sample Averoge salos \$ <br> Average expense $\$$ <br> Average net profit (loss) $\$$ | $\begin{array}{r} 125 \\ 182.670 \\ 170.225 \\ 12.445 \end{array}$ | $\begin{array}{r} 45,838 \\ 36,323 \\ 9.313 \end{array}$ | $\begin{aligned} & 94.892 \\ & 78.546 \\ & 16.346 \end{aligned}$ | $\begin{array}{r} 132.271 \\ 120.249 \\ 12.022 \end{array}$ | $\begin{array}{r} 457.882 \\ 445.783 \\ 12.099 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (No.) Averope sales $\$$ Averoge expense s Average net profils | $\begin{array}{r} 108 \\ 199.094 \\ 169.791 \\ 21.303 \end{array}$ | $\begin{aligned} & 42.978 \\ & 29.151 \\ & 13.517 \end{aligned}$ | $\begin{aligned} & 95.257 \\ & 76.629 \\ & 18.628 \end{aligned}$ | $\begin{array}{r} 132.453 \\ 119.944 \\ 12.509 \end{array}$ | $\begin{array}{r} 43.689 \\ 453.130 \\ 40.559 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Averse seles $\$$ <br> Average expense $\$$ <br> Averoge net loss \$ | $\begin{array}{r} 17 \\ 167.406 \\ 189.888 \\ -22.482 \end{array}$ | $\begin{aligned} & 56.883 \\ & 54.838 \\ & -8.155 \end{aligned}$ | $\begin{array}{r} 86.199 \\ 124.113 \\ -37.914 \end{array}$ | $\begin{array}{r} 122.927 \\ 135.910 \\ -12.983 \end{array}$ | $\begin{array}{r} 403.816 \\ 434.691 \\ -30.875 \end{array}$ |

1986

| Mumber of observations in sample <br> Averoge sales \$ <br> Average expense \$ <br> Average net profit (loss) $\$$ | $\begin{array}{r} 104 \\ 209.772 \\ 196.537 \\ 13.235 \end{array}$ | $\begin{aligned} & 37.771 \\ & 25.245 \\ & 12.526 \end{aligned}$ | $\begin{array}{r} 74.595 \\ 74.545 \\ 50 \end{array}$ | $\begin{array}{r} 154.501 \\ 136.102 \\ 18.399 \end{array}$ | $\begin{array}{r} 572.219 \\ 550.255 \\ 21.964 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesees roporting opotit (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit $\$$ | 93 230.337 206.350 23.987 | $\begin{aligned} & 37.605 \\ & 24.872 \\ & 12.733 \end{aligned}$ | 71.969 53.515 <br> 18.454 | 154,458 134.607 19.869 | $\begin{array}{r} 657.307 \\ 612.105 \\ 44.902 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Average sales $\$$ <br> averoge expense \$ <br> average net loss \$ | $\begin{array}{r} 11 \\ 171.254 \\ 184.983 \\ -13.729 \end{array}$ | $\begin{aligned} & 48,656 \\ & 49,683 \\ & -1.027 \end{aligned}$ | $\begin{array}{r} 77.519 \\ 97.961 \\ -20.442 \end{array}$ | $\begin{array}{r} 155.132 \\ 165.115 \\ -9.983 \end{array}$ | $\begin{array}{r} 403.710 \\ 427.174 \\ -23.464 \end{array}$ |

1987


[^12]See tate Ifor symbols and notes

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Saskatchewan, Dry Bulk Materials Trucking Industry (SIC 4564)

|  | Total(1) | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ | Lower miodle 25: | $\begin{aligned} & \text { Uoder } \\ & \text { midole } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samole (No.) Low saies vaiue $(\$ 000$ s) High sales yalue ( $\$ 000$ 's) | $\begin{array}{r} 5 \\ (1)^{5} \end{array}$ |  | -- | -- | -- |
|  | Averape (\$000's) |  |  |  |  |
| Dperating activities Casn from oderetions Dedrecietion Other | $\begin{array}{r} -27 \\ 49 \\ 19 \end{array}$ | -- | -- | -- | -- |
| Dividends | -3 | -- | - | -- | -- |
| Investment ectivities <br> Disposal of fixed essets <br> Purchase of fixed assets <br> Increse in investment <br> Decrese in investment | $\begin{array}{r}19 \\ -43 \\ \hline 1\end{array}$ | -- | - | -- | -- |
| Financing activities <br> Increase in long term debt <br> Reosyment of long term debt <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Othe: | 18 <br> -33 <br> 17 <br> -8 <br>  <br> -17 | -- -- -- -- - | -- $-=$ -- -- -- | -- - -- -- -- | - |
| Incroase(decrease) in cosh sequivalents Cosh equivalents-8eginning of the yeer Cush equivalents. End of the year | $\begin{array}{r} -2 \\ -27 \\ -29 \end{array}$ | -- | -- | -- | -- |

 only those businesses reporting a statement of changes
Set Tible 1 for symbols and notes.

Sasketchewen. Truck Trenspori Induseries (Sit 456)


 Survey of Employment. Payroll and Hours. Statistics Canda. Catalogue 72-002. An aversge labour unit could be interpieted es a full-time employe Mote that the business size groups used are determined at the Conco level. Thus if busines has at lest 500 emoloyees in Cansos es whol but less then thet number in eny given ppovince it is shown in the 500 and over group.
121 Refers 10 businesses reporting no payroll deducions in the previous year
(3) Refers $t 0$ businesses reporting no paysoll deducions in the following yeter
"Newly reporting" and "no longer reporiing" businesses are assumed so have been in activipy for six months and the information is adusied accorcingly

See iable ifor symols fand notes.

TABLE 2. Balance sheet proftle for incorporated businesses only. 1987
Saskatchawan. Dry Bulk Materials Trucking Industry (SIC 4564)

|  | Total(1) | Bottom $25 \%$ | Lower miode 25\% | Under <br> midale $25 \%$ | $\begin{aligned} & \text { YOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value (5000's) High sales value ( $5000^{\prime}$ s) | (11) | -- | -- | -- | -- |
|  | Average (\$000 s) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 2 |  |  |  | -- |
| Accounts and notes receivable Inventory | 12 | -- | -- | - | -- |
| Other current assets | 18 | -- | -- | -- | -- |
| Total current assets | 30 | -- | -- | -- | -- |
| Fixed assets | 133 | -- | -- | -. | -- |
| Less: Accum. dep. on fixed ossets | ; | -- | -- | -- | -- |
| Other assets | 17 | -- | - | -- | -- |
| Totel ossets | 180 | -- | - | - | -- |
| Limbilities end equity |  |  |  |  |  |
| Current loans l | 32 39 | -- | -- | -- | -- |
| Other current lisbilities | 71 | -- | -- | -- | - |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term debt | 25 | -- | -- | - | -- |
| Other lisbilities | 68 | -- | -- | -- | -- |
| Total liabilities | 184 | -- | -- | -- | -- |
| Total equity | 15 | -- | -- | -- | -- |

(1) These estimates are based on semple of businesses reporting swies between $\mathbf{8 2 5 , 0 0 0}$ and $\mathbf{8 2 , 0 0 0 , 0 0 0}$

See fade ifor symbols and notes

TABLE 3. Financial retios (1) for incorporeted businesset only. 1987
Seskatchewan. Dry Bulk Materlals Trucking Industry (SIC 4584)


(1) The retios rupresent the suarge of ratios for each business in the group and cannot be celculated from the figures shown in lable 2 .
(2) These estimetes ere beeto on smple of businesses raporting soles betwen $\mathbf{\$ 2 5 , 0 0 0}$ end $\mathbf{5 2}, 000,000$.

See feble 1 for symbols and notes.

## Rfinitions:

P. Liquidiry ratio:

Cur tent = current assets / current liabilities
2. Leverage retios:
8) Deti/equity $=$ toral liabilities/equity
bl Debr ratio = rotal liabiities/total assets
c) Interest coverage $=$ net profit . interes expense $/$ interasi mpense.

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskatchawan. Dry bulk Materials Trucking Industry (SIC 4554)


## symbol:

$2 e c o$ or no observations
-- 200 small too be expressec
not sopl icable
$\times$ confidentil

## footnotes

(11) These estimetes bred on semple of businesses reporting seles between \$25.000 end $82.000,000$

Total wighted expendizur on given item

(3) Velue in esth cell
$\frac{\text { Total weighted expendiqure on given item }}{\text { Total wighted sales of businesses reporting this item of expenditure }} \times 100$ for each quertile

This porzion of the toble pertains oniy to the businesses peporting the specific expense iten. Therefore these retios epe celculated individualiy and the cotal will not necessarily equsi $100 \%$.

## Motes

Date er shown by quertiles when et lest 13 of the sampled businesses report the specific item
fecords were ramked in ascending order sccording to seles size. Ench quertile li. e. bottom 25s. lower midde 25z, etc. represents one quarter of the tatsl number of businssses. Within ech quertile. the everege retio is presented. For congerison purposes. the high and low values of seles ere shown.

How to use the teloles
11 Locete the spproprite seles renge thet is displayed on the two lines entiqued low sties valuet end atigh seles unlue".
121 The selected renge will indicete the proper qustile. i. the botton 25x, the lower widde 25z. the upper midde 258 or the top 25z.
431 Date pertiming to the selected selos size range will be in thet quartile

## Standerd Industriol Cisesificestion Definition (SIC 1980):

S1C 4564 - Dry Bulk Meterisla Irueking Industry
Busingsses primerity engaged in transporting. usually by dump-trucks. such dry bulk materials as eement, fill, sand end debris including
 bulk tank feuck service. dump truck transporting service lfill. sand, debrisl, snow hauling truck service and dry bulk tank truck ironsporting service

TABLE 6. Selected operating characteristics of smill businesses by sales quar\&ile. $1985-1987$
Saskatchewn. Dry Bulk Materials Trucking Industry (SIC 4554)


1985

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

Businesses reporting profit (Mo.)
Average sales $\$$
Average expenses
Aversge net profit $\$$

Businesses reporting a loss (Mo.)
Average soles \$
Average expense $\$$
Average net loss
255.758
257.146
8.622

31
277.647
247.254
30.393

257.801
277.525
-19.724

| $-=$ | .- |
| :--- | :--- |
| -- | -- |
| - |  |
|  |  |
| -- | -- |
| -- | -- |
|  |  |
| - | - |
| -- | - |



1986

| Mumber of observetions in semple <br> Averoge sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss! \$ | $\begin{array}{r} 52 \\ 209.735 \\ 187.564 \\ 22.171 \end{array}$ | $\begin{array}{r} 28.135 \\ 21.443 \\ 6.692 \end{array}$ | $\begin{aligned} & 57.335 \\ & 41.822 \\ & 15.513 \end{aligned}$ | $\begin{array}{r} 166.353 \\ 153.321 \\ 13.032 \end{array}$ | $\begin{array}{r} 587.118 \\ 533.669 \\ 53.449 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Dusinesses reporting a profit (No.) <br> Average sales $\$$ <br> Aversge expense $\$$ <br> Average net profit | $\begin{array}{r} 43 \\ 228.105 \\ 195.112 \\ 32.993 \end{array}$ | $\begin{array}{r} 28.135 \\ 21.443 \\ 6.692 \end{array}$ | $\begin{aligned} & 56.426 \\ & 38.731 \\ & 17.695 \end{aligned}$ | $\begin{array}{r} 158.603 \\ 131.600 \\ 27.003 \end{array}$ | $\begin{array}{r} 669.255 \\ 588.673 \\ 80.582 \end{array}$ |
| Businesses roporting a loss (Mo.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 324 \\ 224.961 \\ 233.797 \\ -8.836 \end{array}$ | - | $\begin{aligned} & 65,550 \\ & 69,735 \\ & -4,185 \end{aligned}$ | $\begin{aligned} & 185.664 \\ & 207.446 \\ & -21.782 \end{aligned}$ | $\begin{array}{r} 423.668 \\ 424.211 \\ -543 \end{array}$ |

9987

```
Mumber of observations in sample
    Average sales $
    Average exoenses
    Aversge net Drofit (loss) 5
```

Businesses reporting eprofit (Mo.)
Averoge sales $\$$
Aversogexomses
Average net orofits
Businesses reporting loss (Mo.)
Average seles 5
Average feles ${ }^{\text {Averoge expenses }}$
Averoge expenses
Average net loss $\$$
(1) These estimates ore based on sample businesses reporting seles between $\$ 25.000$ and $\$ 2.000 .000$.
see rable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Sasketchewan. Forest Products Trucking Industry (SIC 4565)

|  | Total! 11 |  | Bottom $25 \%$ |  | Lower$\text { miode } 25 \%$ |  | Upoer$\text { midde } 25 \%$ |  |  | $\begin{aligned} & \text { Too } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesser iri sample (No.) Low soles value $\left(\$ 000^{\circ}\right.$ s) High sales value $\left(\$ 000^{\prime}\right.$ ) |  | $\begin{array}{r} 5 \\ (1) \\ (1) \end{array}$ |  |  |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{gathered} \text { x busi- } \\ \text { nesses } \\ \text { roporting } \end{gathered}$ | Recorting businesses only(3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middi } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bot } 20 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { UoDer } \\ & \text { middi } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of estes | 31.7 | - | -- | -- | -- | 57.8 | 48.1 | -- | - | -- | - |
| Decupancy expenses | 12.1 | - | -- | -- | -- | 100.0 | 12.1 | - | -- | -- | - |
| Oedeciation | 6.3 | -- | -- | -- | -- | 100.0 | 6.3 | -- | -- | -- | -- |
| Reotirs o mointenence | 5.0 | - | - | -- | -- | 69.7 | 7.1 | -- | - | -- | -- |
| Heat. light 8 tephone | 0.5 | -- | -- | -- | -- | 74.6 | 0.6 | -. | -- | -- | -- |
| Rent |  | -- | -- |  | -- | 18.2 | 1.9 | - | -- | - | -- |
| Personnel expenses | 16.8 | -- | -- | -- | -- | 48.5 | 30.6 | -- | -- | -- | - |
| Finencisl expenses |  | -- | -- | - | -- |  |  | -- | $\ldots$ | -- | -- |
| Interest 8 bank charges Professional fees | 2.4 0.1 | -- | -- | -- | -- | 100.0 69.7 | 2.4 | -- | -- | -- | -- |
| Other expenses | 18.3 | - | -* | -- | -- | 100.0 | 18.3 | -- | - | - | - |
| Profit (loss) | 20.6 | - | -- | -- | -- | 100.0 | 20.6 | =- | $=$ | - | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | . . | -- | -- | -- | - |

## Symbols

zero or no observetions
-- 200 tmell too be expressed
nct applicobl.
$x$ confidentiol

## footnoter

(1) Thuse estimetes are based on sampl of businesses reporting seles between 825,000 end $82,000,000$. lotel weighted expenditur on given iten

(3) Value in each cell $=\frac{\text { lotal weighted expenditure on given item }}{\text { losal weighted stes of businesses reporting inis isem of expenoiture }}$ for fortile

This portion of the table pertoins onty to she busingsses peporting the specific expense item. Therefore these ptios er celculsted individuelly end the socal will not necessarily equel 1002

## Notes

Dote ore shown by quertiles when at tess 13 of the sampled businesses report she specilic iqum
Records were ronked in escending order mccording to sales size. Eech queriile li. botiom 25\%, lower midde 25\%. etc. . Pepesents one quarter of the totel number of businesses. Within eech quertile. she ever age rotio is presented. For comperison purposes. the high and low velues of seles ere shown

How to use the tebles

(2) The selected renge will indicete the proper quertile. i. . she botson 25\%, the lower midd 25\%. the upper miode 25z or the 200 $25 \%$.
(3) Dete pertaining to the sel ected soles size range will be in thet qustile.

## Stenderd Industrisi Cieseificetion Definition (S1C 1s80):

51C 4565 - Ferest Products Trucking Industry
Bus inesses primerily engoged in tronsporting pulpwood. mood chips and sw-logs whether or not specislizeo equipment is used. included
 truck heuling service.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Sasketchewen. Forest Products Trucking Industry (SIC 4555)

|  | Total(1) | $\begin{array}{r} \text { Bot } \% \text { om } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upoer $\text { middle } 25 \%$ | $\begin{aligned} & T O D \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value $\left(\$ 000^{\prime}\right.$ s) | $(1)^{3}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cosh | $\stackrel{x}{x}$ | - | -- | -- | -- |
| Accounts and notes receivable | $\stackrel{x}{x}$ | -- | -- | -- | -- |
| Inventory | $x$ | - | -- | -- | -- |
| Dther current assets | $x$ <br> $\times$ | -- | -- | -- | -- |
| Total current assets | $x$ | -- | -- | -- | -- |
| Fixed essets | $x$ | - | -- | -- | -- |
| Less: Accum. dep. on lixed assets | x | -- | -- | - | -- |
| Other assets | $\times$ | -- | - | -- | -- |
| Totil ussets | $x$ | -- | =- | -- | -" |
| Liebilities and equity |  |  |  |  |  |
| Current loans | $x$ | -- | -- | -- | -- |
| Other current liabilities Total cuprent lisbilities | $\frac{x}{x}$ | -- | -- | -- | -- |
| Mortgages payable | $x$ | -- | -- | -- | -- |
| Long term debt | $x$ | -- | -- | -- | -- |
| Other lisbilities | $\times$ | - | -- | -- | - |
| Total lisbilities | $x$ | - | -- | - | -- |
| Total equity | X | - - | - - | -= | -- |

(11) These ustimates are bused on sempl of Dusinesses reporting sales between 825.000 end $52,000,000$.

See tatie 1 for symbols and notes

TABLE 3. Financial ratios (1) for incorporeted busineszes only. 1987
Saskatchman. Forest Products TruckIng Industry (SIC 4555)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde 25\% | Upper middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 0000^{\prime}$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & (1)^{3} \\ & (1)^{2} \end{aligned}$ |  |  | -- | -- |
|  | Aversge |  |  |  |  |
| Liquidity retio Curiont ratio (times) | 0.3 | -- | -- | -- | -- |
| Leversge ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt retio (times) | $\begin{aligned} & 2.1 \\ & 2.8 \\ & 0.7 \end{aligned}$ | -- | -- | -- | -- |

[^13](2) Phese essinates ere beses on smple of businesses reporting sales between $\$ 25,000$ snd $92,000,000$

See Table 1 for symbols no notes.

## befinitions

1. Liquidity refio:

Cuprens = curtent assets / current lisbilities
2. Leverge retios:
at Debt/equity = \{otal hisbilisies / equity
b) Debi ratio = iotal liabitities / loial assets
c) Interes: covertge $=$ net profiq interest expense $/$ inierest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, igs7
Sasketchewan, Forest Products Trucking Industry (SIC 4565)

|  | Tatal 11 | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> midde 25\% | LDDe: $m i d d e 25$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in somsle (Mo.) | - |  |  |  |  |
| Low sales value ( 8000 s) | - |  | - |  | -- |
| Migh sales yalve (\$000's) | - | -- | - | - |  |
|  | Average (\$000's) |  |  |  |  |
|  | $\overline{-}$ |  |  |  |  |
| Cash from opertions | $x$ | -- | -- | -- | -- |
| Depreciation | $x$ | -- | -- | - | - |
| Other | K | -* | -- | - | -- |
| Dividends | $x$ | =- | =- | -- | -- |
| Investment ectivities |  |  |  |  |  |
| Disposal of fixed assets | x | -* | -- | -- | -- |
| Puichase of f imed ossets | $\times$ | -- | -- | -- | -- |
| Increase in investment | $x$ | -- | -- | - | - |
| Decresse in investmens | $x$ | -- | -- | -- | -- |
| Financlag ectivitios |  |  |  |  |  |
| Increase in long term debt | $x$ | -- | -- | -- | -- |
| Repayment of long term debs | $x$ | -- | -- | -- | -- |
|  | $x$ | -- | -- | -- | -- |
| Redarment of loans from sharaholders $x$ |  |  |  |  |  |
| Advances 8 loans fiom government $x$ |  |  |  |  |  |
| $\begin{array}{lll}\text { Increase in cuity } \\ \text { Deceese in equity } & \\ \text { Orer }\end{array}$ |  |  |  |  |  |
| Decresse in equity | x | -- | -- | -- | -- |
| Other $x$ |  |  |  |  |  |
| Incremeeldecreasel in eash s equivelents | $x$ | - | -- | -- | -- |
| Cash t equivalents-Beginning of the yeer | $x$ | -* | -- | -- | -- |
| Cash squivalents - End of the yeer | K | -- | - | -- | -* |

(1) These estimares bre based on sample of incorporated businesses reporting soles betwen $\$ 25.000$ ano 32.000 . 000 . Somple count includes only those Dusinesses reporiing o sta: ement of changes.
See Table for symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC claselfication in 1987
Saskatchewan. Truck Transport Industries (SIC 456)


[^14]Saskatchewn. Forest Product TruckIng Industry (SIC 4565)

| Totall1) Bottom | Lower | UDper | ToD |
| ---: | ---: | ---: | ---: |

1985

| Mumber of observations in sample Average sales $\$$ <br> Average expense $\$$ <br> Averege net profit \{loss\} $\$$ | $\begin{array}{r} 10 \\ 125.644 \\ 114.285 \\ 11.359 \end{array}$ | -- |  | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesees reporting profit (Mo.) <br> Average sales <br> Average expenses $S$ <br> Average net Drofit \$ | $\begin{array}{r} 10 \\ 125.644 \\ 114.285 \\ 11.359 \end{array}$ | -- | -- | -- |
| Businesses reporting loss (Mo.) <br> Averger sales 5 <br> Average expense \$ <br> Average net loss $\$$ | - | -- | -- | -- |


| Number of observations in sample <br> Average sales $\$$ <br> Average expenses <br> Average net profit (loss) \$ | $\begin{array}{r} 18 \\ 123.596 \\ 114.607 \\ 8.989 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting orolit (No.) Average sales 5 Average expense \$ Averege net profit $\$$ | $\begin{array}{r} 10 \\ 156.689 \\ 139.049 \\ 17.650 \end{array}$ | -- | -- | -- |
| Businesses reporting loss (Mo.) <br> Averoge sales \$ <br> Average expense \$ <br> Average net lass $\$$ | $\begin{array}{r} 1 \\ 160,339 \\ 175, .641 \\ -15,302 \end{array}$ | =- | -- | -- |

1987


I11 These estimeser based on sample of businesses reporting sales betwen $\mathbf{3 2 5 , 0 0 0}$ and $\mathbf{3 2 , 0 0 0 , 0 0 0}$.
See fable ifor symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Seskatchewan. School Bus Operations Industry (SIC 4573)

|  | Total 11 |  | Bottom 25\% |  | Lowe$\text { midde } 25 \%$ |  | UDDE: <br> midde 25\% |  |  | $\begin{aligned} & \text { To } \\ & 25^{\circ} \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 00 \mathrm{C}$ 's) Migh sales value (9000's) |  | $\begin{aligned} & 12 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered}$ |  |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { midol } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uooer } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Parcent of sales |  |  |  |  |
| Cost of eoles | - | -- | - | - | - | 4.1 | 1.0 | -- | -- | -- | -- |
| Decupency expenses | 23.3 | -- | -- | -- | -* | 100.0 | 23.3 | -- | -- | -- | =- |
| Oepreciation | 15.4 | -- | -- |  | -- | 100.0 | 15.4 | -- | -- | -- | -- |
| Repairs \& maintenance | 6.7 | -- | -- | -- | -- | 60.8 | 11.0 | -- | -- | -- | -- |
| Hest. 1 ight stephonc | 0.2 | -- | -- | -- | -- | 30.1 | 0.8 | -- | -- | -- | -- |
| Rent | 0.9 | -- | -- |  |  | 14.5 | 6.5 | - | -- | -- | -- |
| Personnel expenses | 7.7 | -- | -- | -* | -- | 64.1 | 12.0 | -- | - | -- | - |
| Finencial expenses | 4.9 | -- | -- | -- | -- | 100.0 | 4.9 | -- | -- | -- | -- |
| Interest 8 bank churges professional fees | 4.2 | -- | -- | -- | -- | 74.7 75.0 | 5.6 0.9 | -- | -- | -- | -- |
| Other expenses | 20.0 | - | - | -- | -- | 100.0 | 20.0 | -* | $\cdots$ | - | - |
| Profit (loss) | 44.1 | - | - | -- | -- | 100.0 | 44.1 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | - | - | 100.0 | ... | -- | -- | -- | -- |

## Sybole

zero or no ooservetions

- too small 100 be expressed
not appliceble
x contidentil


## Footnotes

(11) These estimetes ere oses on semple of businesses reperting seles oniween 525,000 end $\$ 2,000,000$.

Totsl weighted expenditure on given iten


Thi portion of the teble pertains only to the businesses reporting the spacific expense item. Therefore these retios ere celculated individually and the total will not necesserily equel $100 \%$.

## Notes

Oets er shown by quartiles wher at least i3 of the sempled businesses report the specific item
Aecores were renked in escending order mecording to sales size. Each quartil. li.e. bottom 25\%. Iower miode 25s. eic.l represents one querter of the total number of businesses. Within esch guertile. the overage retio is presented. For comperison purposes, the high and low velues of seles re shown.

How to use the teblet
II) Locete the appropriste seles range thet is disployed on the two lines entitled wow seles volue" and ehigh seles value
(2) The selected range will indicete the proper quartile, i. the botton 25\%. the lower midde $25 \%$, the upper miode 25\% or the $10025 \%$.
(3) Deta perteining to the selected seles size renge will be in that quartile.

Stenderd Industrist Clesificetion Definition (SIC 1980):
SIC 4573 - School Bus Opereqions Indusery
Businesses primerily engeged in operating buses and other motor vehicies to transport pupils to and 1 pom school such as school bus services

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, School Bus Operations Industry (SIC 4573)

|  | Total\1\} | Sot 10 m 25\% | Lowe : midele 25\% | Upper middle 25* | $\begin{aligned} & \text { TOO } \\ & \text { 25: } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value ( $5000^{\prime}$ s) | $\left.(1)^{2}\right)$ | -- | -- |  | -- |
|  | Average (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cosh | $x$ | -- | -- | -- |  |
| Accounts and notes receiveble | x | -- | -- | -- |  |
| Inventory | x | -- | -- | -- | - |
| Other current assets Total current assets | $\stackrel{x}{x}$ |  | -- | -- | -- |
| Total current assets Fixed assets | $x$ $x$ x | -- | -- | -- | -- |
| Less: Accum. dep. on fixed essets | $\times$ | -- | -- | - | - |
| Other assets | $x$ | -- | -- | - | -* |
| Totat aseets | x | -- | -- | -- | - |
| Liatilities and equity - $\mathrm{l}^{\text {a }}$ - - - - |  |  |  |  |  |
| Current losns Other cuprent liabilities | x | -- | -- | -- | -- |
| Total current liabilities | X | -- | -- | -- | -- |
| Mortgages payable | $x$ | -- | - | -- |  |
| Lang term debt | X | -- | -- | -- | -- |
| Other lisbilities | X | -- |  |  |  |
| Totel liabilitiesTotel anity |  | -- | -- | - | -- |
|  |  | - |  |  |  |

611 These estimetes ere basec on s sample of businesses reporting sal between $\$ 25.000$ and $\$ 2.000 .000$.

See Toble i for symools and notes.

TABLE 3. Financial ratios(i) for fncorporated businesses only, 1987
Saskatchewen. School Bus Dperations Industry (SIC 4573)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middi 25\% | Upper $\text { middl } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value (\$000's) High sales value (\$000's) | $\begin{aligned} & (1)^{2} \\ & (1)^{2} \end{aligned}$ | -- |  | -- | -- |
|  | Averoge |  |  |  |  |
| Liquidity retio Current ratio (times) | $x$ | -- | -- | -- | -- |
| Leverage ciatios <br> Debtlequity ratio (times) <br> Interest coverage ratio (times) <br> Dobt ratio (times) | $x$ $\times$ $\times$ $\times$ | -- | -- | -- | -- |

(1) The ratios represent the everoge of retios for each business in the group and cennot celculated from the figures shown in table 2 .
(21 These estimtes ore besed on semple of businesses reporting seles between $\$ 25,000$ and $\$ 2.000 .000$
see resle; for symols and notes.

## Definitions:

1. Liquidity retio:

Curfont $=$ current assets / current liabilisies
2. Levertige retios:
a) Debl/equity $=$ potal |isbilities $/$ equity
b) Debt patio = total liabilities / total assets
c) Inserest coverage $=$ net profit . interest expense / interes? expense.

TABLE 4. Statement of changes in ftnanciti position for tncorporated bustnesses only. 1987
Saskatchewan. School sus Operations Industry (SIC 4573)

|  | To:a)(1) | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { miodie } 25 \% \end{aligned}$ | Upper $\text { midede } 25^{\circ}$ | Tor 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesse: $r$. sample (No. Low sales value (\$00C s) Migh sales value ( $\$ 9000^{\prime}$ s) | $(1)^{2}$ | -- | -- | -- | -- |
|  |  |  | verage 1500 |  |  |
| Operating activities Cash from operations Deprecietion Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | - | -- | -- |
| Investment ectivities <br> Disposst of fixed essets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Financing activities <br> Increase in long term debt <br> Redayment of long term debt <br> Loans from sharcholders <br> Redayment of losns from shereholders <br> Advances \& loans from government <br> Increase in equity <br> Decresse in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - - - - - - | - - - - - - | - - - -- -- | -- -- -- -- -- |
| Increase(decrease) in cesh $t$ equivalents Cash : quivalents-Buginning of the year Cash equivalonts - End of the year | $x$ $x$ $x$ | -- | -- | -- | -- |

(11) These estimetes based or sample of incorporbied businesses reporting seles betweer \$25,000 end \$2.000,000. Smple count includes only those businesses coopiting Estement of chonges
see lable i for symools and motes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC ciassification th i987
Smsketchmwan, School Bus Operations Induetry (SIC 4573)

| Business size expressed in sverage labous units(1) | Number of businesses | Tot $\begin{array}{r}\text { parrol } \\ (8000 \text { (s) }\end{array}$ | Average labour units(1) | Changes in number of businesses with peid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1914 |  |  |  |  |  |
| Totel | 75 | 13.728 | 1.283 | 13 | 2 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 65 5 3 1 | $\begin{array}{r} 2.682 \\ 3.099 \\ x \\ x \end{array}$ | $\begin{aligned} & 213 \\ & 300 \\ & 569 \\ & 209 \end{aligned}$ | 13 | 2 - - |
| 1987 |  |  |  |  |  |
| Totel | 78 | 15.014 | 1.025 | 7 | . |
| less then 20 <br> 20-99 <br> 100-499 <br> 500 and over | 66 7 4 | $\begin{array}{r} 2.643 \\ 4.041 \\ x \\ x \end{array}$ | 158 283 435 149 | 6 - 1 - | $\cdots$ |

 Survey of Emplayment. Payroll and hours. Statistics Canada, Catalogue 72-002. An average isbour unit could be interpreted as a full-ime employee. mote thet the business size groups used ele determined or the conode level. Thus if business has ot least 500 employees in cansda as whole but less than thet number in any given province it is shown in the 500 and over group.
121 Refers 10 Dusinesses reporting no paycoll deductions in she previous year
(3) Aefers to Dusinesses reporting no payroll deductions in the following yeer
"Newly reporging" and "nc longer reporting" Dusinesses are assumed to nave oten in activity for six months and the information is adjusted accord:ngly

See lable i for symbols and notes

TABLE 6. Selected operating charscteristics of mall businesses by sales quartile, $1985-1987$
Sasketchewan. School Bus Dpergtions Industry (SIC 4573)

|  | Total(i) | $\begin{array}{r} \text { Bot } 40 m \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25^{\circ} \end{aligned}$ | UDDE? middie 25 . | 7ot |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample | 14 |  |  |  |  |
| Average soles \$ | 150.870 | -- | -- | -- | -- |
| Average expenses | 120.413 | -. | -. | .- | -- |
| Average net profit (lose) \$ | 30.457 | -- | -- | -- | -- |
| Susineszes reporting a profit (Mo.) Average sales 5 | $\begin{array}{r} 14 \\ 150.870 \end{array}$ | -- | -- | -- | -- |
| Average expense | 120.413 | -- | -- | $\cdots$ | -- |
| Average net profits | 30.457 | -- | - |  | -- |
| Buginesses reporting e lose (No.) | - |  |  |  |  |
| Average salos \$ | - | -- | -- | -- | -- |
| Average expense ${ }^{\text {d }}$ | - | -- | -- | -- | -- |
| Average net loss \$ | - | -- | -- | -- | -- |



1987

(1) These estimates bred on sample of businesses reporting sales deiween $\$ 25,000$ and $\$ 2,000.000$.

See table I for symools and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Saskatchewan. Taxicab Industry (SIC 4581)

|  | icaal! |  | Bottom 25\% |  | Lome$\text { mode } 25:$ |  | Uppe:$\text { midde } 25 \text { i }$ |  |  | TOD 25: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) Migh saies value (9000's) | $\begin{aligned} & 13 \\ & 11) \\ & (11) \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |
| Selected expense item | Industir everage(2) |  |  |  | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ | $\begin{gathered} \text { 2 busi- } \\ \text { nessesing } \\ \text { recorting } \end{gathered}$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middi } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middl } \\ & 25 \% \end{aligned}$ |  |  | Total | Botiom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Uoper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | - |  | cent o | soles |  |
| Vehicle expenses | 22.3 | -- | -- | -- | -* | 100.0 | 22.3 | -- | - | -- | -- |
| Depl cition | 6.0 | -- | -- | -- | -- | 100.0 | 6.0 | -- | -- | -- | -- |
| Repairs maintenance | 6.5 | -- | -- | -- | -- | 56.2 | 11.6 | -- | -- | -- | -- |
| Fuel expense | 9.9 | -- | -- | -- | =- | 52.6 | 18.8 | -- | -- | -- | -* |
| Personnel expenses | 10.0 | -- | -- | -- | -- | 67.0 | 15.0 | -* | -- | -- | * |
| Finencial expenses | 3.0 |  | -- | -- | -- |  |  | -- | -- | -- | -- |
| Interess \& bank charges Professional fees | 2.5 0.4 | -- | -- | -- | -- | 63.7 54.2 | 3.9 0.8 | -- | -. | -- | -- |
| Other expenses | 43.4 | - | - | -* | - | 100.0 | 43.4 | = | -- | =- | - |
| Profit (lose) | 21.3 | - | -- | -- | -- | 100.0 | 21.3 | - | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | = | 100.0 |  | -- | -- | -- | , |

[^15]
## Footnotes


(2) Velue in each cell $=\frac{\text { lotal weighted expendisure on given item }}{\text { rotal weighted sales of all businesses in the semple }} \times 100$ for each guspile
(3) Velue in ech cell $\frac{\text { lotal weighted expenditure on given item }}{\text { Tolal weighted seles of businesses peorting this item of expenditure }} \times 100$ for eech quartile.

This dorsion of the enble perteins only to the businesses reporting the specific exponse item. fherefore these ratios are colculated indivicually and the total will not netesserily equil $100 \%$.

Wotes
Dete ere shown by quartiles when et lest 13 of the amoled businesses peport the specifit itent
 one quarter of the totai numper of businesses. Within esch quartile, the over age ratio is presented. For comper ison purposes. the high sind low velues of seles ere shom.

Mow to use the rebles
111 locste the appropriete soles range that is displayed on the two lines entitled "Low seles velue" and migh seles value"
(2) The selected renge will indicete the proper quertile. i. the botton $25 \%$. the lower midde $25 \%$. the upper niode $25 \%$ or the 100 $25 \%$.
(3) Deto pertaining to the selected seles size renge will oe in thes quertile.

## Stenderd Induatrial Clasificetion Definition (SIC 1980):

516 4581-Taxiemb Industry
Businesses primar ily engaged in providing passenger iransportation by automobiles not opertec on regular schedules or between fixed terminals laxican fleet owners and orgon zasions ore included regardess of whether orivers ere hired, rent their cabs or ore othermise compensated Also included are those who own and operate their own taxicabs. iex dispatching services. road motor venicle taxi services and eaxicat services ore incluaed in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Sasketchewisn. Taxicab Industry (SIC 4581)

|  | Total: 1 | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { bomer } \\ & \text { mod } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoce! } \\ & \text { middic } 25 \text { : } \end{aligned}$ | TOD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime} s\right.$ ) | 11 11 | -- | -- | -- | -- |
|  |  |  | verage 18000 |  |  |
| Assets |  |  |  |  |  |
| Cash ${ }_{\text {accounts and }}$ notes pecaiysble | $\frac{x}{x}$ | - | -- | -- |  |
| Inventory | x | -- | -- | -- | -- |
| Other current assets | $\times$ | -- | -- | -- | -- |
| Total current assets | $x$ | -- | -- | -- | -- |
| Fixed assets | $\times$ | -- | -- | -- | -- |
| Lers: Accum. ded. on fixed shets | $\times$ | -- | -- | - | - |
| Other assets | $\times$ | -- | - | - | -- |
| Total ussets | x | - | - | - | - |
| Liabllities and equity Current loans |  |  |  |  |  |
| Current loans liabilities | $x$ $\times$ | -- | -- | -- | -- |
| Total current liabilities | $x$ | -- | -- | .- | -- |
| Mortgages payable | $x$ | -- | -- | -- | - |
| Long term debt | X | -- | - | -- | - |
| Other limbilities | x | -- | -- | -- | -- |
| Total liabilities | $x$ | $=$ | - | -- | - |
| Total equity | $\times$ | =- |  | -- | - |

(1) Inese estimates ar based on semple of businesses reporting sales between \$25,000 and $32.000,000$.

See Tebl i for symbols and notes.

TABLE 3. Financial ratios (1) for incorported businesees oniy. 1987
Sasketchewen, Taxicab Industry (SIC 4581)

|  | Total(2) | $\begin{array}{r} 80 t t 0 m \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | UDDET $\text { middle } 25 \%$ | 700 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value $\left(\$ 000^{\prime} \mathrm{s}\right.$ ) High sales value $\left(9000^{\circ}\right.$ s) | $\begin{aligned} & (1)^{3} \\ & (1)^{2} \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity retio Curfent istio (times) | 5.8 | -- | -- | - | -- |
| Leverage ratios <br> Debt/equity ittio (times) <br> Interest coverage ratio (times) <br> Dobt ratio (times) | $\begin{array}{r} 38.9 \\ 3.6 \\ 1.0 \end{array}$ | -- | -- | -- | -- |

(1) The rotios represent the werege of relios for each business in the group and connot be calculated from the figures shown in toble 2 .
(2) These estimetes trobeted on semple of businesses reporting seles between $\$ 25,000$ end $\$ 2.000 .000$

See leble 1 for symbols end notes

## Dofinitions:

1. Liquidity retio:

Cuprent = curgent assers / current limbilises.
2. Leverage ratios:
a) Debt/equity $=$ total liabilities/ equity.
b) Debt falio $=$ totel liabilities/ total assets.
c) Interest coverage $=$ net profiq interest expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. igsi
Saskatchewan. Taxicab Industry (\$16 4581)

 only those businesses reporting siatement of changes.
See lebl ifor symols and notes

TABLE 5. Esployment chunges by size of business, 1984-1987 based on SiC cimsification in iget
Sasketchewan, Taxicab Industry (SIC 4581)


ill liverage labour units colculated by dividing iotol payroll by the overage annual wage and sel ary tote os reported in the Survey of Enploment. Poyroll and Hours. Stotistics canada. Catalogue 72-002. An overage labour unit could be inserpreted as a full-time employee. Note the the business size groups used are determined as the Sanode level. Thus if ousiness hes at least 500 mployees in canco es owhole bus less then that number in any piven province it is show in the soo ond over group.
(2) Refers 10 businesses reporting no poypoll deductions in the previous yeer
(3) kefers io businesses reporting no payroll doouctions in the following year
"Newly reporzing" and "no longer peporting" businesses are assumed to have been in activity for six months and the information is adusted accordingly

See lable 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Saskatchown. Taxicab Industry (SIC 4581)


1985


1986

| Mumber of obsepvations in semple <br> Average sales $\$$ <br> Average expense $\$$ <br> Aveisge net profit (loss) s | $\begin{array}{r} 15 \\ 40.985 \\ 28.892 \\ 12.093 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businester focorting opofit (Mo.) <br> Aveioge soles $\$$ <br> Aversge expense $\$$ <br> Average net profit $\$$ | $\begin{array}{r} 15 \\ 40.985 \\ 28.892 \\ 12.093 \end{array}$ | -- | -- | -- |
| Businesses reporting a loss (Mo.) <br> Avarage sales $\$$ <br> Average expense \$ <br> Averege net loss $\$$ | - | -- | -- | -- |

1987

| Number of observetions in sample <br> Average soles 5 <br> Aveiage expense $\$$ <br> Average net profit \{loss) $\$$ | $\begin{array}{r} 21 \\ 44.323 \\ 36.127 \\ 8.196 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting eprofit (Mo.) <br> Average sales $\$$ <br> Average expenses <br> Average net profits | $\begin{array}{r} 16 \\ 44.323 \\ 36.127 \\ 8.196 \end{array}$ | -- | -- | -- |
| Businesses reporting lose (Mo.) <br> Average sales $\$$ <br> Average expenses <br> Average net loss $\$$ | 5 | -- | -- | -- |

[^16]TABLE 1. Selected operating ratios, in percent of sales, 1987
Seskitchewan. Coupler Service industry (SIC 4842)

|  | Total(1) | Bot 10 m 25: | midocle $25 \%$ | UpDe: <br> middle 25 : | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in sample 'Mo.i | $?$ |  |  |  |  |
| Low sales value (\$000's) | (1) | -- | -- | -- | -- |
| Migt. sates vaiue (\$000's) | (i) |  | -- | -- | -- |


| Selected expense item | Industiy average 2 2 |  |  |  |  | $\begin{aligned} & \text { \% busi= } \\ & \text { nesses } \\ & \text { rooorting } \end{aligned}$ | Redarting businesses only ( 3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } 1 \\ & 25 \% \end{aligned}$ | UDDe: middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bot tom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { UDoer } \\ \text { midd le } \\ 25 \% \end{array}$ | 700 $25 \%$ |
|  | Percent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of sales | - | -- | - | -- | $\cdots$ | - | - | -- | - | - | -- |
| Occupancy expenses | 15.5 | -- | -- | -- | -- | 100.0 | 15.5 | -- | - | -- | - |
| Deorecistion | 8.3 | - | -- | -- | - | 100.0 | 8.3 | -- | -- | -- | - |
| Repeirs \& maintensence | 5.5 | - | -- | -- | -- | 45.0 | 12.2 | -- | - | -- | =- |
| Heat, light telephone | 1.0 | -- | -- | -- | -- | 51.7 | 1.9 | -- | -- | -- | -- |
| Rent ${ }^{\text {en }}$ |  | -- | -- | -- | -- | 53.1 | 1.3 | -- | -- | -- | -- |
| Personnel expenses | 9.2 | - | =- | -- | -- | 77.7 | 11.8 | -- | -- | -- | -- |
| Financial expenses | 2.9 | - | -- | -- | -- | 100.0 | 2.9 | -- | -- | -- | -- |
| Interes: 8 bank charges | 2.5 | -- | -- | -- | -- | 84.4 93.3 | 2.9 0.5 | -- | -- | -- | -- |
| Professional fees |  | -- | -- | - | -- |  |  | -- | -- |  |  |
| Other expenses | 40.4 | -- | - | - | -- | 100.0 | 40.4 | - | -- | -- | -- |
| Profit (lozs) | 32.0 | -- | -- | -- | - | 100.0 | 32.0 | - | -- | - | -- |
| Total | 100.0 | -- | -- | -- | - | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Symols

```
    zero or no observetions
    soc smell 100 be expressed
    not spoticsble
* confidensis
```

 Total weighted expenditure on given ilem
2) Value in wach cell : Total weighced seles of all businessms in the sample for eech quepile

This portion of the tsble perpoins only to the businesses reporting the specific expense isem. fherefore these ratios ere calculefed individully and the total wili no? necesserily equal $100 \%$

## Notes <br> Date are shown by quertiles when हt leest 13 of the smpled businesses report the specific item

Records were ronked in ascending opder eccording to sales sizt. Eech quartile li. . botton 25\%, tower midde 25\%. Etc. represents one querter of the totel number of businesses. Wi thin each quartile. the overoge retio is presented. For comperison purposes. the high and low velues of sites er shown.

How to use the tables

(2) The selected range will indicete the proper quiftile. i. the botton 25\%. the lower midole 25\%. the upper midde 25\% of the 100 255.
(3) Dete perseining so the selected seles size pange will be in thot quat tile.

## Stenderd Induetriel Elaselficetion Definition (SIC 1080):

Sic 4842 - Courier Service Industry
Businesses primarily ergaged in providing a delivery service for letters and mail-type smali parcels. Busingses engaged in coupier messenger services, courier parcel dalivery services. courier parcel express services and courier pick-up and delivery services are includec in the indusiry

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Seskatchewan, Courier Service Industry (SIC 4842)

|  | Total(1) | Bottom $25 \%$ | Lowe I middie 25\% | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { Tof } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) <br> Low sales value ( $\$ 0000^{\prime}$ s) <br> High sales value ( $50000^{\circ}$ s) | 11 $(1)$ | --- | -- | -. | -- |
|  | Average 1 $\$ 000$ 's |  |  |  |  |
|  |  |  |  |  |  |
| Cash | $x$ | -- | -- | -- | -- |
| Accounts and notes receivable | $x$ | -- | -- | -- | -- |
| Inventory | $x$ | -- | -- | -- | -- |
| Other curient assets | $x$ | - | - | -- | -- |
| Total current assets | $x$ | -- | -- | -- | -- |
| fixed essets | $x$ | - | -- | -- | -- |
| Lest: Accum. oep. on fixed assets | X | -- | -- | -- | -- |
| Other essets | X | - | -- | -- | -- |
| Totel assets | x | -- | -- | -- | -- |
| Lieblities end equity |  |  |  |  |  |
| Other curfent limbilities | x | - | -- | -- | -- |
| Total cuprent liabilities | x | -- | -- | -- | -- |
| Mortgages dayable | $x$ | -- | -- | -- | -- |
| Long term debt | X | -0 | -- | -- | -- |
| Other lisbilities | X | - | -- | -- | -- |
| Total lisbilities | $x$ | -- | -- | -- | - |
| Totel equity | $x$ | -- | -- | - | -- |

(11) These estimetes bresed on a somple of businesses reporting seits deiween $\$ 25.000$ 8no $\mathbf{2 2 , 0 0 0 , 0 0 0 \text { . }}$

See Table 1 for symbols and notes

TABLE 3. Financiel ratios(1) for incorporeted businesset only, 1987
Sasketchewan. Courler Service Industry (SIC 4842)


(1) The cetios copresent the werge of retios for each business in the group end connot be calculeted from the figures shown in table 2 .
(2) These estimete ore besed on semple of businesses reporting ssites between 525,000 and $82,000,000$.

See rable 1 for symbols and notas.

## Definitione:

1. Liquidity petio:

Current z current assets / cursont bisbilitiss.
2. Leverage retioz:
8) Deby/equity $=$ total 1 abilities / equity
b) Debt iatio $=101$ al liabilities / potal assers
c) Interest coverage $=$ nel profit , interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. is87
Sasketchewan. Courier Service Industry (SIC 4842)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Upoer midd 25\% | $\begin{aligned} & \text { Tot } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses ir sample (No.) | - |  |  |  |  |
| Lom sales value ( $\$ 000$ 's) | - |  |  | -- | -- |
| High saies value 1\$000's? |  |  |  |  |  |
|  | Average (5000's) |  |  |  |  |
| Opereting ectivitice |  |  |  |  |  |
| Cesn from operotions | x | -- | - | -- | - |
| Other | ¢ | -- | .- | -- | -- |
| Dividends | $\times$ | -- | -- | -- | -- |
| Invertment octivities | $\overline{\text { x }}$ |  |  |  |  |
| Disposel of fixed sssets | $x$ | -- | - | -- | -- |
| Purchase of fi xed assets | $x$ | -- | - | -- | - |
| Incresse in investment | $\stackrel{x}{x}$ | -- | -- | -- | -- |
| Decrese in investment | $x$ | -- | -- | -- | -- |
| Financing ectivities | - |  |  |  |  |
| Increse in long term debt | $x$ | -- | - | =- | -- |
| Repsyment of long term deb: | $x$ | -- | - | - | -- |
| Loans from shareholders | $x$ | -- | -- | - | -- |
| Repayment of loans from thareholders | $x$ | -- | -- | -- | -- |
| Advances 8 loans from government | X | -- | -- | -- | -- |
| increses in equity | $x$ | -- | -- | - | -- |
| Decrese in equity | x | - | $\cdots$ | -- | -- |
| Dther | x | -- | -- | -- | -- |
| Increase(decrease) in cesh s equivalents | $x$ | -- | $\cdots$ | -- | - |
| Cash \& equivalonts-8eginning of the year | $x$ | -- | - | -- | -- |
| Cash \& equivelents - End of the yeer | $x$ | -- | -- | -- | -- |

(1) These estimetes ore besed on somple of incorporated dusingsses roporting soles beiween $\$ 25,000$ snc $\$ 2.000,000$. Sample count incluces only those dusinesses reporting statement of chenges.
see teole 1 for symols and notes
TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in ig87
Saskatchewan. Courier Service Indusery (SIC 4842)

| Business size expressed in |
| :--- | :--- | :--- |
| average labour unitsil) |

(11) Averege labour units are celculated by dividing total payroll by the overage annubl wage and salary rete as reported in the Surver of Employment. Payroll and Hours. Statistics Canads. Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Cands tavel. Thus if a business hes et least 500 employees in Canade as mhol Dut less than that number in any given province it is shown in the 500 ond over group.
12) Refers to businesses reporiing no paypol! deductions in the provious year
(3) Refers to businesses reporting no payrall deductions in the following year
"Wewly reporting" and "no longer reporting" Dusinesses are assumed to have deen in activity for six months and the information is adjusted actordingly.

Soe table 1 for symbols and notes

TABLE 6. Selected opersting characteristics of small businesses by sales quartile. 1985-1987 Saskapchewan, Courier Service Industry (SIC 4842)
Total(1) Bottom Lower Uoder ToD

1985

| Wumber of observations in sample <br> Averoge sales $\$$ <br> Averoge expenses <br> Averope net profit (logs) \$ |  | - | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businestes reporting profit (Mo.) <br> Aversge soles $\$$ <br> Average exomses <br> Averspe net profits | $\begin{array}{r} 12 \\ 43.560 \\ 27.864 \\ 15.696 \end{array}$ | - | - | -- |
| Ausinceses reporting loss (Mo.) <br> Average stes $\$$ <br> Aversge expense 5 <br> Average net loss $\$$ | - | -- | -- | -- |

1985

| Number of observetions in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) 5 | $\begin{array}{r} 19 \\ 39.543 \\ 20.170 \\ 19.373 \end{array}$ |
| :---: | :---: |
| Businesees reporting profit (No.) <br> Average soles $\$$ <br> Average exDenses <br> Average net profit $\$$ | $\begin{array}{r} 17 \\ 39.398 \\ 19.398 \\ 20.000 \end{array}$ |
| Duginesses peporting less (Mo.) <br> Average sales $\$$ <br> Average expense <br> Average net loss \$ | $\begin{array}{r} 2 \\ 31.031 \\ 39.564 \\ -8.533 \end{array}$ |

1987

| Mumber of observations in sample | 13 |
| :---: | :---: |
| Averag sales \$ | 41.083 |
| Average expense \$ | 29.413 |
| Averspe net profit (loss) \$ | 11.670 |
| Dusinesses reporting a profit (Mo.) | 7 |
| Average sales $\$$ | 37.572 |
| Average expense 5 | 18.102 |
| Averoge net profits | 19.470 |
| Businesees reporting a less (Mo.) | 6 |
| Aversge sales 5 | 54.069 |
| Average expense \$ | 61.667 |
| Average net loss \$ | -7.598 |

(11) These estimates are besed on samplo of businesses reporting sales beiween $\$ 25,000$ eno $\$ 2.000 .000$

See taple 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskatchewan. Wholesale Petroloum Products (SIC 5111)

|  | 10:111) |  | $\begin{array}{r} \text { Bot } 10 \mathrm{Om} \\ 25 \% \end{array}$ |  | $\begin{aligned} & \text { Lowe } \\ & \text { midde } 25 \% \end{aligned}$ |  | UDDe: middle 25 : |  |  | ios$25 \div$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses : $n$ sample (Mo.) Low sales value ( 8000 's) Migh saies value 18000 s) | $\begin{aligned} & 75 \\ & 11 \\ & 11 \end{aligned}$ |  | $\begin{aligned} & 11 \\ & 119 \end{aligned}$ |  | $\begin{aligned} & 119 \\ & 227 \end{aligned}$ |  | $\begin{aligned} & 227 \\ & 491 \end{aligned}$ |  |  | $\begin{aligned} & 49 i \\ & (1) \end{aligned}$ |  |
| Selocted exoense item | Industry verage (2) |  |  |  |  | $\left\|\begin{array}{c} \text { x busi- } \\ \text { nesses } \\ \text { ioporting } \end{array}\right\|$ | Reporiing Dusinesses only (3) |  |  |  |  |
|  | Totai | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upoer middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoder } \\ & \text { midd le } \\ & 25 \% \end{aligned}$ | TOD |
|  | Percent of seles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 27.9 | 10.5 | 17.5 | 24.5 | 58.3 | 63.2 | 44.2 | 42.8 | 32.2 | 31.1 | 62.5 |
| Oceupancy expenses |  |  |  |  |  | 57.8 92.0 | S. 8 | 5.9 |  |  | 2.7 |
| Depreciation | 5.8 1.1 | 6.0 1.5 | 9.8 2.1 | 5.6 1.5 | 1.4 | 92.0 87.0 | 6.3 2.0 | 6.9 2.2 | 10.7 2.9 | 5.6 | 1.6 0.5 |
| Repairs 8 maintenance | 1.4 | 1.5 | 2.1 | 1.5 | 0.4 | 67.0 87.9 | 2.0 2.0 | 2.2 3.5 | 2.9 2.7 | 2.4 | 0.5 |
| Heat, light e teleohone Rent | 1.8 0.6 | 2. | 2.5 1.3 | 1.7 0.9 | 0.5 0.3 | 87.9 29.4 | 2.0 2.2 | 3.5 | 2.7 4.2 | 1.8 1.5 | 1.1 |
| Personnel expenses | 22.3 | 30.7 | 28.9 | 24.9 | 7.1 | 94.3 | 24.2 | 34.6 | 31.4 | 24.9 | 7.7 |
| Finencial expenses | 4.2 | 7.0 | 5.3 | 3.3 | 1.4 | 58.6 | 4.3 | 7.0 | 5.3 | 3.3 | 1.4 |
| lnterest 8 bank charges | 3.6 0.8 | 6.0 1.1 | 4.2 1.1 | 2.5 0.7 | 1.1 | 96.0 83.4 | 3.6 0.9 | 6.0 1.8 | 4.3 | 2.8 0.8 | 1.3 0.3 |
| Other expenses | 30.2 | 32.6 | 23.9 | 31.0 | 27.4 | 100.0 | 30.2 | 32.6 | 29.9 | 31.0 | 27.4 |
| Prafit (loss) | 5.3 | 9.3 | 2.7 | 6.6 | 2.9 | 100.0 | 5.3 | 3.3 | 2.7 | 6.8 | 2.9 |
| Totil | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | $\ldots$ | . $\cdot$ | $\cdots$ | . $\cdot$ |

## symbelt

zero or no observelions

- too small 100 be expressed
not eoglictol
$\times$ confidentiel


## Footnoter

(il These estimetes ers based on sample of businesses repor ting sules betmen 325.000 end $32,000,000$.
lotel weighted expenditure on given item

(3) Volue in esch cell lotel weighted expendiqur on given item

This portion of the teol pertoins only to the businesces roporting the specific expense iten. inerefore these retios ere celcuteted individually and the toisl will not necesserily equal $100 \%$.

Notes
Daia ore shown by quartiles when ar least 13 of the sampled businesees peport the specific item
 one quarter of the totel number of bus inessel. Within esh quertile, the over ge ratio is presented. For conperison purposes. qhe high end low values of sales ere snown

Now to use the tebles

(2) The selected renge will indicete the proper quertile. i. © she bottom 252. the lower midole 25\%. the upper midde 25 z or the 100 $25 \%$
(3) Dets perteining to the belected sties size range will be in thet quertile

Stenderd Industriai Clssificetion Definition (SIL 18sol:

## SIC 5111 . Wholesif Petreleum Products

Businesses primarily engaged in wholesale deeling in refined petroleum products. Businesses primarity rengeged in desting in fuel oi and liguefied petcoleum poses are classified ir this industry pegardess of whether their seles ere consicered to be wholesble or reteil. Included are businesses engaged in wholesal bulk iank starion, wholesale diesel fuel. wholesale fuel oil, wholesple furnace oil, wholesale gasoline. wholesale heating oil. wholesale kerosene. wholesale liquified pelroleum gases, wholesale lubricating oils and groses. wholessle petroleum producis and wholeste of refined petroleum producis

TABLE 2. Balance sheet profil for incorporated businesses only, 1987
Saskatchewan, Wholesale Petrolum products (Sic 5119)

|  | To: 111) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lowe? $\text { midole } 25^{\circ}$ | $\begin{aligned} & \text { UDDer } \\ & \text { middle } 25 \% \end{aligned}$ | ToD 25 in |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample iNo. Low sales value ( $\$ 000^{\circ} \mathrm{s}$ ) Migh sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 52 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{aligned} & (1) \\ & 158 \end{aligned}$ | $\begin{array}{r} 158 \\ 254 \end{array}$ | 254 522 | 522 111 |
|  | Average (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cesh | - | - | $\overline{5}$ | - | - |
| accounts and notes receivable | 64 | 17 | 115 | 29 | 93 |
| Inventory | - | - | - | - | - |
| Other current assets | 60 | 42 | 20 | 88 | 91 |
| Total curment assets | 124 | 59 | 135 | 117 | 184 |
| fixed assets | 76 | 77 | 87 | $B 1$ | 60 |
|  | - | - | - | - | - |
| Other eseet: | 13 | 19 | 5 | 7 | 22 |
| Totel essets | 214 | 156 | 226 | 208 | 267 |
|  |  |  |  |  |  |
| Current loans Other current liabilities | 53 54 | 9 28 | 91 64 | 44 | 68 77 |
| Total current liabilities | 107 | 37 | 155 | 91 | 145 |
| Mortgages dayable | - | - | - | - | - |
| Long tertiodet. | 10 | 2 | 18 | 5 | 19 |
| Other Iistilities | 30 | 66 | 12 | 15 | 26 |
| Total liabilities | 147 | 105 | 186 | 107 | 151 |
| Total equity | 67 | 51 | 11 | 95 | 76 |

11 These ssimares are based on sampl of businesses reporting sales beiween $\$ 25,000$ and $\$ 2,000,000$.
see Table 1 for symools ano notes.

TABLE 3. Financial ratios(1) for incorporated businesess only. 1987
Saskerchewan. Wholesale Petroloum Products (SIC 5111)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower midde 25x | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\circ}$ s) High sales value $\left(\$ 000^{\prime}\right.$ s) | $\begin{array}{r} 52 \\ (1) \\ (1) \end{array}$ | $\begin{aligned} & (1) \\ & 158 \end{aligned}$ | 158 <br> 254 | $\begin{aligned} & 254 \\ & 522 \end{aligned}$ | 522 <br> 112 |
|  | Averege |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.2 | 1.6 | 0.9 | 1.3 | 1.3 |
| Leverseg ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | 2.2 2.6 0.7 | 2.1 1.3 0.7 | 4.5 2.4 0.8 | 1.9 3.7 0.5 | 2.5 2.7 0.7 |

(1) The retios represent the werage of ratios for each business in the group and cannot be culculed from the figures show in table 2 .

121 These estimntes er beced on senple of businesses roporting seles between 825,000 and $82,000,000$.
See teble 1 for symbels and notes.

## Definitiont:

1. Liquidity ratio:

Current $=$ currens essets $/$ current liabilisies
2. Ieverege retios:
b Deby/equisy : potal liabilities / squity
b) Debt ratio = rotal liabilities / total assers.
c) Inseresi coverage $=$ net profit + interest expense $/$ interess expense

TABLE 4. Stetement of changes in financial position for incorporated businesses only, 1987
Saskatchewan, Wholesale Petroleum Products (SIC 5111)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \text {. } \end{aligned}$ | Upper $\text { midde } 25:$ | Tor 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir. samole (Mo.) Low sales value ( $\$ 0 C \mathrm{C}$ 's) higt sales value ( $\$ 000$ s) | $\begin{aligned} & 22 \\ & (1) \\ & 11) \end{aligned}$ | -- | -- | -- | -. |
|  |  |  | verage (\$000 |  |  |
| Oper ating setivities Cash from oderations Dedreciation Oiner | $\begin{array}{r} 29 \\ 24 \\ -35 \end{array}$ | --- | -- | -- | -- |
| Dividends | -8 | -- | -- | -- | -- |
| Investment ectivities <br> Disposal of fixed assets <br> Purchase of fixed assers <br> Increase in investment <br> Decrease in investment | 12 -19 -1 3 | -- | -- | -- | -- |
| Financing ectivities <br> Increase in long term debt <br> Redayment of lang eerm debt <br> toans from shareholdeis <br> Redayment of ioans from ghareholders <br> Advances \& loans from government <br> Increase in equity <br> Decresse in equity <br> Opher | $\begin{array}{r} 4 \\ -18 \\ 1 \\ -3 \\ - \\ -1 \\ -1 \end{array}$ | - - - - - -- | - - - - - - - | - <br> - <br> -- <br> -- <br> -- | - - -- -- -- |
| Increase(decrease) in cash 8 equivalonts Cash 8 equivalenes-Beginning of the year Cash equivelents - End of the yeer | $\begin{array}{r} -9 \\ -13 \\ -22 \end{array}$ | -- | -- | -- | -- |

(1) These estimates ore based on a sample of incorpotated businesses reporting soles between $\$ 25.000$ ono $\$ 2.000 .000$ somple count includes only inose businesses reporting siaimen? of changes.
see ieble for symools and notes.

TABLE 5. Employment changes by size of business, 1984-1987 besed on SIC ciassificatlon in 1987
Sasketchewan. Wholesmle Petrolcum Producte (SIC 5111)


(1) Average lboour units are calculated by dividing total peyrall by the overage annual wage and salary fote os raported in the Surver of Employment. Poyroll and Hours, Stetistics Canada. Catalague 12-002. An averoge labour unit could be interpretec os e full-ithe omployee. Wote tha? the business size groups used are determined at the Canado lovel. Thus if a business has of lees? 500 mployees in Carada as 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 paycoll deductions in the previous year
(3) Refers 20 businesses reporting no payroll deductions in the following year
"Newty reporiing" anc "no longer reporting" Dusinesses are assumed to hove been in activity for six montits and the information is adjusted accordingly.
see iate , for symols and notes

TABLE 6. Selected operating characteristics of small busimesses by sales quartile, 1985-1987
Saskatchmwen, Wholesale Petroleum Products (SIC 5111)


| Number of observations in ssmple <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 66 \\ 571.264 \\ 551.271 \\ 19.993 \end{array}$ | $\begin{aligned} & 63.773 \\ & 47.688 \\ & 16.085 \end{aligned}$ | $\begin{array}{r} 184,107 \\ 165,713 \\ 18,391 \end{array}$ | $\begin{array}{r} 635.431 \\ 649.985 \\ 15.446 \end{array}$ | $\begin{array}{r} 1.401 .743 \\ 1.371 .696 \\ 30.047 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting proflt (Mo.) | 55 |  |  |  |  |
| Averape seles $s$ | 560.718 | 73,540 | 183,101 | 622.667 | 1.363.585 |
| Average expense 5 | 531.306 | 52.834 | 164.207 | 595.508 | 1.315.075 |
| Average net piofit \$ | 28.812 | 20,706 | 18.894 | 27.139 | 48.510 |
| Busineses reporting - los: (Mo.) | 11 |  |  |  |  |
| Aversge sales \$ | 603.630 | 28.888 | 229.292 | 670.336 | 1.486.004 |
| Average expenses | 611.552 | 29.308 | 233.363 | 686.811 | 1.495.726 |
| Average net loss \$ | -7.922 | -420 | -4.071 | -16.475 | -10.722 |


|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of observations in sample | 70 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ | 772.962 | 194.871 | 370.520 | 910.356 | 1.696.099 |
| Average expense $\$$ | 759.559 | 98.523 | 373,192 | 905,124 | 1.661.397 |
| Average net profit (loss) \$ | 13.403 | 16.348 | -2,672 | 5,232 | 34.702 |
| Businesses reporting aprofit (No.) | 59 |  |  |  |  |
| Aveiage sales \$ | 811.956 | 108, 448 | 432.336 | 998.855 | 1.708 .184 |
| Aversge expense \$ | 788.812 | 86.423 | 424.952 | 976.939 | 1.656.934 |
| Average net profit \$ | 23.144 | 22.025 | 7.384 | 21.916 | 41.250 |
| Businesses reporting los: (Mo.) | 11 |  |  |  |  |
| Average salos ${ }^{\text {a }}$ | 691.634 | 142.771 | 289.705 | 764.126 | 1.569 .934 |
| Average expense ${ }^{\text {S }}$ | 711.663 | 151.077 | 305,523 | 785.461 | 1.603.592 |
| Average net loss $\$$ | -20.029 | -8.306 | -15.818 | -22.335 | -33.658 |

1987

| Mumber of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) $\$$ | $\begin{array}{r} 114 \\ 374.724 \\ 358.024 \\ 16.700 \end{array}$ | $\begin{array}{r} 77.802 \\ 67.914 \\ 9.888 \end{array}$ | $\begin{array}{r} 168.781 \\ 158.885 \\ 9.895 \end{array}$ | $\begin{array}{r} 333.784 \\ 309.592 \\ 24.192 \end{array}$ | $\begin{aligned} & 918,527 \\ & 895.705 \\ & .22 .822 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting aprofit (Mo.) | 34 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ | 377.489 | 75,762 | 198.910 | 319.604 | 915.681 |
| Average expense ? | 351.487 | 62.595 | 173.945 | 284.847 | 884.559 |
| Average net profits | 26,002 | 13.167 | 24.965 | 34.757 | 31.122 |
| Businesses reporting a lose (Mo.) | 20 |  |  |  |  |
| Average seles | 395.182 | 93.409 | 140.152 | 412.798 | 934.370 |
| Average expense s | 414.601 | 108,609 | 144,576 | 447.458 | 957.752 |
| Average net loss \$ | -19.419 | -15.200 | -4,424 | -34.670 | -23,382 |

[11 These estimes are based on semple of businestes reporting soles between $\$ 25,000$ ond $\$ 2,000,000$.
Ser Table 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Sasketchewan. Wholesale food (SIC 521)

| To: $1(1)$ | Bottom | Lowe: UDDe: | Tof |
| ---: | ---: | ---: | ---: |
|  | $25 \%$ | middele $25 \%$ | $25 \%$ |



| Selected expense item | Industry average (2) |  |  |  |  | $\begin{gathered} \text { X bus i- } \\ \text { hesses } \\ \text { reporting } \end{gathered}$ | Rodorting businesses only $(3)$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | Upper midd $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } 1 \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Unoer } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of selus | 48.3 | -- | -- | -* | -- | 79.1 | 51.8 | -- | - | -- | - |
| Occupency expenses | 6.1 | -- | -- | -- | -- | 88.1 | 7.9 | - | -- | -- | -- |
| Dedrecistion | 2.0 | -- | -- | - | -- | 72.2 | 2.7 | -- | - | -- | -- |
| Repirs \& meintenance | 0.7 | -- | - | - | -- | 51.1 | 1.5 | - | - | -- | -- |
| Hest. light 8 telephone | 9.8 | -- | -- | -- | -- | 69.8 | 2.6 | -- | - | -- | -- |
| Rent | 2.2 | - | -- | - | -- | 53.6 | 4.2 | -- | -- | -- | -- |
| Personnel expenses | 27.3 | -* | - | -- | -- | 90.7 | 30.7 | -- | -- | -- | -- |
| Finencial expenses | 1.4 | -- | - | -- | -- | 100.0 | 1.4 | -- | -- | -- | -- |
| Interest 8 benk charges | 1.0 | -- | -- | -- | -- | 100.0 72.1 | 1.0 0.6 | -- | -- | -- | -- |
| Professional fees | 0.4 | - | - | -- | -- | 72.1 | 0.6 | -- | -- | -- | -- |
| Other expenses | 19.7 | - | -- | -* | -* | 100.0 | 19.7 | - | -- | -- | -- |
| Protis (loss) | -4.6 | -- | -- | -* | -- | 100.0 | -4.6 | - | -* | - | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | . $\cdot$ | -- | - | -- | -- |

## Symbols

zero or no observetions

- \$00 smali 800 be expressed
.. not spolicabl
- confidential


## Footnotes

(1) These estimetes ere bestd on a senpl of businesses reporting seles between $\mathbf{\$ 2 5} \mathbf{0} \mathbf{0} 000$ end $\mathbf{\$ 2 , 0 0 0 . 0 0 0}$ Total wighted expenditure on given item

(3) Value in esch coll Total weignted expenditure on given iter
$\frac{\text { Totsl weignted expenditure on given iter }}{\text { lotsl weighted seles of businesses reporting shis item of expenditure }} \times 100$ for etch quertile

This portion of the table pertains only to the businesses reporting the specific expenge item. Therefore these retios ere celculated individublly and the cosel will not necessarily equal $100 \%$.

Notet
Dete are show by quartiles when ar leest 13 of the sampled businesses report the specific item
Records were renked in escending order eccording to seles size. Eech quartile li. bettom 25\%. lower middle 25t. etc. 1 represents one querter of the sotel number of businesses. Within eech quartile. the gersge ratic is presented. for comperison purposes. the high and low vilues of seles er shown

Mow to use the tebles
(1) bocete the eppropriste seles range thet is displeymod on the two lines entited low seles value" and "high seles volue"
(2) The selected ronge will indicate the proper quertile. i. . The bottom 25\%. the lower nidele 25y. the upper midde $25 \%$ or the Rop $25 \%$.
(3) Deto pertaining to the selected sales size renge will be in thet quartile

Stenderd Industrial Clasificetion Definition (SIC 1880):

## 51C 5210 - thollesele Food

Businesses primar, ly engeged in wholesale dealing in confectionery. frozen foods fpackagedl, dairy peooucts, poul pry ond eggs. fish and seafood. fresh truits end vegetables. meet ond mest producis op other specialty lines of food

TABLE 2. Balance sheet proffle for incorporated businesses only. 1987
Soskatchowan, Wholesale Food (SIC 521)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe r $m \operatorname{lod}<25 \%$ | UpDe: $\text { midole } 25 \%$ | Top |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000$ 's) High sales value ( $5000^{\prime}$ s) | (1) | -- | -- | -- | -- |
|  | Average (\$000'si |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | 17 | - | - | -- | -- |
| Inventory | 17 | -- | -- | -- | -- |
| Other current assets | 19 | -- | -- | =- | -- |
| Total current assets | 37 | -- | -- | -- | -- |
| Fixed issets | 31 | -- | -- | -- | -- |
| Less: Accum, dep. on fixed assets | - | -- | -- | -- | -- |
| Other essets | 4 | -- | =- | -- | -- |
| Total essets | 72 | -- | -- | -- | - |
| Limbilities and equity |  |  |  |  |  |
| Other curient liabilities | 41 | -- | -- | -- | -- |
| Total current liabilities | 46 | -- | -- | -- | -- |
| Mortoages dayable | - | -* | -- | -- | -- |
| Long term debt | 4 | -- | -- | -- | -- |
| Other liabilities | 27 | -- | -- | -- | -- |
| Totel lisbilities | 75 | -- | -- | - | - |
| Totel equity | -4 | -- | -- | -- | -- |

(I) These estimates are Desed on sample of businesses peporting 381 es between $\$ 25,000$ and $82,000,000$.

See lable i for symbols and notes

TABLE 3. Financial ratios (1) for incorporated businesses only. 1987
Saskitchewen, Wholesale Food (SIC 521)
Total(2)
Bottom
Lower
Uoper
Uoper
700
$25 \%$

| Businosses in sample (No.) <br> Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) <br> High sales value ( $\$ 000$ 's) | (1) | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Average |  |  |
| Liquidity retio Current ratio (times) | 0.8 | -- | -- | -- | - |
| Levertge retios <br> Debtlequity ratio (times) <br> Interest coverege ratio (times) <br> Debt ratio (times) | -19.2 $\ddot{1} 9$ | -- | -- | -- | -- |

(1) The retios represent the merage of ratios for eech business in the group and camnot be calculated from the figures shown in teble 2 .
(2) These estimntes ber besed on serpl of businesses reporting sol ts between $\$ 25,000$ and $\$ 2,000.000$.

See rebl ifor symols and notes.

## Definitions:

1. Liquidity retio:

Curpent $=$ current assets / eurrent liabilities
2. Leverage retios:

DeDt/equity $=$ total liabilities / equity
b) Debt ratio = total liabilities / total assets
cl Interest coverage $=$ net profit . interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Sasketchewan. Wholesale Food (SIC 521)

|  | Total(1) | $\begin{array}{r} \text { Bcttom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Uppe? $\text { modole } 25:$ | $\begin{aligned} & \text { TOD } \\ & \text { 25: } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & 2 \\ & (1)^{2} \\ & (1)^{2} \end{aligned}$ | -- |  |  | -- |
|  |  |  | crage $1 \$ 00$ |  |  |
| Opersting activities Cash from operations Dedrecition Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | - | - | -- | - |
| Investment ectivitios Disposs! of fixed assets Purchase of fixed assets Increase in investment Decrose in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ |  | -- | -- | -- |
| Finencing ectivities <br> Increse in long term debt <br> Reouyment of long term debt <br> Loens fiom shareholders <br> Reparment of loans irom shareholders <br> Advances loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- -- -- -- -- | - <br> - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - <br> - |
| increese(decrease) in cesh s equivelents Cesh equivalents-Beginning of the yemr Cesh s equivilents - End of the year | X x x | -- | -- | -- | - |

(1) These estimates are bosed on semple of ncorporeqed Dusinesses reporifing sales between $\$ 25,000$ and $\$ 8,000,000$. Sample count includes only those ousinesses coporing sinteners of changes.
see iable i for symols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC cisesification in 1987
Saskatchown . Wholesale Food (SIC 521)

| Business size expressed In average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \left(\$ 000^{\prime} s\right) \end{array}$ | Aver age labour units(1) | Changes in number of businesses with olid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting } \end{array}$ | Mo Ionger peporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 84 | 34.073 | 1.477 | 12 | 8 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 59 \\ 15 \\ 6 \\ 4 \end{array}$ | $\begin{array}{r} 3.674 \\ 2.748 \\ 957 \\ 26.694 \end{array}$ | $\begin{array}{r} 151 \\ 164 \\ 39 \\ 1.113 \end{array}$ | $\begin{gathered} 10 \\ 1 \\ \vdots \\ 1 \end{gathered}$ | $\begin{aligned} & 4 \\ & 2 \\ & 2 \end{aligned}$ |
| 1987 |  |  |  |  |  |
| Total | 98 | 40.265 | 1.570 | 27 | . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { end over } \end{aligned}$ | $\begin{array}{r} 70 \\ 17 \\ 5 \\ 6 \end{array}$ | $\begin{array}{r} 4.425 \\ 3.286 \\ 907 \\ 31.647 \end{array}$ | $\begin{array}{r} 178 \\ 180 \\ 33 \\ 1.181 \end{array}$ | 23 1 3 | $\ldots$ |

(1) Average labour units ere colculsied by dividing tozel payroll by the averege annusl wage sad solory rate es reporied in the Survey of Employment. Payroll and Mours. Stafistics Canade. Casalogue 92-002. An average labour unit could be interpreted as a full-time employet. Nofe that the business size groups used ape determined ot the Canede level. Thus if a businest has af least 500 employets in Canade as a whole but less than that number in ony given province it is shown in the 500 ond over group
(2) Refers 10 businteses reporting no paypoll deductions in the provious year
(3) Refers to businesses reporting no peyroll deductions in the following yeer
"Wewly reporting" anc "no longer reporting" businesses ace assumed to hove deen in ocsivity for six months and the information is adjusied accordingly

SER Table i for symbols and notes

TABLE 6. Selected operating characteristies of small businesees by sales quartile. 1985-1987
Saskatchewan. Wholesale Food (SiC 521)

| Total(i) Bottom | Lower Uoder | middie $25 \%$ | midie $25 \%$ |
| ---: | ---: | ---: | ---: |

1985

| Wumber of observations in smmple <br> Average sales \$ <br> Averoge expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 11 \\ 434.508 \\ 432.933 \\ 1.575 \end{array}$ |
| :---: | :---: |
| Businesses reporting erofit (Mo.) | 8 |
| Average sales $\$$ | 528.249 |
| Average expense 5 | 510,319 |
| Average net profit 5 | 17,930 |
| Businesses reporting lose (Mo.) | 174.815 |
| Aversge soles \$ | 174.815 |
| Average expense \$ | 182.679 |
| Average net loss \$ | -7,864 |

1985


1987

(1) These estimates are based on E sample of businesses reporting sales betmen $\mathbf{\$ 2 5 , 0 0 0}$ and $\mathbf{\$ 2 , 0 0 0 , 0 0 0}$.

See reble i for symbols and notes

TABLE 1. Seiected operating ratios, in percent of seles. 1987
Saskatchewan. Wholesale Apparel (SIC 531)

|  | T0:3111) |  | Bot 10 m 25\% |  | $\begin{aligned} & \text { Lowe? } \\ & \text { middie } 25 \% \end{aligned}$ |  | Uoder <br> midde 25\% |  |  | TOO$25 \%$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Lom sales value ( 8000 's) Higt sales value ( $\$ 000$ 's) |  | $\begin{array}{r} 10 \\ 11 \\ (1) \end{array}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\left\lvert\, \begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}\right.$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} 80+10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } 1 \text { e } \\ 25 \% \end{array}$ | Uoper midole | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | Upoer midd $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percont of salos |  |  |  |  |
| Cost of soles | 17.9 | -- | - | - | -- | 31.8 | 56.8 | - | -- | -- | - |
| Occupency expenses | 9.8 | -- | - | -- | - | 100.0 | 7.8 | - | -- | -- | -- |
| Depreciation | 3.1 | -- | -- | - | -- | 86.8 | 3.6 | -- | -- | -* | - |
| Repics 8 meintenance | 0.3 | -- | -- | -- | -- | 24.9 | 1.4 | -- | -- | - | = |
| Hest, Iight selephone | 2.0 | -- | -- | -- | - | 93.5 | 2.1 | -- | -- | -- | -- |
| Rent |  | -- | -- | -- | -- |  |  | -- | -- | -- | -- |
| Personnel expenses | 58.5 | - | -- | ** | -- | 100.0 | 58.5 | -- | -- | -- | -- |
| Finsmeisl expenses |  | -- | -- | -- | -- |  | 1.9 | -- | -- | -- | - |
| Interest \& bank charges Professional fees | 1.8 | -- | -- | -- | -- | 80.3 100.0 | 1.0 | -- | -- | - | -- |
| Other expenses | 12.8 | -- | - | -- | -- | 100.0 | - 12.8 | - | -* | - | -* |
| Profit (lose) | 1.2 | -- | -- | -- | -- | 100.0 | 1.2 | -- | -- | =- | - |
| Tosel | 100.0 | - | -* | -- | -- | 100.0 | ... | -- | - | -- | - |

## Syebols

zero of no observerions
-- loc smell too be expressec
not applicable

- confidential


## Feotnotef

(1) These estimates ore based on etmple of businesses peporting seles between $\$ 25.000$ end $\$ 2.000 .000$

21 Value in esen cell lotsl weignted oxpendiqure on given iem
21 Value in each cell $=\frac{\text { Tolal weighteo sales of } 11 \text { businesses in the sample }}{} \times 100$ for each quertile.

This portion of the reble pertains only to the businesees roporting the specific oxpense item. Therefore these petios ert celculeted individublly end phe 20 ?al will no: necesser ity equal 1002

## Moten

Date or show by quartiles when et least 13 of the sempled businesses report the specific iqent
 one quarter of the tots! number of businesses. Hithin eech quertile. the everege titio is presented. for comperison purpeses. the high and low velues of seles are shown.

## Now to use the tebles

(1) Locere the eppropriste seles ranpe thet is displayed on the two lines entited blow seles veiue" end emigh sel us unge
(2) The selected penge will indicete the proper quertile. i. ©. the botion 25\%. the lower miode 25\%. the upper nidde 25\% or the top 251
(3) Date pertaining so the selected seles size renge will be in that quartile

Standard Industricl Clezelfiention Definition (SIC 1980):

## SIC 5310 - Wholeasele Apparel

Businesses primerily engeged in moleste dealing in men's and boys' ciothing end furnishings: women's, misses' ond children's outermet hosiery, underwear and apparel accessor ies: shoes ond oiner fooiwear: and ofher apperel

|  | Toial(1) | $\begin{gathered} \text { Bottom } \\ 25 \% \end{gathered}$ | Lower middie 25\% | Upder $\text { middie } 25 \text { : }$ | $\begin{aligned} & \text { TCE } \\ & 2 E: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 0000^{\prime}$ s) Migh sales value i $\$ 000^{\circ}$ s? | (11) ${ }^{6}$ | -. | - | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | 8 | -- | -- | -- | -- |
| Inventory | - | -- | -- | -. | -- |
| Other current essets | 46 | -- | -- | -- | -- |
| Total current assets | 54 | -- | -- | -- | - |
| Fixed assets | 18 | -- | *- | -- | -- |
| Less: sccum. dep. on fixed essets | - | - | -* | -- | -- |
| Other assets | 3 | - | -- | -- | -- |
| Tetal useots | 75 | -- | -- | -- | -- |
| Lisbilities and equity Current lomen |  |  |  |  |  |
|  |  |  |  |  |  |
| Other current liabilities | 14 | -- | -- | -- | -- |
| Total current liobilities | 15 | -- | -- | -- | -- |
| Mortgages dayable | - | - | -- | -- | - |
| Long term debt | 55 | -- | - | -- | -- |
| Other lisbilities | 55 | =- | -- | -- | -- |
| Total liabilities | 70 | - | -- | -- | $\cdots$ |
| Totel equity | 5 | -- | --- | -- | -- |

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

See table 1 for symbols and notes

TABLE 3. Financiai ratios(1) for incorporsted businesses only. 1987
Sasketchewan, wholesale Apparel (SIC 531)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 x \end{array}$ | Lower middle 25\% | $\begin{array}{r} \text { UDPEI } \\ \text { midd } 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value (5000's) Migh sales velue ( $\$ 000$ 's) | $(1)^{8}$ |  | -- |  |  |
|  | Average |  |  |  |  |
| Liquidity fatio Current istio (times) | 3.6 | -- | -- | -- | -- |
| Leverse ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | 15.2 3.2 0.9 | -- | -- | -- | -- |

(1) The retios represent the everege of retiog for each business in the group and cannot be calculated from the figures shown in fable 2 .
(2) These estimetes gre beest on semple of businesses reporiing setes between $\$ 25,000$ end $\$ 2,000,000$.

See isble for symbols and notes

## Definitlons:

1. Liquidisy retio:

Curfont = curfent essers / currens liobilitios.
2. Leverage ralios:
a Dedq/equity $=$ total liabilities / equity
D) Debt retio = total liabilities / rotal assets
c) Insefest coverage $=$ net drofit - interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Sasketchewn, Wholesale Apparel (SIC 53i)

|  | Total\{1\} | $\begin{array}{r} \text { Boi } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midele } 25: \end{array}$ | Upper <br> middle 25* | $\begin{aligned} & \text { To0 } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses : in sameie (No.) Low sales vaiue $(\$ 00 \hat{0}$ 's High sales vaive! SCOC's) | $\begin{aligned} & 1 \\ & 11 \\ & 11 \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average 1300 |  |  |
| Operating activities Cash from oderations Deprecietion Other | $x$ $\chi$ $x$ | -- | -- | --- | -- |
| Dividende | x | - | - | -- | - |
| Investment activities <br> Disposal of fixed essets <br> Purchase of fixed assers <br> Increse in investment <br> Oecroase in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Finsencing ectivities <br> Incress in lang term obeb <br> Repsyment of long term debt <br> Loans from shareholders <br> Recayment of loans fiom shareholders <br> Advances $\delta$ loans from government <br> Increase in equity <br> Decresese in equity <br> Dther | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ x | -- | -- | -- | -- |
| Incpease(decrease) in cash equivalents Cash equivalents-Beginning of the yeat Cash t equivalents - End of the yoer | $x$ X X | -- | -- | -- | - |

 only those businesses reporting stetment of chenges.
See ieble for symbols and notes.
TABLE 5. Employment changes by size of business. 1984-1987 based on SIC clessificetion in i987
Seskatchewan. Wholesale Apparel (SIC 531)

|  |  |  |  | Changes in num with pe | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in overage labour units (1) | Number of businesses | $\begin{array}{r} \text { Total payrall } \\ \{\$ 000 \text { : } \end{array}$ | Average labour units(1) | $\begin{array}{r} \text { Nowiy } y \\ \text { reporting }(2) \end{array}$ | No longer reporting\{3\} |
| 1584 |  |  |  |  |  |
| Tots! | 24 | 2.974 | 288 | 4 | 3 |
| $\begin{aligned} & \text { 1ess than } 20 \\ & 20 \text { - } 99 \\ & 100 \text {. } 499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 19 \\ 1 \\ 2 \\ 2 \end{array}$ | $\begin{array}{r} 661 \\ x \\ x \\ x \end{array}$ | $\begin{array}{r} 34 \\ 1 \\ 3 \\ 230 \end{array}$ | 4 | 2 <br> - |
| 1987 |  |  |  |  |  |
| Totel | 22 | 1.083 | 17 | 4 | . . |
| less than 20 $20-99$ $100=499$ 500 ond over | $\begin{array}{r}16 \\ 5 \\ \hline 1\end{array}$ | $\begin{array}{r}547 \\ \times \\ - \\ \hline\end{array}$ | $\begin{array}{r} 24 \\ 6 \\ - \\ 17 \end{array}$ | 2 | $\ldots$ $\ldots$ $\ldots$ |

(I) huerage labour units er calculeted by dividing totel paypoll by the average annuil wage and selory pote as reported in the Survey of Employment. Payrol: and Hours, Statistics Canade. Caralogue 92-002. An averege labour unit could be interpreted es a full-time enployte. Nope that the business size groups used ere determined at the conede level. thus if business has of least 500 employes in Canade es a mole but less than that number in any given province it is show in the 500 shd over group.
121 Aefers to businesses reporting no payroll deductions in the defious yea.
(3) Refers to businasses reporting no payroll deductions in the following year
"Mewly reporting" and "no longer reporting" Dusinesses are assumed to hove been in activity for six months and the information is odjusted accordingly.

See fable f for symools and notes.

TABLE 6. Selected operating characteristics of smill businesses by sales quartile. 1985-1987
Saskatchowan. Wholesale Apparel (SIC 531)

|  | Total(1) Bottom Lowe Upoe Top <br> $25 \%$ midde $25 \%$ midde $25 \%$  |
| :---: | :---: |

1985

```
```

Number of observations in somple

```
```

Number of observations in somple
Average sales\$
Average sales\$
Average expense
Average expense
Average net profit (loss) s
Average net profit (loss) s
Businesses reportinge profit (Mo.\
Businesses reportinge profit (Mo.\
Average soles \$
Average soles \$
Aversge exDense.\$
Aversge exDense.\$
Average net profit \$
Average net profit \$
Businesser reporting loss (Mo.)
Businesser reporting loss (Mo.)
Average sales s
Average sales s
Average expenses
Average expenses
Average net loss \$

```
```

    Average net loss $
    ```
```


$\begin{array}{ll} \\ -\therefore & -\end{array}$
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3
3
$x$
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3
$x$
$x$
$x$

3
$x$
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$x$
$x$
$x$

1986

Number of observetions in ample
Average sales \$
Average expenses


Average sates
$\begin{array}{lll}= & - & - \\ - & - & - \\ - & - & -\end{array}$

1987

Number of otservations in semple
Average sales $\$$
Average expense\$
12
149.801
Average net profit (loss) \$
143.975
5.826

Businesses reporiting profit (Mo.)
Average sales $\$$
8
234.488
218.174
16.314
Average net prof is $s$
67.475
77,744
dusinestes reporting lese (Mo.)
Average sales
Averege net loss
$-10.269$


| -- | -- |
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| -- | -- |
| - | - |
| - - | -- |

(1) These estimetes are based on sample of businesses reporting soles between $\mathbf{8 2 5 , 0 0 0}$ and $\mathbf{5 2 . 0 0 0 . 0 0 0}$

See fable ifop symbols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Saskatchewan. Wholesale Mozor Vehicle Parts and Accessories (SIC 552)

|  | Total(1) |  | Bot tom $25 \%$ |  | $\begin{array}{r} \text { Lower } \\ \text { miodie. } 25 \% \end{array}$ |  | UDoer middle 25: |  |  | TOD 25: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) Low sales value ( $\$ 000$ ) High sates value ( 3000 's) |  | $\left.\begin{array}{c} 22 \\ 1 \\ 1 \\ 1 \end{array}\right)$ |  | -- |  |  |  |  |  |  |  |
| Selocted expense item | Industry averspe(2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting Dusinesses only (3) |  |  |  |  |
|  | Totel | $\begin{array}{r} 801+0 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { middI } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Toial | 8ottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sates | 34.8 | -- | -- | -- | -- | 63.7 | 54.9 | -- | -- | -- | -- |
| Occupaney expenses | 4.0 | -- | -- | -- | -- | 65.3 | 6.1 | -- | -- | -- | -- |
| Deprecietion | 0.6 | -- | -- | -- | - | 40.8 | 1.6 | -- | -- | -- | -- |
| Repairs o mainienence | 0.5 | -- | -- | -- | -- | 42.7 | 1.1 | -- | -- | -- | -- |
| Mest. !ight 8 telephone | 1.5 | -- | -- | - | -- | 55.9 | 2.3 | -- | -- | -- | - |
| Ront | 1.4 | -- | - | -- | -- | 39.5 | 3.5 | -- | -- | -- | -- |
| Personnel expenses | 11.3 | -- | - | =- | -- | 63.7 | 17.7 | - | - | -- | - |
| Finencial expenses | 1.0 | -- | -- | -- | -- |  | 7.5 1.2 | -- | -- | -- | -- |
| Inverest s bank charges Professional fees | 0.7 0.3 | -- | -- | -- | -- | 61.4 51.7 | 1.2 0.5 | -- | -- | -- | -- |
| Other expenses | 52.7 | -* | -- | -- | -- | 100.0 | 52.7 | -- | -- | -- | - |
| Profit (lose) | -3.9 | -- | -- | -- | -- | 100.0 | -3. 8 | -- | -- | - | - |
| Totel | 100.0 | - | - | -- | -- | 100.0 | ... | -- | - | -- | - |

## Syebols

zero or no observerions
-- 100 smell too be expressed
not epolicable
$x$ confidentisl

## Footmotes

(1) These estinetes are besed on cenple of businesses reporting sales beimeen 325,000 and 82.000 .000

(3) Velue in eech cell Torel weighsed expendiqure on given iqem $\times 100$ for eech quertile Total wigheed sbles of businesses roporting this iten of expendizure

This portion of the iable perteins only to the businesses peporting the specific expense item. Therefore these ratios ert calculated individually and the total will not necesserily equel 1008.

## Notes

Dete be shomb by quertiles when bi lest 13 of the sempled Dusinesses peport the specitic item
 one quarter of the sotal number of businesses. Mithin each quartisp. the average ratio is presented for compar ison purposes. the high and low velues of seles ere shown.

How to use the teblet
(1) Locete the oppropripte seles renge thet is displeyod on the two lines entitled bow selas value" and migh seles velueg
(2) The selected range will indicets the proper quertile. i.e. the boitom 25\%. the lower niddle 25\%. the upper nidale $25 \%$ or the $10025 \%$
(3) Dete pertsining to the selected salus size rang will be in ther quartile

## Stenderd Inoustrisl CIessificstion Definition (5IC 1sso):

SIC 5520 - Moissel Motor Vhicle Perts and Accessories
Businesses prinarily pagaged in wholeste debling in pires, tubes and other motor vehicle perts end eccessories

TABLE 2. Balance sheet prof 11 for incorporated businesses only, 1987
Sasketchewth. Wholesale Motor Vehicle Parts and Accessorles (SIC 552)

|  | Total(i) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | Upper $\text { midde } 25 \%$ | Top 250 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (3000's) High sales value $\left(\$ 000^{\circ}\right.$ s) | 20 (1) 11 | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Aseet: |  |  |  |  |  |
| Cash Accounts and notes receivable | 64 | -- | -- | -- | -- |
| Inventory | 64 | -- | -. | -- | -- |
| Other current ossets | 132 | -- | -- | -- | -- |
| Totel curient assets | 196 | -* | -- | -- | -- |
| Fixed assets | 63 | -- | -- | - | -- |
| Less: Accum. dep. on fixed sssets | - | -- | -- | -* | =- |
| Dther assets | 4 | -- | -- | -- | -- |
| Totel sssets | 283 | - | - | - | - |
| Lisbilities and equity |  |  |  |  |  |
| Current loans <br> Other current liabilities | 51 67 | -- | -- | -- | - |
| Total current liabilities | 118 | -- | - | -. | -- |
| Mortgages obyable | - | -- | - | - | -- |
| Long term deb? | 4 | -- | -- | - | -- |
| Other liabitities | 74 | -- | - | - | -- |
| Total lisbilities | 199 | -- | -- | =- | -- |
| Total equity | 54 | -- | -- | -- | -- |

111 These estimetes are based on sempl of Dusinesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$.
See teole 1 for symbols and notes

TABLE 3. Financiai ratios(1) for incorporated businesses only. 1987
Saskietchowen, Wholesile Motor Vehicle Parts and Accessorles (SIC 552)


(1) The retios represent the everse of retios for each business in the group and connot be calculeted from the figures shown in iable 2 .
(2) iheso estinetes ere beend on semple of businesses peporting seles between $\$ 25,000$ end $22,000,000$.

See isble 1 for symbols and notes.

## Befinitions:

1. Liquidity retie:

Current = current assets / current liabilities.
2. Leverage ritios:
a) Debifequity $=$ total liabilities / equity.
bl Debt ratio $=$ total liabilities / total assets
el Interest coverage z net profit e interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Saskatchewan. Wholesale Motor Vehicle Parts and Accessorles (SIC 552)

|  | Tot 111$)$ | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Uppe: $\text { middle } 25^{\circ}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesser in samole (No.) Low sales value ( $\$ 000$ 's) High sales value $18000^{\prime}$ s) | $\begin{aligned} & 14 \\ & 11 \\ & 11\} \end{aligned}$ |  | -- |  | -- |
|  | Average $\left\{5000\right.$ s ${ }^{\text {j }}$ |  |  |  |  |
| Operating ectivities Cash from opertions Dodreciation Other | $\begin{array}{r} 5 \\ 11 \\ -9 \end{array}$ | -- | -- | -- | -- |
| Dividends | -1 | - | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of $f$ xed assets <br> Increase in investment <br> Decresese in investment | 3 -26 -1 | =- | -- | -- | =- |
| Finsencing ectivities <br> Increse in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Advances loans from government <br> Increase in muity <br> Decrease in equity <br> Other | 10 -11 12 -3 - | - - - - - - $=$ | -- <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - <br> - |
| Increase(decrese) in cest souivaiente Cesh s equivalents-Beginning of the rear Cash sequivelents = End of the yoer | -8 2 -6 | -- | -- | -- | -- |

 only those businesses reporting stotement of chonges.
Ser istol ifor symDols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in 1987
Sasketchewan. Wholesale Motor Vehicle Parts and Accessorles (SIC 552)


 Surver of Employment. Deyroll and Hours. Statistics Canado. Catologue $72-002$. An average latour unit covid be interpreted as a full-time employee Note iner the Dusiness size groups used art determined of the Cansot level. Thus it business has at leas? 500 umployees in Canco as B whole but less than that number in ony given province it is show in the 500 end over group
(2) Refers to businesses reporting no payroll deductions in the previous year

131 Refers io businesses reporting no paycoll deductions in the following yeaf
"Wewly reporting" and "no longer reporsing" businesses are assumed to have been in ectivity for six months and the information is -djusted accordingly

See table 1 for symools and noles

TABLE 6. Selected operating characteristics of small businesses by seles quartile. 1985-1987
Saskarchewan. Whoiesaie Motor Vehicle Parts and Accessories (SIC 552)

|  | Totalill | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { midale } 25 \%$ | Upper midde 25: | Tos |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observetions in smmple | 8 |  |  |  |  |
| Averege seies \$ | 517.246 | -- | -- | -- | -- |
| Average expense \$ | 504,558 | -- | -- | -- | -- |
| Average net profit (loss) $\$$ | 12.688 | -- | -- | -. | -- |
| Businesses reporting profit (Wo.) | 4 |  |  |  |  |
| Average sales \$ | 642.623 | -- | -- | -- | -- |
| Average expense $\$$ | 608.059 | -- | -- | -- | -- |
| Average net profit \$ | 34.564 | -- | -- | - | -- |
| Businesses reporting soss (Mo.) | 4 |  |  |  |  |
| Average sales $\$$ | 637.490 | -- | -- | -- | -- |
| Average expenst 9 | 664.724 | -- | -- | - | -- |
| Aversge net loss \$ | -27.234 | -- | -- | - | =- |

Mumber of observations in sample Aversge ssies \$
Average expense $\$$
Average net profit (loss) \$
16
522.762
599.780
usinesses reporting proflt (Mo.)
Average sales $\$$
19. 10

Average expense
619.242

Average net profits
34.811

Businesses reporting loss (Wo.)
Averoge sales
8
861.522
913.319
Average expense $\$$
Average net loss $\$$
$-51.789$

1987
Mumber of observations in somple
Average sales $\$$
Average expense $\$$
Aversge net protit (loss) $\$$
38
368.524
370.953
-1.629

26
375.858
365.120
10.738
.
357.018
386.344
-29.326

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

111 These estimates are dased on semple of businesses reporting sales between $\$ 25,000$ and $\$ 2.000 .000$.

TABLE 1. Selected opereting retios, in percent of sales, 1987
Saskatchewan. Wholesale Plumbing. Meeting. Alr Conditioning Equipment o Supplise (Sic 5622)

|  | Tota: 11 ) |  | Bottom $25 \%$ |  | Lower Ticde 25: |  | Upoer middle 25\% |  |  | $\begin{aligned} & 700 \\ & 250 \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in same (No. Low sales value ( $\$ 000$ 's) High ssies value $1 \$ 000^{\prime} \mathrm{s}$ ) |  | (1) ${ }^{\text {(1) }}$ |  | -- |  | -- |  |  |  |  |  |
| Selocted expense item | Industry suerage (2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd l } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { UpDer } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 33.5 | =- | -- | -- | -- | 30.9 | 41.4 | -- | -- | - | - |
| Occupency expenses | 7.3 | - | -- | -- | -- | 100.0 | 7.3 | - | - | -- | - |
| Depreciation | 3.1 | - | -- | -- | =- | 80.9 | 3.8 | -- | -- | - | -- |
| Redairs \& maintenance | 0.2 | -- | -* | -- | - | 80.9 | 0.3 | -- | -- | -- | - |
| Hest. light o telephone | 1.2 | -- | -- | - | - | 100.0 | 1.2 | -- | -- | -- | -- |
| Rent | 2.7 | - | -* | - | - | 70.5 | 3.8 | -- | -- | ** | -- |
| Personnel expenses | 8.6 | -- | -- | -- | -- | 80.9 | 10.6 | -- | -- | -- | -- |
| Finenciel expenses | 2.3 | -- | - | - | -- | 100.0 | 2.3 | -- | - | -- | = |
| Interest \% bank charges | 1.9 | -- | -- | -- | -- | 100.0 100.0 | 1.9 | - | -- | -- | -- |
| Other expenses | 37.8 | -- | -- | -- | -- | 100.0 | 37.8 | -- | -- | -- | -- |
| Profit (loss) | 10.6 | -- | -- | -- | -- | 80.9 | 13.1 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | - | -- | 100.0 |  | -- | -- | - | -- |

## Symbole

zero of no observerions
. 100 smell 100 be expressed
not epplicable
$\times$ confidentiol

## footnotes

(1) These estimates bre besed on semple of businesses pepopting sales betwen $\mathbf{3 2 5 . 0 0 0}$ ond ty.000.000.

121 Value in esch cell s $\frac{\text { lotal weighted expenditure on given ilem }}{\text { lotal weighted seles of ell businesses in the semole }} \times 100$ for each guergile.
(3) Value in each cell s lotal weighted expenditure on given iten

Total weighted sales of businesses reporting inis isem of expenditur象 100 for each quersile
This portion of the tobl pertains only to the Dusinesses pepopting the specific oxpense item. Therefore these retios ara calculated individusliy and the total will not necesserily equel 100 s .

Notes
Deis are shown Dy quertiles when si leest 13 of ine sempled businesses peport the specific item
 one quarter of the totel humber of businesses. Within each qustile. the everseg retic is presented. For comparison purposes. the high and low volues of sel es ore shown.

How to ute the itbles

121 The selected renge will indicete the proper queptile. i. ©. the bottom 25z, the lower midde 25z. She upper midde 25z of the top 25\%.
(3) Dete pertaining to the selected seles sice range will be in thet quertile.

## Stemderd industris! CIEseifiestion Definition (SIC 1180):

SIC 5522 - Wholesele Plumbing, Hesting and Air Conditioning Equipeent and Supplies
 equipment lexcep: small window-qype ufis) lnciuded are businesses engoged in wholesale of air conditioning equipment lexcepr window type units): whol sale of bathtubs and sinks; wholeste of non-refpigersied drinking fountains, wholesale metal fireplaces, wholestit fuel burning equipmens: wholest of non- lectric furmaces, sioves and hesters; wholesale gas and oil hesting tavipment: wholesale of non-blectric heating ang ceoking equipnent: wholesale non-alectric heating boilers: wholesale non-electric heating radiators. wholesale
 wholesale seuns equipment: wholesale non-electic space and water heating stoves; wholesale toilet bowls and tank: wholesale urinals:
 equipment and water sofiening equipment

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchowan. Wholesele plumbing. Heating. Air Conditioning Equipmene supplies (SIC sE22)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lawer midde 25\% | Upder midde 25: | TOO 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesser in sample (No.) Low sales value $1 \$ 000$ s) Migh sales value ( 9000 's) | $(1)^{5}$ | -- | -- | -- | -- |
|  | Averspe (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes receivable | 30 | -- | -- | -- | -- |
| Inventory | - | -- | -- | -- | -- |
| Other current assets | 54 | -- | -- | -- | -- |
| Total current essets | 84 | -- | -- | -- | -- |
| Fixed assets | 18 | -- | -- | -- | -- |
|  | - | - | -- | - | - |
| Other assets | 1 | -- | - | -- | -- |
| Totel assets | 102 | -- | -- | -- | -- |
| Liebilities end equity |  |  |  |  |  |
| Other cupront liabilities | 39 | -- | -- | -- | -- |
| Total cuprent liobilities | 52 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- | -- | -- |
| Long lepm debt | 55 | -- | -- | -- | -- |
| Other liabilitios | 56 | -- | -- | -- | -- |
| Totel liabilitios | 109 | =- | - | - | -- |
| Totel equity | -7 | -- | - | - | - |

(11) These estimates bered on semple busintsses reporting seles between $\mathbf{3 2 5 , 0 0 0}$ and $\mathbf{3 2 , 0 0 0 , 0 0 0}$.

Seo iablo i for symbols and noies.

TABLE 3. Financial ratios (1) for incorporated businesses only. 1987
Sasketchown. Wholesale Plumbing. Heating, Air Conditioning Equipment supplies (SIC 5622)

|  | Tote (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde 25\% | Upper midde 25\% | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales velue $13000^{\prime}$ s) Mign sales value ( $\$ 000^{\prime}$ s) | $(11)^{5}$ | -- | -- |  | - |
|  | Average |  |  |  |  |
| Liquidity retic Current ratio (times) | 1.6 | -- | -- | -- | -- |
| Leverse ratios <br> Debtlequity ratio (times) <br> Interest coverage ratio (times) <br> Debt relio (times) | $\begin{array}{r} -16.6 \\ 1.1 \end{array}$ | -- | -- | -- | -- |

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

121 These nstimetes or breed on semple of businesses reporting seles between 255,000 and 22,000,000.
See table ifor symool and notes.

## Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities
2. Levertge retios:
al Debi/equity = total lisbilisies / equity.
b) DeDt ratio = total liabililies/total assers
a) Interest coverage $=$ nel profit - interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Sasketchewan, Wholesal Plumbing, Heating, Air Conditioning Equipment supplies (Sic 5622)

|  | To:al(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower $m \text { ade } 25 \%$ | $\begin{array}{r} \text { Uode! } \\ m+001025! \end{array}$ | $\begin{aligned} & \text { Tos } \\ & 23 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses $r$ sample (No.) Low sales value ( 5000 s) Hign sales value i $\$ 000$ 'si | $\left\{\begin{array}{r} 5 \\ \{1\}^{5} \end{array}\right.$ | -- | -- | -- | -- |
|  |  |  | verage $1 \$ 000$ |  |  |
| Operating activities Cash from operations Dedrecietion Other | $\begin{array}{r} -11 \\ 10 \\ -6 \end{array}$ | -- | -- | -- | -- |
| Dividende | - | -- | -- | -- | -- |
| Investeent ectivisles Disposel of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | $\begin{array}{r}6 \\ -16 \\ \hline\end{array}$ | -- -- | -- | -- | -- |
| Financing ectivitios <br> Increase in long term debt <br> Repayment of long term debt <br> Losens from shareholders <br> Redayment of loans from shareholders <br> Advances \& loans from governmen? <br> lncrease in equity <br> Decrease in equity <br> Dther | $\begin{array}{r} 5 \\ -21 \\ 19 \\ -5 \\ - \\ - \\ \hline \end{array}$ | -- - -- -- -- | - <br> - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - | - - - - - - |
| Increase (decrease) in cash sequivelents Cash suivalents-Beginning of the year Cash sequivelents - End of the year | $\begin{aligned} & -18 \\ & -44 \\ & -63 \end{aligned}$ | -- | -- | -- | $+$ |

 only thase businesses reporting statement of changes.
See lable 1 for symbols and notes

Sasketchewan. Wholesale Plumbing. Heating. Air Conditioning Equipment Supplies (Sic 5s22)

|  |  |  |  | Changes in num with poid | of Dusinesses ployes |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in oversge lsbour units(1) | Number of Dusinesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s) } \end{array}$ | Averse labour units (1) | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reportingi3) |
| 1984 |  |  |  |  |  |
| Totel | 32 | 4.897 | 239 | 6 | 3 |
| less than 20 <br> 20-99 <br> $100-109$ <br> 500 and over | 22 5 3 2 | $\begin{array}{r} 1.372 \\ 287 \\ x \\ x \end{array}$ | $\begin{array}{r} 65 \\ 13 \\ 118 \\ 43 \end{array}$ | 5 | 1 |

## 1987

| Total | 31 | 5.027 | 252 | 7 |
| :---: | :---: | :---: | :---: | :---: |
| less than 20 | 22 | 1.102 | 55 | 5 |
| $20=99$ | 4 | 226 | 11 | ! |
| $100-499$ |  | K | 127 | - |
| 500 and over | 2 | $\times$ | 59 | 1 |

(1) Averoge labour units er colculated by dividing total poyroll by the gevage onnual wage and solery rate as reported in the Survey of Employment. Payroll and Hours. Statistics Conode, Cetalogue $72-002$. An overage labour unit coulo be interpreted as a full-pime employee. Note the the business sige groups used are determined at the cento level thus it business has of least 500 employees in Canade as a whole but less thon thes number in any given province it is shown in the 500 ond over group
(2) Refers 10 bus.nesses reporiing no payrall deductions in the previous yeer.
(3) Refers to businesses reporting no paypolt deductions in the following year
-Nowly repoping" and no conger reporting" businesses are assumed to heve been in activity for six months and the information is adusted accordingly

See table 1 for symbols and notes

TABLE 6. Selected operating characteristics of smali businesses by sales quartile, 1985-1987
Saskatchowan, Wholesale piumbing. Heating. Alr conditioning Equipment suppiles (Sic 5622)


1985

Mumber of observetions in somple
Average sales $\$$
Average expense 9
Average expense Average not profit (loss)s
Businesses reporting aprofit (Mo.)
Average sales $\$$

Average sales
Average expense Average net profits

usinesses reporting loss (MO.)
Average sales
Average axpense $\$$
Average net loss \$

1986

| Mupber of observations in sampie <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 9 \\ 345,059 \\ 335,412 \\ 9.647 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting eprofit (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit $\$$ | $\begin{array}{r} 6 \\ 290.867 \\ 273.021 \\ 17.846 \end{array}$ |  |  |  | -- |
| Businesses reporting loss (Mo.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net loss $s$ | $\begin{array}{r} 3 \\ 649.393 \\ 667.992 \\ -18.599 \end{array}$ |  |  |  | -- |


| Number of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | 17 260.595 259.110 1.185 |
| :---: | :---: |
| Businesses reporting profit (Mo.) | 8 |
| Average sales 5 | 219.745 |
| Average expense 5 | 206.784 |
| Aversee net profits | 12.961 |
| Businesses reporting loss (Mo.) | 9 |
| Average solos 5 | 511.975 |
| Average expense \$ | 529.303 |
| Average net loss | -17.328 |

[^17]TABLE 1. Selected operating ratios, in percent of sales. 1987
Saskatchewan. Wholesale Lumber and Building Materials (SIC 563)

|  | Tota:(1) |  | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ |  | Lower$\text { middle } 25 \%$ |  | Upoe: middl $25 \%$ |  |  | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samplo (No.) Low sales value ( $\$ 000$ 's) Migh sales velue (5000's) | $\begin{aligned} & 47 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |  | -- |  |  | -- |  |
| Solected expense item | Industry average(2) |  |  |  |  | * businesses peporting | Redorting businesses only ( 3 ) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Uaper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Botiom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Uppef miodle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of ssies |  |  |  |  |  | Percent of sales |  |  |  |  |
| cost of sales | 52.5 | -- | -- | -- | -- | 18. 2 | 59.5 | -- | -- | - | -* |
| mey expenses | 6.5 | -- | -- | -- | -- | 100.0 96.3 | 6.5 3.5 | - | -- | -- | -- |
|  | 1.2 | -- | -- | -- | .- | 58.7 | 2.1 | -- | -- | -- | -- |
| mear l ght telephone | 1.1 | - | -- | - | -- | 90.8 | 1.3 | -- | -- | -- | -- |
| Rent | 0.7 | - | -- | -- | -* | 52.9 | 1.4 | -- | -- | -* | -- |
| Personnel expenses | 9.7 | - | -- | -- | -- | 87.5 | 11.0 | - | - | -- | - |
| Finsmeisl expenses | 2.5 | -- | -- | -- | -- | 92.2 | 2.7 | -- | -- | -- | -- |
| Interest s bonk eharges Professional fees | 1.9 0.6 | -- | -- | -- | -- | 73.6 84.0 | 2.5 0.7 | -- | - | -- | $\cdots$ |
| Other expenses | 26.1 | -- | -- | -- | =- | 100.0 | 26.1 | -- | -- | -- | -- |
| Proflt (loss) | 2.8 | -- | - | -- | -- | 97.0 | 2.9 | -- | -- | -- | - |
| Totel | 100.0 | - | - | -- | -* | 100.0 | $\ldots$ | -- | -- | -* | -- |

## Symbola

- zero or no observetions
- 100 small too de expressed
not epolicsol
- confioentiel


## Feotnotes

(1) These estimates are besed on sample of businesses repofiing sies between \$25,000 and $\$ 2,000,000$.
Totsl weighted expenditure on given isem
12) velue in gech cell $=\frac{\text { lotsig whed expenditur on given item }}{\text { lotal weighted seles of ell businesses in the semple }} \times 100$ for ench quertile.
(3) Volue in esch cell

Total meighted expenditure or given isem $\times 100$ for eech quersile

Ihis portion of the table pertsins only to the businesses reporting the specific expense item. Therefore these fetios ere celculsted individually and the total will not necessafily equel 100\%

## Mores

Deta ere shown by quertiles when at lest 13 of the senpled businesses report the specific item.
Records were renked in escending oroer scopding to seles size. Ench quertile (i. e. bolsom 25z. Iower midde 258. Etc.) represents one querter of the totel number of businesses. Within each quertile, the everme ratio is presenied. for comparison purposes, the high end low velues of seles are shown.

How to wee the fitbles
(1) Locste the eppropritete selet renge thet is displayed on the two lines entituo "low seles vislue" and migh sales vilue".
(2) The selected renge will indicete the proper guertile, i.e. the bottom 25\%, the lower miodl 25\%, the upper midde 25\% or the top 252
(3) Dete perteining to the selfeted seles size renge will be in that quertile.

## semnderd Induesriel Cleseificetion Definition (SIC Inso):

SIC 5630 - Wholesale Lumber and building Materials
Businesses primarily engaged in desling in lumowr, plymood and millwork: paine. glass and wellpaper: and other Duilding materisis

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Wholesale Lumber and Building Materials (SIC 563)

|  | Total(1) | $\begin{array}{r} \text { Bot } \quad \text { om } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | UDper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000$ 's) | 36 11 11 | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - |  | -- | -- | -- |
| Accounts and notes receivable inventory | 46 | -- | -- | - | -- |
| Other curront assets | 104 | -- | -- | -- | -- |
| Totel current sssets | 159 | -- | -- | -- | -- |
| Fixed ssets | 77 | -- | - | -- | -- |
| Less: Accum. dep. on lixed assets | - | -- | - | -- | -- |
| Other assets | 8 | -- | -- | -- | -- |
| Total eseets | 236 | -- | - | - | - |
| Liebilities end equity |  |  |  |  |  |
| Current loons | 49 | -- | -- | -- | -- |
| Other current liobilities | 61 110 | -- | -- | -- | -- |
| Mortgages dayable | - | -- | -- | -- | -- |
| Long term debt | 16 | -- | $\cdots$ | - | - |
| Other liabilities | 64 | - | -- | -- | -- |
| Total liabilities | 189 | -- | -- | - | -- |
| Total equity | 46 | -- | -- | -- | - |

111 These estinstes ore basec on sample of businesses reporting seles between $\mathbf{\$ 2 5 . 0 0 0}$ and $\mathbf{5 2 . 0 0 0 . 0 0 0}$.
See itsors 1 for symbois and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Sasketchewen. Wholestle Lumber and guilding wateriels (Sic 563)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25 \% | UpDer middl $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\circ} \mathrm{s}$ ) High sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 36 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity retio Curcent ratio (times) | 1.4 | -- | -- | -- | -- |
| Leverage petios Debt/equity retio (times) Interest coverage ratio (times) Dabi retio (times) | $\begin{aligned} & 4.1 \\ & 1.7 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios represent the everage of retios for each business in the group end cannot be calculated from the figures shown in imble 2 .
12) These estimetes tre besed on semple of businesses reporling seles betwen $\$ 25,000$ and $82.000,000$.
see iole I for symols and notes.

Deflnitient:

1. Liquidity ratia:

Current $=$ current assets / current liabilitios
2. Levernge retios:

```
Dedrequiry = soral liabilieies / equity
Dept atio = total liabilities / cotal assets
interest coverage \(=\) net profit interest expense/finterest expense.
```

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Saskarchewan. Wholesale Lumber and Building Materlais (SIC 563)

|  | To:a111) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | Uope? $\text { midde } 25 \%$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir. sample (Mo.) Low sales value ( 5000 ) High sales value ( $5000^{\circ}$ s) | $\begin{aligned} & 27 \\ & 11) \\ & (1) \end{aligned}$ | $\begin{aligned} & \{1\} \\ & 265 \end{aligned}$ | $\begin{array}{r} 265 \\ 333 \end{array}$ | $\begin{aligned} & 333 \\ & 644 \end{aligned}$ | $\begin{aligned} & 644 \\ & (1) \end{aligned}$ |
|  | Average (\$000's ${ }^{\text {a }}$ |  |  |  |  |
| Operating ectivities Casn from operations Deprecietion Other | $\begin{array}{r} 10 \\ 12 \\ 5 \end{array}$ | $\begin{array}{r} 9 \\ 7 \\ 28 \end{array}$ | $\begin{aligned} & 17 \\ & 25 \\ & 56 \end{aligned}$ | $\begin{array}{r} 3 \\ 5 \\ -8 \end{array}$ | 18 15 -28 |
| Dividends | -4 | -4 | - | -7 | -3 |
| Investmont activities <br> Disposal of fixed assets <br> Purchase of fixed assers <br> Increse in investment <br> Decress in investment | $\begin{array}{r} 7 \\ -43 \\ -3 \\ 1 \end{array}$ | -31 | 29 -191 -1 | 1 -5 -7 | 5 -23 -2 2 |
| Finencing ectivitios <br> Increase in long term debt <br> Repayment of iong term sebt <br> Loans fiom shareholders <br> Redayment of loans fiom sharenoldeis <br> Advances 8 loans 4 iom government <br> lneresse in equity <br> Deciease in equity <br> Othe? | $\begin{array}{r}30 \\ -18 \\ 3 \\ -11 \\ \hline\end{array}$ | 13 -9 -35 - | 140 -71 1 -5 | $\begin{array}{r}9 \\ -12 \\ 5 \\ -3 \\ \hline\end{array}$ | $\begin{array}{r}13 \\ -13 \\ 6 \\ -4 \\ \hline\end{array}$ |
| Increase(decrease) in cash s equivalonts Cush sequivalents-Buginning of the year Cush s equivelents - End of the yeer | $\begin{array}{r} -9 \\ -21 \\ -30 \end{array}$ | $\begin{array}{r} -8 \\ -15 \\ -23 \end{array}$ | 2 -22 -20 | $\begin{aligned} & -16 \\ & -34 \\ & -50 \end{aligned}$ | -7 -9 -16 |

(11) These estimates ar based on semple of incorporated businesses reporting seles beimeen $\mathbf{\$ 2 5 . 0 0 0}$ and $\mathbf{\$ 2 . 0 0 0 . 0 0 0 \text { . Somple count incluons }}$ only those businesses reporting starment of changes
see isole i for symbols eno notes.

TABLE 5. Employment changes by fize of butiness. 1984-1987 based on SIC classifleation in 1987
Smsketchewti. Wholestle Lumber and Building Meteriels (Sic 563)

| Business size expressed in averse labour units(1) | Number of businesses | $\begin{gathered} \text { Totel payrol } \\ (\$ 000 \text { g } \end{gathered}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No Ionger reoorting(3) |
| 1384 |  |  |  |  |  |
| Totel | 252 | 12.216 | 2.349 | 35 | 29 |
| $\begin{aligned} & 1 \text { ess than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 211 \\ 24 \\ 10 \\ 7 \end{array}$ | $\begin{array}{r} 15.910 \\ 11.967 \\ 5.693 \\ 8.646 \end{array}$ | 881 <br> 867 <br> 318 <br> 483 | 30 2 2 1 | $\begin{array}{r} 22 \\ 6 \\ 1 \\ \hline \end{array}$ |
| 1387 |  |  |  |  |  |
| Tete? | 271 | 46.759 | 2.299 | 42 | . . . |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { end over } \end{aligned}$ | 224 29 12 6 | $\begin{array}{r} 19.030 \\ 94.528 \\ 5.158 \\ 7.033 \end{array}$ | $\begin{aligned} & 936 \\ & 713 \\ & 304 \\ & 346 \end{aligned}$ | $\begin{array}{r}37 \\ 4 \\ 1 \\ \hline\end{array}$ | . $\cdots$ $\ldots$ |

(1) Averoge imbour units are calculeted by dividing total daypoll by the overoge annul wage and solary cate as poported in the

fuli-qime employed. Note that the business sige groups used are determined et the Canade level. Thus if a business has et least 500 employees in Censde as mhol but less than that number in any given province it is shown in the 500 and over group.
121 Refers to Dusinesses reporing no peyroll deductions in the previous yeap
(3) Refers to businesses feporting no peypoll deductions in the following yeat
"Newly reporting" and "no tonger reporting" dusinesses are assumed 20 have been in activity for six months and the information is -djusied accordingly

See lable ifor symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartite, 1985-1987
Sasketchewan. Wholesale Lumber and Building Materiais (SIC 563)

Total(1)
Bottom
Lomer
Lowe
midde 25

1985

## Mumber of observitions in sample

Average salos $\$$
Average sales ${ }^{\text {Average expense }}$
Average expense $\$$ (loss) $\$$

Businesges roporting profit (Mo.)
Average soles $\$$
Average exdenses
Average net Drofits

Businesses reporting loss (Mo.)
Average soles
Average soles
Average expense
Average expense $\$$
Average net loss $\$$
39
492.974
480.634
12.340

26
512.172
480.670
31.502

472.848
499.944
-27.496

198 E

| Wumber of observetions in sample Average sales $\$$ <br> Average expense $\$$ <br> Average net Drofit (loss) \$ | $\begin{array}{r} 52 \\ 601.951 \\ 586.249 \\ 15.702 \end{array}$ | $\begin{aligned} & 84.371 \\ & 90.730 \\ & 13.541 \end{aligned}$ | $\begin{array}{r} 172.869 \\ 167.899 \\ 4.770 \end{array}$ | $\begin{array}{r} 696.222 \\ 699.454 \\ -3.232 \end{array}$ | $\begin{array}{r} 1.454 .540 \\ 1.408 .912 \\ 47.628 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) | 44 |  |  |  |  |
| Average sales | 579.604 | 87.120 | 174.065 | 631.119 | 1.426.110 |
| Average expense \$ | 552.315 | 68.311 | 168.654 | 603.048 | 1.369.248 |
| Average ne: Drofit \$ | 27.289 | 18.809 | 5.411 | 28.071 | 56.862 |
| Businesses reporting lest (No.) | 8 |  |  |  |  |
| Average sales | 734.839 | 75.353 | 130.497 | 819.386 | 1.914,120 |
| Avorage expense \$ | 780.334 | 78.663 | 145.080 | 881.837 | 2.015 .754 |
| average net loss \$ | -45.495 | -3.310 | -14.583 | -62,451 | -101.634 |

1987

(1) These estimates are based on a smple of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.

See lable if for symbols and notes

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

|  | Tota:(1) |  | Bot 10 m 25: |  | $\begin{array}{r} \text { Lower } \\ \text { miodie } 25 \% \end{array}$ |  | Uoper$\text { mi Id le } 25^{\circ}$ |  |  | $\begin{aligned} & \text { Tco } \\ & 25{ }^{\circ} \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samole (No.) Low sales vilue $1 \$ 000^{\prime}$ s High soles velue $(\$ 000$ 's | $\begin{array}{r} 61 \\ \{1 \\ 19 \end{array}$ |  | $\begin{array}{r} 11 \\ 55 \end{array}$ |  | $\begin{array}{r} 55 \\ 154 \end{array}$ |  | $\begin{array}{r} 154 \\ 343 \end{array}$ |  |  | $\begin{aligned} & 343 \\ & (1) \end{aligned}$ |  |
| Selected expense item | Industiy everege(2) |  |  |  |  | $\left\lvert\, \begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}\right.$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { UDoer } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Uoder } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of seles | 51.4 | 60.0 | 47.0 | 46.7 | 54.4 | 88.1 | 57.1 | 80.0 | 59.5 | 54.7 | 57.5 |
| Dccupancy expenses | 5.7 | 4.4 | 7.4 | 8.2 | 4.0 | 100.0 | 5.7 | 4.8 | 7.4 |  | 4.0 9.7 |
| Deprecistion | 2.7 | 1.4 | 5.1 | 2.0 | 1.6 | 92.5 60.0 | 2.9 1.5 | 2.0 | 5.1 | 2.1 | 1.7 1.0 |
| Reosirs maintenance | 0.9 1.8 | 1.1 | 0.2 1.6 | 1.5 2.2 | 0.8 | 60.0 91.4 | 1.5 1.9 | 2.7 3.9 | 0.7 1.6 | 1.7 2.2 | 1.2 |
| Hest. light stephone Rent | 0.4 | 2.3 | 0.4 | 0.4 | 0.5 | 38.4 | 1.0 | 3.9 | 0.9 | 0.2 | 1.1 |
| Personnel expenses | 17.5 | 4.7 | 11.0 | 17.9 | 10.7 | 89.3 | 12.9 | 6.8 | 12.6 | 18.4 | 10.9 |
| Finmenciel expenses | 2.2 | 1.7 | 2.5 | 1.3 | 3.0 | 94.9 | 2.3 | 2.0 | 2. 8 | 1.3 | 3.0 |
| Interest a bank charges | 1.1 | 0.1 | 1.7 | 0.7 | 2.6 | $86 . ?$ | 1.6 | 0.1 | 1.9 | 0.9 | 3.1 |
| Piofessional fees | 0.8 | 1.6 | 0.8 | 0.6 | 0.4 | 76.4 | 1.0 | 1.8 | 1.7 | 0.7 | 0.4 |
| Other expenses | 27.5 | 12.3 | 37.8 | 29.2 | 25.7 | 100.0 | 27.5 | 12.3 | 37.8 | 29.2 | 25.7 |
| Proflt (lose) | 1.7 | 16.4 | -5.7 | -1.3 | 2.1 | 95.4 | 1.1 | 16.4 | -5. 7 | -1.5 | 2.1 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . . | -. | . . | - . | . . |

## Ywool

zero or no observetions

- too smell to0 be expressed
no? spoliceble
$x$ confidentiol


## footnotes

(11) ingse estimeres ere based on semple of businesses reporiing seles between $\$ 25,000$ and $\$ 2.000,000$.

Totol weighied expenditure on given item
(2) Velue in sech cell $=\frac{\text { Totel wighied geles of sil businesses in the sample } x \text { ion for each auertile }}{}$

This portion of the toble perquins only to the businesses reporting the specific expense item. Therefore these piotios ere celculsted individuelly and the lotel will not necesser ily equal 1002.

## Wotes

Dat ore shown by quepiiles whyn at leest 13 of the smoled businesses peport she specific iqun.
Records were ranked in escending ofdep sccording to sales size. Eech quartile (i.e. botsom 25\%, lower midde 25\%, etc. represents one quster of the cotet number of businestes. Within each quertile the guerege retio is presented. For comperison purposes. the high and 10 m vilues of sties sre shown.

## How to use the stoles

(1) Locete the oppropriate seles renge thet is displayed on the two lines entitled low seles value" ond ehigh seles velue"
(2) The selected ponge witl indicete the proper quertile. i. the botson 25\%. the lower middle 25\%. the uppler hidel 25I or the lop 251.
(3) Onte perteining to the selected stes size range will be in thet quertile.

Stenesd Industrisl Clessifiention Definition (5ic 1880):
SIC 5711 - Wholesele Fere Mechinery. Equipment und Supplies
8us inesses primar ily engaged in wholesale desing in new or used farm mechinery. equipment, supplies and perts. inis industry includes businesses primerily engaged in selling such equipment directly io farmers as well os those selling io farm equipment dealers. also




 equipment: wholesal farm crop planting machinery: wholesale farm and gerden ploughs. harrows and tillers: wholeste farm sprayers and dusters: wholesal farm swothers and wind:owers and wholessi farm ond gerden fectors er also included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Sasketchewen, Wholesale Farm Mechinery. Equipment and Supplies (Sit 5711 )

|  | Total! 1 ) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | Upoer $\text { midole. } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ s) High sales vaiue ( $\$ 000$ 's) | $\begin{aligned} & 33 \\ & \langle 1 \\ & \langle i\rangle \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Asset: |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes peceivable | 16 | -- | -- | -- | -- |
| Inventary | 145 | -- | -- | -- | -- |
| Other curcent assets <br> Totel curcent assets | $\begin{aligned} & 145 \\ & 16 i \end{aligned}$ | -- | -- | -- | -- |
| Fixed assets | 60 | -- | -- | -- | -- |
| Less: Accum, deo. on fixed asrets | - | - | - | -- | = |
| Other assets | * | -- | -- | -* | -- |
| Totel eseets | 229 | - | =- | -- | -* |
| Limbilities and equity 20 |  |  |  |  |  |
| Current loans <br> Opher curpent liabilities | 20 58 | -- | -- | -- | -- |
| Total curent liabilities | 78 | -- | -- | -- | -- |
| Mortgages Dayable | - | -- | -- | -- | -- |
| Long term debt | 5 | -- | -- | -- | -- |
| Other lisbilities | 77 | -- | -- | -- | -- |
| Total linbilities | 160 | -- | - | - | - |
| Totel equity | 69 | -- | - | -* | - |

(11) These estimates are based on sample of businesses peporting soles between $\$ 25,000$ and $\mathbf{8 2 , 0 0 0 , 0 0 0}$.

See teole 1 for symols and nores

TABLE 3. Financial ratios(1) for incorporated businesees only. 1987
Sasketchewan, Wholesale Farm machinery. Equipment and Supples (Sic 5711)

|  | Total(2) | $\begin{array}{r} \text { Battom } \\ 25 \% \end{array}$ | Lower <br> midde $25 \%$ | UpDer midol 25\% | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Busincses in sample (Mo.) Low salas value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime}\right.$ s) | (1) ${ }^{33}$ | -- | - |  | -- |
|  | Averse |  |  |  |  |
| Liquidity relio Current ratio (times) | 2.1 | -- | -- | -- | -- |
| ```Leverege ratios Debt/equity rotio (times) Interest coverage ratio (?imes) Debt ratio (times)``` | $\begin{aligned} & 2.3 \\ & 2.2 \\ & 0.7 \end{aligned}$ | -- | -- | -- | -- |

(1) Fhe ratios represent the merege of retios for each business in the group ond cannot de cmiculated from the figures shown in toble 2

See Table ifor symbols and noter.

Definitions:

1. Liquidity ratio:

Curfent $=$ eurrent assets / current liabilities
2. Levertge ratios:
a) DeDt/equily = total lisbilities / equity
D) DeDt ratio = total liabilities/ tatal assets.
c) Interest coverioge z net profit interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Sasketchewan. Wholesale Ferm Machinery. Equlpment and Supplies (SiC 5711)

|  | Totai(1) | $\begin{array}{r} \text { Bo:tom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | Upper midde $25 \%$ | $\begin{aligned} & \text { TOO } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Nc.) Low sales vaiue ( 8000 's) High sales velue ( 8000 's) | $\begin{array}{r} 23 \\ 11 \\ i 1 i \\ \hline \end{array}$ | -- | -- | -- | - |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Opereting ectivities Cash from operations Deprecietion Other | $\begin{array}{r} 14 \\ 8 \\ 5 \end{array}$ | -- | -- | -- | -- |
| Dividends | -3 | -- | -- | -- | -- |
| Investent octivitiea <br> Disposel of lixed essets <br> Purchase of lixed assets <br> Increse in investment <br> Decrese in investment | $\begin{array}{r} 2 \\ -20 \\ -1 \\ 6 \end{array}$ | -- | -- | -- | -- |
| Finencing ectivities <br> Increase in long term debt <br> Repayment of long perm debt <br> Loans from shareholders <br> Reparment of loans fiom stiareholders <br> Advances 8 loans from government <br> Increse in equity <br> Decresse in equity <br> Dther | $\begin{array}{r}22 \\ -7 \\ 3 \\ -38 \\ \hline\end{array}$ | -- -- -- -- -- | - <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - <br> - |
| Increase(decresse) in cash sequivaients Cesh \& equivalents-Beginning of the year Cast aquivalents - End of the year | -9 4 -5 | -- | -- | -- | -- |

 only those businesses reporing sicieneni of ehenges.
ser imble i for symols and noies

TABLE 5. Employment changes by size of business. 1984-1987 based on SiC ciassificetion in is87
Smaketchewan. Wholesale Ferm Machinery. Equipment and Supplles (SiC 5711)


191 Average imbour units are colculated by dividing qozal payroll by the overage mabl wage ond salary rate as raported in the Surver of Employment. Payroll and hours. Staissics Canads. Catologue $72-002$. An overoge labour unit could be interpreted as a full-i,me employee. Note that the business size groups useo ap determined at the conde lovel. Thus il a business has al least 500 employees in canode os owhole but less than ithat number in any given province it is hown in the 500 and over group
(2) Refers to businesses reporting no peyroll deouctions in the provious veer
(3) Refers to businesses reporting no payfoll deductions in the following year
"Newly peporting" and "no longer peporing" ousinesses ape assumed ic hove been in activity for six months and the information is adjusted accordingly

Set lable 1 for symuls and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1985-1987$
Sasketchewan, Wholesale Farm Machinery, Equipment and Supplies (SIC 5711 )


| Number of observetions in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 85 \\ 514.890 \\ 496.706 \\ 18.184 \end{array}$ | $\begin{aligned} & 45.102 \\ & 34.653 \\ & 10.449 \end{aligned}$ | $\begin{array}{r} 195.297 \\ 197.768 \\ -2.471 \end{array}$ | $\begin{array}{r} 48.323 \\ 456.841 \\ 21.482 \end{array}$ | $\begin{array}{r} 1.340 .839 \\ 1.297 .582 \\ 43.277 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses roporting profit (Mo.) | 71 |  |  |  |  |
| Average salos \$ | 513.080 | 44,601 | 203,465 | 509.710 | 1.294.544 |
| Average exponse $\$$ | 478.259 | 33.527 | 185,530 | 472.896 | 1.221.084 |
| Average net profits | 34.821 | 11.074 | 17.935 | 36.814 | 73.460 |
| Businesses peporting lose (No.) | 14 |  |  |  |  |
| Aversge sales \$ | 589.878 | 55.707 | 188.718 | 408.563 | 1.698.525 |
| Averoge expense \$ | 643.942 | 58,538 | 207.625 | 421.156 | 1.888.450 |
| Average net loss \$ | -56.064 | $-2.831$ | -18,907 | -12.593 | -189.925 |


|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of observations in samole | 92 |  |  |  |  |
| Average salos \$ | 634.188 | 41.160 | 199.895 | 876.081 | 1.419.616 |
| Average expense \$ | 626.197 | 46.697 | 183.680 | 854.607 | 1.419 .802 |
| Average net profit (loss) \$ | 7.991 | -5.537 | 16.215 | 21.474 | - 186 |
| Businesces recorting profit (No.) | 68 |  |  |  |  |
| Average stles \$ | 620.825 | 69.987 | 203.094 | 853,508 | 1.364,713 |
| Aver ge expense \$ | 591.880 | 50.375 | 181.317 | 820.414 | 1.315 .334 |
| Averge net Drofit \$ | 28.965 | 11.612 | 21,777 | 33,090 | 49.379 |
| Businesses poporting lost (Mo.l | 24 |  |  |  |  |
| Aversge seles $\$$ 年 | 657.372 | 36.529 | 186.103 | 941.190 | 1.465.666 |
| Average expense \$ | 675.097 | 45.879 | 193.868 | 953.215 | 1.507.426 |
| Average net loss | -17.725 | -9.350 | -7.765 | -12.025 | -41.760 |

1987


[^18]TABLE 1. Selected operating ratios, in percent of sales. 1987
Saskatchewan, Wholesal Industrial Machinery Equipment and Supplies (SiC 5731)

|  | Totel(1) |  | Bottom 25\% |  | Lower$\text { riode } 25 \%$ |  | Upper$\text { midole } 25 \%$ |  |  | Top 25: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businasses ifi samcle (No.) Low sales value ( $\$ 000$ 's) High smies value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 16 \\ & (1) \\ & (i) \end{aligned}$ |  | -- |  | -- |  | -- |  |  | -- |  |
| Selected expense ilem | Industry aversge(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nessist } \\ & \text { ieporting } \end{aligned}$ | Reporting Dusinesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} 80 t+0 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Tor* 1 | $\begin{array}{r} \text { Botton } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percont of soles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of stes | 46.6 | -- | -- | -- | -- | 52.8 | 50.3 | -- | -- | - | -- |
| Dceupency expensees | 7.5 | -- | -- | -- | -- | 95.8 | 7.1 | -- | - | -- | -- |
| Deprecistion | 1.2 | - | -- | - | - | 80.9 | 1.5 | -- | -- | -- | -- |
| Rodeips 8 mointenance | 0.7 | -- | -- | -- | -- | 50.5 | 1.4 | -- | -- | -- | -- |
| Mest, light \& teleohone | 2.2 | -- | -- | -- | -- | 85.4 | 2.6 | - | -- | -- | -- |
| Rent | 3.1 | -- | - | -- | -- | 80.9 | 4.2 | - | -- | -- | -- |
| Personnel expenses | 18.2 | -- | =- | -- | -- | 80.7 | 22.5 | -- | -- | -- | - |
| Financisl expenses | 2.8 | -- | -- | -- | -- | 95.9 | 2.7 | - | -- | - | -- |
| Interest 6 bank cheiges Professional fees | 1.7 0.9 | -- | -- | -- | -- | 79.4 85.4 | 2.2 1.0 | $\cdots$ | -- | -- | -- |
| Other expenses | 16.7 | -- | -- | -- | =- | 100.0 | 16.7 | -- | -* | -- |  |
| Profi (loses) | 8. 4 | - | -- | -- | - | 84.0 | 10.0 | - | -- | - | - |
| Total | 100.0 | -- | -- | =- | -- | 100.0 | . $\cdot$ | - | -- | -- | - |

## syetols

- zero or mo observations
- too small to0 be expressed
not opplicable
* confidential


## Feetnetes

(11 These estintes be based on semole of businesses reporting seles between 525.000 end $\$ 2,000.000$. Totel weighted expenditure on given isem
(21)Value in each cell $2 \times 100$ for each quertile Totel weighted seles of elt ousinesses in the stanple Total weighted expenditure on given item
(3) Vaiue in eech cell Totel weighted seles of Dusinesses poporting inis item of expenditure

> This oortion of the tsble pertains only to the businesses reporting the specitic expense item. Therefore these petios ere celculeted ingiviousty and the totel will not mecesssily equil 1008 .

## Mores

Detere shown by guertiles when st leest 13 of the sempled businesses report the specific item
 one quertpr of the cotal humber of businesses. Within each quer tile. the eversge potio is presented. For comperison purposes, the high and low velues of seles mre shown.

How to use the tebles

(2) The selected renge will lndicete the proper queptile. i. the botton 25\%. the tower midde 258. the upper midde 258 or the $10025 \pm$.
(3) Dato pertaining to the selected stlus size renge will be in thet quertite.

## Stemerd Industribl CImsifiention beflnition (SIC 1880):

[^19]TABLE 2. Balance sheet proflle for incorporated businesses only. 1987
Saskatchewan. Wholesale Industrial Machinery Equipment and Supplies (SIC 5731)

(i) fhese estimates are based on sample of businesses reporifo seles between $\$ 25,000$ end $\mathbf{~ 2 ~ , ~ 0 0 0 , 0 0 0 . ~}$

Ses table for symbols and notes

TABLE 3. Financial rattos(1) for incorporsted businesses oniy. 1987
Saskatchewan. Wholessie Industrlal Msehinery Equipment and Supplies (SIC 5731)

|  | Total(2) | $\begin{array}{r} \text { Bot10m } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. ) Low sales value ( $5000^{\circ}$ s) High sales value ( 9000 's) | $\left\{\begin{array}{l} 12 \\ 1 \\ 1 \\ 1 \end{array}\right\}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.2 | - | -- | -- | -- |
| Leversege ratios <br> Debt/equity ratio (times) <br> Interast coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} -39.8 \\ 0.5 \\ 1.0 \end{array}$ | -- | -- | -- | -- |

(1) The retios represent the subrage of resios for each business in the group ond connot pe calculated from the figures show in table 2.

121 These astimetes rere besed on semple of businesses reporting soles between $\$ 25,000$ and \$2,000,000
Ste Toble 1 for symols and notes.

## Definitlons:

1. Liquidity retio:

Cuprent $=$ current essets $/$ current 1 ,abilities
2. Leverage reties:
al Debt/equity $=$ total liabilities / equity
b) Debt ratio = total liabilities total assets
c) Interest coverage $=$ net profit - interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Sastatchewne. Wholesele Induseriel Hachinery Equipment and Supplies (Sic 5791)

|  | iotal(1) | Botrom 25\% | middle $25 \%$ | UPDe! middis $25:$ | Tor 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) |  |  |  |  |  |
| Low sales va ue ( $5000{ }^{\prime}$ si | (1) | -- |  | -- | -- |
| High sales value ( 5000 's) |  | -- | -- | -- | -- |
|  |  |  | Average (\$000 |  |  |
| Operating activities |  |  |  |  |  |
| Cusn Depreciom onerstions | -19 | -- | -- | -- |  |
| Other | 21 | -- | -- | - | -- |
| Dividonds | -1 | -- | -- | -- | = |
| Investment sctivities |  |  |  |  |  |
| Disposal of fixed assets | 5 | -- | -- | -- |  |
| Purchase of lixed assers | -5 | -- | -- | -- | -: |
| Decresse in investment | - | -- | -- | -- | -- |
| Financing ecrivities |  |  |  |  |  |
| lncrease in long term debt Roparment of long term dedt | -8 | -- | -- | -- | \#- |
| Losms from shoreholdiers | -4 | -- | -. | - | - |
| Reparment of losns from sherehalders | -3 | -- | -- |  | -- |
| Advances \& loans from government |  |  |  |  | -- |
| Increase in couity |  |  |  |  |  |
| Decresse in couity Other | - | -- | -- | -- | -- |
| Increaseldecranse) in cosh tequivelents |  | -* | -- | -- |  |
| Cosh s equivalents-Bepinning of the year | -35 | -. | -- | -- | -- |
| Cosh sequivalents - End of the yeer | -30 | -- | -- | -- | -- |


See lable 1 for symbols and nores

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in 1987
Sesketchewen, Wholesmle Industrisl Mschinery Equipment and Supplies (SIC 5731)


[^20]TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Saskatchewinn. Wholesale Industrial Machinery Equipment and Supplies (SIC 5731)

| UDDer | iof |
| ---: | :--- |
| midde $25 \%$ | $25:$ |

1985

| Wumber of observations in semple <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | 5 918,986 874.604 41.382 |
| :---: | :---: |
| Businesses reporting eprofit (Mo.) | 5 |
| Average sales ${ }^{\text {a }}$ | 918.986 |
| Average expense $\$$ | 874.604 |
| Aversoe net profit \$ | 44.382 |
| Businesses reporting loss (Mo.) |  |
| Average sales \$ |  |
| Average expense $\$$ |  |
| Average net loss \$ |  |

1985


1987

| Mumber of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) s | $\begin{array}{r} 23 \\ 198.607 \\ 194.270 \\ 4.337 \end{array}$ |
| :---: | :---: |
| Businesses reporting eprofit (Mo.) <br> Average sales $\$$ <br> Average expense <br> Average net profits | $\begin{array}{r} 12 \\ 199.989 \\ 179.145 \\ 20.836 \end{array}$ |
| Businesses reporting less (Mo.) <br> Average soles <br> Average expense \$ <br> Average net loss \$ | $\begin{aligned} & 323.254 \\ & 345.124 \\ & -21.870 \end{aligned}$ |

(1) These estimates are besed on sample of Dusinesses reporiing seles between $\$ 25.000$ and $\$ 2.000 .000$.

See rable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Sasketchewen, Wholesule Waste Materieis (Sic 599)

|  | To:al111 |  | $\begin{array}{r} 80 \uparrow t 0 m \\ 25 \% \end{array}$ |  | $\begin{aligned} & \text { Lower } \\ & \text { midd } 25 \text { : } \end{aligned}$ |  | UDDe: <br> midde 25: |  |  | Top 25: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales vaiue ( $\$ 000$ 's) High saies value $\left(3000^{\prime}\right.$ s) | $\begin{aligned} & 15 \\ & (1) \\ & 1 i \end{aligned}$ |  |  |  |  | -- |  |  |  |  |  |
| Selocted expense item | Industry everoge(2) |  |  |  | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Redorting businesses only (3) |  |  |  |  |
|  | Total | 8ottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | Uoder midd $\frac{25 \%}{}$ 25\% |  |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{rr} \text { Lower Uoper } \\ \text { middle middle } \\ 25 \% & 25 \% \end{array}$ |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of estes | 38.6 | -- | -- | -- | - | 34.5 | 40.7 | -- | -- | -- | - |
| Oceupency expensea | - 0 | -- | -- | -- | -- | 100.0 | B. 0 | -- | -- | -- | -- |
| Deprecistion | 3.3 | -- | -- | -- | $\cdots$ | 98.9 | 3.3 | -* | -- | -- | -- |
| Repoirs maintenance | 9.0 | -- | -- | - | - | 83.7 | 1.2 | - | -- | -- | -- |
| Heet. light \& telephone | 3.1 | -- | -- | -- | $\cdots$ | 100.0 | 3.1 | - | -- | -- | -- |
| Rent | 0.6 | -- | -- | -- | -- | 25.4 | 2.3 | -- | -- | -- | -- |
| Personnel expenses | 35.3 | -- | -- | -- | -- | 93.5 | 37.6 | -- | - | -- | - |
| Finenciel expmenses | 3.7 | -- | -- | - | -- | 100.0 | 3.7 | -- | - | -- | - |
| Interest s bank charges | 2.7 | -- | -- | -- | -- | 80.2 92.2 | 3.3 1.1 | -- | -- | -- | -- |
| professional fees |  |  |  |  |  |  |  |  |  |  |  |
| Other expenses | 28. 3 | - | -- | -- | -- | 100.0 | 28.3 | -- | -- | - | -- |
| Profit (lose) | -14.0 | -- | - | -- | -- | 100.0 | $-14.0$ | -- | - | - | = |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | - | -- | - |

## symbois

2ero or no observasions

- 100 smell 100 be expressed
nor epplicable
* confidencill


## Footnote

II) These estineres sere besed on sthple of businesses roporting seles between $\$ 25,000$ and $\$ 2.000,000$.
Totel weighteo expenoiture on given item
(2) Value in each cell $=\frac{\text { Totel weighted seles of ell businesses in the somple }}{} \times 100$ for ench quertile
(3) Velue in each cell e $\frac{\text { Torst wighted expenditure on given isem }}{\text { Total wighted sales of businesses roporting this iten of expendiven }}$ for fortile.
This portion of the loble pertains only to the businesses reporting the specific oxpense item. Therefore these ratios ralculater individualiy end the totel will not necessarily equal 100 x

## Motet <br> Deib ere shown oy Gubrtiles when er less 13 of the sempled businesses poport the specific item

 one querter of the potst number of businesses. Within esch quartile. the terege retio is presented. For comotison purposes. the high and low vilues of seles ere shown.

How to une the tebles

12) The selecied renge will indlcete the proper quertile. i.e. the dottom 25\%. the lower midde 25I, the upper niode 25\% or the top 258.
(3) Deto pertsining to the selected soise size renge will be in thet quertile.

## Stenderd Imdustris! Cleselficetlen Definition ISIC IBEO):

SIC 5010 - Wholesele Weste Moserisle
Businesses primerily engeged in sutomobile wrecking and in buying end selling weste meterisis

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Sasketchewan. Wholesale Waste Materisls (Sic 591)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | $\begin{aligned} & \text { Upper } \\ & \text { midde } 25 \text {; } \end{aligned}$ | $\begin{aligned} & 100 \\ & 35 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) High sales value ( 8000 's) | $(1)^{9}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | * | -- | -- | -- | -- |
| Accounts and notes receivable | 6 | -- | -- | -- | -- |
| Inventory |  | - | - | -- | -- |
| Other current assets | 72 | -- | -- | -- | -- |
| Total current assets | 78 | -- | -- | -- | -- |
| Fixed assets | 44 | -- | -- | -- | -- |
| Less: Accum. dep. On fixed assets | - | -- | -- | -- | -- |
| Other assets | 2 | -- | -- | -- | -- |
| Totel estets | 124 | -- | - | =- | -- |
| Liebilities end equity |  |  |  |  |  |
| Current loans | 14 31 | -- | -- | -- | -- |
| Other curpent iobilities | 45 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- | - | -- |
| Long term debt | 5 | -- | -- | -- | -- |
| Other liabilities | 51 | -* | -- | -- | -- |
| Total lisbilities | 101 | -- | -- | -- | -- |
| Totel sauity | 23 | -- | - | -- | -- |

11) These estimetes are besed on sample of businesses repopting seles beiween $\$ 25,000$ end $\$ 2.000,000$.

See Table 1 for symbols and notes.

TABLE 3. Financiti retios (1) for incorporated businesses only. 1987
Saskatchewan, Wholestie Waste Materlals (SIC 591)

|  | Totel(2) | Botiom |
| :--- | :--- | :--- |
| $25 \%$ |  |  |

(1) The retios represent the everage of ratios for esch business in the group and cannot colculeted from the figures shown in feble 2 .
(2) These estimates are beeed on semple of businesses reporting seles between $\$ 25,000$ and $\$ 2,000,000$

See Teble 1 for symbols and noter.

## Definitions:

1. Liquidity retio:

Current = curtent ossets $/$ current liabilities
2. Leverage retios:
a) Debtrequity $=$ qoial 1 iabilities $/$ equity.
bl Debt retio $=$ total liabilities / total assets
c) Interest coverage $=$ net profit interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Sasketchewen. Wholesele Waste Materlals (SiC 591)

|  | Total(1) | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe: } \\ & \text { midol } 25 \% \end{aligned}$ | Uoper midde $25 \%$ | $\begin{aligned} & \text { Tot } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $5000^{\prime}$ s) Migh sales value (5000's) | $(1)^{3}$ | -- | -- | -- | -- |
|  |  |  | verage $1 \$ 000$ |  |  |
| Opersting sctivities Cash fom operations Deprecition Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividende | $x$ | -- | - | -- | -- |
| Investment activities <br> Disposel of fixed assets <br> Purchase of fixed sssets <br> Increse in investment <br> Decrese in investment | $x$ $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Finencing activitios <br> Increse in long term debt Repayment of long ierm debt <br> Loans from shar hotoers <br> Redayment of lcans from shareholders <br> Advances 8 loans from government <br> Increse in ecuity <br> Decresse in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | -- -- -- - - -- | - <br> - <br> - <br> - <br> - <br> - | - - - - - - | -- <br> -- <br> -- <br> -- <br> - |
| Increeseldecressel in cesh equivalente Cash equivelents-Beginning of the year Cesh equivelents - End of the yesp | $x$ $x$ $x$ | -- | -- | -- | -- |


See lible 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1884-1987 based on SIC ciassification in igs7
Saskutchewan. Wholesale Waste Materlals (SIC 591)

|  |  |  |  | Changes in number of businesses with peid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in overage labour units(1) | Number of businesses | Total payroll $\left(\$ 000^{\prime} \mathrm{s}\right)$ | Average labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting } 2! \end{array}$ | No longer reporting(3) |

1584

| Totel | 55 | 3.351 | 118 | 17 | 5 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| less then 20 | 54 | K | 71 | 19 | 5 |
| 20-99 | 1 | X | 47 | - | - |
| 100-495 | - | - | - | - | - |
| 500 and over | - | - | - | - | - |

1987
Toist 1 ss
less then 20
$20-99$
$100-499$
500 ond over

| 3.445 | 208 | 12 |
| ---: | ---: | ---: |
| 1.695 | 102 | 9 |
| $x$ | 103 | 2 |
| $x$ | - | 1 |
| - | - | - |

$\ldots$
$\ldots$
$\cdots$
(1) Average lebour units ore calculbied by dividing total payroll by the over age annual wege and salary rate as reported in the Surver of Employment. Poyroll and Hours. Stalistics Canada. Catelogue 72-002. An overage labour unit could be interpreted es a full-time employe Nate that the business size groups used aredetermined at the Canede level. Thus if a business hes ot last 500 employees in Cenada 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 payroli deductions in the provious vear
(3) Refers 10 businesses reporting no payroll deductions in the following year
"Nowly reporting" and "no longer poporting" businesses are assumed 10 have bean in activity for six months and the information is adjusied accoroingly

See table f for symbots and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1985-1987$
Saskatchowen. Wholesale Waste Materials (Sic 591)


| Mumber of observations in sample Average soles $\$$ <br> Avernge expense $\$$ <br> Averoge net profit (loss) \$ | $\begin{array}{r} 14 \\ 290.352 \\ 277.444 \\ 12.908 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businessen reporting profit (Mo.) <br> Average sales $\$$ <br> Averuge expense $\$$ <br> Average net profits | $\begin{array}{r} 11 \\ 487.181 \\ 470.550 \\ 16.639 \end{array}$ | -- | -- | -- |
| Businesses reporting a loss (Mo.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 3 \\ 335,374 \\ 357,183 \\ -29.809 \end{array}$ | -- | -- | - |



| Number of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) $\$$ | $\begin{array}{r} 169.930 \\ 173.047 \\ -3.117 \end{array}$ |
| :---: | :---: |
| Businases reporting profit (Wo.) | 11 |
| Average sales \$ | 258.482 |
| Average expense 5 | 239.297 |
| Averege net profis | 19.185 |
| Businesses reporting loes (Wo.) | 7 |
| Average sales | 127.763 |
| Average expense \$ | 141.423 |
| Aversge net loss | -13.660 |

[^21]See inte ifor symools and notes

TABLE 1. Selected operating ratios. in percent of sales, 1987
Sasketchewen, food (Groceries) Stores (SIC 6011)

|  | Total(1) |  | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ |  | Lower$\text { miodie } 25 \%$ |  | Uoper midde 25\% |  |  | $\begin{aligned} & \text { Tor } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samele (No.) Low sales value (\$000's) High sales value $\left(\$ 000^{\prime}\right.$ s) |  | $\begin{gathered} 27 \\ (1) \\ i 1 \end{gathered}$ |  |  |  |  |  |  |  |  |  |
| Selected expense item | Industry oversge(z) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midd I } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sulos |  |  |  |  |
| Cost of seles | 49.9 | -- | -- | -- | - | 19.8 | 55.5 | -- | - | -- | - |
| Occupancy expenses | 4.1 | -- | -- | -- | - - | 100.0 | 4.1 | -- | -- | -- |  |
| Deprecistion | 1.1 | -- | -- | -- | -- | 88.4 | 1.3 | -- | - | -- |  |
| Repairs maintenance | 0.6 | -- | -- |  | -- | 87.8 | 0.6 | -- | - | -- | -- |
| Heat. light 8 telephone Rent | 1.5 0.8 | -- | -- | -- | -- | 90.8 54.8 | 1.7 1.5 | -- | --- | -- | -- |
| Personnel expenses | 12.0 | -- | -- | - | -- | 98.9 | 12.1 | -- | -- | -- | -- |
| Financial expenses | 2.2 | -- | -- | -- | -- | 100.0 | 2.2 | -- | -- | -- | -- |
| Intorest \& bank charges Professional fees | 1.8 0.4 | -- | -- | -- | -- | 93.5 89.0 | 1.9 0.4 | -- | -- | -- | -- |
| Other expenses | 33.0 | -- | -- | -- | - | 100.0 | 33.0 | -- | -- | -- | -- |
| Profit (lose) | -1.1 | -- | -- | -- | -- | 98.3 | -1.1 | -- | -- | $\cdots$ | =- |
| Total | 100.0 | -- | =- | -- | =- | 100.0 | ... | - | -- | -- | -- |

## Symols

$$
\begin{aligned}
& \text { - zero or no observelions } \\
& -\quad \text { roo smell soo be expressed } \\
& \ldots \text { nop spplicabl } \\
& \times \quad \text { confidentisl }
\end{aligned}
$$

## Footnotes



## Notes

Dote are shown by quertiles when at least 13 of the sampled businesses report the specific item
Records were renked in escending order eccording to sales size. Each quertile \{i. © , bottom 25\%, lower midde 25\%. etc. papesents one querter of the totel number of businesses. Within each quartile. tre overoge ratio is presented. For comperison purposes, the high and low values of selles ere shown

How 10 use the teblet

1) Locete the sppopriste soles pange thet is displeyed on the two bines entitled wow seles volue" and "High selet velue"
(2) The selected range will indicnte the proper quartile. i.e. the bottom 25\%. the lower middle 25\%, the upper midde 25t or the top 25\%.
2) Oett pertining to the tulected seles bize range will be in thet quertilo.

## Stenderd Industrial CIEssificetion Definition (SIC 1980):

[^22]TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Sasketchewan. Food (Groceriss) Stores (SIC 6011)

ill These estimstes are based on stmple of businesses popting ssles detween $\$ 25.000$ and $\mathbf{~} 2.000 .000$.
5en rebie 1 for symbols and notes

TABLE 3. Finmeiai ritios(1) for incorporated businesses only. 1987
Seskmtchewen. Food (Grocerles) Stores (SIC 6011)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\text { middle } 25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOP } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 16 \\ & (1) \\ & (1) \end{aligned}$ | -- | =- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Curpent ratio (times) | 1.5 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} 27.8 \\ 1.1 \\ 1.0 \end{array}$ | -- | -- | -- | -- |

(1) The potios represent the everoge of cotios for each business in the group and cannot be calculated from the figures shom in table 2 .
(2) Thest estinates are beed on semple of businesses reporting seles between 525.000 end $\$ 2.000,000$.
see table 1 far symbols and neter.

## Definitiont:

1. Liquidity retio:

Current $=$ curfent assets / cuprent liabilisies.
2. Leversge titios:
a) Dedrequipy = total liabilities / equity
b) Dete ratio = total liabilities/total assess
c) interest coverage = net protit - interest expense / inserest expense

TABLE 4. Statement of changes in financisi position for incorporated businesses only, ig87
Saskatchewan. Food (Grocerles) Stores (SIC 6011)

|  | Totaili) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { miod } 25 \%$ | Upper $m \cdot d d \in 25 \%$ | $\begin{aligned} & \text { Toe } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo. 1 Low sales value $\$ 000$ 's) High salus value iSC00's) | $\begin{array}{r} 12 \\ 1 \\ 1 \\ 1 \end{array}$ | -- | -- | -- | -- |
|  |  |  | -rage $1 \$ 000$ |  |  |
| Opereting ectivities Cash from operations Deprecietion Other | 2 9 6 | -- | -- | -- | -- |
| Dividends | -5 | -- | -- | -- | -- |
| Investment activities <br> Disposel of lixed essets <br> Purchese of i ixed assets <br> Incresse in investment <br> Decrese in investment | 3 -7 - | -- | -- | -- | -- |
| Financing ectivities <br> Increase in lang term debt <br> Repayment of long term debi <br> Loas irom shareholder: <br> Redsyment of loans fiom shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | 26 -33 12 -9 - - -3 - | - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - | - - - - - -- | - |
| Incresectocrease) in cash squivalents Cosh equivalents-Beginning of the year Cesh sequivilents - End of the your | $\begin{array}{r} 2 \\ -15 \\ -13 \end{array}$ | -- | -- | -- | -- |

 only those Dusinesses reporting stetement of changes.
see taole 1 for symbols ano notes.

TABLE 5. Employment changes by size of businese, 1984-1987 besed on SIC ciassification in ig87
Sasketchewan. Food (Grocerles) Stores (SIC 6011)

|  |  |  |  | Changes in num with pa | of businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in everage lebour units(1) | Number of businesses | $\begin{array}{r} \text { Totel psyrol: } \\ (\$ 000 \end{array}$ | Averege lebour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reparting(2) } \end{array}$ | No longer reporting(3) |
| 1384 |  |  |  |  |  |
| Total | 129 | 50.307 | 5.234 | 10 | 12 |
| 10ss then 20 $20-99$ | 114 | 9.585 5.049 | $\begin{aligned} & 661 \\ & 348 \end{aligned}$ | 10 | 12 |
| 100 - 499 | - | -5.0 | 5. | - | - |
| 505 and over | 4 | 75.673 | 5.225 | - | - |
| 1587 |  |  |  |  |  |
| Totel | 156 | 105.385 | 7,454 | 25 | -. |
| 1 ess than 20 $20=99$ | 138 13 | 10.445 5.918 | 737 418 | 26 | $\ldots$ |
| $100-199$ | 1 | X | 53 | - | . . |
| 500 and over | 4 | X | 6.248 | - | . . |

It Average labous units ere celculated by dividing total payroll by the aver ege onnul wage end salery rate as reported in the
 full-time mploye Nore thes the business size groups used oce determined ot the cenede level. fhus if obusiness hos at leest 500 mployees in Canade as a whole but less anan that number in any given province is is show in the 500 and over group.
121 Refers to businesses leporting no payroll obloctions in the previous year.
131 Refers 10 businesses reporting no payrol: deductions in the following year
"Newly reporting" and "no longer seporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly
see iable for symbols and notes

SOURCE: Small Business and Special Survers Division, Statistics Canada.

TABLE 6. Selected operating charmcteristics of small businesses by sales quartile. $1985-1987$
Saskatchewan. Food (Groceries) Stores (SIC 6011)


1985

| Mumber of observations in sample Aversge sales $\$$ <br> Aversge expense $\$$ <br> Aversge net profit (loss) \$ | $\begin{array}{r} 307 \\ 401.572 \\ 393.023 \\ 8.549 \end{array}$ | $\begin{array}{r} 90.822 \\ 91.348 \\ -526 \end{array}$ | $\begin{array}{r} 211.854 \\ 209.107 \\ 2.747 \end{array}$ | $\begin{array}{r} 395.563 \\ 387.101 \\ 8.462 \end{array}$ | $\begin{array}{r} 908.047 \\ 884.535 \\ 23.512 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting proflt (Mo.) | 258 |  |  |  |  |
| Average sales | 395.812 | 85,920 | 209.508 | 392,08 1 | 895.737 |
| Average expense $\$$ | 379.509 | 80.001 | 196.330 | 378,240 | 863.466 |
| Average net Drofit | 16.303 | 5.919 | 13.178 | 13,841 | 32.271 |
| Businesses reoorting loss (Mo.) | 49 |  |  |  |  |
| Average sotes \$ | 419.671 | 95.892 | 214.852 | 406.783 | 961.155 |
| Average expense \$ | 429.901 | 103.083 | 225.433 | 415.660 | 975.128 |
| Average net loss \$ | -10.230 | -7.191 | -10.581 | -8.897 | -14.273 |

1986

| Mumber of observations in smole <br> Average sales $\$$ <br> Average expense $\$$ <br> Aversge ne: Drolit (loss) $\$$ | 317 442.686 437.937 4.749 | $\begin{array}{r} 109.827 \\ 106.909 \\ 918 \end{array}$ | 251.025 256.582 4.443 | $\begin{array}{r} 467.089 \\ 463.763 \\ 3.326 \end{array}$ | $\begin{aligned} & 934.804 \\ & 924.493 \\ & 10.319 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses roporting profit (No.) | 262 |  |  |  |  |
| Averape sales 5 | 440.854 | 115.599 | 284.636 | 457.428 | 905.754 |
| Average expense\$ | 424.241 | 109.296 | 266.617 | 439.639 | 881.410 |
| Aversge net profit $\$$ | 16.6:3 | 6.303 | 18.019 | 17.789 | 24.344 |
| Businesses reporting loss (Mo.) | 55 |  |  |  |  |
| Average sales \$ | 439.151 | 93.504 | 200.457 | 479.830 | 982.811 |
| Average expense $\$$ | 456.156 | 102.509 | 230.841 | 495.583 | 995.691 |
| Average net loss\$ | -17.005 | -9.005 | -30.384 | -15.753 | -12.880 |



111 These estimates ape based on sample of businesses reporting sales between $\$ 25,000$ and $\mathbf{5 2 , 0 0 0 , 0 0 0}$.
See table ifor symbols ond nores

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskechewan, Food (Specialty) Stores (SIC 6012)

|  | Total! 1 ) |  | Bottom 25\% |  | Lower$m: d d \in 25 \%$ |  | UdDer midde 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( 8000 's) Migh sales velue $12000^{\prime}$ s) | $\begin{aligned} & 105 \\ & 11) \\ & 11 \end{aligned}$ |  | $\begin{array}{r} 11) \\ 88 \end{array}$ |  | $\begin{array}{r} 88 \\ 224 \end{array}$ |  | $\begin{array}{r} 224 \\ 437 \end{array}$ |  |  | $\begin{aligned} & 437 \\ & 111 \end{aligned}$ |  |
| Selected expense item | Industry ever ge(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ${ }^{\text {( 3 }}$ 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoder } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOp } \\ & 25 \% \end{aligned}$ |
|  | Parcent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 62.6 | 42.1 | 78.3 | 62.8 | 69.1 | 89.7 | 69.8 | 61.2 | 79.0 | 67.5 | 69.1 |
| Occupency expenses | E. 5 | 11.6 | 6.1 |  |  | 98.6 | 8.8 2.7 | 12.2 | 6.1 1.3 | 4.5 | 4.0 |
| Deprecition <br> Redaics \& maintenance | 2.1 0.8 | 4.4 | 1.1 | 1.4 | 1.5 0.4 | 83.9 | 2.8 0.9 | 1.7 | 1.3 1.2 | 0.7 | 0.4 |
| Hest. light \& telephone | 2.1 | 2.7 | 2.6 | 1.7 | 1.6 | 95.7 | 2.2 | 3.1 | 2.6 | 1.7 | 1.6 |
| Rent | 1.6 | 3.4 | 1.6 | 0.7 | 0.6 | 49.2 | 3.2 | 5.3 | 3.5 | 1.7 | 1.3 |
| Personnel expenses | 9.9 | 24.1 | 3.1 | B. 0 | 6.2 | 90.1 | 10.9 | 34.6 | 3.3 | 6.4 | 6.2 |
| Finenciel expenses | 2.1 | 2.7 | 2.0 | 2.2 | 1. 6 | 94.7 | 2.2 | 3.0 | 2.2 | 2.2 | 1.6 |
| Ineerest \& bank charges Professional fees | 1.8 0.4 | 2.1 | 1.7 0.3 | 1.9 0.3 | 1.4 | 86.4 78.3 | 2.0 0.5 | 3.0 1.2 | 2.0 | 1.9 0.3 | 1.4 0.2 |
| Other expenses | 15.6 | 15.2 | 8.4 | 22.5 | 16.4 | 100.0 | 15.6 | 15.2 | B. 4 | 22.5 | 16.4 |
| Profit (loss) | 3.3 | 4.3 | 4.1 | 2.0 | 2.7 | 98.9 | 3.4 | 4.9 | 4.1 | 2.0 | 2.7 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | $\ldots$ | -•* | $\ldots$ | . |

## Symbol:

zero or no observations
-- 100 smell too be expressed
not applicable

* confidentiai


## Feotnotes

 Torsl wighied expenciqur on given item
(2) Yalue in each cell s fotel weiphtod seles of oll businesses in the semple $x$ foo for esh quertile

131 Value in ach cell


This portion of the teble Dertains only to the businesses peporting the specific expense iten. Therefore these retios are calculated individually and the cotal will not neessarily equel $100 \%$

## Notes

Oats are shown by ouarpiles when at least 13 of the sampled businesses report the specific item
Records wer ranked in escending order according to seles size. Each quertile li.e. bottom 25\%. lower middle 25\%, etc. reprastnts one quertip of the cotal number of busingsses. Hithin tech quartile, the sverape ratio is presented. For comparison purposes. the high and low vilues of seles are nhow.

## How to ust the tebles


(2) The selected range will indicete the propter gusilile. i.e. the botion 25z. the lower midde 25\%, the upper midole $25 \%$ or 2he 100 25\%.
(3) Deis pertaining to the selected sales size range will be in thet gutertile.

## Stenderd Industriel Clestlicetion Definition (SIC 18s0):

SIC 5012 - Specialty Food Stores
Businesses primarily engaged in retail dealing usublyy in one line of food. Included in this industry are those retait bakeries which sell meiniy purchased goods and shops which bske theip producis on the premises end sell them over-ithe-counter to final consumers. This industry includes bread and pasfry shops. Dupcher shops, confectionery stores, deiry products siores, ofelicetessens, fish ond sea food siores. fruit and vegetable stores, health food siopes. ice crean stores. milk stores ano specialiy food siores lexcept iakeout food servicesl

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan. Food (Speciaity) stores (SIC 6012)

| Tetal(1) | Bottom | Lower | Uoper | midde $25 \%$ |
| ---: | ---: | ---: | ---: | ---: |


| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | 27 11 11 | -- | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Average $\left(\$ 000\right.$ 's ${ }^{\text {l }}$ |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - |  | -- | -- |  |
| Accounts and notes receivable | 4 | -- | -- | -- | -- |
| Inventary | - | -- | -- | -- | -- |
| Other current assets | 50 | -- | -- | -- | - |
| Total curcent assets | 54 | -- | -- | -- | -- |
| Fixed sssets | 66 | -- | -- | - | -- |
| Less: Accum. dep, on fixed assets | - | - | - | -- | -- |
| Other assets | 6 | -- | -- | -- | -- |
| Totel assets | 126 | $\cdots$ | $\cdots$ | -- | = |
| Liebillties and equity |  |  |  |  |  |
| Current loans Other current liabilities | 14 | -- | -- | -- | -- |
| Other current liabilities | 36 | -- | - |  |  |
| Total curtent liabilities Mortgages payable | 50 | -- | -- |  | -- |
| Mortgages payable long term obit | 14 | -- | -- | -- | -- |
| Other liabilities | 54 | -- | -- | -- | -- |
| Totel lisbilities | 118 | =- | -- | -- | -- |
| Total quity | 8 | -* | -* | - | -- |

(1) These estimeses are based on sample of businesses reporqing sales between 825,000 and $52,000,000$.

Se Table ifor symbols and notes

TABLE 3. Financial ritios(1) for incorporated businesses only. 1987
Saskitchewan. Food (Specialiy) stores (SIC E012)

|  | Totel (2) | Bottom 25\% | Lower middle 25\% | UdDe: middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.: Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & 27 \\ & (1) \\ & 11 \end{aligned}$ | -- | -- | -- | -- |
|  |  | Aversge |  |  |  |
| Liquidity retio Cuprent potio (times) | 1.1 | -- | - | -- | -- |
| Leverage patios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} 14.1 \\ 1.6 \\ 0.9 \end{array}$ | -- | -- | -- | -- |

(1) The retios represent the overmge of retios for esh business in the group and cennot be calculated fon the figures shown in fable 2.

12 These estimates are buited on semple of businesses reporting salet between $\mathbf{\$ 2 5 , 0 0 0}$ end $\mathbf{3 2}, 000,000$.
See ioble 1 for symols and metes.

## Definitions:

1. Liquidity ratio:

Current = current asseqs $/$ curpent liabilities
2. Leversot fitios:
a) Debs/equity $=$ total liabiliqies $/$ equity
b) Debiratio = toial liabiliqies/foral assets
c) interest coverage $=$ nei profit (inqerest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporited businesses only. i987
Saskatchewan, Food (Specialty) Stores (SIC 6012)

|  | To:a119) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowel } \\ & \text { middl } 25 \% \end{aligned}$ | UDDe: <br> midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lon sales value ( $\$ 000$ 's) figh sales volue $\left(\$ 000^{\prime}\right.$ s) | $19$ |  |  |  | -- |
|  |  |  | verage $1 \$ 000$ |  |  |
| Opereting ectivities Cash from opersions Dedreciation Other | 8 | -- | -- | -- | -- |
| Dividends | -1 | -- | -- | -- | =- |
| Investment ectivities Disposel of fixed essets Purchase of fixed sseets Increase in investment Decrense in investment | - $\begin{array}{r}\text { - } \\ -8\end{array}$ | -- | -- | -- | -- |
| Finmeling activities <br> Increse in long term debt <br> Redayment of long term debt <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decresse in equity <br> Other | 1 -11 2 -1 - | -- -- -- -- -- | -- -- -- -- -- | -- -- - - - - | - - - - - - |
| Increase(decrease) in cash sequivelonts Cast equivelents-Beginning of the year Cast equivalents - End of the year | -3 2 -1 | -- | -- | -- | -- |

 onty those businesses reporting statement of changes.
See Table I for symbols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on Sic classification in 1987
Stekntchewn. Food (Speclelty) Stores (SIC 6012)


(1) Averege labour units ore colculeted by dividing tosal poyroll by the average annuel wage and selory rete es reported in the Surver of Ebployment. Dovroll and mours. Stasistics Consoa. Caialogue $92-002$. An average labour unip could be interpreted as a full-timm mplovee. Note that the business size groups used are derermined at the Canso lovel. Thus if business has ef leas 500 employeps in Canado as athole but less than that number in any given province it is shown in the 500 and over group.
(2) Gefers to businesses reporting no payroll deductions in the previous year
(3) Refers to businusses reporting no payloll deductions in the following yeer
*New reporting" and "no longer peportingo bus inesses are assumed so nove been in ectivity for six months and the information is

- ojusteo accoroingly.

See tadie 1 for symools and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Sasketchowan, Food (Specialty) Stores (SIC 6012)


1985

| Mumber of observations in sample Average sales $\$$ Average expenses Averege net profit (loss) s | 85 242.791 23888 4.528 | 50.714 45.808 4.906 | 105.272 103.378 1.894 | $\begin{array}{r} 242.150 \\ 235.885 \\ 6.265 \end{array}$ | $\begin{array}{r} 573.028 \\ 567.982 \\ 5.046 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businessus reportinge profit (No.) | 12 |  |  |  |  |
| Average sales | 250.042 | 49.972 | 117.748 | 242.425 | 590.027 |
| Averege expenses | 239.867 | 41.313 | 109.397 | 232.593 | 576.166 |
| Averape net profit $\$$ | 10.175 | 8. 659 | 8.347 | 9.832 | 13.861 |
| Businesser reporting loss (Mo.) | 13 |  |  |  |  |
| Average sales \$ | 231.471 | 52.707 | 89.883 | 239.945 | 543.347 |
| Average expense ${ }^{\text {a }}$ | 242.432 | 57.873 | 95.953 | 262.209 | 553,693 |
| Averoge net loss \$ | -10.961 | -5.166 | -6.070 | -22.254 | -10.346 |

1986

Number of observations in sample

| $\begin{array}{r} 177 \\ 158.825 \\ 159.567 \\ -742 \end{array}$ | $\begin{array}{r} 31.433 \\ 28.653 \\ 2,780 \end{array}$ | $\begin{aligned} & 70.922 \\ & 73.394 \\ & -2.472 \end{aligned}$ | $\begin{array}{r} 136.799 \\ 164.161 \\ -7.362 \end{array}$ | $\begin{array}{r} 396.144 \\ 392.051 \\ 4.083 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{array}{r} 124 \\ 153.121 \\ 142.167 \\ 10.954 \end{array}$ | $\begin{array}{r} 31.605 \\ 25.601 \\ 6.004 \end{array}$ | $\begin{aligned} & 69.343 \\ & 59.046 \\ & 10.297 \end{aligned}$ | $\begin{array}{r} 151.822 \\ 142.903 \\ 8.319 \end{array}$ | $\begin{array}{r} 359.714 \\ 341.116 \\ 18.598 \end{array}$ |
| $\begin{array}{r} 53 \\ 169.162 \\ 182.149 \\ -12.987 \end{array}$ | $\begin{array}{r} 31.209 \\ 32.627 \\ -1.418 \end{array}$ | $\begin{array}{r} 71.885 \\ 82.152 \\ -10.267 \end{array}$ | $\begin{array}{r} 122.763 \\ 145.336 \\ -22.573 \end{array}$ | $\begin{array}{r} 450.789 \\ 468.480 \\ -17.691 \end{array}$ |

Average sales $\$$
Averse expense $\$$
Averege net prof it (loss) $\$$

Businesses reporting profit (No.)
Average sales $\$$
Averepe expense $\$$
153.121

Averape net profits
10.954

Businesses reporting loss (Mo.)
Average ssics
Average exomise $\$$
Averege net loss

1987
Mumber of ebservations in semple
Average soles $\$$
Average expense $\$$

| 155 315.089 305.810 9.279 | $\begin{array}{r} 61.849 \\ 58.932 \\ 2.917 \end{array}$ | $\begin{array}{r} 149.694 \\ 14.101 \\ 6.593 \end{array}$ | $\begin{array}{r} 344.984 \\ 335.351 \\ 9.633 \end{array}$ | $\begin{array}{r} 703.829 \\ 685.85 \\ 17.975 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: |
| 121 |  |  |  |  |
| 304.685 | 61.723 | 148.607 | 337.926 | 670.483 |
| 289.822 | 55.235 | 138,354 | 322.219 | 643.478 |
| 14.863 | 6.488 | 10.253 | 15,707 | 27.005 |
| 34 |  |  |  |  |
| 355.946 | 62.186 | 152.810 | 371.235 | 837.573 |
| 365.225 | 68.202 | 156.703 | 384.182 | 855.814 |
| -10.279 | -6.036 | -3.893 | -12.947 | -18.241 |

(11) These esfinetes are besed on semple of Dusjnesses reporing seles between $\$ 25.000$ and $\$ 2.000,000$.

See teble for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Sesketchewan. Prescription Drugs Patent Medicine Stores (SIC 603)


## Symol

zero or no observbtions

- too smell to0 be expressed
nop noplicable
$x$ confidential


## foesnotes


(2) Velue in eech cell $=$ Toisi weighied expenditure on given item
(9) Yelu in eech cell $=\frac{\text { lotal weighted mpenditupe on given item }}{\text { lotal wighted seles of businesses repoiting this item of expenditure }}$ for eseh queptile.

This portion of the table pertains only to the businessus ropopting the specific expense item. Therafore thest ratios art catculsted individually and the total mill not necesserily equat $100 \%$.

## Motes

Date or ghown by quep ites when ot least 13 of the sonpled businesses peport the specific item
 on querper of the topal mumber of businesses. Within each quertile. the ever age patio is presented. for comparison purposes. the high and low velues of sales ere shown.

How to unt the tebles

121 The selected renge will thdicete the proper queftile. i. e. the bottom 25z, the lower midole 25z. the upper midde 25z or the top 258.
III Dete pertsining to the gelected sel size senge will be in thet quertile.

Stenderd Induetriel Cleseificstion befinition (SIC IEBOI:
SIt 8030 - Presecription Drups end Pesent modicine Stores
Businesses primerily engaped in reisil desling in prescription drugs and patent or propristary and herbal medicines, sick poom supplies. cosmelics and loileties

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatchewan. Prescription Drugs \& Patent Medicine Stores (5IC 603)

|  | To:al(1) | $\begin{aligned} & \text { Bot:om } \\ & 25 \% \end{aligned}$ | Lower midole 25\% | Upper middle 25: | Too 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value $(\$ 000$ 's) High sales value (\$000's) | (2) | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| C.sh | - | -- | -- | -- | -- |
| Accounts and notes receiveble | 18 | -- | -- | -- | -- |
| Inventory | - | - | - | -- | - |
| Other current assets | 118 | -- | -- | -- | -- |
| Total current assets | 135 | -- | -- | -- | -- |
| Fixed assets | 48 | -- | - | -- | -- |
| Less: Accum. dep. on fixed usets | 4 | -- | - | -* | -- |
| Other sssets | 14 | -- | - | -- | -- |
| Total lesets | 197 | - | -- | - | - |
| Lisbilities and equity |  |  |  |  |  |
| Current loans Other current liabilities | 26 61 | -- | -- | -- | -- |
| Total current lisbilities | 87 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term debt | 50 | -- | -- | -- | -- |
| Other Iiabilities | 50 | -- | - | -- | -- |
| Total liebilities | 138 | - | -- | -- | -- |
| Totel equity | 59 | -- | -- | -- | -- |

(1) These estimstes ore based on sample of Dusinesses reporting sales betmeen $\$ 25,000$ ond $\$ 2,000,000$.

See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskstchewan. Prescription Drugs fetent Medicine Stores (Sic c03)


itI The petios represent the everage of retios for each business in the group and cennot be calculatied from the figures shown in table 2 .
121 These estimtes are onend on semple of businesses reporting seles betwern 25,000 mnd $52,000,000$.
Set leble I for symools and notes.

Definitions:

1. Liquidity ratie:

Current $=$ current assets $/$ curtent Libbilities
2. Leverage ratios:
8) Debt/equity = total liabilities/equity.

Det raiio $=$ iota! tiabi! lies / toisl asseis
c) Lateres: coverage = net profit + interes? expense/ imterest expense.

TABLE 4. Statement of changes in financial position for incorporated bustnesses only. 1987
Saskatchman. Prescription Drugs \& Patens Medicine Stores (SiC 503)

|  | Total(1) | $\begin{array}{r} \text { Bo: }: 0 \mathrm{Om} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | UDoer <br> middle $25 \%$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in sample (No.) bom sales value $1 \$ 000$ s) High sales value $19000^{\prime}$ : | $\begin{aligned} & 13 \\ & 1! \\ & 11! \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | averoge 15000 |  |  |
| Operating ectivities Cash from operations Dedrecietion Other | $\begin{array}{r} 25 \\ 8 \\ -11 \end{array}$ | -- | -- | -- | -- |
| Dividends | -3 | - | -- | -- | -- |
| Investment setivities <br> Dispossi of fixed essets <br> Purchase of fixed assets <br> Increse in investment <br> Decreese in investment | -6 | -- | -- | -- | -- |
| Fimancing activiles <br> Increase in long term deb? <br> Repsyment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans fiom govermment <br> increase in equity <br> Decresse in equity <br> Other | $\begin{array}{r} 3 \\ -7 \\ 1 \\ -4 \end{array}$ |  | - <br> - <br> - <br> - | - - - - - - | -- <br> - <br> - <br> -- <br> -- |
| Incrasesectecese) in cash suivalents Cesh s equivelents-Beginning of the year Cash aquivalents - End of the yeer | $\begin{array}{r} 6 \\ 7 \\ 13 \end{array}$ | -- | -- | - | -- |

 only those businesses redorting siatement of changes.
Se Tode 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 besed on 5ic clessification in igsy
Saskatchowan. Prescription Drugs Patent Medicine Stores (SIC sos)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \left(\$ 000^{\prime}\right. \text { s) } \end{array}$ | Averge lebour units(1) | Changes in number of businesees with did employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { New } \mid \text { y } \\ \text { reporting }(2) \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 245 | 33,159 | 2.483 | 21 | 25 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 228 \\ 14 \\ 2 \\ 1 \end{array}$ | $\begin{array}{r} 17.232 \\ 4.301 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.291 \\ 322 \\ 691 \\ 179 \end{array}$ | 20 1 - | $\begin{array}{r}22 \\ 3 \\ \hline\end{array}$ |
| 1987 |  |  |  |  |  |
| Totel | 279 | 40.985 | 2.753 | 21 | , |
| $\begin{aligned} & 1 \text { ess then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 260 17 1 1 | $\begin{array}{r} 22.157 \\ 5.998 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.489 \\ 403 \\ 355 \\ 506 \end{array}$ | 17 4 | $\cdots$ |

(1) Average labour units ere calculateo dy dividing total payroll by the overage minul wage ond solary pate as raported in the

Suivey of Employment. Payroll and Mours, Statistics Canads. Catalogue 12-002. An overage labour unit could be interpreted os

500 employees in Canade es owhole but less than thet number if eny given province it is show in the 500 and over group
$(2)$ Refers 10 businesses reporting no payroll deductions in the previous yeer
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer peporting" businesses are essumed 10 have been in activity for six months and the information is adjustec accordingly

See table ifor symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1985-1987$
Saskatchewan. Prescription Drugs satent Medicine Stores (SIC 603)


1985

| Number of observations in semple <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 40 \\ 445.027 \\ 428.219 \\ 16.808 \end{array}$ | -- | -- |  | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (Mo.) <br> Average salas $\$$ <br> Average expense $\$$ <br> Average net protit $\$$ | $\begin{array}{r} 37 \\ 582.313 \\ 548.911 \\ 33,402 \end{array}$ | -- | -- | -- | -- |
| Businessas reporting loss (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 3 \\ 519.489 \\ 548.902 \\ -29.413 \end{array}$ |  | -- |  |  |
|  |  |  | 1986 |  |  |
| Number of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit \{loss) \$ | $\begin{array}{r} 111 \\ 408.729 \\ 386.484 \\ 22.245 \end{array}$ | $\begin{array}{r} 52.285 \\ 45.437 \\ 6.848 \end{array}$ | $\begin{array}{r} 127.415 \\ 126.749 \\ 666 \end{array}$ | $\begin{array}{r} 383.322 \\ 382.199 \\ 11.123 \end{array}$ | $\begin{array}{r} 1.061 .895 \\ 999.552 \\ 70.343 \end{array}$ |
| Businesses reporting erofit (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 93 \\ 409.863 \\ 378.948 \\ 30.915 \end{array}$ | $\begin{array}{r} 51.363 \\ 41.685 \\ 9.678 \end{array}$ | $\begin{array}{r} 139.517 \\ 135.180 \\ 4.337 \end{array}$ | $\begin{array}{r} 400.469 \\ 377.336 \\ 23.133 \end{array}$ | $\begin{array}{r} 1.048 .102 \\ 961.590 \\ 85.512 \end{array}$ |
| Businesse reporting lose (Wo.) <br> Averege sales 5 <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 18 \\ 414.890 \\ 432.949 \\ -18.059 \end{array}$ | $\begin{array}{r} 55.523 \\ 58.599 \\ -3.076 \end{array}$ | $\begin{array}{r} 114.296 \\ 117.611 \\ -3.395 \end{array}$ | $\begin{aligned} & 355.871 \\ & 407.683 \\ & -51,812 \end{aligned}$ | $\begin{array}{r} 1.133 .869 \\ 1.147 .901 \\ -14.032 \end{array}$ |

1987

| Mumber of observetions in sample <br> Average saies \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 51 \\ 419.349 \\ 398.070 \\ 21.279 \end{array}$ | $\begin{array}{r} 94.855 \\ 91.982 \\ 2.873 \end{array}$ | $\begin{array}{r} 312.069 \\ 276.093 \\ 35.976 \end{array}$ | $\begin{array}{r} 532.990 \\ 510,208 \\ 22.782 \end{array}$ | $\begin{array}{r} 737,483 \\ 713.995 \\ 23.488 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting prefit (Mo.) <br> Average sales <br> Average expense \$ <br> Average net profits | $\begin{array}{r} 39 \\ 439.916 \\ 408.327 \\ 31.589 \end{array}$ | $\begin{array}{r} 182.903 \\ 165.228 \\ 17.675 \end{array}$ | $\begin{array}{r} 299.268 \\ 256.679 \\ 42.589 \end{array}$ | $\begin{array}{r} 535.958 \\ 495.783 \\ 39.175 \end{array}$ | $\begin{array}{r} 741.535 \\ 714.618 \\ 26.917 \end{array}$ |
| BuEinesses reporting lese (No.) <br> Average sales <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 12 \\ 421.834 \\ 425.149 \\ -3.315 \end{array}$ | $\begin{array}{r} 73.256 \\ 74.014 \\ -758 \end{array}$ | $\begin{array}{r} 382,951 \\ 383,592 \\ -641 \end{array}$ | $\begin{array}{r} 527.682 \\ 534.225 \\ -6.543 \end{array}$ | $\begin{array}{r} 703.445 \\ 708.753 \\ -5.318 \end{array}$ |

(1) These estimetes are based on sample of businesses reporsing seles between $\$ 25,000$ and $\$ 2,000,000$.

See Table i for symbols ana notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Sasketchewsin, Pharmacies (SIC 6031)


## Symol:

zere or no observetions
.- 200 smell too be expressed
. not applicable
$\times$ confidentisl

## footnotes

(1) These estimetes are based on s sampl of businesses reporting seles beqween 325,000 end $52.000,000$
lotel weighted expenditur on given item

(3) Volue in eech cell $=\frac{\text { Totat wighted expenditure on given item }}{\text { Total weighted seles of businesses roporting this item of expenditure }}$ for oech quatile.

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

## Notes

Date are shown by quertites when at least 13 of the sampled businesses report the specific item
Records were renked in uscending ofder scording to sules size. Esch quartile fi. e. Dotton 25\%, lower middie 25\%, ote. represents one quartor of the totel numoer of businesses. Within each quartile, the overage ratio is presented. for comperison purposes. the high and low vilues of ssles ere shown.

Mow to use the tebles

(2) The selected renge will Indicete the proper quartile. i.e. the botton 25\%. the lower niddle 25\%, the upper midde 25\% of the top $25 \%$
(3) Deti pertaining 10 the selected sules size ronge will be in that quartile.

## Stenderd Industrial CImesifiestion Definition (SIC 1害颙):

## SIC 8031 - Pheretecies

Businesses primerily engaged in petail dealing in drugs, phermeceuticels and patent medicines and drug sundries. prescribed medicines must be sold but are not hecessbrily the source of greatest pevenue. They may be secondarily engeged in selling other lines such as
 orug stores. refail phormaceuticals. prescription pharmacies and reiail prescription medicines.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatchewan, Pharmecies (SIC 6031)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lawer $\text { midde } 25^{\circ}$ | Under middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 21 \\ 21 \\ 1 \\ 1 \end{array}\right)$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Asets |  |  |  |  |  |
| Cash Accounts and notes receivable | 18 | -- | -- | -- | -- |
| Accounts and notes receivable | 18 | -- | -- | -- | -- |
| Other current assets | 118 | -- | -- | -- |  |
| Total current assets | 135 | -- | -- |  |  |
| Fixed masets | 48 | -- | -- | - | -- |
|  | $\stackrel{\square}{4}$ | =- | -- | -- | -- |
| Other esseis | 14 | =- | -- | - | -- |
| Total assets | 157 | -- | - | - | -- |
| Listilities and equity |  |  |  |  |  |
| Current loans Other cuprent lisbilities | 26 | -- | -- | -- | -- |
| Total current liabilities | 87 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term debt | 1 | -- | - | -- | -- |
| Other liabilities | 50 | -- | - | -- | -- |
| Total liabilities | 138 | -- | -- | -- | -- |
| Total equity | 59 | - | -- | =- | -- |

(1) These estimates ore based on a sample of businesses reporting soles between $\$ 25,000$ and $\$ 2,000,000$

See Table i for symbols and notes.

TABLE 3. Fintnctal ratios(1) for incorporated businessez only, 1987
Saskatchewan. Pharmacles (SIC 6031)

|  | Total(2) | Bottom 25\% | Lower midole 25\% | Upper midde 25\% | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample \{No. Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime}\right.$ s) | $\begin{aligned} & 29 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity retio Current patio (times) | 1.6 | -- | -- | -- | -- |
| ```Leverage retios Debtleauity ratio (times) Interest coverage ittio (times) Datt ratio (times)``` | $\begin{aligned} & 2.3 \\ & 3.0 \\ & 0.7 \end{aligned}$ | -- | -- | -- | -- |

(9) The ratios repreant the everage of retios for each ousiness in the group and cannot be calculated from the figuras shown in table 2 .

121 These estimates are bested on semple of pusinesses reporting seles between $\$ 25,000$ and $\$ 2,000,000$.
Ser Teble ifor symbols and notes.

## Definitions:

1. Liquidity retio:

Current $=$ curront assets / curpont liabilities.
2. Leverage retios:
debr/equity = ratal fiabilities / equity
b) Debr ratio = total liabilities / total assets
c) Interest coverage $=$ nei profit - interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporeted businesses oniy. 1987 Saskatchewan. Pharmacies (SIC 6031)

|  | Total(1) | $\begin{array}{r} \text { Bo } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> miode $25 \%$ | Uoder <br> middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low st les value i\$000's) High sales value ( $\$ 000^{\prime} \mathrm{s}$ ) | $\begin{aligned} & 13 \\ & (1) \\ & 11) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000 |  |  |  |  |
| Opereting ectivities Cash from operations Deprecievion Other | $\begin{array}{r} 25 \\ 8 \\ -11 \end{array}$ | +- | -- | -- | -- |
| Dividends | $-3$ | -* | -* | =- | -- |
| Investment ectivities <br> Disposa! of fixed essets <br> Purchase of fixed ssets <br> incresse in investmen? <br> Decresse in investment | $-5$ | -- | -- | - | -- |
| Finencing ectivities <br> Increase in lang term debt <br> Repsymen: of long term debt <br> Loans from sharehoiders <br> Repayment of loans from shareholders <br> Advances loans from government <br> Increase in quity <br> Decrease in equity <br> Diner | $\begin{array}{r} 3 \\ -9 \\ 1 \\ -4 \end{array}$ | -- $-=$ -- $-=$ $=-$ $=-$ | -- | -- -- $=-$ $=-$ $=-$ | - |
| Increaseldecroesel in cash equivelents Cash equivelents-Beginning of the yeer Cash 8 equivalents - End of the yeer | 8 7 13 | - - | -- |  | - |
| (il These estimates are based on a smol of only inose businesses reporting staremen Isble 1 for symools end notes. | rporated b of changes. | orting | tweon 825.000 | $000,000 \text {. } 58 .$ |  |

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in i987
Sesketchewen. Pharmecies (SIC cosi)

| Business ize expressed in overage laboup units(1) | Number of businesses | $\begin{array}{r} \text { Total oayrall } \\ (\$ 000 \text { s) } \end{array}$ | Average labour units(1) | Changes in number of businesses with poid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Mewly } \\ \text { resorting(2) } \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 223 | 32.182 | 2.405 | 17 | 18 |
| $\begin{aligned} & 1 \text { ess han } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 207 \\ 13 \\ 2 \\ 1 \end{array}$ | $\begin{array}{r} 16.520 \\ 4.016 \\ x \\ x \end{array}$ | 1.238 301 691 179 | 16 $!$ - | 15 3 - |
| 1387 |  |  |  |  |  |
| Totel | 241 | 35.542 | 2.655 | 12 | - |
| $\begin{aligned} & \text { loss than } 20 \\ & 20 \text { - } 99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 223 \\ 16 \\ 1 \\ 1 \end{array}$ | $\begin{array}{r} 21.005 \\ 5.707 \\ x \\ x \end{array}$ | 1.111 383 355 506 | 4 | . |

(i) Average labour units ape calculated by dividing total payroll by the averege annual wage and salery pate es reported in the Survey of Employment. Payroll and Hours. Statistics Cende. Colalopue 92-002. An overage labour unit could be inierpreted as a full-fime mploye . Note that the business size groups used are determined of the conede lavel. Thus if mbusiness hes tit least 500 employees in Canade es whol but less than that number in any given province it is shown in the 500 ond over group.
121 Reters to pusinesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted aceordingly.

See labie 1 for symbols and notes.

TABLE 6. Selected operating characteriatics of small businesses by sales quartile. 1985-1987
Saskatchewan, Pharmacies (SIC 5031)


1985

| Mumber of observetions in semple Averoge sales \$ Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 34 \\ 595.662 \\ 569.418 \\ 26.244 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Busineses reporting profit (Mo.) | 32 |  |  |  |
| Average sales \$ | 645.620 | -- | - | -- |
| Average expense \$ | 605.560 | -- | -- | -. |
| Average net profit \$ | 40,060 | -- | -- | -- |
| Businesses reporting eloss (No.) |  |  |  |  |
| Average sales \$ | 519,500 | -- | - | -- |
| Averape expense \$ | 549.000 | -- | -- | -- |
| Average net loss \$ | -29.500 | -- | -- | -- |

1886

| Wumber of observations in sample <br> Average soles $\$$ <br> Average expense \$ <br> Average net profit (loss) $\$$ | $\begin{array}{r} 106 \\ 488.876 \\ 461.084 \\ 27.792 \end{array}$ | $\begin{array}{r} 43.688 \\ 38.357 \\ 5,331 \end{array}$ | $\begin{array}{r} 177.570 \\ 175.003 \\ 2.567 \end{array}$ | $\begin{array}{r} 521.423 \\ 492.971 \\ 28.452 \end{array}$ | $\begin{array}{r} 1.212 .822 \\ 1.138 .005 \\ 74.817 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (No.) | 89 |  |  |  |  |
| Average sales \$ | 514.015 | 40,577 | 259.599 | 521.301 | 1.234.581 |
| Average expense 5 | 471.297 | 32.069 | 226,718 | 491.122 | 1,135.278 |
| Average net profit \$ | 42,718 | 8.508 | 32,881 | 30.179 | 95,303 |
| Businesses reporting - loss (Mo.) | 462 ${ }^{17}$ |  |  |  |  |
| - Averape sales \$ | 662.593 | 52.678 | 139,746 | 524.078 | 1.133.869 |
| - Average expense $\$$ | 472.216 | 56.530 | 151,156 | 533.276 | 1,147.901 |
| Average net loss \$ | -9.623 | -3,852 | -11.410 | -9,198 | -14.032 |

1987

(1) These estimates are besed on a sample of businesses reporting seles between $\$ 25,000$ and $\$ 2,000,000$

See table i for symbols and notes

TABLE 1. Selected operating ratios, in percent of saies, 1987
Sasketchewen. Men's Clothing Stores (SIC 6121)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } 25 \% \end{array}$ | Upder $m i d d \in 25$ | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ \mathrm{COO}^{\circ}$ s) high saies value ( $\$ 000$ 's) | $\begin{aligned} & 19 \\ & (1) \\ & (1) \end{aligned}$ |  | -- | -- | -- |


| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3 ) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Tota | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { UDDer } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sules | 43.0 | -- | - | -- | -- | 13.6 | 51.4 | -- | - | -- | -- |
| Occupency mpenses | 10.1 | -- | -- | -- | -- | 100.0 | 10.1 | -- | $\cdots$ | -- | -- |
| Deprecition | 0.9 | -- | - | -- | -- | 85.7 | 1.1 | -- | - | -- | - |
| Repaifs \& mointenance | 0.3 | -- | -- | -- | -- | 80.3 | 0.3 | -- | -- | - | -- |
| Heet. Iight \& telephone | 1.3 | -- | -- | - | - | 100.0 | 1.3 | -- | -- | -- | -- |
| Rent |  | -- | -- | - | -- |  |  | -- | -- | -- | -- |
| Personnel expenses | 19.4 | -- | -- | -- | -- | 100.0 | 18.4 | -- | -- | -- | -- |
| Financisl expenses | 3.5 | -- | -- | -- | -- | 100.0 | 3.5 | -- | -- | -- | -- |
| Interest 8 bank charges | 2.6 0.9 | -- | -- | -- | -- | 92.1 96.5 | 2.8 1.0 | -- | -- | -- | -- |
| Dther expenses | 20.6 | -- | -- | -- | -- | 100.0 | 20.6 | -- | - | - | - |
| Profit (loses) | 3.4 | -- | -- | -* | -- | 100.0 | 3.4 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | - | -- | -- | - |

## Syebol

zero or no observations
-. too small 100 be expressed
not spplicable
$\times$ confidential

## faotnates

(1) These estimetes are besed on stmple of businesses reporting setes between $\$ 25,000$ end $\$ 2.000 .000$

Totel weighted expenditure on given item

(3) Value in each cell

Total weighted expenditure on a given item
total weighted sales of businesses raporting this item of expenditure gut
This portion of the zate pertains only to the businusses peporting the specific expense ivom. inerefor these retios are calculated individully and the toral will not necessarily equal $100 \%$.

## Motes

Data are shown by quartiles when at least 13 of the sompled businesses repopt the specific item.
Records were ranked in ascending order mecording to stas size. Each quartile (i, e. bottom 25\%, Iower midde 25z, etc.) represtents one quafter of the totel number of businesses. Within each quartile, she average potio is piesented. for comperison purposes, the high ino low values of seles ere nown

## how to use the tebles


121 the selected renge will indicete the proper quertile. i. the bottom 25\%, the lower midde 25z, the upper middt 25z of the top 25z.
(3) Dote pertsining to the selucted seles size ringe will be in thet oustile

## Stenderd Industrisl CIassifiestion Definition (5IC 1880):

## SIC E121 - Wen' Clothing Storet

Businesses primerily engaged in retbil dealing in men's and boys clothing lexcept athleticl and accessories. Businesses primerily engaged in custom railoring ore included here. Businesses engageo in reqail men's and boys' apparel, retail men's and doys' beachwear, refail men's and boys' clothing, men's custom tailored clothing. men's ratail gloves. haberdashery, petail men's and boys' hats and caps. refbil men's and boys' hosiery. retal men's and boys' jackets, peiail men's ard boys' neckwear, men's clothing stores, retail mon's furnishings, reisil men's and boys' overcoars. retbil men's and boys' pan:s and slacks, retail men's and boys' shirts. retbil men's and boys' sleep ond loungmear. reiail men's and boys' sporiswear. reiail men's and boys' suits. reiail mer's and boys' sweters. retail men's and boys' swimwear, retai! men's and boys' undertlothing. reisil men's and boys' uniforms lexcepi athleitct and fetal men's and boys clophing or included in inis indusiry

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatchewan, Men' clothing Stores (SIC 6121)

|  | iotal(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Upper $\text { middle } 25^{\circ}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) Low sates value ( $\$ 000$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 17 \\ & (1) \\ & 11 \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Aseet: |  |  |  |  |  |
| Cosh | 7 | -- | -- | -- | -- |
| Accounts and notas receivable | 17 | -- | - | -- | -- |
| Inventory | - | -- | -* | -- | -- |
| Other curtent sssets | 157 | -- | -- | -- | -- |
| Total current assets | 174 | -- | -- | -- | -- |
| Fixed assets | 37 | - | -- | - | -- |
| Less: Accum. dep. on fixed assets |  | -- | -- | -- | -- |
| Other ossets | 16 | -- | -- | -- | -- |
| Totel eseets | 228 | -- | -- | - | - |
| Lisbillties end equity |  |  |  |  |  |
| Current lorms current liabilities | 73 | -- | -- | -- | -- |
| Total current liabilities | 103 | -- | -- | -- | -- |
| Mortgages oayable | - | - | -- | -- |  |
| Long term dedt | 17 | -- | - | - | -- |
| Other liabilities | 65 | -- | - | -- | -- |
| Totel liobilitios | 185 | -- | - | -- | -- |
| Totel equity | 43 | -- | - | -- | -- |

(11) These estimetes ore besed on semple of Dusinesses reporting sales beiween $\$ 25,000$ and $\$ 2,000,000$.

Ser toble 1 for symbols and noies.

TABLE 3. Financial ratios (1) for incorporated businesses only, 1987
Sestetchewen, Wen's clothing Stores (SIC 6121)


(1) The retios represent the average of retios for each business in the group and cannot be celculeted from the figures shown in ioble 2 .
(2) These estimetes ere besed on smple of businesses reporting seles between 525,000 and 32,000,000

See table ifor symbols and notes.

## Definitiens:

1. biquidity ratio:

Current $x$ current essets / current liabilities
2. Leverege retios:
a) Deti/equiqy $=$ lotal liabiliqies / equity
b) Detaratio $=10 t a l$ liabilities/total assets
c) Interest coverage $=$ net profit - interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses oniy, 1987
Sasketchewan, Men's Clothing Stores (SIC 6121)

 on ly those butinesses reporing stetment of chenges.
See iade 1 for symbols and noias.

TABLE 5. Employment changes by size of bustness, 1984-1987 besed on SIC ciessificetton in ig87
Saskatchewn. Men's Clothing Steres (SIC 6121)

|  |  |  |  | Changes in number of butincsses with peid mplorees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in everape labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { : } \end{array}$ | Averoge labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No longer <br> reporting(3) |

## 1984

Totel
$108=$ then 20
$20-99$
$100-499$
500 and over

85
84
$20-99$
$100-499$
500 and over
6.548
3.797

797
$x$
$x$
X
X

| 65 |  |
| :--- | ---: |
| $x$ | 41 |
| $x$ | 112 |

5
5

1987

(1) Average inbour units ere enfeuleted by dividing lotal peyroll by the overege ennuol wage and solspy rete as reported in the

Surver of Employment. Poyroll and Mours. Statistics Conode. Casalogue 92-002. An overoge labour unit could be interpreted as a full-i, me enoloyee. Mote that the business size groups uted ere determined the consde level. Thus if a business hos at least 500 moloyees in camade es whole but less than thet number in ony given province it is show in the 500 and over group.
181 Reters 10 businesses reporting no Deyroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year
-Newiv reporting" ano "no longer redorting" businesses me essumed to hove been in activity for six months and ehe informerion is adjusied accordingly

See taple tor symbols ana notes

TABLE 6. Selected operating characteristics of smill businesses by sales quartile. $1985-1987$
Sasketchewtin, Men's Clothing Stores (SIC 5121 )

| $\cdots$ | Total(1) | $\begin{array}{r} 80+10 m \\ 25 \% \end{array}$ | Lower midole 25\% | Uocer <br> middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observetions in semple | 24 |  |  |  |  |
| Average sales $\$$ | 213.167 | -- | -- | -- | -- |
| Averoge expense 5 | 200.417 | -- | -. | -- | -- |
| Average net profit (loss) \$ | 12.750 | -- | -- | -- | -- |
| Businesses reporting profit (Mo.) | 24 |  |  |  |  |
| Average sales $\$$ | 213.167 | -- | -- | -- | -- |
| Average exponse $\$$ | 200.417 | -- | -- | -- | -- |
| Average net profit | 12.750 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) | - |  |  |  |  |
| Averoge soles \$ | - | -- | -- | -- | -- |
| Average expense \$ | - | -- | -- | -- | -- |
| Average net loss \$ | - | -- | -- | -- | -- |



[^23]See Toble ; for symbols and nopes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Saskstchewan. Women's Clothing Storet (SIC 6131)

|  | Toqal(1) |  | $\begin{array}{r} \text { Bot tom } \\ 25: \end{array}$ |  | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ |  | UDDE:$\text { moddie } 25 \%$ |  |  | $\begin{aligned} & \text { TOD } \\ & \text { 25: } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samcl iNo.! Low sales value $1 \$ 000$ 3) Migh sales value $1 \$ 000$ 's) |  | $\begin{array}{r} 33 \\ (1) \\ (1) \end{array}$ |  |  |  |  |  |  |  |  |  |
| Selectedexpense item | Industiry everage(2) |  |  |  |  | $\begin{aligned} & \text { Z busi- } \\ & \text { nessest } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middi } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Tot 1 | Bot?om 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | Upper midde $25 \%$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 42.8 | - | -- | =- | - | 11.2 | 52.7 | - | -- | - | -- |
| Decupency expentes | 9.7 | - | -- | -- | - | 100.0 | 3.7 | -- | -* | - | - |
| Depreciation | 1.6 | - | - | -- | - | 89.8 | 1.8 | -- | -- | -- | -- |
| Redaips a maintenance | 0.8 | -- | -- | -- | -- | 80.3 | 0.8 | -- | - | -- | -- |
| Heat. I, ght \& telophone | 1.6 | -- | -- | -- | -- | 95.8 | 1.7 | -- | -- | ** | - |
| Rent | 5.9 | -- | -- | -- | -- |  | 7.5 | -- | -- | -- | -- |
| Personnel expenses | 14.7 | -* | -- | -- | =- | 95.8 | 15.4 | -- | - | -- | - |
| Financial expenses | 2.1 | - | - | - | - | 100.0 | 2.1 | - | - | -- | - |
| Interest 8 bank charges Professional fees | 1.6 0.5 | -- | -- | -- | -- | 78.5 95.5 | 2.0 0.5 | -- | -- | -- | -- |
| Other expenses | 29.1 | - | -- | -- | - | 100.0 | 29.1 | -- | -- | - | -- |
| Profit (loss) | 1.5 | -- | -- | -- | - | 100.0 | 1.6 | -* | -* | - | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 |  | - | -- | - | -- |

## STmbol

> - zero or no observetions
> $\ldots \quad$ too small too be expressed
> $\ldots$ not oppliceble
$\times$ confidentiol

## Footnotes

191 These escimetes ape besed on semple of businesses poporting seles between 525,000 end $\mathbf{8 2}, 000,000$ Totel weighted expendiqure on given iem

(3) Value in teen cell
$\frac{\text { Total weighted expenditure on given item }}{\text { Total wighted sales of businesses reporting this isem of expenditur }} \times 100$ for each quertile

This portion of the table pertains on!y to the businesses reporting the specilic expense item. Therefor these retios ere celeultod individuelly and the cotel will not necesserily equal $100 \%$

## Noter

Data sfe shown by quertiles when at last 13 of the sampled businesses report the specific itum
Recoros were rented in escending ofder sccording to sates size. Esech quartile (i. e. Dotiom 25\%, lower midde 25\%, etc.) repiesents on querter of the sotal number of businesses. Within each quertile. the everege retio is presented. For comperison purposes, the high and low veluse of silus are shown

Mow to use the sedies

(2) The selected renge will indicete the proper quertile. i. the bottom 25\%. the tower midde 25\%, 2he upper midde 25s or the sop $25 \%$.
(3) Dets pertsining to the selected selet size renge will be in thet quaptile

## stenderd Indutriel CIsesifiestien Definition (SIC 1Bse):

SIC 5131-Momen' Elothing Stortet
Businesses primerily engaged in retail des'ing in momen's clophing lexcept ethlericl and acessorins. Included ere businesses engeged in retbil womer's clothing and accessories, retail women's apperei. retail women's clothing. reteil women's coets, women's clothing custom


 women's uniforms iexcept aihletic) and women's clothing stores

TABLE 2. Balance sheet profile for incorporsted businesses only. 1987
Saskatchewan, Momen's Clothing Stores (SIC 6131)

|  | Tctal(1) | Bottom 25\% | Lower miode $25 \%$ | $\begin{aligned} & \text { UDDer } \\ & \text { middie } 25^{\circ} \end{aligned}$ | 700\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value $\{8000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 25 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -. | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
|  |  |  |  |  |  |
| Cash | - |  | -- | -- | -- |
| Accounts and notes receivable | $\underline{2}$ | -- | -- | -- | -- |
| Inventory | $8{ }^{-}$ | -- | -- | -- | -- |
| Other current assets <br> Totel current assets | 88 | -- | -- | -- | -- |
| Fixed assets | 15 | -- | -- | - | -- |
|  | - | -- | -- | -- | - |
| Other assets | 2 | -- | -- | - | - |
| Totel sesets | 105 | -- | =- | -- | - |
| Liabilities and equity |  |  |  |  |  |
| Other current limbilities | 48 | .- | -- | -- | -- |
| Total current liabilities | 58 | - | -- | -- | -- |
| Mortgages payable | - | -- | - | -- | -- |
| Long term debt | 9 | -- | -- | - | -- |
| Other liabilities | 20 | -- | -- | - | -- |
| Totel liebilities | 87 | -- | - | -- | -- |
| Total equity | 18 | -- | - | -- | - |

111 Thise estimates are Dused on stmple of businesses reporting sales peiween $\$ 25.000$ and $\$ 2.000 .000$. see toole, for symbols end noies.

TABLE 3. Finmeial ratios(i) for incorporated businesses only. 1987
Sesketchmwen. Women's clothing Stores (SIC E131)

|  | Total(2) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe $\text { middle } 25 \%$ | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales ralue ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | 25 $(1)$ (i) |  | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.5 | -- | -- | -- | -- |
| ```Leverege retios Debelequity ratio (times) interest coverage patio (times) Debt ratio (times)``` | $\begin{aligned} & 5.0 \\ & 0.2 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios represent the everge of resios for esch business in the group end cannot be colculeted from the figures shown in table 2 .
(2) These estimetes brese be semple of businesses peporing soles between $\mathbf{2 5 5}, 000$ and $\$ 2,000,000$.
see ieble for sweols and notes.

## Definisions:

1. Liquidity retio:

Current a current asseis / current liabilisies.
2. Leverage retios:
al Debi/equipy $=$ potal 1 +ab lities / equity
b) Deot ratio = iotal liatilities/ otal esseis.
c) Interesi coverage = net profit interes; expense / inserest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Seskatchewen, Homen's clothing seores (SIC 6131)

|  | Totaill) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lawer $\text { midde } 25 \%$ | UFoer $\text { middle } 250$ | $\begin{aligned} & \text { Tos } \\ & 2 \equiv: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ s) High sales vaiue ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 25 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{aligned} & \{1\} \\ & 147 \end{aligned}$ | $\begin{aligned} & 147 \\ & 229 \end{aligned}$ | $\begin{aligned} & 229 \\ & 345 \end{aligned}$ | 345 $(1)$ |
|  | Average ( $\$ 000$ s) |  |  |  |  |
| Operating activities Cash from operetions Dedreciotion Other | $\begin{array}{r} - \\ -4 \\ -4 \end{array}$ | 1 -4 | -7 3 -6 | -15 | 7 5 9 |
| Dividends | -1 | - | $=$ | -1 | -3 |
| Investment stivities <br> Disposal of fixed assets <br> Purchase of fixed sssets <br> Increse in investment <br> Decrese in investment | $\begin{array}{r} 1 \\ -8 \\ -1 \end{array}$ | - | -2 | $\begin{array}{r} 1 \\ -5 \\ -1 \\ 2 \end{array}$ | $\begin{array}{r}1 \\ -25 \\ \hline\end{array}$ |
| Financing ectivities <br> Increase in long term debt Repayment of long term debt <br> Loans from shareholders <br> Recayment of loens from shareholders <br> Aovances 8 loons fiom government <br> Increse in equity <br> Decresse in equity <br> Other | $\begin{array}{r} 7 \\ -4 \\ 9 \\ -3 \\ \hline \end{array}$ | - <br> - <br> - | -4 | $\begin{array}{r}3 \\ -1 \\ 16 \\ -7 \\ \hline\end{array}$ | $\begin{array}{r}25 \\ -11 \\ 1 \\ -4 \\ \hline\end{array}$ |
| Increase(decresse) in cash equiveients Cash equivalents-Beginning of the year Cash equivalents - End of the yesr | -3 -2 | -3 1 1 | 3 | -4 -1 -12 | 8 -9 -1 |

 only ihose businesses reporiing stetument of chenges.
See Toble 1 for symbols and notes.

TABLE 5. Employment chenges by size of business. 1984-1987 besed on Sic ciassification in igs7
Saskatchewan, Momen's Clothing Stores (SIC E131)

|  |  |  |  | Changes in num with pe | of businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size exoressed in average labour units! ! | Number of businesses | $\begin{array}{r} \text { Totel osyroll } \\ (\$ 000 \end{array}$ | Average labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No longer reporting (3) |
| 1984 |  |  |  |  |  |
| Totel | 188 | 10.444 | 1.045 | 28 | 23 |
| less then 20 <br> 20-99 <br> $100-499$ <br> 500 and over | $\begin{array}{r} 165 \\ 5 \\ 7 \\ 11 \end{array}$ | $\begin{array}{r} 4.898 \\ 890 \\ 644 \\ 4.012 \end{array}$ | $\begin{array}{r} 491 \\ 89 \\ 64 \\ 401 \end{array}$ | 28 | $23$ |
| 1387 |  |  |  |  |  |
| Totel | 192 | 13.210 | 1.159 | 30 | -•• |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100 \text { - } 499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 173 \\ 3 \\ 6 \\ 10 \end{array}$ | $\begin{array}{r} 5.494 \\ 672 \\ 758 \\ 6.286 \end{array}$ | $\begin{array}{r} 482 \\ 59 \\ 66 \\ 552 \end{array}$ | 29 1 | $\cdots$ $\cdots$ $\cdots$ |

 Survey of Employment. Poyroll and Hours. Statistics Canada. Catalogue 12-002. An average labour unit could be interproted as a full-time employee Note that the business size groups used ore determined at the Canede level. Thus it business has at least 500 employees in Candob as owhole Dut less than shat number in ony given province it is shown in the 500 end over group.
(2) Refers to businesses reporting no Dayroll deductions in the previous yetr
13) Reters to businesses reporting no payroll deductions in the following yeer
"Newly reporting" and "no longer reporting" Dusinesses are assumed to hove been in activity for six months and the information is idjusted accordingiy.
see rable ; for symools and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Sasketchewan, Women's Clothing stores (SIC 6131)

|  | To:al(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | midole 25 \% | $\begin{aligned} & \text { Upper } \\ & \text { middie } 25 \% \end{aligned}$ | 7op |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in sample | 19 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ ( | 179.622 | -- | -- | -- | =- |
| Average expense 5 | 167.150 | -- | -- | -- | -- |
| Average net Drofit (loss) \$ | 12.472 | -- | -- | -- | -- |
| Businesses reporting profit (Mo.) Average sales $\$$ | 18 179.673 | -- | -- | - | -- |
| Averoge expense \$ | 165.586 | .- | -. | - | - |
| Average net profits | 13.08 ? | -- | - | -- | - |
| Ousinesses reporting elose (Mo.) | 1 |  |  |  |  |
| Averoge soles 5 | 107.676 | -- | -- | -- | -- |
| Averoge exoense \$ | 121.006 | -- | -- | -- | -- |
| Average net loss \$ | $-13.330$ | -- | -- | -- | -* |



1987

| Mumber of observations in sample <br> Averge sales $\$$ <br> Aversge expense $\$$ <br> Average not piofit (loss) \$ | $\begin{array}{r} 60 \\ 209.820 \\ 202.091 \\ .271 \end{array}$ | $\begin{array}{r} 75.215 \\ 74.329 \\ 886 \end{array}$ | $\begin{array}{r} 138.935 \\ 143.144 \\ -4.209 \end{array}$ | $\begin{array}{r} 201.077 \\ 207.297 \\ -6.220 \end{array}$ | $\begin{array}{r} 392.051 \\ 383.592 \\ 8,453 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Qusinesses reporting profit (Mo.) | 39 |  |  |  |  |
| Average sales $\$$ | 197.166 | 69.845 | 141.809 | 196.190 | 380.819 |
| Average expense \$ | 185.956 | 57.546 | 136.817 | 188.800 | 360.662 |
| Average net profits | 11.210 | 12.299 | 4.992 | 7.390 | 20.957 |
| Businesees reporting loas (Mo.) | 21 |  |  |  |  |
| Average sales | 216.023 | 103.484 | 135.527 | 204.750 | 420.332 |
| Average expense \$ | 243.959 | 162.662 | 150.646 | 221.198 | 411.328 |
| Average net loss\$ | -27.936 | -59.178 | -15.119 | -16.148 | -20.996 |

[^24]See toble 1 for symools and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskatchewan. Clothing Stores n.e.c. (SIC 5141)

|  | Total 11 |  | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ |  | Lower$\text { miodle } 25 \%$ |  | Uppet middie $25 \%$ |  |  | TOD ? 5: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $1 \mathrm{SCOO}^{\prime}$ ) Migh sales value $1 \$ 000$ 's |  | $\begin{aligned} & 17 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { roporting } \end{gathered}$ | Redorting businesses only ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upoel middl 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middl 25\% | Upder midde $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of salos |  |  |  |  |  | Percent of gales |  |  |  |  |
| Cost of seles | 44.6 | -- | -- | -- | -- | 100.0 | 44.6 | -- | -- | -- | -- |
| Occupancy expenses | 5.8 | -- | -- | -- | -- | 100.0 | 5.8 | -- | -- | -- | -- |
| Depreciation | 1.3 | -- | -- | -- | -- | 100.0 | 1.3 | -- | -- | -- | -- |
| Repsirs \& maintenance | 0.3 | -- | -- | -- | -- | 69.8 | 0.4 | -- | -- | -- | -- |
| Heat. light \& telephone | 9.3 | -- | -- |  | -- | 100.0 | 1.3 | -- | -- | -- | -- |
| Rent | 2.9 | -- | -- | -- | -- | 47.6 | 6.2 | -- | -- | -- | -- |
| Personnel expenses | 16.5 | -- | - | -- | - | 100.0 | 16.5 | -- | - | -- | -- |
| Financisl expenses |  | -- | -- | -- | -- |  |  | -- | - | -- | -- |
| Interest $\delta$ bank charges Professional fees | 1.9 0.9 | -- | -- | -- | -- | 81.0 100.0 | 2.3 0.9 | -- | -- | -- | -- |
| Other Expenses | 23.6 | -- | - | -- | -- | 100.0 | 23.6 | -- | -- | -- | - |
| Profit (loss) | 6.8 | -- | - | -- | - | 100.0 | 6.8 | -- | -- | -- | - |
| Total | 100.0 | -- | - | -- | -- | 100.0 | ... | - | -- | -- |  |

## ywbols

## zero or no observations

- Roo small too de expressed
not appliceble
- confidensial


## footnotes

(1) These estimates ers besed on sample of businesses reporting seies between $\mathbf{2 5 5 , 0 0 0}$ and $52.000,000$
12) Volue in each cell $=\frac{\text { lotal weighted expenditure on given item }}{}$
12) Volue in each cell $=\frac{1}{\text { lotel weighted sales of all businesses in the sample }} \times 100$ for eech quartile.
(3) Velue in each cell $=\frac{\text { lotal weighted expenditure on given item }}{\text { Total weighted sales of businesses repopting inis item of expenditure }} \times 100$ for each quartile.

This portion of the isble pertoins only to the businesses repopting the specific expense item. Therefore these retios are culculated individually and the 10 tel will not necesserily equal 100\%

## Note:

Date ife shown by quertiles when at lesst 13 of the sampled businesses report the specific item
Records were ranked in escending order according to soles size. Each quirite li. bottom 25\%. lower midde 25\%, ete. fepresents one quarter of the total number of businesses. Within each quarile. the sverage ratio is presented. For comporison purposes, the high and low values of seles are shown

Now 10 use the tables
(1) Loce the appropriate selen renge thet is displayed on the two lines entitled "Low sales velue" end "high ssies velue"
(2) The gelected renge will indiente the proper quartile. i. the botion $25 \%$, the lower midde $25 \%$, the upper midde $25 \%$ or 2 he TOD 25\%
(3) Deto pertaining to the selocted sales size range will be in that quirilie

## Stenderd Industrial Classifiestion Definition (SIC 1980):

S1C 5141 - Clothing Stores n.E.C.
Businesses primarily engaged in retoil desling in clothing not elsewhere clessified or in a combination of men's, momen's and children's clothing and accessories. Incluoed in inis indusiry are businesses primorily engoged in retailing fur goods. Retoil chiloren's and infents' clothing, childer's clothing stores. Cetail children's coats, combination (men's, women's and children'sl clothing stores. petail childen's dresses. blouses and shipts. family clothing stores. petail fur goods. reiail children's hosiery. retail infants and rooders clothing. reiail children's panis ano slacks, retbil children's skitis. retail children's sleepmear. retail childran's suits, cetail chiloren's sweaters and retait children's underwear are also included in this indusity

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatchewan. Clothing Stores n.e.c. (SIC 6141)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe! <br> middle 25\% | Uppe? middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.i Low sales vaive ( 9000 's) High sales value ( 9000 's) | $\begin{aligned} & 14 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average $19000^{\circ}$ s 1 |  |  |  |  |
|  |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes receivable | 3 | -- | -- | -- | -- |
| Inventory | - | -- | -- | -- | -- |
| Other current assets | 105 | -- | -- | -- | -- |
| Total curiont sssets | 108 | -- | -- | -- | -- |
| Fixed assets | 32 | - | -- | -- | -- |
| Less: Accum. deo. on fixed assets Other | - | -- | -- | $\cdots$ | -- |
| Diner assets | 4 | - | -- | -- | -- |
| Total asets | 145 | - | -- | -- | -- |
| Liobilities end equity |  |  |  |  |  |
| Current loans | 15 48 | -- | -- | -- | -- |
| Total current liabilities | 63 | -. | -- | -- | -- |
| Mortgages parable | - | -- | -- | -- | -* |
| Long term debt | 7 | -- | -- | -- | -- |
| Other liabilities | 37 | -- | -- | -- | -- |
| Tetal liabilities | 100 | -- | = | -- | -- |
| Totel equity | 45 | -- | -- | -- | -- |

(1) These estimates are Dased on sample of businesses reporeing sales detween $\$ 25,000$ and $\$ 2.000,000$.

See Tadie 1 for symbols and notes.

TABLE 3. Financiel ratios(1) for incorporated businesses oniy, 1987
Saskatchewan, clothing Stores n.e.c. (Stc 6141)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 x \end{array}$ | Lower midol 25\% | Upper midole 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Qusinesses in samole (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value ( 9000 's) | $\begin{aligned} & 14 \\ & (1) \\ & (1) \end{aligned}$ |  | -- | -- | -- |
|  | Averoge |  |  |  |  |
| Liquidity ratio <br> Current catio (times) | 1.7 | -- | -- | -- | -- |
| ```Leverage petios Debt/equity catio (times) Interest coverage retio (times) Debt potio (times)``` | $\begin{aligned} & 2.2 \\ & 2.2 \\ & 0.7 \end{aligned}$ | -- | -- | -- | -- |

(1) The ratios represent the serege of retios for each business in the group und connot be celculered fron the figures shown in table 2 .
(2) These estimates or besed on semple of businesses peporting seles between $\$ 25.000$ and 32.000 .000 .

Ses Table 1 for symols and notes.

## Definitions:

1. Liquidity ratis:

Current = currens asseis / current liabilities
2. Leverage retios:
a) OeD:/equity $=$ total liabilities / equisy
b) Debr fatio $=$ sotal liabilities / total assers
c) Interest coverage $=$ net profit interesi expense/ interast expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Saskatchewan, Clothing Stores n.e.c. (SIC 6141)


| Businesses in sample (No.) Low sales value ( $5000^{\circ} \mathrm{s}$ ) High sales vaiue ( $\$ 00 \mathrm{C}^{\prime}$ s) | $\begin{aligned} & 13 \\ & 111 \\ & 111 \end{aligned}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Average (9000's) |  |  |  |
| Opereting ectivities |  |  |  |  |  |
| Cash from operations | 10 | -- | -- | - | -- |
| Depreciation | 4 | -- | -- | -- | -- |
| Other | -9 | -- | -- | -- | -- |
| Oividends | - | - | -- | -- | - |
| Investment sctivities |  |  |  |  |  |
| Disposel of fixed assets | 1 | -- | -- | -- | -- |
| Purchese of fixed sesets | -3 | -- | -- | -- | -- |
| Increse in investment | - | -0 | - | =- | =- |
| Oecresse in investment | - | -- | - - | - | - |
| Financing actlvities |  |  |  |  |  |
| lncresese in long term debt | 1 | -- | -- | -- | -- |
| Redsyment of long term debt | -1 | -- | -- | -- | -- |
| Loans from shapeholders | 1 | =- | - | = | -- |
| Reoryment of loans from shareholders | -2 | - | - - | -- | - |
| Advances 6 loans from governmens | - | - - | -- | - - | -- |
| Increase in equity | - | =- | - - | -- | -- |
| Decrese in equity | - | =- | -- | -- | -- |
| Other | - | -- | -- | -- | -* |
| Incresse(decresse) in cesh \& equivelents | - | - | -* | - | - |
| Cesh 4 cquivalents-Beginning of the yeer | 10 | - | - | - | - |
| Cash t equivalents - End of the year | 9 | -- | -* | - | - |

 only inose businesses reporting s stevenent of chenges
see iable I for symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 bised on SIC classificetion in ig87
Saskarchawan. Clothing Stores n.e.c. (SIC 8isi)

| Business size expressed in everage labour units(1) | Number of businesses | Total payroll$\left(\$ 000^{\prime}\right)$ ( $\$ 000^{\prime}$ s) | Average labour units(1) | Chonges in number of businesses with poid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporing(2) | No longer reporting(3) |
| 1584 |  |  |  |  |  |
| Tote 1 | 51 | 1.673 | 200 | 4 | 7 |
| 1ess than 20 | 50 | $x$ | 198 | 4 | 6 |
| $20-99$ | 1 | x | 2 | - | - |
| 100-499 | - | - |  | - | - |
| 500 and over | - | - | - | - | 1 |
| 1987 |  |  |  |  |  |
| Totel | 63 | 2.059 | 133 | 12 | . . |
|  | 62 | x | 155 | 12 | . . . |
| 20-99 | - | x | - | 2 | ... |
| 100-499 | 1 | $\overline{-}$ | - | - | -. |
| 500 and over | 1 | x | 28 | - | . . . |

(1) Averege labour units ape celculated by dividing sotel paypoli by she overage onnut wege ono sal ery fete os reported in the
 full-qime employen. Note that the business size groups useo bre oterminco at the caneog level. Thus if ousiness hes ot loset 500 employees in Cansode es whole but less then that number in any given ppovince if is shown in the 500 and over group.
121 Reters io businesses reporting no payrolt decuctions in the provious year
(31 Aefers to businesses reporting no payroll deductions in the following yeer
"Newly redoring" and "no longer reporting" businesses are essumed to heve been in activity for six months snd the informetion is eduster accordingly

See ionle 1 for symbols and notes

ABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Sasketchewan. Clothing Stores n.e.c. (Sic 5141)

| Total(1) Sottom | Lower | Upoer | Tor |
| ---: | ---: | ---: | ---: |
|  | $25 \%$ | middie $25 \%$ | middle $25 \%$ |

1985


| Number of observations in sample | 48 |
| :---: | :---: |
| Average sales \$ | 216.021 |
| Average expense | 211.817 |
| Average net profit (loss) \$ | 4.404 |
| Businegses reporting eprofit (No.) | 29 |
| Average sales \$ | 302. 615 |
| Average expense \$ | 284.895 |
| Averoge net profit \$ | 17.720 |
| Businetses reporting lose (Mo.) | 15 |
| Average sales \$ | 220.490 |
| Average expense \$ | 233.469 |
| Average net loss \$ | -12.979 |

1987

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) $\$$ | $\begin{array}{r} 27 \\ 223.610 \\ 216.569 \\ 13.041 \end{array}$ |
| :---: | :---: |
| Buslnesses reporting profit (Mo.) | 21 |
| Average sales 5 | 223.999 |
| Average expense 5 | 204,335 |
| Average net profits | 19,664 |
| Businesses reporting less (Mo.) | 6 |
| Average sales \$ | 280.050 |
| Average expense \$ | 287.183 |
| Average net loss \$ | -7,133 |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$

Sep rable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of saies, 1987
Sasketchewan. Fabric and Yarn Stores (SIC 6151)

|  | Total(1) |  | Bottom 25\% |  | midde ${ }^{\text {bower }} 25 \%$ |  | Uoder$\text { middle } 25^{\circ}$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ s) High sales value ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 9 \\ (1)^{9} \end{array}$ |  | -- |  |  |  |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Z busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bot 10 m 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | UDDE middl 25\% |  |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { midol } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of stes |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 42.1 | = | =- | -- | -- | 72.5 | 58.1 | - | - | -- | -- |
| Dccupency expenses <br> Depieciation <br> Repairs \& maintenance <br> Meat. light \& telephone Rent | $\begin{array}{r} 14.3 \\ 1.9 \\ 0.1 \\ 1.6 \\ 10.7 \end{array}$ | -- | -- | -- | -- | 100.0 | 14.3 | -- | -- | -- -- |  |
|  |  | -- | -- | -- | 18.0 |  | 1.9 |  |  |  |  |
|  |  | -- | -- | -- |  |  | 0.32.0 | -- | -- | - |  |
|  |  | -- | -- | -- | -- | 79.081.1 |  | -- | -- | -- -- |  |
|  |  | - | -- | -- |  |  | 13.2 |  |  |  |  |
| Personnal expenses | 15.0 | -- | -- | - | -- | 100.0 | 16.0 | -- | -- | -- |  |
| Financisl expenses Interest \& bank chorges Professional fees | $\begin{aligned} & 3.7 \\ & 2.8 \\ & 1.0 \end{aligned}$ | -- | -- | -- | -- | $\begin{array}{r} 100.0 \\ 94.8 \\ 95.5 \end{array}$ | 3.72.91.0 | -- | -- | - |  |
|  |  |  | -- | -- |  |  |  |  | -- |  |  |
| Other expenses | 45.1 | -* | - | -- | -- | 100.0 | 45.1 | -- | -= | -* | -- |
| Profit (loss) | -21.3 | -- | -- | - | -- | 100.0 | $-21.3$ | -- | -- | =- |  |
| Total | 100.0 | -- | -- -- |  | -- | 100.0 |  | -- | *- | -- | - |

## Symbol:

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


This portion of the teble pertsins only to the ousinesses reporting the specilic expense item. Therefore thest fotios ere calculated individually and the total will not necessarily equal 100\%.

## Wope

Deta are shown oy quartiles when et least 13 of the sampled businesses report the spacitic item.
mecords were renked in escendinp opder according to seles ize. Eech qusplile (i. bottom 25\%. lower midde 25z. etc.) fepresents on quarter of the totel number of businesses. Within esch quertile, the average retio is presented. For comperison purposes. the high and low values of sel es the shown

How to use the tebles

(21 The sel cicted range will indicete the proper quertile. i. the bottom 25\%. the lower middle 25x. the upper midel 25\% or the top $25 \%$.
131 Dett pertaining to the selected seles size ionge will be in thet quertile

## Stenderd Industriel EIsesificetion DefInition (SIC 1880):

SIC E151 - Fobric and Yern Stores

 reibil rextile fatics. retail yarn goods lextile fabricl mat retailyarn

TABLE 2. Balance sheet profile for incorporeted businesses only. 1987
Saskatchewan, Fabric and Yarn Stores (SIC 5t51)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde 25: | Uppe: <br> middie 25\% | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $\left(\$ 000^{\prime}\right.$ s) High sales value ( $\$ 000^{\prime}$ s) | (i1) | -- |  | -- | --- |
|  | Average (\$000's |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 1 | -- | -- | -- | -- |
| Accounts and notes receivable | 1 | -- | -- | - | -- |
| Other current esseis | 52 | - | -- | -- | -- |
| Total current assets | 53 | -- | -- | =- |  |
| Fixted essets | 75 | -- | -- | -- | -- |
| Less: Accum. oep. on fixed ossets | - | -- | -- | -- | -- |
| Other essets | 1 | -- | -- | - |  |
| Total uesets | 128 | = | - | -- | =- |
| Lisbilities and equity |  |  |  |  |  |
|  | 32 | -- | -- | -- | -- |
| Other current liabilities Total current liabilities | 33 35 | -- | -- | -- | -- |
| Mortgoges perable | - | -- | -- | -- | -- |
| Long term debt | - | =- | -- | -- |  |
| Other liabilities | 152 | -- | -- | -- | -- |
| Total lisbilities | 187 | - | -- | -- | -- |
| Total equity | -59 | -- | -- | -- | -- |

(1) These estimetes are oased on sample of businesses reporting seles between $\$ 25,000$ and $\$ 2,000,000$.

See toble 1 for symools and notes

TABLE 3. Financial retios(1) for incorporated businesses only. 1987
Stsketchewen, febric and Yarn Stores (SIC B151)

|  | Total(2) | Bottom 25\% | Lower <br> middle $25 \%$ | Upper middle $25 \%$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) Mign sales value ( $9000^{\circ}$ s) | $(11)^{6}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| biquidity retio Curpent ratio (itimes) | 1.5 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/aquity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | -3.2 1.5 | -- | -- | -- | -- |

(1) The ratios represent the wersge of rotios for each business in the group ond cannot be ebleuled from the figures shown in
(2) These ettimetes ore beand on smple businesses reporting seles between $\mathbf{2 5 , 0 0 0}$ snd $\mathbf{3 2}, 000,000$.

See Table 1 for symble and notes.

## Definitions:

1. biquidiey ratio:

Curront = current assets / current liabilities.
2. Leverege ritios:
8) Debifequity $=$ qotal lisbiliqies / eouity
D) Debt ratio = total liabisities / total assets
c) Interest coverage $=$ net profit * interest expense / imterest expense.

TABLE 4．Statement of changes in financial position for incorporated businesses only． 1987
Saskitchewan．Fobric and Yarn Stores（SIE 5151）

|  | Tota！（1） | $\begin{array}{r} 80+t 0 m \\ 25 \% \end{array}$ | Lowef midde 25\% | Ubder $\text { middle } 25 \%$ | $\begin{aligned} & T 00 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businessas in sample（No．） Low sales value（ $\$ 000 \mathrm{C}$＇s） High sales value（ $\$ 000^{\prime}$ s） | $\{1\}^{2}$ |  |  | －－ | －－ |
| Average（5000＇s） |  |  |  |  |  |
| Opersting activities Cash from operations Depreciation Other | x $\times$ $\times$ | －－ | －－ | －－ | －－ |
| Dividends | ＊ | －－ | －－ | －－ | － |
| Investment ectivitics <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increse in investment <br> Decrease in investment |  | -- -- -- | －－ | －－ | －－ |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repsyment of loans from shareholders <br> Advances of losns from government <br> Increse in equity <br> Decrease in equity <br> Other |  | -- -- -- -- -- | - <br> - <br> - <br> - <br> - <br> - | - - -- - - - | -- -- -- -- -- |
| Increseldeciease）in cash s equivelents Cosh equivelents－Beginning of the yeur Cesh equivelents－End of the year | x $\times$ $\times$ $\times$ | －－ |  |  | －－ |
| （1）Thase estimetes or besed on semple of incorpo－bied ousinesses reporing sales between 825,000 and $\$ 2,000.000$ ．Sample caunt includes only those businesses toporting statement of changes． <br> see toble 1 for $s \mathrm{ymbol}$ s and noies． |  |  |  |  |  |
| TABLE 5．Employment changes by Saskatchewan，fabric and Yarn Stor | （SIC 61 | $1984 \text { - }$ | based on | 1靛解体 |  |



III Averege lobour units ere calculbied by dividing total payroll by the averoge annual wage and salary rate as raported in the Surver of Employment．Parroll and hours．Statistics Canada．Catologue 72－002．An average lobour unit could be interpreted as a fuli－i ime amployee．Note that the business size groups used ore dererminad at the conso level．Thus if obiness has of 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
12！Reters to businesses reporting no payroll deductions in the previous year
（3）Refers to businesses reporting no payroll deductions in the following year
＂Newly raporting＂and＂no longer reporting＂businesses are assumed to have been in activity for six months and the information is adjusied accordingly

See iacle 1 for symbols and notes

TABLE 6. Selected operating characteristics of smali businesses by sales quartile. $1985-1987$
Saskatchowan. Fabrlc and Yarn stores (S1C 6151)
Total(1) Bottom $\quad$ Lower $\quad$ Uppe:
Mumber of observitions in sample
Average soles $\$$
Avergge expense $\$$
Average net profit (loss) $\$$


1985


| $\begin{array}{r} 33 \\ 125.782 \\ 120.215 \\ 5.567 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: |
| $\begin{array}{r} 28 \\ 127,976 \\ 118,686 \\ 8,490 \end{array}$ | -- | -- | -- |
| $\begin{array}{r} 5 \\ 163,134 \\ 179.439 \\ -8.305 \end{array}$ | -- | -- | -- |

1987

(1) These estinates ore besed on semple of businesses reporting soles between $\$ 25,000$ ond $\$ 2,000,000$.

See rable 1 for symbals and notes

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

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


| Susinesses in sample (No.) Low sales value $1 \$ 000$ s) Migh sales value ' 9000 's | $\begin{gathered} 21 \\ \text { (1) } \\ 11 \end{gathered}$ |  | -- |  |  | -- |  |  |  | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense item | Industiy overage (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midd } 1 \text {. } \\ & 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ |  | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 37.4 | -- | -- | -- | -- | 93.2 | 40.2 | -- | -- | -- | -- |
| Decupancy expenses | 9.5 | -- | -- | -- | -- | 100.0 | 9.5 | -- | -- | -- | -- |
| Dedreciation | 2.5 | -- | -- | -- | -- | 93.6 | 2.7 | - | -- | -- | -- |
| Ropairs 8 maintenance | 0.6 | -- | -- | -- | -- | 79.9 | 0. 8 | -- | -- | -- | -- |
| Hest. light \& telephone | 2.8 | -- | -- | -- | -- | 100.0 | 2.8 | -- | -- | -- | -- |
| Rent | 3.6 | -- | -- | -- | -- | 51.9 | 6.9 | -- | -- | -- | -- |
| Personnel expenses | 18.6 | -- | -- | -- | -- | 99.0 | 16.8 | -- | - | -- | -- |
| Financiel expenses | 3.5 | -- | - | -- | -- | 97.3 | 3.6 | -- | -- | -- | -- |
| Interest $\delta$ bank charges | 2.7 | - | -- | - | -- | 84.0 | 3.3 0.8 | - | -. | -- | - |
| Other expenses | 20.9 | -- | -- | -- | -- | 100.0 | 20.9 | -- | - | - | -- |
| Prolit \{loss | 12.1 | -- | -- | -- | -- | 100.0 | 12.1 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | -- |

## Symbol:

zero of no observetions

- too smell too be expressed
not applicable
$\times$ confioenticl
Featnotes
181 These estimates er based on sempl of businesses peporing sales between $\$ 25,000$ and $\$ 2,000.000$

12) Vatue in atech celi $=\frac{\text { lotal weighed expenditupe on given iten }}{\text { lotal weighted sales of all businesses in the sample }}$ poo for each quartile
(3) Value in each cell $=\frac{\text { loial wighted expenditure on given itom }}{\text { Total weighted sales of businesses reporting this itom of expenditupe }}$ for ech quartite.

This portion of the table pertains only so the businesses peporting the specific expense item. Therefore these ratios ars calculated indivioudly and the cotsl will not necesserily equat $100 \%$.

## Notes

Dat Bre shown by ourer iles when st least 13 of the sampled businesses report the specific item
Records were ranked in escending order according to sales size. Each quartile li. . bottom 25\%. lower midde 25x, ett. repiesents on quarter of the total number of businesses. Hithin each quatile, the aver ge retio is presented. for comperison purposes, the high and low values of seles rer shown.

## How to use the tedies


(2) The selected renge will indicete the proper qusptile, i. e. the botton 25\%, the lower midde 25\%. the upper niddle 25\% or the top $25 \%$
(3) Dtta pertaining to the sticcisu sales ize ponge will be in the quartile

## Stenderd Induatriel ciestificetion Definition (515 1980):

SIC 6210. Household furniture storse
Businesses primarily engaged in reseil debling in houstholg fuphiture. Businesses primarily engaged in furniqure refinishing end pepair or included in this industry group.

|  | Total(1) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe r $\text { midde } 25 \%$ | Upper middle 25: | $\begin{aligned} & \text { ToD } \\ & .25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses $n$ sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000{ }^{\text {s }}$ ) | $\begin{aligned} & 21 \\ & (1) \\ & (1) \end{aligned}$ | -- |  |  |  |
|  | Average (5000's) |  |  |  |  |
| Assets |  | -- | -- |  | -- |
| Cash Accounts end notes peceivable | 14 | -- | -- | -- | -- |
| Inventory | 1 | -- | -- | -- | -- |
| Other current assets | 99 | -- | - |  | -- |
| Total current assets | 114 | - | -- | -- |  |
| Fixed essets | 47 | -- | - | -- |  |
| Less: Accum. dep. on fixed ssets | 25 | -- | -- |  |  |
| Other assots | 25 | -- | -- | -- |  |
| Total essets | 186 | - | - | -- | -- |
| Llebilities and equity |  |  |  |  |  |
| Curient loans liabilities | 28 | -- | -. | -- |  |
| Other current liabilities | 58 79 | -- | -- | -- | -- |
| Mortgages dayable | - | - | -- | - |  |
| Long teim deot | 2 | $\cdots$ | -- | -- |  |
| Other lisbilities | 67 | - | -- | -- | -- |
| Total lisbilities Total equity | 149 37 | -- | -- | - | -- |

(1) These estimates of basec on semple of businesses repoiqing sales between $\$ 25.000$ and $\mathbf{8 2 . 0 0 0 . 0 0 0}$

See Table for symols and notes

TABLE 3. Financial ratios (1) for incorporated businesses only. 1987
Saskatchewan. Moushold Furnlture Stores (SIC 521)

|  | Total 22 | $\begin{array}{r} \text { Bot tom } \\ 25 x \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper <br> midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> Migh sales value (\$000's) | $\begin{aligned} & 21 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- |  | -- |
|  | Averige |  |  |  |  |
| Liquidity retio Current rotio (times) | 1.4 | -- | =- | -- | -- |
| ```Leverege ratios Debt/equity retio (times) Interest covepoge ratio (times) Debt ratio (times)``` | $\begin{aligned} & 4.0 \\ & 0.4 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The rotios represent the everoge of retios for esch business in the group and connot be cslculsied from ing figures show in table 2 .
(2) These estimetes ere besed on semple of businesses reporting sol between $\$ 25,000$ and $\$ 2.000 .000$.

Set Table ifor symbols and notes.

Delinitiona:

1. Limidity retio:

Curpont $=$ curpent assets / cuprent liabilities
2. Leverege retios:
a) Deblequity $=$ sotal liabilities / ezuity
b) Debt rasio $=$ total $\mid$ iabilities / total assets
c) Interest coverage $=$ net profip interest expense/ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Saskatchews. Houshold Furniture Stores (SIC 621)

|  | Total(1) | $\begin{gathered} \text { Bottom } \\ 25 \% \end{gathered}$ | Lowe: $\text { midele } 25^{\circ}$ | UDDe. $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} . \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No. Low soles value ( 5000 's) M.gh sales value $\$ 000$ 's | $\begin{aligned} & 17 \\ & (1) \\ & (1) \end{aligned}$ |  |  | -- |  |
| Average (\$000's |  |  |  |  |  |
| Opersting ectivities Cash from oderations Deprecietion Other | -5 4 7 | -- | -- | -- | -- |
| Dividends | -4 | -- | -- | -- | - |
| Investment sctivities Dispossl of fiked essets Purchase of fixed assets Increase in investment Decresse in investment | 56 -5 | -- | -- | -- | -- <br> - <br> - |
| Finencing activitios <br> Increase in long term debt <br> Repayment of lang teem debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances 8 loans from government <br> Incresse in equity <br> Decrease in equity <br> Other |  | -- - - -- -- -- | - <br> - <br> - <br> - <br> - <br> - | - <br> - <br> -- <br> -- <br> -- | -- <br> -- <br> -- <br> -- <br> - |
| lncreseldecrease) in cesh s equivalents Cesh quivelents-Beginning of the year Cash equivalents = End of the rear | $\begin{aligned} & -1 \\ & -24 \\ & -25 \end{aligned}$ | -- |  |  | -- |
|  only those Dusinesses reporiing sterement of changes. <br> sen indel for symbols and nores. |  |  |  |  |  |
| TABLE 5. Employment changes by size of business. 1984-1987 based on Sic classification in i987 |  |  |  |  |  |


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

## 1984

| Total | 167 | 13.650 | 902 | 29 | 11 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \text { less than } 20 \\ & 20.99 \\ & 100.499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 159 \\ 6 \\ 2 \\ \hline \end{array}$ | $\begin{array}{r} 7.904 \\ x \\ x \end{array}$ | $\begin{aligned} & 527 \\ & 132 \\ & 243 \end{aligned}$ | 29 | 11 |
| 1587 |  |  |  |  |  |
| Totel | 165 | 13.849 | 560 | 21 | . . |
| $\begin{aligned} & \text { less then } 20 \\ & 20=99 \\ & 100=499 \end{aligned}$ | $\begin{array}{r} 15 ? \\ 6 \\ 2 \\ - \end{array}$ | $\begin{array}{r} 8.119 \\ x \\ x \end{array}$ | $\begin{aligned} & 563 \\ & 160 \\ & 237 \end{aligned}$ | 21 | . $\quad$. |

 Survey of Employment peyroll and Houps, Statistics Canode. Caralogue 72 -002. An ever age labour unit could be interpreted os full-time emoloye Note that the business size proups used are derepmined at the Cansda lovel. Thus it business has of leas? 500 employees in Canade os a whol but less than thet number in any given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payroll oeouctions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

[^25]TABLE 6. Selected opersting characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Houshold furniture Stores (SIE E21)


1985


| 20 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 337.222 | -- | -- | -- | -- |
| 325.539 | -- | -- | -- |  |
| 11,683 | -- | -- | -- | -- |
| 15 |  |  |  |  |
| 324.894 | -- | -- | -- | -- |
| 309.628 |  | -- | -- |  |
| 15.266 | -- | -- | -- | -- |
| 5 |  |  |  |  |
| 475,333 | -- | -- |  | -- |
| 483.008 | -- | -- | -- | -- |
| -7,675 | -- | -- | - | -- |

Number of observitions in semple
Average sales $\$$
Average expense $\$$

Average soles $\$$
Average net Drafit (loss) \$

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

Businosees reporting lose (mo.)
Average selos 5
Average exoense 5
Average not loss
485.008
-7.675
--
$-=$
--
--

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

-- --
--
--
--
..
-

Average sales $\$$
362,48
$-23,540$

1986

1887

| 50 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 238.312 | 37.905 | 119.985 | 229.414 | 565.945 |
| 231.178 | 27.320 | 114.054 | 226.566 | 556.772 |
| 7.134 | 10.585 | 5,931 | 2,848 | 9.173 |
| 31 |  |  |  |  |
| 236,269 | 40,459 | 110.126 | 236,724 | 557,767 |
| 218.342 | 24,451 | 92,307 | 221.451 | 535.159 |
| 17.927 | 16.008 | 17.819 | 15.273 | 22,608 |
| 19 |  |  |  |  |
| 244.728 | 27.751 | 139.470 | 218.853 | 592.837 |
| 264,391 | 38,728 | 157.033 | 233.956 | 627.847 |
| -19.663 | -10.977 | -17.563 | -15, 103 | -35.010 |

(1) These estimotes are based on somple of businesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$.

5ee Iable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Seskatchewan, Furniture, Refinishing and Repair Shop (SIC 6213)


## Syebols

zero or no observations
-- 100 smell to0 be expressed
. not epplicable
$\times$ confidentisl

## footnotes

111 These estimstes ore based on semple of businesses reporting sales between 225.000 and 82.000 .000
value Totsl weighted expenditure on given itent

Ihis portion of the tab pertains only to the businesses reporting the specific expense item. Therefore these ratios celculet individully and the 10 ts! will not necesserily quel io0\%.

## Hotes

Data bre fhown by quariiles when ot least 13 of the sempled businesses report the specific item
mecoros were ranked in escending order sccording io seles size. Eech quertile li. e. bottom 25\%, Iower midde 25z. etc. represents one quarter of the total humber of businesses. Within ech quertile. ithe average ratio is prestenter for conparison purposes. the high and 1 ow values of sules ere shown

How so use the tebles

 top 25\%.
(3) Oto pertaining to the selmetud seles size penge will be in that quertile

Standerd Induatrisi CInseification DefInition (S1C 1080):
SIC 6213 - Furniture Refinishing and Repeir Shops
Businesses primarily engaged in the repoir end refinishing of furniture such as retail antique furniture repair, resail furniture reupholstering. furniture petinishing and pepaip shops. furnirupe repsip. fupniture paint anc varnish stripping and polighing of furnitupe.

TABLE 2. Balance sheet profite for incorporated businesses only, 1987
Sasketchewen, furniture, Refinishing and Repair Shop (SIC 6213)

|  | Toial(1) | $\begin{array}{r} \text { Bottom } \\ 25 x \end{array}$ | Lower <br> m doie 25\% | Upper midde 25\% | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses $n$ samole (No.) <br> Low sales vaiue $(\$ 000$ 's) <br> High sales value $\left(\$ 000^{\prime}\right.$ s) | 11 $11)$ | -- | -- | -- | -- |
|  | Averoge (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash <br> Accounts and notes receivable | $x$ $x$ x |  | -- | -- | -- |
| Accounts and notes receivable Inventory | $x$ $x$ x | -- | -- | -- | -- |
| Other currerit assets | x | -- | -- | -- | -- |
| Total curfent assets | $x$ | -- | -- | -- | - |
| Fixed assets | $x$ | -- | -- | -- | - |
|  | $\stackrel{x}{x}$ | -- | - | -- | -- |
| Other assets | X | -- | -- | -- | -- |
| Totel asemts | X | -- | - | - | -* |
| Lisbilities and equity |  |  |  |  |  |
| Curiont loons Other curtent lisbilities | x | -- | -- | -- | -- |
| Total current liobilities | X | -- | -- | -- | -- |
| Mortgages poyable | x | - | -- | -- | - |
| Long term debt | $x$ | -- | -- | -- | -- |
| Other liabilities | $x$ | -- | -- | -- | -- |
| Total limbilities | $x$ | - | -* | - | -- |
| Total equity | $\times$ | - | - | - $=$ | - |

(1) These estimetes are besed on semple businesses reporting sal setween $\$ 25,000$ and $\mathbf{8 2 . 0 0 0 . 0 0 0}$.

See isole 1 for symbols the notes.

TABLE 3. Financial ratios(1) for incorporsted businesses only, 1987
Sasketchewen, Furniture, Rofinlshing and Repsir Shop (SiC 6213)

|  | Tot $1(2)$ | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midele 25x | Uoper <br> midde $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businasses in sample (No.) <br> Low sales value ( $\$ 000^{\prime}$ s) <br> High seles votue ( $\$ 000$ 's) | $(1)$ | -- | -- | - -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.2 | - | -- | -- | -- |
| Leverage ratios <br> Debtlequity retio (times) <br> Interest coverage ratio (times) <br> Debt retio (times) | 2.9 1.0 | -- | -- | -- | -- |

(1) ine ratios represent the everage of resios for mech business in the group sad connot de celculoted from the figures shown in table 2 .
(2) These espimates are basted on sumple of busintsses impoiting sales between $\mathbf{3 2 5 , 0 0 0}$ end $\$ 2,000,000$

See imble ifor symbols and notes.

## Defintions:

1. Liquidiey retio:

Curfent = current assets / current liabilities
2. Leverege retios:
a) Dent/equity = ropal liabilities / equity
b) Debt ratio $=$ total liabilities/ tots/ assets
ci Interest coverage 2 net profit interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses oniy, 1987
Saskatchewan. Furniture, Refinishing and Repalr Shop (SIC 5213)

 only those businesses reporiing stetement of changes
Sou tavie 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 bused on Sic clagification in is87
Seskatchewan. Furniture, Refinishing and Repair Shop (S1C 5213)


(1) Werage leboup units be colculated by dividing iotel payroll by the average annual wage and solory rate as reported in the Surver of Emplormenp. Payrall and hours. Sististics Canda. Casalogue 92-002. An oversge laboup unit could be interpreted as a full-time employer. Note that the business size groups used are determined at the canada level. Thus if o business has ot lenst 500 emplovees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no paypoll deductions in the previous year
(3) Refers io businesses reporting no payrall deductions in the following year
"Newly peporting" and "no longer reporting" businesses ape assumed to have been in octivity for six months and the information is adjusiec accordingly.

See tante 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small busimesses by sales quartile, $1985-1987$
Saskatchowen. Furniture, Refinishing and Repalr Shop (Sic 5213)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe: middle 25\% | Lipper midole 25\% | $\begin{aligned} & \text { Top } \\ & \text { 25: } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample <br> Average sales $\$$ <br> Aversge expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 7 \\ 92.285 \\ 79.137 \\ 13.148 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting profit (No.) Average seles 5 <br> Average expenses <br> Average net profit $\$$ | $\begin{array}{r} 6 \\ 98.514 \\ 81.635 \\ 16,879 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 1 \\ 58.460 \\ 73.912 \\ -15.452 \end{array}$ | -- | -- | -- | -- |

1986


1987

(11) These esineres are based on sample of businesses repoping seles between $\$ 25.000$ and $\$ 2,000,000$

See rable for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskatchewan, Appliance, Television, Redio and Stereo Stores (SIL 622)

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

## Symbols

zero or no observapions
-- 100 smell too be expressed
. not oppliceble

- confidential


## Footnotes

(1) These estimutes or based on s sample of businesses poporting seles between $\$ 25.000$ end $\$ 2.000 .000$

21 Velue in each cell $=$ Total weighted expenditur on given iten

This portion of the table perteins only to the butinesses reporting the specific expense item. Therefore these ratios ere celculated individutly and the totbl will not necesserily equal 100 \%

Mores
Oet ar snown by quertiles when at least 13 of the sempled businesses report the specific ilem
Records were panked in ascending order eccording to seles size. Each quertile fi. botion 25z, hower hidde 25s. eic. feppests one querter of the tosel number of businesses. Within esh queptile. the puer be ratio is presented. for comper ison purposes, the high and low values of sales ere shown.

## How to une the teolet

(1) locete the appropriste seles ronge thet is displayed on the two lines entizlad low seles veluep and migh sales vilue"
(2) The selected range will ladicete the proper queftile. i. e. the botion 25\%. the lower nidole 25\%, the upper middla 25\% or the top 25\%
(3) Deta perteining to the gelected sales size range will be in thet quartile.

## stendera Industrisl CIsesificetion Definition (SIE 1BEO):

SIt 5220 - Applience, TElevition, Redio and Stereo Stores
Businesses pr marily engaged in retail debing in major housthold appliances. smell electrical appliances. television. radio and sound Busimesses prent. Repair shops for such appliances are inciuded in this indusery group.

TABLE 2. Belance sheet profile for incorpor tad businesses only, 1987
Saskatchewan, Appilance, Television, Radio and Stereo Stores (Sic 522)

|  | Total(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe? $\text { midole } 25 \%$ | Upper middele 25\% | ToD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 5usinesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( 8000 's) | $\begin{aligned} & 30 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets Csh |  | -- | -- |  | -- |
| Aecounts and notes receivable | 11 | -- | -- | -- | -- |
| Inventory |  | -- | -- | -- | - |
| Other current assets | 85 | -- | -- | -- | -- |
| Toial current assets | 95 | -- | -- | -- | -- |
| Fixed assets | 28 | -- | -- | -- | -- |
|  |  | -- | -- | - | -- |
| Other assets | 1 | =- | - | -- | -- |
| Totel asemets | 125 | -- | - | -- | -- |
| Lisbilities sent equitr - 11 - - .- |  |  |  |  |  |
| Current losns | 11 38 | -- | -- | -- | -- |
| Total current liabilities | 49 | -- | -. | -- | -- |
| Morigages payable | - | -- | -- | -- | -- |
| Long term debt | 2 | -- | -- | -- | -- |
| Other liabilities | 48 | -- | -- | -- | -- |
| Total liabilities | 100 | -- | -- | -- | -- |
| Total equity | 26 | -- | - | -- | -- |

(1) Inese esqimes ore based on e senple of businesses reporting sates deimeen $\$ 25,000$ an0 $\mathbf{2 2 , 0 0 0 . 0 0 0}$

See isole 1 for symols and notes

TABLE 3. Finsmetal rettos(1) for incorporated businesses only. 1987
Sasketchewan. Appilance, Telovision. Radio and Stereo Stores (SIC B22)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 x \end{array}$ | Lowe f <br> midole 25\% | UDper <br> midde $25 \%$ | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\circ}$ s) High sales value $\left(\$ 000^{\prime}\right.$ s) | (30) | - | -- | -- | -- |
|  | Averoge |  |  |  |  |
| biquidity retio Current ratio (times) | 2.0 | -- | - | - | -- |
| Leverage retios <br> Debileavity ratio (times) <br> Interest coverage ratio (times) <br> Debt retio (times) | 3.9 0.3 0.8 | -- | -- | -- | -- |

(1) The retios rapresent the avepme of patios for esch ousiness in the group and connot becalculated from the figures shown in lable 2 .

121 These estimten epe besed on semple of businesses peporting seles between $\mathbf{\$ 2 5 . 0 0 0}$ and $\mathbf{8 2 . 0 0 0 . 0 0 0}$
See Thol i for symols and moter.

## Dufinitions:

1. liquidity resie:

Current = current assets / current lisbilisies
2. Leverage retion:
*) Debelequity $=$ q0ial liabiifies/equity
b) Dece atic = total liacilities / to:al esse:s
c: Interest coverage = net piofip . interest expense / interes: expense

TABLE 4. Statement of changes in financial position for incorporited businesses only. 1987 Saskatchewan. Appliance, Television, Radio and Stereo Stores (SIC 622)

|  | Total(1) | Bottom 25; | midede $\begin{array}{r}\text { Lower } \\ \end{array}$ | Upper m. ddie 25\% | $\begin{aligned} & 900 \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) Law sales velue i\$000's) Migh 3 ales value $\left(\$ 000^{\prime} \mathrm{s}\right.$ ) | $\begin{aligned} & 15 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | versge (\$000 |  |  |
| Deereting ectivities Cash f:om operations Dopreciation Other | $\begin{array}{r} 11 \\ -20 \end{array}$ | -- | - | -- | -- |
| Dividends | - | -- | -- | - | - |
| Investment ectivities <br> Dispossl of fixed essets <br> Purchase of 1 ixed essets <br> Increse in investment <br> Decrease in investment | $\begin{array}{r}1 \\ -17 \\ -2 \\ \hline\end{array}$ | -- | -- | -- | -- |
| Finencing ectivities <br> Incresese in long term debt <br> Ropoyment of long term obebt <br> Loans from sharaholders <br> Reosyment of loans from sharehalders <br> Advances of loans from government <br> lncresse in equity <br> Decresse in equity <br> Other | 12 -5 14 -2 - | - - - -- -- - | -- - - - - - | -- <br> -- <br> -- <br> - <br> - | -- - - - - - - |
| Increase(decresse) in cosh sequivalents Cash equivelents-Beginning of the yesp Cash tequivelents - End of the year | -4 -1 -5 | -- | -- | -- | -- |

(11) These estimeres ore besed on semple incorporeted businesses coporting sales detween $\$ 25,000$ and $\$ 2,000,000$. Sample count incluoes oniy those businesses reporting a statent of chenges.
Set teble 1 for symbols and nores

TABLE 5. Employment changes by stze of business. 1984-198T based on Sic clasification in ige7 Sasketchewan. Appliance. Televislon, Radlo and Stereo Stores (Sit 622)


(1) Averge labour units are calculated oy dividing total payroll by the overage annual wage end salary fate as coported in the Survey of Employment. Paypoll and Hours. Stalisics Coneda. Catelogue 12-002. An overage ladour unit could de interpreted ts e
 500 employess in Conade as a whole but liss than that nurber in any given province it is shown in the 500 and over group
(2) Refers to businesses teporting no payroll deductions in the previous yeer.
(3) Refers to businesses ieporting no payioll onductions in the following yeer
*Newly reoorting" and "no longer reporting" businwsses ore sssumed to heve been in activity for six months and the informetion is adjustea accoroingly

See teble ifot symbols and noles

TABLE 6. Selected opereting characteristics of smell businesses by sales quartile. 1985-1987
Sasketchewan, Appliance, Television, Radlo and Stereo Stores (SIC 622)


| Wumber of observations in semple <br> Average soles $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 41 \\ 192.263 \\ 190.040 \\ 2.223 \end{array}$ |
| :---: | :---: |
| Businesses reparting a profit (Mo.) | 32 |
| Average sales 8 | 175,146 |
| Average expenses | 164.786 |
| Average net profits | 10.360 |
| Businestes reporting loss (Mo.) |  |
| Average sales | 217.297 |
| Aversge expense ${ }^{\text {a }}$ | 230.609 |
| Average net loss \$ | $-13.312$ |

1985

Mumber of observations in smple
Averoge sales $s$
Average expense 5
Average net profit (loss) s

| 51 130.774 | 29.734 | 56.259 |
| :---: | :---: | :---: |
| 121,592 | 30.767 | 56.257 49.993 |
| 9.182 | -1.033 | 6. 264 |
| 41 |  |  |
| 115,963 | 41,109 | 56.234 |
| 101.271 | 39.210 | 36.654 |
| 18,692 | 1.899 | 19.580 |
| 10 |  |  |
| 271.916 | 26.287 | 56.274 |
| 277.125 | 28.208 | 60.317 |
| -5.209 | -1.921 | -4.043 |


| 82.129 | 354.983 |
| ---: | ---: |
| 77.019 | 328.595 |
| 5.110 | 26.388 |
|  |  |
| 80.691 | 309.816 |
| 57.649 | 279.572 |
| 23.042 | 30.244 |
|  |  |
|  |  |
| 82.536 | 922.565 |
| 82.636 | 937.338 |
| -100 | -14.773 |

1987

| Mumber of observetions in sample Average sales $\$$ <br> Average expense $\$$ <br> Averoge net profit (loss) \$ | 82 184.123 178.781 5.342 | 31.185 29.987 1.198 | 65.626 60.612 5.014 | $\begin{array}{r} 163.223 \\ 161.789 \\ 1.434 \end{array}$ | $\begin{array}{r} 476.458 \\ 462.735 \\ 13.723 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting proflt (Mo.) | 51 |  |  |  |  |
| Average sales | 184,398 | 28.727 | 61.654 | 168.798 | 478.411 |
| Average expense ${ }^{\text {a }}$ | 172.885 | 24.536 | 49.153 | 160,304 | 457.545 |
| Averege net profits | 11,513 | 4.19! | 12.501 | 8.494 | 20,856 |
| Businesses reportins a lose (Mo.) | 31 |  |  |  |  |
| Average zeles | 182.883 | 35.033 | 70.881 | 155.278 | 469.541 |
| Average expenses | 189,830 | 38.522 | 75.773 | 163.904 | 481.121 |
| Aversge net los: 5 | -7,147 | -3.489 | -4.892 | -8.626 | -19,580 |

(1) These estisetes ore based on stanplof businesses repering seles betwen $\$ 25,000$ and $\$ 2.000,000$

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales, 1987
Saskatchewen. Appliance, Televlsion, Radio Stereo Stores (SIC 6221)



| Selected expense item | Industry averase (2) |  |  |  |  | \% businesses reporting | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Totel | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { UDDer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Tota | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uooer } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of salus |  |  |  |  |
| Cost of seles | 46.4 | -- | -- | -- | - | 98. 5 | 47.1 | -- | -- | -- | - |
| Occupsncy expenses | 12.5 | =- | -- | -- | -- | 100.0 | 12.5 | - | -- | -- | -- |
| Dedreciation | 2.9 | -- | -- | -- | -- | 73.2 | 4.0 | - | - | -- | -- |
| Repairs s maintenance | 0.7 | -- | -- | -- | -- | 55.3 | 1.3 | -- | -- | -- | -- |
| Heat, I ight e telephone | 2.1 | - | -- | - | -- | 96.9 | 2.5 | -- | -- | -- | -- |
| Rent | 6.4 | -- | -- | -- | -- | 78.5 | B. 2 | -- | - | -- | -- |
| Personnel expenses | 9.5 | -- | -- | -* | - | 61.5 | 15.5 | -- | -- | -- | -- |
| Financial expenses | 2.0 | - | -- | -- | - | 100.0 | 2.0 | -- | -- | -- | -- |
| interest $\delta$ bank charges | 1.3 | -* | -- | -* | =- | 92.1 82.1 | 1.6 | -- | -- | -- | -- |
| Professional fees | 0.8 | -* | -- | -- | =- | 82.8 |  | -- | -- | -- |  |
| Other expenses | 28.8 | =- | -- | -- | -- | 100.0 | 28.8 | -- | -- | -- | -- |
| Profit (loss) | 0.7 | - | -- | -* | -- | 100.0 | 0.7 | -- | - | = | -- |
| Total | 100.0 | -- | -- | -- | *- | 100.0 |  | -- | -- | -- | =- |

## symols

zero or no observations
-- too smell 100 be expressed
not epplicabl
$\times$ confidensil

## cotnotes <br> 1) These estimetes be based on sumpl of businesses reporting sales between 525,000 and 52,000,000 Totel weightse expenditure on given iten <br>  <br>  <br> This portion of the table pertbins only to the businesses roporting ehe specific expense iten, fher efore these retios ore celculated individuelly and the totel will not necesserily equel $100 t$.

motes
Deto er shown by quertiles when at eesi 13 of the somplod businesses report the specific item
Records whe renked in ascending oroer eccording to seles size. Ench quartil (i. bot ion 25\%. 1ower miode 25\%, elc. I pepresents one querter of the lopal number of businesses. Within sech quertile. the everage rstio is presented. for comperison purposes. the high and low volues of seles or shown

Now to use the seblet
(1) Locet the spoporise seles ponge thet is disployed on the two lines entitud low seles velue" and ohigh sales velue"

121 The selected renge will indicete the proper quertile. i. the botton 25\%. the lower nidde 25\%, the upper midde 25z or the 100 25\%.
(3) Dets pertaining to the selectad seles size renge will be in that quartile.

## Stenderd Induetrial Ciessificstion Definition (5IC 1880)

SIC 5221 - Applience. Television, Redie and Sterte Stores
Businesses pr imerity engaged in petail dealing in household applimees, radias. television sets and sound equipment Jhese busineses include repail portable householo sir conditioners. appliance, radio. television eno stereo spores. reteil household appliences. retail
 freezers. reibil housthold hair driers. reiail household kipchen bppliances. retail microwave and convension ovens. retail household ranges istovesl, reiail household refi gerators, retail household sewing machines, retail household stoves, retail household vaccuum cleaners ano reiail householo washing machines

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatchewan, Appliance. Television, Redio S Stereo Stores (SiC 6221)

|  | Total(1) | $\begin{gathered} \text { Bot } 80 \mathrm{~m} \\ 25 \% \end{gathered}$ | Lowe! middle 25\% | Upper midde 25\% | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(1)$ | --- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cash | 5 | -- | -- | -- | -- |
| Accounts and notes receivable | 15 | -- | -- | -- | -- |
| Inventory |  | - | -- | -- | -- |
| Other current assets | 78 | -- | -- | -- | -- |
| Total current assets | 93 | -- | -- | - -- | -- |
| Fixed sssets | 38 | -- | -- | -- | -- |
| Less: Accum. deD. on 4 ixed assets Other ssets | $i$ | -- | -- | -- | -- |
|  |  |  |  |  |  |
| Total essets | 132 | -- | -- | -- | -- |
| Lisbilities and equity |  |  |  |  |  |
| Current losns | 10 | -- | -- | -- | -- |
| Other curtont liabilities | 39 | -- | -- |  | -- |
| Total current liobilities Morigages dayable | 5 | - | -- | -- | -- |
| Mor igages payable | 1 | -- | -- | -- | -- |
| Other liabilities | 22 | -- | - | -- | -- |
| Total liabilities | 73 | - | -- | -- | -- |
| Totsl equity | 59 | -- | -- | --- | -- |

(1) These estimates are besed on sempl of Dusinesses reporting sales between $\$ 25,000$ and $\$ 2.000,000$

Ser Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Saskatchewan, Appliance. Television. Radio Stereo stores (SIC 6221)


(1) The retios represent the overnge of ratios for coch business in the group ond cannot be celculated from the figures shown in iable 2 (21 These estimetes ere besed on semple of businesses reporing seles butween $\$ 25,000$ snd $\$ 2,000,000$. See rable 1 for symbols and notes.

Definitions:

1. Liquidity resio:

Current = current assers / current lisbilitios.
3. Leverger retios:
al Debt/quity = total liabilities f equity
b) Debt atio $=$ total liabilities $/$ total assets
c) Interest coverage $=$ net profit interest expense/ interes? expense

TABLE 4. Stetement of changes in financial position for incorported ousinesses only. 1987 Sasketchewan. Appliance. Television, Radio stereo Stores (SIC 6221)

(11) These estimstes are basec on sampl of incorporated businesses pepoping seles betwen $\$ 25.000$ ond $\mathbf{3 2} .000 .000$. Smple count includes
only those Dusinesses reporting statemen: of chenges.
see iobie ifor symbols and notes.
TABLE 5. Employment changes by size of business, 1984-1987 based on SIC ciassifiention in is87
Sastatchewan, Appliance, Television, Radios Stereo Stores (Sic 5221)


 Survey of Emplovmen?, Payrall and Houps. Statistics Canade. Catalogue 72-002. An average labour unit could be interpreted as o full-time moloye Mose that the business size oroups used ore determined at the Conada lovel. Thus it a business has at least 500 employees in Conede as whole but less than ines number in shy given province is is shown in the 500 ond over group
(2) Refers 10 businesses reporting no poyrall deductions in the previous yeer.
(3) Refers 10 businesses reporting no payrall deductions in the following year
"Mewly reporting" and "no longer repopting" businesses are assumec to have been in activity fop six months and the informarion is adjusted accordingly

See iable ; for symects anc mo:es

TABLE 6. Selected operating characteristics of smili businesses by siles quartile. 1985-1987
Seskatchewan. Applimee. Television, Radio stereo Stores (Sic 6221)

|  | Total(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe $\text { middle } 25 \text { : }$ | UDDe: midole $25^{\circ}$ | Top 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in sample | 11 |  |  |  |  |
| Aversge sales $\$$ | 112.894 | - | -- | -- | -- |
| Sversge expense \$ | 109.28 ? | -- | -- | -- | -- |
| Averse net Drofit (loss) \$ | 3.607 | -- | -- | -- | -- |
| Businesees reporting profit (Mo.) | 9 |  |  |  |  |
| Average sales \$ | 119.036 | -- | -- | -- | -- |
| Average expense \$ | 106.870 | -- | -- | -- | -- |
| Average net profit \$ | 12.166 | -- | - | . | -- |
| Businesses reporting aloss (Mo.) Aversge stes 8 | 228.198 ${ }^{2}$ |  |  |  |  |
|  | 228.896 249.532 | - | -- | -- | -- |
| Average net loss \$ | -21.036 | -- | -- | -- | -- |

1886

| Number of observetions in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average nei profit (loss) \$ | $\begin{array}{r} 13 \\ 280.351 \\ 254.892 \\ 25.459 \end{array}$ |  | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting eprofit (Wo.) <br> Average sales <br> Average expense $\$$ <br> Average net profit $\$$ | $\begin{array}{r} 11 \\ 197.074 \\ 162.572 \\ 34.502 \end{array}$ |  | -- | -- | -- |
| Businesses reporting loss (Mo.) <br> Average sales $\$$ <br> Average expenses <br> Averge net loss $\$$ | $\begin{array}{r} 688.093^{2} \\ 697.071 \\ -8.978 \end{array}$ | -- | -- | -- | -- |

1987

| Mumber of observitions in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 22 \\ 159.438 \\ 157.180 \\ 2.258 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) | 12 |
| Average sales \$ | 142.134 |
| Average expense s | 132.296 |
| Average net profit | 9.838 |
| Businesses reporting - lase (Mo.) | 10 |
| Average sales \$ | 239.372 |
| Average expenses | 247.891 |
| Average net loas | -8.519 |

(1) These estimates are oasec on sample of businesses roporting seles oetween $\$ 25,000$ and $\$ 2.000 .000$.
see isbie ifor symbols and notes

TABLE 1. Selected operating rattos, in percent of sales, 1987
Saskatchewan. Television. Radio stereo Stores (Sic 5222)



| Selocted expense item | Industry averege (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reparting businesses only ( 3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Tots 1 | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { UpDei } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of salos |  |  |  |  |
| Cost of stes | 50.8 | - | -- | -- | -- | 71.1 | 65.0 | -- | -- | $\cdots$ | -- |
| Decupency expenses | 8.0 | - | -- | -- | -- | 98.7 | b. 1 | - | - | - | -- |
| Deprecietion | 3.0 | - | -- |  | -- | 67.6 | 4.5 | -- | -- | - | -- |
| Repsirs mointenance | 0.9 | -. | -- | -- | -- | 74.0 | 1.2 | - | -- | -- | -- |
| Hett, light of telephone Rent | 2.1 2.0 | -- | -- | -- | -- | 87.5 46.4 | 2. 4 | -- | -- | -- | -- |
| Personnel expenses | 7.1 | -- | -- | - | - | 68.3 | 10.8 | -- | -- | - | -- |
| Finencial expenses | 3.1 | -- | -- | -- | -- | 97.4 | 3.2 | - | -- | -- | -- |
| Interest $\delta$ bonk chorges | 2.0 | -- | -- | -- | - | 91.3 | 2.2 | - | - | - | - |
| Protessional lees | 1.1 | -- | -- | -- | -- | 74.9 | 1.4 | -- | -- | -- | -- |
| Other expenses | 28.9 | -- | -- | - | -- | 100.0 | 28.9 | -- | -- | -- | -- |
| Profit (loss) | 1.9 | - | -- | - | - | 95.4 | 2.0 | - | - | - | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Symbols

zero or no observasions

- too small too be expresseo
not applicable
* confidenfiol


## Pootnotes

111 These estinetes be besed on senpl of businesses reporting sales detween 825.000 end 52.000 .000 . lotal weighted expenditure on opiven item

?oial wighted expenditure on given ifem $\times 100$ for each quertile.

In.s portion of the table pertains only to she Dusinesses pepoping the specific expense iqem. fherafore these fitios are celculered incividually and the toqa! will not necessarily equal $100 \%$.

## Notes

Dasa me show by quartiles when ot lest 13 of the samplad businasses raport the specific irem
mecords were ranked in ascending order according zo stes size. Each quar qile li. botzon 25z, lower middie 25z, etc. represtent one quarter of the total number of businesses. Within each oustile, the gupage patio is presented. for comparison purposes. the high and low volues of sales ert shown.

## Now to use the tebtos

(1) boce the oppropriste sales range that is displeyed on the two lines entitind low selus value and migh seles valuen.

121 The selected renge will indicete the proper quer itit. i. the botson 25s. the lower midole 25\%, the upper midde 258 or the 100258.
(3) Dets pertaining to the solected soles size penge will be in thot quertile.

## Stenderd Induetrial Clestificstion Definition (51C 1980):

SIC 8222 - Televition, Redio end Steree Stores
 engaged in selting recopds. iapes. musical instruments and parts for tel evision and padio sets and stereo equipment as well as some repairing of such equioment. Included te businesses engaged im perail home computers: petail loud speakers: rettil household padio receiving seis. retsil sounc equipmens, components ano paris: reteil housenold stereo record playersi petbil household tape players and recorders. retai felephones: television and redio stores: ielevision. padio and stereo stores; retail television seis, fetail tuners and amplifiers anc retai video recorders

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Television, Radio \& Stereo Stores (SIC E222)

|  | Totalil) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middie $25 \%$ | Upper middle 25: | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No. Low sales vaiue ( 5000 's) Migh sales value ( $\$ 000$ 's) | $\begin{array}{r} 15 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash <br> Accounts and notes receivable | 7 | -- | -- | -- | -- |
| Inventory | 7 | -- | .- | -- | -- |
| Other current assets | 78 | -- | -- | -- | -* |
| Total current sssets | 85 | -- | -- | -- | .- |
| Fixed assets | 23 | - | -- | -- | -- |
| Less: Accum. deo. on fixed ussets | - | -- | -- | -- | -- |
| Dther ossets |  | -- | -- | -- | -- |
| Totel eseets | 108 | -- | -- | - | -- |
| Liebilities and equitr |  |  |  |  |  |
| Other current liabilities | 34 | -- | -- | -- | -- |
| Total current liabilities | 42 | -- | -- | -- | - |
| Mortgages porable | - | -- | - | -- | -- |
| Long term debt | 2 | -- | -- | - | -- |
| Other liabilities | 49 | -- | -- | - | -- |
| Total liabilities | 52 | -- | -- | -- | -- |
| Total equity | 16 | -- | -- | -- | - |

(11) These estimetes are besed on sample of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.

See rable, for symbols and noles.

TABLE 3. Finenctal ratios(1) for incorporsted businesses only. 1987
Sesketchewan. Television, Radio Stereo Stores (SIC 5222)


(11) The fitios represent the everege of retios for each business in the group ond cennot be calculated from the figures shown in imble 2.
(2) These estimetes ore benso on semple of businmses reporting seles between $\$ 25,000$ and $\$ 2,000,000$.
see isbie 1 for symols and notes.

Definitions:

1. Liquidity retie:

Current = current asseis / current liabilities.
2. Leverage ratios:
a) Debrequity $=$ total liabilities / equity.
b) Debr falio = total liabilities / tatal assers
c) Interest coverage $=$ net profit - interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Saskatchewan, Television, Radio Stereo Stores (SIC 6222)

|  | Total(1) | $\begin{array}{r} 80 t+0 m \\ 25 \% \end{array}$ | Lowar middle 25\% | Upoer $\text { middle } 25 \%$ | $\begin{aligned} & \text { Toc } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samele (No.) Low sales value ( $\$ 000$ 8) High sales value $18000^{\prime}$ ') | $\begin{aligned} & 7 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  |  |
|  |  |  | versge $1 \$ 000$ |  |  |
| Operating sectivities Cash from oderations Depreciation Other | $\begin{array}{r} 13 \\ 6 \\ -61 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | $\cdots$ | - | -- |
| Investment activities <br> Disposal of 1 ixed assets <br> Purchaso of lixed assets <br> Increase in investment <br> Deciesse in investment | -64 | -- | -- | -- | -- |
| Financing setivitiss <br> Increase in long term debt <br> Repsyment of long term debt <br> Loans from sharsholders <br> Redayment of loans fiom shareholders <br> Adrances 8 loans from government <br> Increase in equity <br> Decresse in equity <br> 0ther | $\begin{aligned} & 46 \\ & -3 \\ & 66 \\ & -1 \end{aligned}$ | -- -- -- -- -- | -- - -- - - - | -- <br> - <br> - <br> - | -- -- -- -- -- |
| Increase(decisase) in cesh equivalents Cash equivalents-Bepinning of the year Cash equivelents - End of the yeer | $\begin{array}{r} 2 \\ -14 \\ -12 \end{array}$ | -- | =- | -- | -- |

(1) Inese estimates are based on sample of incorporated dusinesses peporting seles deiween \$25.000 snd \$2.000.000. Semple count includes only those businesses reporting atatent of chenges.
see isole i for symools enc notes

TABLE 5. Employment changes by size of business. 1984-1987 besed on SIC elassification in i987
Saskelchewion. Tolevision, Radio Stereo Stores (SIE 5222)

| Business ize expessed in everage labour units(1) | Number of businesses | $\begin{array}{r} \text { Total } 1 \text { payroll } \\ \left(\$ 000^{\prime} 3\right) \end{array}$ | Average labour units(1) | Chonges in number of Dusinesses with peid moloyess |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Mew }\{y \\ \text { reporting }\{2\} \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 144 | 7.845 | 517 | 30 | 18 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 140 \\ 2 \\ 1 \\ 1 \end{array}$ | $\begin{array}{r} 5.855 \\ x \\ x \\ x \end{array}$ | $\begin{array}{r} 373 \\ 61 \\ 23 \\ 60 \end{array}$ | 30 | $\begin{array}{r} 14 \\ 2 \\ - \end{array}$ |
| 1987 |  |  |  |  |  |
| Total | 143 | 9.278 | 649 | 24 | - |
| $\begin{aligned} & \text { less than } 20 \\ & 20^{-} 99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 134 6 2 1 | $\begin{array}{r} 5.902 \\ 1.828 \\ x \\ x \end{array}$ | 410 127 23 89 | $\begin{array}{r}22 \\ 1 \\ 1 \\ \hline\end{array}$ | -. |

(1) Averoge labour units ore calculated by dividing totel poyroll by the mernge annuel wage and salary rate es reportod in the Survey of Employment. Poyroll and Hours. Siotistics Conode. Cetelogue 92-002 An average labour unit could be interpreted es o full-time employer, mote inst the business size groups used ere determined ei the conodelevel. Thus if ousiness hos ot less 500 employes in Canade as ahole but less than that number in any given province it is shown in the 500 and over group.
(2) Reters to Dusinasses reporting no paycoll deductions in the provious year
(3) Reters io businesses repoting no payroll oequctions in the following year
"wwly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is ajusieo accorcingly
see ioble i for symbols and notes

TABLE 6. Selected operating characteristice of small businesses by sales quartile, 1985-1987
Saskatchewan. Television, Radio f Stermo Stores (SIC 6222)

| Saskatchewan. Television, Radio stereo Stores (SIC 6222) |
| :--- | :--- | :--- |

1986


1987

| Mumber of observations in sample | 45 |
| :---: | :---: |
| Aversge sales $\$$ | 219.822 |
| Average expense $\$$ | 214.522 |
| Average net drofit (loss) \$ | 5.300 |
| Businesses reporting prolit (Mo.) | 275 |
| Aversge sales 5 | 226.826 |
| Aversge expense \$ | 214.905 |
| Average net profit | 11.921 |
| Businesses peporting a less (Mo.) | 16 |
| Average sales ${ }^{\text {a }}$ | 211.895 |
| Average expense 5 | 219.005 |
| Average net loss \$ | -7,111 |

111 These estimates are besed on sample of Dusinesses reporting sales between $\mathbf{8 2 5 , 0 0 0}$ and $82.000,000$.
SEE table, for symod's and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Sesktehewan. Applionce. Television, Radio Stereo Repalp Shops (SIE 6223)

|  | Totalll |  | Bottom 25\% |  | Lower$\operatorname{miod} e 25 \%$ |  | UDoe?$\pi 1001 e 25 \%$ |  |  | $\begin{aligned} & \text { icc } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses ir samole (No. Law sales value ( 8000 's) High sales value (\$000's) |  | $\begin{aligned} & 12 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry aversae (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { resses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot }+0 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowe } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Uooer } \\ \text { midd } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Hooer } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOE } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 42.2 | -- | -- | -- | =- | 38.1 | 43.0 | -- | -* | -* | - |
| Occupancy expenses | 7.2 | -- | -- | -* | -- | 100.0 | 7.2 | -- | -- | - | - |
| Deoreciation | 2.8 | -- | -- | -- | -- | 94.7 | 2.9 | -- | -- | -- | - |
| Repairs 8 maintenance | 1.0 | -- | -- | -- | =- | 72.8 | 1.4 | -- | -- | - | - |
| Mest. light \& telephone | 2.0 | -- | -- | -- | -- | 81.5 | 2.5 | -- | -- | -- | -- |
| Rent |  | -- | -- | -- |  |  | 5.7 | -- | -- | -- | -- |
| Personnel expenses | 16.4 | -- | -- | -- | = | 66.8 | 24.5 | -- | -- | -- | -- |
| Finencisl expenses | 0.8 | -- | -- | - | -- | 54.6 |  | - | -- | -- | -- |
| intorest 8 bank chorges Professional lees | 0.6 0.2 | -- | -- | -- | -- | 34.2 39.8 | 1.9 0.4 | -- | -- | -- | -- |
| Other expenses | 17.6 | -- | -- | -- | -- | 100.0 | 17.5 | - | -- | -- | -- |
| Proflt (loss) | 15.8 | - | -- | -- | -- | 100.0 | 15.8 | - | -- | - | - |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | . . | - | -- | - | - |

## Symbols

```
    zero or no observetions
=- to0 smell 100 oe expressed
not moplicablo
* confidentisl
```


## Footnotes


${ }^{2}$ ) Value in eech cell $=$ Totel weighted expenditur on tiven item


## Motes

Bet ere shown by quertiles when t lest 13 of the sempled businesses pepopt the specific item.
Records were renked in escending ordep eccording to seles size. Esch quariile li. botion 25z, lower middio 2sz. eic. represents one querter of the toiel number of ousinestes. Hithin each quertile the aversge petio is presented. for comparison ourposes. the high end low viluts of sel es tere shown

## How to use the stoles


(2) The selected renge will indleet the proper quertile. i. the botton 25x. the lower nidde 258. the upper midole 25\% or 2he top $25 x$
(3) Dese pertining to the seloced seles size ringe will be in that quertile.

## Stenderd Industrisl Clessifiestion Deflitition (SIE 1980):

51C 8223 - Appliance. Televieian, Radio end Stereo Repeir Sheps
Businesses primerily mpaged in ing ropair and mantenance of radios, television sets. stereo equipment, tape pecorders end housthold plectrica! bppliances Such shops mey be seconderily engaged in selling such aquipment end parts. Businesses prinarily enpageo in petail dealing in such equipment and applionces sre classified in one of the precading clesses of this industry group. Businesses engegeo in the repsir of housenold eppliances. repair of radios, repsir of stereo equipment eno the repair of tolevision sets are incluoted in inis ondustry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan. Appliance. Television, Radio Stereo Repair Shops (SIC 6223)

|  | Total(1) | Bottom 25: | $\begin{aligned} & \text { Lower } \\ & \text { midale } 25 \% \end{aligned}$ | Upoer $\text { middie } 25^{\circ}$ | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses is sample (No.) Low sales value ( $\$ 000$ 's) High sates value (\$000's) | $\left(\begin{array}{l}\text { (1) } \\ (1)\end{array}\right.$ | -- | -- | -- |  |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cosh |  | - | -- | -- | -- |
| Accounts and notes recoivable | 9 | -- | -- | -- | -- |
| Inventory | - | -- | - | -- | -- |
| Dther current assets | 112 | -- | -- | -- | -- |
| Total current essets | 121 | -- | -- | -- | -- |
| Fixed assets | 17 | -" | -- | -- | - |
| Less: Accum. dep. on fixed ussets | 1 | -- | -- | -- | -- |
|  | 1 | -- | -- | -- | -- |
| Total sesets | 140 | - | =0 | -- | -- |
| Liebilities and equity |  |  |  |  |  |
| Other current liabisities | 35 | -. | -- | -- | -- |
| Total current liabilities | 37 | -- | -- | -- | -- |
| Mortgages payable | - | - | -- | -- | -- |
| Long term debt | 0 | -- | -- | -- | -- |
| Other lisbilities | 101 | -- | -- | -- | -- |
| Total liabilities | 139 | =- | -- | - | -- |
| Total equity |  | - | = | -- | -- |

If inese estimetes are based on samplo of businesses reporting sales between $\$ 25,000$ and $\$ 2.000 .000$.
Sef Table i for symols and notes.

TABLE 3. Financial ratios(1) for incorporated businessex only. 1987 Seskethewan, Appliance. Television, Radio Stereo Repair Shaps (SiC 6223)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midole 25\% | Upper midde 25\% | $\begin{aligned} & \text { TOP } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High soles velue ( 8000 's) | $(1)^{6}$ | -- | -- | -- | -- |
|  | Averoge |  |  |  |  |
| Liquidity retio Current ratio (times) | 3.2 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverege tetio (times) <br> Debt patio (times) | $\begin{array}{r} 128.7 \\ 9.4 \\ 9.0 \end{array}$ | -- | -- | -- | -- |

11) The retios reprosent the werege of ratios for esch business in the group ond cannoi be colculated from the figures show in foble 2.

see tsole ; for symble and notes.

## Definitions:

1. Liquidity, retie:

Current surront assets / currens liabilities.
2. Leveroge raties:

81 Debr/equity $=$ rosal 1 i atilisies / equity.
b) Debt ratio = rotal | iabilipies / total assets.
c) Interest coverage = net profit interest expense/interesi expense.

|  | 10tal11! | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midole } 25 \% \end{aligned}$ | UDDE midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samcie (No.) Low sales value ! $3000^{\circ}$ 's Migh sales value $1 \$ 000$ 'si | $\left\{\begin{array}{l} 4 \\ 11 \end{array}\right\}$ |  |  |  | -- |
| Average ( 5000 's) |  |  |  |  |  |
| Opernting ectivities Cesh from ODertions Dedrecition Dther | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | -- | -- | -- |
| Investment ectivities Disposel of fiyed ossets Purchase of ined sssets Increse in investment Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Finencing ectivities <br> lncreses in long term deb? <br> Repayment of long term debt <br> Loans from shareholders <br> Recarment of loons from shareholders <br> advances \& lous from government <br> Increase in equity <br> Decrease in equity <br> Dtner | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | -- -- -- -- -- | -- -- -- -- -- | - <br> $\cdots$ <br> $\cdots$ <br> $\cdots$ <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - |
| Increase(decrease) in cashs equivelents Cash equivalents-Beginning of the year Cash equivalents - End of the year | $x$ $\times$ $\times$ $\times$ | -- | -- | -- | -- |

 only those businesses reporting siatement of changes.
see tele 1 for smools and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SiC claseification in ig87
Sesketchman, Applisnce. Television, Redio Stereo Repsir Shops (SIC 6223)

(1) Average labour units ore colculated by dividing 10 tel peypoll by the overage manal mage ond selary rete as repor ted in the Survey of Employment. Poypoll and Hours. Stesistics Concos. Cotelogue 92-002. An overoge labour unit could be inturproted es o full-time employee mote thet the business size groups used ore decermined ot the caneds level. ihus if a business has of leas i 500 employees in Canade as a mole but less than that number in any given province it is shown in the 500 and over group.
121 Refers 10 businesses reporting no payroll deductions in the provious yabr.
13i Refers io businesses eporting no payroll deductions in the following year
-Newly reporting" and "no longer reporting" Dusinesses are ossumed 10 have been in activity for six months ond the information is adusted accordingity

See fatle : cor symbots and no:es.

TABLE 6. Selected operiting charectertstics of small busimesses by sules quertile. 1985-1987 Sasketchewen. Appliance, Television, Redio Stereo Repair Shops (Sic 6223)



Number of observetions in sample Average sales $\$$ Average expense Average expanse 3 (ross) 3 Average net prof it (loss) $\$$
usinesses reporting profit (Mo.)
Averoge sales 5
Avergge expense s
Avergge net prof it $\$$
$\begin{array}{ll}\text { Avergge expense s } & 58.230 \\ \text { Averge net prof } \$ & 16.245\end{array}$
Businesses reporting loss (Mo.)
Average sties $\$$
Aversge expenses
Aversge expense
$\begin{array}{ll}\text { Aversge expense s } & 58.230 \\ \text { Average net prof it } \$ & 16.245\end{array}$
53. 10
53.329
47.099
47.099
6.230
--
--
-
$\begin{array}{lll}-- & - & - \\ -- & -- & - \\ -- & - \\ \end{array}$
74.475
$\begin{array}{ll}-- & -- \\ -- & -\end{array}$
44.369
57.055
-2.686
$\begin{array}{ll} & \\ -- & - \\ -- & -\end{array}$
--
--

18187

Mumber of observations in sample Average sales $\$$
Average expenses
Average net profit (loss) $\$$
15
114.078
105.493
8.585
-- --
--

10
108.000
93.128
Businesses reporting profit (Mo.)

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

- 
- 
- 
- 
- 
- 

Average expense $\$$
93.128
14.872

Average net prof it $s$

5
175.402
177.826
-2.424
sinesses reportin
Averse salos
$-2.424$
--
--
$\because$
$=$
Aversoe net loss $\$ \quad-2.42$
(1) These estimbtes are based on semple of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.

See Toble for symbols and notes

TABLE 1. Selected operating ratios, in percent of seles. 1987
Saskatchewan. Automobile (NWw) Dealers (SIC s311)

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


| Businesses in sample (No.) | 6 |  |  |  |
| :--- | :--- | :--- | :--- | :--- |
| Low sales value $\left(\$ 00 C^{\prime}\right)$ | $\ldots$ | $\ldots$ | $\ldots$ | $\ldots$ |
| High sales value $\left(\$ 000^{\prime}\right)$ | $(1)$ | $\ldots$ | $\ldots$ | $\ldots$ |


| Selected expense item | Industry average i $^{\text {a }}$ |  |  |  |  | $\begin{aligned} & \text { B busi- } \\ & \text { hesserting } \end{aligned}$ | Reoorting businesses only 3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} B 0+40 m \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uooer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOp } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bot }+0 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd I } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Uoper } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Porcent of soles |  |  |  |  |
| Cost of seles | 81.2 | - | - | - | -- | 100.0 | 18.2 | - | - | -- | - |
| Occupency expenses | 2.4 | - | -- | -- | - | 32.8 | 2.8 | -- | -- | -* | -- |
| Deprecistion | 0.2 | -- | -- | -- | -- | 73.9 | 0.3 | -- | -- | -- | -- |
| Repairs \& maintenance | 0.5 | -- | -- | - | -- | 62.8 | 0.8 | -- | -- | - | -- |
| Heat. light 8 telaphone | 0.6 | -- | -- | -- | -- | 92.8 | 0.6 | -- | -- | -- | -- |
| Rent | 1.1 | -- | -- | -- | -- | 81.7 | 1.3 | -- | - | -- | -- |
| Personnel expenses | 4.2 | -- | -- | - | - | 12.8 | 4.5 | -* | -- | -- | - |
| Financial expenses | 0.7 | -- | -- | -- | -- | 92.8 | 0.8 | -- | -- | -- | -- |
| Interest s bank churges | 0.5 | -- | -- | - | -- | 81.6 82.8 | 0.7 0.2 | -- | - | -- | - |
| Protessional fees | 0.2 | -- | -- | -- | -- | 92.8 | 0.2 | -- | -- |  | -- |
| Diher expenses | 5.0 | -- | -* | -- | -- | 100.0 | 5.0 | -- | -- | -- | -- |
| Profit (loss) | -0.5 | -- | -* | -- | -- | 100.0 | -0.5 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | . $\cdot$ | -- | -- | -- | - |

## Syebol

- zero or no observations
- 100 smell too de expressed
not eppliceble
$\times$ confioenti



## Motes

Data se shown by quertiles when at least 13 of the sampled businesses report the specific itom
Records wer ranked in ascending order eccording to siles size. Each quertile li. botton 25z. Iower miode 25z. etc. represents one querter of the totel numoer of businesset. Nithin esh quertito. the gverage retio is presented. For conperison purposes. the high end low vilues of seles ere shown.

## Mow to use the tebles

(1) Locepe the eppropribte stal renge that is displayed on the two lines entitled blow sales value end "Nigh stes velue"
(2) The selected renge will indicete the proper quertile. i. e. the botton 25x, the lower niode 25\%. the upper nidole 25\% or the top 25\%.
(3) Date putsining to the selected sales sise range will be in thet quertile.

## Stendert Industric) CIessificstion Definition (SIC 18s0):

SIC 5311 - Autoencoile (Wem) Desters
Businesses orimarily engaged m retail dealing in nmw outomobiles. These businesses ere usually operated under a factory franchise and have departments engaged in tha sale of used cars, parts and accessories. motor vehicle repsirs ond often include service station facilities

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatchewan. Automobile (New) Desiers (S1C E311)

\begin{tabular}{|c|c|c|c|c|c|}
\hline \multicolumn{2}{|r|}{Total 11} \& $$
\begin{array}{r}
\text { Bottom } \\
25 \%
\end{array}
$$ \& Lower miade 25\% \& Upoer middle 25: \& $$
\begin{aligned}
& \text { ToD } \\
& 25:
\end{aligned}
$$ <br>
\hline Businesses in samele (No.) Low sales value (\$000's) High sales value ( $\$ 000$ ) \& $$
\begin{array}{r}
3 \\
(1)^{3}
\end{array}
$$ \& - \& -- \& -- \& -- <br>
\hline \multicolumn{6}{|c|}{Average ( $\$ 000{ }^{\prime} \mathrm{s}$ )} <br>
\hline \multicolumn{6}{|l|}{} <br>
\hline Cosh \& \& \& -- \& -- \& -- <br>
\hline accounts and notes receivable Inventory \&  \& -- \& -- \& -- \& -- <br>
\hline Other current assets \& x \& -- \& -- \& -- \& -- <br>
\hline Total current assets \& $\pi$ \& - \& - \& -- \& - <br>
\hline Fixed essets \& x \& - \& - \& -- \& -- <br>
\hline \& $$
\mathrm{x}
$$ \& -- \& - \& -* \& -* <br>
\hline Other essets \& $$
x
$$ \& -- \& -- \& -- \& -- <br>
\hline Total ossets \& X \& -- \& -- \& -- \& $\cdots$ <br>
\hline \multicolumn{6}{|l|}{} <br>
\hline Current loms Other current liobilities \& $x$
$\times$

x \& -- \& -- \& -- \& -- <br>
\hline Total current liabilities \& x \& -. \& -- \& -- \& -- <br>
\hline Mortgages dayabl \& $x$ \& -- \& -- \& -- \& -- <br>
\hline Long term debt \& X \& -- \& -- \& -- \& -- <br>
\hline Other liabilities \& K \& $\cdots$ \& - \& -- \& -- <br>
\hline Total liabilisies \& $x$ \& -- \& -- \& -- \& - <br>
\hline Total equity \& X \& -* \& -- \& -- \& - <br>
\hline
\end{tabular}

$(1)$ inese estimates are based on asmple of businesses reporting sales between $\$ 25.000$ and $\mathbf{3 2 . 0 0 0 . 0 0 0}$.
See isble 1 for symbols and notes.

TABLE 3. Financinl ratios (1) for incorporated businesses only. 1987
Sasketchman. Automoblie (Now) Deelers (SIC E311)

|  | Total(2) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower | $\begin{aligned} & \text { UoDer } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (NO.) Lom sales value ( $\$ 000$ 's) High sules value $(\$ 000$ 's) | $(11)^{3}$ |  |  | -- |  |
|  |  | Average |  |  |  |
| Liquidity petio Current petio (times) | 1.2 | -- | -- | -* | - |
| Leverage ratios <br> Debt/oanity retio (times) <br> Interest coverage ratio (times) <br> Debt petio (times) | $\begin{array}{r} 24.7 \\ 1.0 \end{array}$ | -- | -- | -- | -- |

(1) The retioe represent the everege of refioz for each business in the group and eannot be calculated from the figures shown in pable 2 .
(2) These estimetes ore beaed on semple of Dusinesses roporting s810s between 825,000 and $82,000,000$

See iable ifor symbols and notes.

## Definitions:

i. Liquidity retio:

Current $=$ current ossets $/$ current liabilities.
2. Levertage retios:

- Debt/equity = cotal liabilities / equity.
ol Debt istio $=$ total lisbilities $/$ total assets
c) Interest coverage $=$ nel profit . interest expense/interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Sasketchewen, Automobile (New) Dealerg (SIC 6311)

 only those businesses reporting siatment of changes
See Tebl, for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 besed on SIC ciaseification in ige7
Sesketchewan, Automobile Dealers

| Business size exDressed in overege labour units(1) | Number of businesses | $\begin{array}{r} \text { Totel payroll } \\ \left\{\$ 000^{\circ} \text { s }\right\} \end{array}$ | Averege labour unifs(1) | Changes in number of businesses with doid moloyees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly y y } \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 318 | 34.324 | 4.632 | 33 | 30 |
| $\begin{aligned} & \text { lass than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 254 \\ 54 \\ 11 \end{array}$ | $\begin{aligned} & 29.235 \\ & 38.715 \\ & 26.374 \end{aligned}$ | $\begin{array}{r} 1.439 \\ 1.899 \\ 1.294 \\ \hline \end{array}$ | $\begin{array}{r} 27 \\ 3 \\ 3 \\ - \end{array}$ | $\begin{array}{r} 28 \\ 1 \\ ! \\ ! \end{array}$ |
| 1587 |  |  |  |  |  |
| Total | 333 | 105.505 | 4. 907 | 41 | . |
| $\begin{aligned} & \text { les: then } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 268 \\ 50 \\ 15 \\ \hline \end{array}$ | $\begin{aligned} & 34.087 \\ & 37.804 \\ & 37,615 \end{aligned}$ | $\begin{aligned} & 9.533 \\ & 1.691 \\ & 1.683 \end{aligned}$ | $\begin{array}{r}32 \\ 5 \\ 1 \\ \hline\end{array}$ | - |

(1) Average labour units are colculated by dividing total peyrall by the overage annul wege and solery rate as reported in the Survey of Employment. Payroll and Hours. Stetistics Canada. Catalogu: 92-002. An average labour unit coulo be interproted es o fult-time employee Note that the business size groups used or deternined ot the conade level. Thus if o business has et loest 500 amployees in Canada as wrol but less than thes number in any given province is is shom in the 500 gnd over group.
121 Refers 20 businesses reporting no payroll deductions in the previous year
(3) Reters to businesses ceporting no peypoll deductions in the following year
"Newly reporping" and "no tonger eporting" businesses are assumed to have been in ectivity for six months and the information is adjustec accordingly
see iable 1 for symbols and noles

TABLE 6. Selected opersting characteristics of small businesses by sales quartile, 1985-1987
Saskatchowan, Automobile (New) Dealers (SIC 6311)

| Total(1) Bottom | Lower | UpDer | middle $25 \%$ | IOD |
| ---: | ---: | ---: | ---: | ---: |

1985

| Number of observations in sample Averoge sales \$ <br> Average expense \$ <br> Averoge net profit (loss) \$ | $\begin{array}{r} 24 \\ 939.530 \\ 979.614 \\ -40.084 \end{array}$ |
| :---: | :---: |
| Dusintsset reporting profit (Mo.) | 18 |
| Average seles | 928.588 |
| Averepe expmens f | 905.298 |
| Aversge net orofit 5 | 23.290 |
| Busincsses raporting loss (Mo.) |  |
| Average sales \$ | 981.971 |
| Average expense 3 | 1.051 .035 |
| Avarage net loss 8 | -69.064 |



```
Mumber of observetions in sample
    Average sales $
```

    Average expenses 902.393
    Average net protis (loss) \$ -14.965
    Businesses reporting profit (Mo.)
Average sales $\$$
17
819.733
Aver expense 5 797.071
Averape net profits
22.662
Dusinesses reporting loss (Mo.l
Average sales 5
866.997
$\begin{array}{ll}\text { Average sales } 5 & 866.997 \\ \text { Average expense s } & 890.866\end{array}$
Average expense s
Average not loss $\quad-23,859$
34
887.428
902.393
-14.965
$\begin{array}{ll}\text {-. } & -- \\ \text {-- } & -\end{array}$
--
Averoge sales $\$$
939.530
079

Average expenses
1.051 .035
Avarage ne: loss
69.064

These estimates are besed on sample of businesses reporting ssles between $\$ 25,000$ na $\$ 2,000,000$.
see tatile, for symouls ano nores

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskatchowan. Automobile (Used) Deslers (S1C 6312)

| Total(1) | Botiom | Lowe! | Uope? |
| :---: | :---: | :---: | :---: |
| Total | 25\% | middle $25 \%$ | midde 25: |


| Businesses in sample (No.j | 19 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Low sales velue (\$000 5) | (1) | - |  | -- | -. |
| High saies value i $\$ 000$ s: | i 1 ) | -- | - |  |  |


| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reparting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 258 \end{aligned}$ |  | Total | Bot 10 m 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd le } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { miodi } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sules |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of soles | 67.3 | -- | -- | -* | -* | 37.7 | 88.9 | -- | -- | -- | -- |
| Dccupency expenses | 6.5 | -- | -- | -- | -- | 85.5 | 7.6 | -- | -- | -- | - |
| Depreciation | 0.5 | -. | -- |  | - | 50.4 | 0.8 | -- | -- | - | -- |
| Repairs maintenance | 1.9 | - | -- | - | -- | 44.2 | 4.4 | - | - | - | -- |
| Hewt, light s teleohone | 1.1 | -- | -- | -- | -- | 70.5 | 1.5 | - | -- | - | - |
| Rent | 3.0 | -- | -. | -- | - | 48.7 | 6.2 | -- | - | - | - |
| Personnel expenses | 4.5 | -* | -- | -- | -- | 54.5 | 8.3 | -- | -- | -* | -" |
| Financial expenses | 2.0 | -- | -- | - | - | 87.4 |  | -- | - | -- | -- |
| Interest \& bank chorges Professional lees | 1.5 0.5 | -- | -- | -- | -- | 86.4 | 1.7 0.6 | -- | - | -- | -- |
| Other expenses | 19.1 | -- | - | -- | - | 100.0 | 19.1 | -- | -- | -- | - |
| Profit (loss) | 0.7 | -- | -- | -- | -- | 95.5 | 0.7 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | . . | -- | -- | -- | - |

Srabole
tepo or no observetions

- too smell too de expresed
not opolicebl
$\times$ confidentisl


## cootnetes

11) These estimetes ser oesed on semple of businesses reporting seles between $\mathbf{1 2 5 , 0 0 0}$ end $\$ 2,000,000$
12) Velue in eech cell $=$ Totel weighted expendizure on given item
volce in sech cell $=$ for ath quertile
(3) Velue in ech coll s Toisl weighted expenditure on given item for esh quertile

This portion of the teble pertains only to the businesses reporting the specific oxpense item. Therefor these reqios ere colculated indiviouslly and the total will not necesserily equil $100 \%$.

## Motes

Detie er shown by quartiles when at least 13 of the sempled businesses report the specific item
 on querter of the cotbl number of tusineses. Hithin ach quertile, the everage ratio is presented fop comparison purposes, the high and low vilues of selbes frem

Mey to use the teblas

(2) The seltected range will indicet the proper qutpile, i. © the botson 25t. the tomer midde 25\%. the upper niddle 25t or the top 25\%.
(3) Date pertining to the solected seles size renge will be in thet quertile

Stenderd Industris1 CIessifieseion Definision (SIC 1980):
SIC 8312 - Automobil (Used) Desters
Businesses primarily engaged in retail dealing in used cars. Such businesses may be seconderily engeged in selling nem cars and equipment.

TABLE 2. Balance sheet profile for incorporeted businesses only, 1987
Sasketchewan, Automobile (Used) Dealers (SIC 6312)

|  | Total(1) | $\begin{aligned} & \text { Bo: } 10 \mathrm{~m} \\ & 25 \% \end{aligned}$ | Lowe: $\text { riddle } 25^{\circ}$ | Uppep middle. $25 \%$ | Tos 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Qusinesses in samale (Mo. -ow sales value 18000 s) High sales value $\{\$ 000$ 's | $\begin{aligned} & 10 \\ & 11 \\ & (1) \end{aligned}$ | --- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | 6 | -- | -- | -- | -- |
| Inventory | - | -- | -. | - | -- |
| Other current osseis | 59 | -- | -- | -- | -- |
| Total cupient assets | 65 | -- | -- | -- | -- |
| Fixed assets | 17 | -- | -- | -- | -- |
| Less: Accum. deo. on fixed sssets | 25 | - | -- | - | - |
| Other essets | 25 | -- | -- | -- | - |
| Totel eseets | 107 | - | - | -- | - |
| Liabillties and equity |  |  |  |  |  |
| Other current liabilities | 23 | -- | -- | -- | -- |
| Total current liabilities | 41 | -- | -- | -- | -- |
| Mortgages paytule | - | -- | -- | -- | =- |
| Long term debt | ${ }^{2}$ | -- | -- | - | -- |
| Other liobilities | 39 | -- | -- | - | =- |
| Total lisbilities | 82 | -- | -- | - | - |
| Total equity | 26 | -- | - | - | - |

(11) These estimates are besec on smple of businesses reporing ssiles between $\$ 25,000$ and $\$ 2.000 .000$

See table, for symbols and notes

TABLE 3. Financial ratios (1) for incorportet businesses only. 1987
Sasketchewan, Automobile (Used) Dealers (SIC 6312)

|  | Tots1(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } 25 \% \end{aligned}$ | Upoer $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(10$ | -- | -- |  | -- |
|  | Average |  |  |  |  |
| Liquidity patio Curcent rotio (times) | 1.6 | -- | - | = | -- |
| Leverage ratios <br> Debtlequity ratio (times) <br> Interest coverage ratio (times) <br> Debt patio (times) | $\begin{aligned} & 3.2 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

11) The patios represent the mertope of ptios for each business in the group and cennot be celculeted from the figures shown in fable 2 .
(2) These sstimetes ore besed en semple of busintses reporting seles between $\mathbf{2 5}, 000$ end $\mathbf{8 2}, 000,000$.

See Table 1 for symbols and notes.
oefinitions:

1. Liquidizy rotio:

Current = current assets / current liabilities
2. Levernge resios:

3 Debi/equity $=$ topal liabibisies / equity
D) DeDi ialio = totai lisbilities / toial assets
c) Interest coverage z net profit interesi expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Seskatchewen, Automobile (Used) Dealers (SIC 6312)

|  | 7otal(1) | Bottom 25: | Lower <br> miode 25\% | $\begin{aligned} & \text { UoDer } \\ & \text { midole } 25 \% \end{aligned}$ | To $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in sample (No.) Low sales vaiue ( $\$ 000$ s) High salas velue ( $\$ 000$ 's) | $\begin{aligned} & 11)^{2} \\ & 11)^{2} \end{aligned}$ |  |  |  | -- |
|  | Avetage (3000'sl |  |  |  |  |
| Operating activities Cash from operations Depreciation Other | $x$ $x$ $x$ | -- | -- | -- | -- |
| Oividends | X | -- | - | -- | -- |
| Investment ectivities Oisposel of fixed essens Purehase of fixed assets Increase in investment Decrease in investment | $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Finencing ectivities <br> Incresse in long term debt <br> Repayment of long term debi <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrese in equity <br> Dther | $x$ $x$ $x$ $y$ $x$ $x$ $x$ $x$ $x$ | -- -- -- -- -- | -- | -- -- -- -- -- | $-=$ -- -- -- -- |
| Increase(decrease) in cash \& equivalonts Cesh sequivalents-Beginning of the yeer Cesh equivalents - End of the yeer | $x$ $\times$ $x$ | -- | -- | -- | - |

11) These estimates are desed or smple of incorporated Dusinesses reporting sales butween $\$ 25,000$ and $\$ 2.000,000$. Semple count incluces only those Dusinesses reporsing statement of changes
see Table 1 for symools and noles

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classifieation in i987
Sesketchewan. Automobile Deelers


 Survey of Employment. Payrall and hours. Statistics Canada. Catalogue 72-002. An average labour unit could be interpieted as a fuli-time emoloyer. Mose that the business size groups used are determinoc of the cen oun tevel. Thus if a business hes e? lees? 500 employes in cenade as whole but less than thet number in ony given prowince it is show in the 500 and over group.
121 Reters to businesses raporting no payroll deouctions in the previous yeer
13) Refers to Businesses reporiting no payrall deductions in the following year
"Newly peporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the informasion is odjusied accordingiy

See lable for symbois and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-i987
Saskatchewan, Automobile (Used) Dealers (SIC 6312)



Lower
Udpe
Tor

1985

| Mumber of observetions in sample <br> Averso seles \$ <br> Average expense? <br> Average net profit (loss) \$ | $\begin{array}{r} 17 \\ 328.474 \\ 318.949 \\ 9.525 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) | 13 |
| Averoge soles 5 | 398.094 |
| Average expense 5 | 379,165 |
| Average net profits | 18,929 |
| Businesses reporting a loss (Mo.) | 4 |
| Average sales \$ | 278.519 |
| Average expense \$ | 281.831 |
| Average nel loss \$ | -3.312 |

1986

| Number of observations in sample <br> Average sa!es $\$$ <br> Average expenses <br> Average net profit (loss) \$ | $\begin{array}{r} 28 \\ 92.370 \\ 116.027 \\ -23.657 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) <br> Average sales $\$$ <br> Average expense $s$ <br> Average net profits | $\begin{array}{r} 18 \\ 151.522 \\ 148.788 \\ 4.734 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting lose (Mo.) <br> Average seles 5 <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 10 \\ 99.062 \\ 118.944 \\ -27.882 \end{array}$ | -- |  |  | -- |
|  |  |  | 1987 |  |  |
| Mumber of observations in sample <br> Average sales $\$$ <br> Average expense s <br> Average net profit (loss) \$ | $\begin{array}{r} 40 \\ 207,934 \\ 207,490 \\ 444 \end{array}$ | --- | -- | -- | -- |
| Businesses reporting eprofit (Mo.) <br> Average soles $\$$ <br> Average expenses <br> Average net profit $\$$ | $\begin{array}{r} 23 \\ 213.202 \\ 205.235 \\ 7.967 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting a loss (Mo.) <br> Average sules $\$$ <br> Average expenzes <br> Average net losss | $\begin{array}{r} 17 \\ 199.019 \\ 210.107 \\ -11.088 \end{array}$ | -- | -- | -- | -- |

11) inese estimstes ere based on sample of businesses reporting sales betwen $\mathbf{8 2 5 , 0 0 0}$ and $\mathbf{8 2 , 0 0 0 . 0 0 0}$.
see toble for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Saskatchewan. Gasoline Service Stations (SIC 6331)

|  | Total(1) |  | Bottom 25\% |  | Lowe?$\text { middie } 25 \%$ |  | Under$\text { middle } 25 \%$ |  |  | Top$25 \%$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample iNo. Low soles value $18000^{\prime}$ s) Migh sales value ( 7000 's) | $\begin{aligned} & 115 \\ & 11 \\ & 11 \end{aligned}$ |  | $\begin{aligned} & \{1\} \\ & 118 \end{aligned}$ |  | $\begin{aligned} & 118 \\ & 242 \end{aligned}$ |  | $\begin{aligned} & 242 \\ & 534 \end{aligned}$ |  |  | $\begin{aligned} & 534 \\ & 11) \end{aligned}$ |  |
| Solected expense item | Industry average(2) |  |  |  |  | \% businesses reporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{aligned} & 10+10 \mathrm{~m} \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Lowel } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { midde } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | Uoper middl $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of soles | 62.8 | 45.4 | 73.5 | 69.6 | 81.9 | 31.5 | 81.6 | 54.0 | 73.5 | 76.9 | 67.5 |
| Occupancy expenses | 4.2 | 6.5 1.9 | 4.3 1.9 | 3.3 0.9 | 2.5 1.0 | 100.0 75.5 | 4.2 | 6.5 3.1 | 4.3 | 3.3 1.2 | 2.9 |
| Redicistion | 0.4 | 0.3 | 0.5 | 0.5 | 0.1 | 66.0 | 0.6 | 0.6 | 0.9 | 0.7 | 0.5 |
| Heat. light a teledhono | 1.8 | 1.0 | 1.4 | 1.1 | 0.9 | 93.1 | 2.0 | 4.0 | 1.6 | 1.3 | 1.0 |
| Rent | 0.5 | 0.3 | 0.5 | 0.8 | 0.6 | 35.1 | 1.5 | 1.4 | 1.9 | 1.5 | 1.4 |
| Personnel expenses | 7.6 | 5.3 | 7.6 | 9.2 | 8.1 | 89.3 | 8.5 | 6.8 | 8.6 | 9.8 | 8.4 |
| Finsencial expenses | 1.7 | 2.3 | 2.1 | 1.3 | 1.3 | 94.9 | 1.8 | 2.3 | 2.4 | 1.3 | 1.3 |
| Interest \& bank charges | 1.3 0.4 | 1.8 0.5 | 1.7 0.4 | 1.0 0.3 | 1.0 0.3 | 75.6 87.0 | 1.8 | 2.2 0.6 | 2.9 | 1.3 0.3 | 1.1 0.3 |
| Other expenses | 17.1 | 22.0 | 9. 1 | 13.7 | 23.7 | 100.0 | 17.1 | 22.0 | 0.1 | 13.7 | 23.7 |
| Profit (loss) | 5. 8 | 18.7 | 3.4 | 2.9 | 2.2 | 98.8 | 6.9 | 19.9 | 3.4 | 2.9 | 2.2 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . | . . | $\ldots$ | ... | $\cdots$ |

## Symbols

- zero ar mo observations
-. 200 small too be expressec
not applicoble
$\times$ confidentil


## Footnotes

111 These estimetes ore bssed on semple of businesses reporting ssies between 825,000 end $82,000,000$
Totsl weighted expenditure on given item
121 value in each cell $=\frac{\text { Totel weighted sales of sil businesses in the smple }}{x} 100$ for each quartile.
(3) Volue in eoch cell
lotal weightec expenditure. on given item

This portion of the esble perteins only to the businesses reporting the specific expense item. Therefore these retios ore calculated individually and the catal will not necessarily equel 1008.

## Moter

Deta ere shown oy querqiles when ot lesst 13 of the sampled businesses coport the specific itum
 one querter of the total number of businesses. Within each quartile. the overber ratio is presentec. For comparison purposes. the high and low values of sties are show.

Mow to use the tebles
(1) Locote the approprise Eales range thet is oispleyed on the imo lines entipled mow seles velue" ond "Migh soles value".
(2) The selected range will indicate the proper quartile. i. The botton $25 \%$. the lower midele $25 \%$, the upper midde $25 \%$ or the top 25\%.
(3) Dets pertaining to the selected seles size conge will be in thet quarsile.

Standard Industrial Claseificetion Definision (SIC 1980):
SIE E331 - Gesolime service Stetions
Susinesses primarily engaged in petbil dealing in gasoline. lubricesing oils and greses. Included in this industry are firms primerily engagec in lubicating motor vehicles this induspy group includes firms described as, petbil diesel fuel, filling stetions. gas oars. gasoline service stations, fetal gasoline, motor vehicles lubricalion services and self-serve gasoline stations.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatchewan, Gasoline Service Stations (SIC 8331)

| $\ldots$ | 10101(1) | 801 10 m 25\% | $\begin{aligned} & \text { Lowes } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.l Low sales value ( 5000 's) High sales value ( 8000 's) | 29 11 11 | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash Accounts and notes receiveble | 20 | -- | -- | -- | -- |
| Inventory | 20 | -- | -- | -- | -- |
| Other current assets | 52 | -- | -- | - | -- |
| Total curient assets | 72 | -- | -- | -- | -- |
| Fixed assets | 119 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | - | -* | - | - | - |
| Other assets | 10 | -- | -- | $\cdots$ | -- |
| Totel sesets | 201 | - | - | - | -- |
| Lisbifities and equity |  |  |  |  |  |
| Curient loans <br> Other current liabilities | 23 59 | -- | -- | -- | - |
| Total current lisbilities | 83 | -- | .- | -- | -- |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term debt | 12 | -- | -- | -- | - |
| Other liabilities | 74 | -- | -- | -- | -* |
| Total liebilities | 169 | -- | - | - | -* |
| Total equity | 32 | -- | - | -- | - |

[11 These estimetes er based on sample of businesses reporing seles between $\$ 25.000$ and $\$ 2.000 .000$.
See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporsted businesses only. 1987
Saskatchewan. Gasoline Service Stations (SIC 6331)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | midd Lower $25 \%$ | $\begin{array}{r} \text { Uooer } \\ \text { midole } 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businasses in sample (No. Low sales value ( $\$ 000$ 's) Migh salses value ( $5000^{\prime}$ s) | $\begin{array}{r} 29 \\ (1) \\ 11\} \end{array}$ | -- | -- | -- | -- |
|  | Averoge |  |  |  |  |
| Liquidisy retio Current ratio (times) | 0.9 | -* | -* | -- | -- |
| Leverage ratios <br> Debt/oquity potio (times) <br> Interest coverage retio (times) <br> Debt ratio (times) | $\begin{aligned} & 5.3 \\ & 1.9 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(11) The rotios represent the everage of ratios for ench business in the group ond connot be celculsted from the figures shown in rable 2 .

121 These estimetes are besed on semple of businesses reporting shies between $\mathbf{5 2 5 , 0 0 0}$ mad 32,000,000
See isble for symbels and metes

## Definitions:

1. Liquicisy retio:

Gurrent zeurrent essers / eurrent ifabilities
2. Leveroge ratios:

Debr/equipy $=$ cosal lisbilities $/$ equity .
b) Debr fasio $=10$ Pal 1 i bilities $/$ poral assers.
c) Interest coverage $=$ net profic * interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Sasketchewan. Gesoline Service Statlons (SIC 5331)

|  | Total (1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $m i d d l 25^{\circ}$ | Upoer <br> m: dd le 25\% | Tor 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in sample (No.) Low soles value (\$005's) High sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 16 \\ & (1) \\ & (1) \end{aligned}$ | -- | -* | -- | -- |
|  | Aversge (\$000's) |  |  |  |  |
| Operating ectivitiss Cash from operations Depieciation Dither | $\begin{aligned} & 23 \\ & 16 \\ & -4 \end{aligned}$ | -- | -- | -- | -- |
| Dividends | -1 | - - | - | - | -- |
| Investment ectivities <br> Disposel of lixed ossets <br> Purchase of lixed sssets <br> lncresse in investment <br> Decress in investment | $\begin{array}{r} 9 \\ -44 \\ -8 \\ -8 \end{array}$ | -- | --- | -- | -- |
| Financing activitias Increase in lorg term debt Repayment of long term debt Loms from sharenolders <br> Repayment of loans from shareholders Advances \& loans from government Increase in equity Decrease in quity Other | $\begin{array}{r} 34 \\ -21 \\ 4 \\ -4 \\ 2 \\ - \\ - \\ 1 \end{array}$ | -- | -- | -- -- -- $=-$ -- -- | -- |
| Increase(decresse) in cash sequivelents Cesh suivalents-Beginning of the year Cash equivalents . End of the year | $\begin{array}{r} 5 \\ -1 \\ 5 \end{array}$ | - - | -- | -- |  |

 only those businesses reporting stetument of changes
Set lable 1 for syntols and noies.

Sasktchewan, Gesoline Service Stations (Sic 8331)

|  |  |  |  | Changes in numb with Dai | of businesses oloyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in sverge labour units(1) | Number of Dusinesses | $\begin{array}{r} \text { Total payroll } \\ \left(\$ 000^{\circ}:\right) \end{array}$ | Average labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reoorting }(2) \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 559 | 34.733 | 3.182 | 82 | 63 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100 \text { - } 499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 540 \\ 15 \\ 1 \\ 3 \end{array}$ | $\begin{array}{r} 26.497 \\ 4.591 \\ x \\ x \end{array}$ | $\begin{array}{r} 2.435 \\ 412 \\ 12 \\ 323 \end{array}$ | $\begin{array}{r} 80 \\ 1 \\ 1 \end{array}$ | $\begin{array}{r} 61 \\ 1 \\ 1 \end{array}$ |
| 1987 |  |  |  |  |  |
| Totel | 660 | 45.041 | 4.055 | 143 | ... |
| $\begin{aligned} & \text { les: than } 20 \\ & 20 \text { - } 99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 627 26 4 3 | $\begin{array}{r} 30.900 \\ 6.418 \\ 3.153 \\ 4.570 \end{array}$ | $\begin{array}{r} 2.790 \\ 567 \\ 285 \\ 413 \end{array}$ | 138 4 1 - | $\ldots$ $\cdots$ $\ldots$ |

11 Averege labour units are culculated by dividing totel peyroll by the oversge annuel wige end sulary rote as reported in the
survey of Employmens. Payroll and hours. Stetistics cenmde. Celalogue $72-002$. An everage labour unit coulo de interpreted es a full-time employee. Mote thet the business size groups used er delermined of the Cancolovel. Thus if business has at least 500 employees in Cansde as whole but less than thet number in shy given province it is shown in ine 500 and over groud.
(2) Relers to businesses reporting no payroll deductions in the provious year.
(3) Refers to businesses reporting no payroll deductions in the following year
"Wewly peppring" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusied accordingly

See iable 1 for symbols and notes

TABLE 6. Selected opersting charscteristics of small businesses by sales quartile. 1985-1987
Saskatchawan, Gasoline Service Stetions (SiC 6331)


1985

| Muber of observations in smole <br> Average sales $\$$ <br> Average exdense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 293 \\ 506.294 \\ 495.161 \\ 11.133 \end{array}$ | $\begin{array}{r} 106.433 \\ 98.859 \\ 7.574 \end{array}$ | $\begin{array}{r} 275.570 \\ 264.088 \\ 12.482 \end{array}$ | $\begin{array}{r} 54.053 \\ 535.528 \\ 6.525 \end{array}$ | $\begin{array}{r} 1.100 .198 \\ 1.082 .169 \\ 17.949 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting aprofit (Mo.) <br> Avergege sules <br> Aversege expense $\$$ <br> average net profiss | $\begin{array}{r} 247 \\ 508.087 \\ 487.613 \\ 18.474 \end{array}$ | $\begin{array}{r} 108.768 \\ 95.534 \\ 13.234 \end{array}$ | $\begin{array}{r} 275,185 \\ 258,382 \\ 16,803 \end{array}$ | $\begin{array}{r} 557.301 \\ 538.855 \\ 18.446 \end{array}$ | $\begin{array}{r} 1.083 .092 \\ 1.057 .679 \\ 25.413 \end{array}$ |
| Businesses reporting lose (Mo.) <br> Average sules $\$$ <br> Average expense <br> Averoge net loss $\$$ | $\begin{array}{r} 46 \\ 515.196 \\ 525.557 \\ -10,361 \end{array}$ | $\begin{array}{r} 100.703 \\ 107.018 \\ -6.315 \end{array}$ | $\begin{aligned} & 285,736 \\ & 301,875 \\ & -15,139 \end{aligned}$ | $\begin{aligned} & 517.994 \\ & 530.278 \\ & -12.284 \end{aligned}$ | $\begin{array}{r} 1.156 .351 \\ 1.163 .057 \\ -6.706 \end{array}$ |
|  |  |  | 1986 |  |  |
| Mumber of observations in semple <br> Average sules $\$$ <br> Average expense \$ <br> Aversge net profit (loss) 5 | $\begin{array}{r} 314 \\ 534.575 \\ 526.690 \\ 7.885 \end{array}$ | $\begin{array}{r} 104.916 \\ 94.655 \\ 10.251 \end{array}$ | $\begin{array}{r} 287.526 \\ 274.922 \\ 12.504 \end{array}$ | $\begin{array}{r} 600.524 \\ 593.100 \\ 7.424 \end{array}$ | $\begin{array}{r} 1.145 .334 \\ 1.144 .073 \\ 1.261 \end{array}$ |
| Businesses reporting profit (Mo.) <br> Average soles 5 <br> Average expenses <br> Average net profits | $\begin{array}{r} 241 \\ 582.593 \\ 543.856 \\ 18.737 \end{array}$ | $\begin{array}{r} 104.423 \\ 91.219 \\ 13.204 \end{array}$ | $\begin{array}{r} 291.022 \\ 274.602 \\ 16.420 \end{array}$ | $\begin{array}{r} 626.291 \\ 603.089 \\ 23.202 \end{array}$ | $\begin{array}{r} 1.228 .634 \\ 1.206 .512 \\ 22.122 \end{array}$ |
| Businesces reporting loss (Mo.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 73 \\ 502.173 \\ 513.144 \\ -10.971 \end{array}$ | $\begin{array}{r} 107.948 \\ 115.862 \\ -7.914 \end{array}$ | $\begin{array}{r} 270.608 \\ 276.472 \\ -5.864 \end{array}$ | $\begin{array}{r} 573.420 \\ 582.593 \\ -9.173 \end{array}$ | $\begin{array}{r} 1.056 .716 \\ 1.077 .649 \\ -20.933 \end{array}$ |

1987

| Mumber of observations in saxple <br> Aversge sales $\$$ <br> Average expense $\$$ <br> Averoge net profit (loss) \$ | $\begin{array}{r} 192 \\ 391.956 \\ 380.174 \\ 11.782 \end{array}$ | $\begin{array}{r} 75,386 \\ 65,916 \\ 9,470 \end{array}$ | $\begin{array}{r} 176.460 \\ 169.603 \\ 6.859 \end{array}$ | $\begin{array}{r} 374.692 \\ 361.857 \\ 12.835 \end{array}$ | $\begin{array}{r} 941.286 \\ 923.321 \\ 17.965 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (mo.) <br> Average seles $\$$ <br> Average expense 8 <br> Average net profis 5 | $\begin{array}{r} 151 \\ 375.792 \\ 357.853 \\ 17.939 \end{array}$ | $\begin{aligned} & 81.056 \\ & 69.247 \\ & 11.819 \end{aligned}$ | $\begin{array}{r} 162.569 \\ 149.012 \\ 13.557 \end{array}$ | $\begin{array}{r} 370.179 \\ 352.256 \\ 17.913 \end{array}$ | $\begin{array}{r} 889.355 \\ 860.885 \\ 28.470 \end{array}$ |
| Businesses reporting loes (Mo.) <br> Aversge sales $\$$ <br> Averoge expense $\$$ <br> Averge net loss $\$$ | $\begin{array}{r} 41 \\ 432.329 \\ 441.494 \\ -9.165 \end{array}$ | $\begin{array}{r} 36,569 \\ 43,213 \\ -6,544 \end{array}$ | $\begin{aligned} & 215,814 \\ & 227,539 \\ & -12,125 \end{aligned}$ | $\begin{array}{r} 392.297 \\ 399.273 \\ -6.976 \end{array}$ | $\begin{array}{r} 1.084 .536 \\ 1.095 .549 \\ -11.013 \end{array}$ |

[^26]TABLE 1. Selected operating ratios, in percent of saies, 1987
Sesketchewen, Tire, Bettery. Perts and Accessories Stores (SIC 6342)

|  | Total:1) |  | 5ottom 25: |  | $\begin{aligned} & \text { Lower } \\ & \text { m.dol } 25 \% \end{aligned}$ |  | $\begin{array}{r} \text { Uooer } \\ \text { m. ddi } 25 \% \end{array}$ |  |  | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low seles velue ( $\$ 000$ s) High sales value ( $\$ 000^{\circ}$ s) |  | $\begin{aligned} & 24 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | - |  |  |  |  |  |
| Selocted expense item | Industry aversoge(2) |  |  |  |  | $\begin{aligned} & \text { Z busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} 80 t 10 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Parcent of sales |  |  |  |  |
| Cost of soles | 52.2 | - | -- | -- | -- | 32.7 | 56.3 | - | - | -* | -- |
| Occupency expenses | 7.7 | - | =- | - | - | 100.0 | 7.7 | - | - | - | -- |
| Deprecietion | 1.5 | - | - | -- | - | 79.? | 1.9 | -- | -- | -- | -- |
| Redoirs of mantenance | 0.4 | -- | -- | - | -- | 74.2 | 0.5 | -- | -- | -- | -- |
| Heat, light 6 telephone | 2.4 | -- | -- | -- | -- | 97.7 | 2.5 4.8 | -- | -- | - | -- |
| Rent | 3.4 | -- | - |  | -- | 71.1 | 4.8 | - | -- | - | -- |
| Personnel expenses | 12.5 | -- | -* | - | -- | 100.0 | 12.5 | -- | -- | -- | =- |
| Financiel expenses | 2.1 | -- | -- | -- | -- | 100.0 | 2.1 | -- | -- | - | -- |
| Interest 8 bank charges | 2.3 | -- | -- | -- | -- | 100.0 | 2.3 | -- | -- | -- | -- |
| Professional fees | 0.5 | -- | -- | -- | -- | 83.3 | 0.6 | -- | - | -- | -- |
| Other expenses | 22.6 | -- | -- | -- | -- | 100.0 | 22. ${ }^{\text {c }}$ | - | -- | - | - |
| Profit (loss) | 2.1 | - | - | -- | -- | 95.9 | 2.2 | -- | - | - | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | - | - |

## 5yabol:

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    zero or no observations
```

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## F potnetes

111 These estimetes ere besed on semple of bus inesses reporting soles beiween $\$ 25,000$ end $82,000,000$
(2) Volue in each cell $=\frac{\text { lotel weighted expenditure on given item }}{\text { rotal weighted seles of sil Dusinesses in the semple }} \times 100$ for ench quertile

131 Value in each cell $=\frac{\text { lotal weighted expenditure on given iten }}{\text { lotel weighted seles of businesses reporting this item of expenditurech guartile. }} \times$ for each
This doption of the toble pertains only to the businesses reporting the specific expense item. Therefore these fetios ere calculsted individually end the cotal will not necesserily equal $100 \%$

## Motes

Dote are shown by quar ilies when at least 13 of the sampled businesses report the specific item.
 one quarler of the cotal number of businesses. Within esch quartile, the everage intio is presented for comparison purposes, the migh end low vilues of seles fre shom

Mow to use the retos
(11 Locate the spproprimie soles renge that is displayed on the two lines entitled "low sales value" ond "Migh sales value"
(2) The selected renge will indicete the proper quertile. i. the bottom 25\%. the lower nidele 25\%. the upper miode 25\% of the $100^{25 z}$.
(3) Datm pertaining to the gelected sales size range will be in thet quartile.

## Stendard Induetrial Clessificesion offinition (SIC 1980):

SIC 8342 . Tire, Bettery, Parte and accessories Stopes
Businesses primer,ly engaged in retail dealing in new or used firas, qubes. Dotteries and other sutomobile parts and accessories sepmately or in combination These businesses may be secondartiy engaged in file instalation and repair as well as in automobile repaip. this industry includes the following types of cetail operations: reteil automotive bateries. petail sutomotive parts ond accussories, retail
 motor venicle tape oecks anc pietail tires and tubes

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatchewan. Tire, Battery, Parts and Accessories Stores (SIC 6342)

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

(1) These estimetes ore besed on sample of businesses reperting sales between 825.000 and $82.000,000$.

Ser Ieble 1 for symbols and notes

TABLE 3. Financial retios (1) for incorporated businesses only. 1987
Sasketchman, fire, sattery. Parts and Accessorles Stores (SIC E342)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Lom sales value ( $\$ 000^{\prime}$ s) Migh seles velue $\left(\$ 000^{\circ}\right.$ s) | 18 $(1)$ 11 |  | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Cuprent ratio (times) | 1.2 | -- | -- | -- | -- |
| ```Leverage ratios Debl/equity retio (times) Interest coverage ratio (imes) Debt ratio (times)``` | $\begin{aligned} & 57.2 \\ & 1.4 \\ & 1.0 \end{aligned}$ | -- | - | -- | -- |

(11) The retios represent the everge of ratios fop each business in the group and connot be celculated from the figures shom in fable 2
(2) These ostimetes tre beted on semple of businesses reporting seles between $\$ 25,000$ and $\$ 2,000,000$.

Sex Teble I for symbols end notes.

## Alinitiens:

1. Liquidiry retio:

Current = current ossets / current lisbilisies.

## 2. Lever age rutios:

Oebr/equity $=$ toral labilities / equity.
ol Debt ratio = total liabilities/ qatal essets
cl incerest coverage $=$ net profil . interest expense / interess expense

TABLE 4. Stetement of changes in finanelal position for incorporated businesses only. 1987
Saskotchewan. Tire. Dattery. Parts and Accessories stores (Sic 6342)

|  | Tozal(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { lower } \\ & \text { midde } 25 \% \end{aligned}$ | Voder $\text { middle } 25 \%$ | $\begin{aligned} & \text { Toc } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses iri sampie (No. Low sales value $1 \$ 000^{\prime}$ s) tigh sales value (\$000's) | $\begin{array}{r} 14 \\ \{1\} \\ 11\} \end{array}$ | -- | -- | -- | -. |
|  | Average (\$000's) |  |  |  |  |
| Operting octivities Cash from operations Oedreciation Other | -4 5 4 | -- | -- | -- | -- |
| Dividends | -1 | = | -- | -- | =- |
| Investment cificies <br> Disposel of fixed assets <br> Purchase of fixed assets <br> Increse in investment <br> Decress in investment | 1 -3 - | -- | -- | -- | -- |
| Fimencing ectivities <br> Increse in long torm debt Repayment of long term debt <br> Loans from sharaholders <br> Redsyment of loans from shachol ders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r}3 \\ -12 \\ 6 \\ -3 \\ - \\ \hline\end{array}$ | - <br> - <br> - <br> - <br> - | $-=$ <br> - <br> -- <br> - | - <br> - <br> - <br> -- <br> - | - |
| Increase(decrease) in cash \& equivelonfs Cesh suivalens-Beginning of the yeer Cash \& quivelonis - End of the yesr | -4 -13 -17 | -- | -- | -- | - |

(1) These estimates are based on semple of incorporateo businesses reporting seles detween 325,000 eno $52.000,000$. Sanpl. count includes onty those businesses reporting stetement of changes.
see toble i for symbols eno notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC ciassification in ige7
Saskatehewan. Tire, Battery. Parts and Accessories Stores (SIC 6342)

| Business size expressed in average labour units(1) | Number of businesses | Total payroll$(\$ 000$ s) | Average labour units(1) | Chenges in number of businesses wish poid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Nowly } y \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1584 |  |  |  |  |  |
| Total | 135 | 12.008 | 785 | 21 | 17 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-95 \\ & 500 \text { nd over } \end{aligned}$ | $\begin{array}{r} 129 \\ 5 \\ 1 \\ - \end{array}$ | $\begin{array}{r} 8.323 \\ x \\ x \end{array}$ | $\begin{aligned} & 547 \\ & 114 \\ & 124 \end{aligned}$ | 21 | $16$ |
| 1987 |  |  |  |  |  |
| Totel | 157 | 14.393 | 88 | 17 | - . |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100 \text { - } 499 \\ & 500 \text { ond over } \end{aligned}$ | 152 4 4 | $10.735$ | $\begin{array}{r} 666 \\ 80 \\ 143 \end{array}$ | 17 | . |

Ill averege lebour units ere calculated by dividing totel poypoll by the gerage annusl wage and salary rate os reported in the Survey of Employment, Payroll and Hours. Statistics Canada. Catalogut 72-002. An average iabour unit could De interpreted es b
 500 employees in Canode as bole but less then thet number in ony given province it is shown in the 500 end over group
(2) Refers 10 Dusinesses peporting no paypoll deductions in the previous year
13) Refers 20 businesses peporting no peyroll deductions in the following yeer

- New y peporting" and mo longer reporting busimesses ar assumed to have been in activity for six months and the information is adjusied bccorgingly

See Table I for symbols and nopes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1985-1987$
Saskatchewan. Tire, Battery, Parts and Accessories Stores (SIC E342)

| Total(1) Bottom | Lower Uppe: | iop |  |
| ---: | ---: | ---: | ---: |
|  | $25 \%$ | midde $25 \%$ | migole $25 \%$ |

1985

| Mumber of observations in smmple | 30 |
| :---: | :---: |
| Average soles \$ | 336.413 |
| Average expenses | 323.142 |
| Aversge net profit (loss) \$ | 13.271 |
| Businessen reporting a profit (Mo.) | 21 |
| Average stos ${ }^{\text {s }}$ | 351.744 |
| Average exdense \$ | 328.120 |
| Averege net orotits | 23.624 |
| Businesses reporting lose (Mo.) | 9 |
| Average salas | 295.879 |
| Average expenses | 309.119 |
| Average net loss \$ | -12.240 |

1985

| Mumber of obegrvations in semple | 64 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales $\$$ | 182.757 | 25.138 | 57.834 | 165.815 | 482.239 |
| Average expense \$ | 174.469 | 27.604 | 51.807 | 160.714 | 457.749 |
| Average net profit (loss) \$ | 8.288 | -2,466 | 6.027 | 5.101 | 24,490 |
| Businesses reporting proflt (Mo.) | 50 |  |  |  |  |
| Average sales \$ | 243,778 | - | 55.763 | 180.609 | 494.971 |
| Average expenses | 226.585 | - | 48.682 | 169.885 | 461.191 |
| Average net profit \$ | 17.192 | - | 7.081 | 10.716 | 33.780 |
| Businesses peporting toes (Mo.) | 11 |  |  |  |  |
| Average sales 5 | 164.389 | 25.138 | 76.972 | 138.614 | 416.825 |
| Average expenses | 173.051 | 27.604 | 80.890 | 143.841 | 440.067 |
| Average net loss \$ | -8.864 | -2.466 | $-3.718$ | -5.227 | -23.242 |

1987

| Mumber of observetions in semple <br> Average seles $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 19 \\ 250.363 \\ 244.208 \\ 6.155 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) | 34 |
| Average sales \$ | 251.619 |
| Average expense | 237.910 |
| Average net profit \$ | 13.709 |
| Businesses reporting loss (Mo.) | 15 |
| Average sales | 316.799 |
| Average expense $\$$ | 327.252 |
| Average net loss | -10.453 |

(1) These estimetes are based on sample businesses peporting sales between $\$ 25,000$ and $32,000.000$.

Set Table for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Smsketchewn. Gersges (General Repoirs) (SIC 6351)

|  | Total(1) |  | Bot tom 25: |  | Lower <br> middie 25\% |  | Upoer middle 25\% |  |  | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Low salos value ( $\$ 000 \mathrm{~s}$ ) High sales value ( $\$ 000$ 's) |  | $\left.\begin{array}{r} 44 \\ (1) \\ 11 \end{array}\right)$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average\{2\} |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nessas } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 42.3 | -- | -- | -- | - | 31. | 46.0 | -- | -- | -- | - |
| Occupmey expenses | 10.0 | -- | - | -- | - | 100.0 | 10.0 | -- | -- | -- | -- |
| Dedrecistion | 3.7 | -- | -- | -- | -- | 88.2 | 4.1 | -- | -- | -* | - |
| Receirs \& maintenance | 0.7 | -- | -- | -- | -- | 64.1 | 1.2 | -- | -- | -- | -- |
| Hest. light \& telephone | 2.0 | -- | -- | -- | -- | 94.9 | 2.1 | -- | -- | -- | -- |
| Rent |  | -- | -- | -- | -- | 55.8 | 6.5 | - | -- | -- | -- |
| Personnel expenses | 15.6 | -- | - | -- | ** | 80.8 | 19.3 | - | -- | -- | -- |
| Financisl expensea | 1.1 | -- | -- | -- | -- |  | 1.1 | - | -- | -- | -- |
| interest \& bank charges Professional fees | 1.2 0.5 | - | - | -- | -- | 87.7 84.8 | 1.4 0.6 | -- | -- | -- | -- |
| Other expenses | 21.4 | -* | -- | -- | -* | 100.0 | 21.4 | - | -- | -* | -- |
| Profit (loss) | 5.0 | -- | -- | -- | =- | 100.0 | 9.0 | -- | -- | -- | - |
| Total | 100.0 | -* | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Sypbol:

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- 100 small too be exprassed
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$\times$ confidentiol


## footnetes

(1) These estimetes be besed on semple of businesses reporting seles betwen 525,000 send $\$ 2.000 .000$

Value lotal weighted expendisure on given ifem


## Notes

Det ure shown by quartiles when Et leest 13 of the sampled businesses report the tpecific iten.
 one quarter of the totbl number of busingsses. Within each quertili. the everge potio is presented. For conperison purposes. the high and low vilues of seles ere shown

How to use the sebles
[1] Locete the eppropriste seles pange that is displayed on the two lines entitled chom seles vilue end wigh selee velue"
121 The selected renge will indicete the proper quertile. i. e. the botton 258. the lower nidde 25x, the upper widde 258 or the top 25 .
(3) Dete pertoining to the seltected sales sizt renge will be in thes quertile.

## Standerd Industrisl CIBstificetion Definition (SIC IBEO):

SIC 5351 - Gareges (General Repmirsl
Businesses primarily engeged in general mechanical and electrical repairs to motar venicies. Garmges may be secondarily engepad in selling gasoline and futrics:ing motor vehicles. These businesses include motor vehicle general repairs

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Garsges (General Repsirs) (SIC 5351)

|  | Total(1) | $\begin{array}{r} \text { Bottam } \\ 25 \% \end{array}$ | Lower $\text { modie } 25 \%$ | Upper middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & 19 \\ & (1) \\ & 11 \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000 s) |  |  |  |  |
| Assents |  |  |  |  |  |
| Cash | 19 | -- | -- | -- | -- |
| Inventory | 19 | -- | -- | - | -- |
| Other current assets | 43 | -- |  |  |  |
| Total current assets | 63 | - | -- | -- |  |
| Fixed assets | 47 | -- | -- | -- |  |
| Less: Accum. ded. on lixed sssets | - | -- | -- | -- | -- |
| Dther assets | 9 | - | -- | -- | -- |
| Total useets | 119 | -- | -- | - | -- |
| Liebilities and equity |  |  |  |  |  |
| Cuprent loans $\begin{aligned} & \text { Other current liabilities } \\ & \text { Ota }\end{aligned}$ | 20 29 | -- | -- | -- | -- |
| Total current liabilities | 49 | -. | -- | - | -- |
| Mortgages Dayable | - | -- | -- | -- | -- |
| Long term debt | 7 | -- | -- | -- | -- |
| Other liabilities | 22 | -- | -- | -- | - |
| Total lisbilities | 78 | -- | -- | -- | -- |
| Total equity | 40 | - | - | -- | -- |

(1) These estimetes bre besed on sample of businesses reporting seles between $\$ 25,000$ and $\$ 2,000,000$.
see teole for symbols and notes

TABLE 3. Financtal ratios (1) for incorporated businesses only. 1987
Saskatchewen, Garmges (General Repelrs) (S1C E351)

|  | Totel(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | UpDer midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000$, ) High sales volue ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 19 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.3 | -- | - | -- | -- |
| Leverage ratios ```Debt/equity ratio (times) Interest coverage retio (times) Debt ratio (times)``` | $\begin{aligned} & 1.9 \\ & 0.7 \\ & 0.7 \end{aligned}$ | -- | -- | -- | +- |

(1) The retios represent the overege of ratios for ench business in the group and cennot be celculated from the figures shown in toble 2 .
(2) These estimetes beged on smple of businesses paporting seles between $\$ 25,000$ end $\$ 2.000 .000$.

See Table 1 for symbols and notes.

## Offinitions:

1. Liquidity ratio:

Current = current assets / current liabilitiss.
2. Leversge patios:
al Detr/equity $=$ pota! liabilipies / equity
b) Detr ratio = total liabilities / total assers
c) Interess coverage $=$ net profit interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Sesketchewan. Gareges (General Repairs) (SIC 6351)

 only those businesses reporqing stetemith of changes
See ioble for symbols and nores

Saskatchmwan, Garages (Genersi Mepsirs) (SIC 5351)

| Business size expressed in |
| :--- | :--- |
| merage labour unitsli) |

 Survey of Employment. Paypoll and hours. Siepistics . a fiogue 12-002. An overspe labour unit could be interpreied es e
 500 mployees in Canada as a whole but less then ins. ..... in eny given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in ing previous year
(3) Aefers to businesses reporting no peyroll deductions in the following rear

- Newly reporting" and "no longer peporting" businesses ort ossumed to hove been in activity for six months end the information is adjusied accordingly

See table 1 for sumbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Garages (General Repairs) (SiC 6351)

|  | ?otal(1) | Battom 25\% | $\begin{array}{r} \text { Lower } \\ \text { Tidde } 25 \% \end{array}$ | Upper <br> middle 25\% | Top |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in semple <br> Average sales 5 <br> Average expense s <br> Aversge net profit (loss) \$ | $\begin{array}{r} 75 \\ 111.055 \\ 100.300 \\ 10.755 \end{array}$ | $\begin{array}{r} 42.544 \\ 38.822 \\ 3.722 \end{array}$ | $\begin{array}{r} 55.681 \\ 52.944 \\ 2.717 \end{array}$ | $\begin{aligned} & 94.324 \\ & 80.823 \\ & 13.501 \end{aligned}$ | $\begin{array}{r} 251.692 \\ 228.612 \\ 23.080 \end{array}$ |
| Businesses reporting a profit (Mo.) <br> Aversge sales \$ <br> Average expense $s$ <br> Average net profits | 68 119.923 99.218 12.705 | 42.719 34.936 7.775 | 55.661 52.944 2.717 | $\begin{aligned} & 94.055 \\ & 79.909 \\ & 14.146 \end{aligned}$ | $\begin{array}{r} 255.263 \\ 229.083 \\ 25.180 \end{array}$ |
| Businesses reporting loss (Wo.) <br> Average sales $\$$ <br> Average expenses <br> Average net loss $\$$ | 118.599 124.053 -5.454 | $\begin{aligned} & 42.184 \\ & 47.172 \\ & -4.988 \end{aligned}$ | - | $\begin{array}{r} 100.386 \\ 101.452 \\ -1.066 \end{array}$ | $\begin{aligned} & 213.226 \\ & 223.535 \\ & -10.309 \end{aligned}$ |

1986

```
Number of observations in semple
    \Deltaverage saless
    Average expenses
    Average net Diofit (loss)s
Businesses reporting profit (No.)
    Average sales S
    Average expense s
    Average net piofits
Businesses reporting loss (Mo.)
    Average seles
    Average expense s
    Averege net loss $
```

100
114.772
102.756
34.284
22.366
11.998
56.719
44.091
97.585
92.931
270.500
$\begin{array}{rr}32.931 & 251.634 \\ 4.654 & 18.866\end{array}$
Aver of observetions in semple
Aversge soles 5
Average expense $\$$ (loss) $\$$
111.055
100,300
10.755
38.822
55.661
52.944
94.324
228.612
Aversge net prof it (loss) \$
68
119.923
99.218
12.705
42.719
55.661
94.055
79.909
255.263
sinesges roporting profit (Mo.)
Aversge sales
34.936
52.944
14.146
229.083
Average expense $\$$
118.599
124.053
42.184
100.386
101.452
223.535
Average seles $\$$
124.053
-5.454
47.172
-4.988
251.692 228.612
33.080 25.180
$-4.988$
$-1.066$
223.535

| Mumber of observations in smomple <br> Average sales $S$ <br> Average expenses <br> Average net Diof it (loss) \$ | $\begin{array}{r} 100 \\ 114.772 \\ 102.756 \\ 12.016 \end{array}$ | $\begin{aligned} & 34.284 \\ & 22.366 \\ & 11.998 \end{aligned}$ | $\begin{aligned} & 56.719 \\ & 44.091 \\ & 12.628 \end{aligned}$ | $\begin{array}{r} 97.585 \\ 92.931 \\ 4.654 \end{array}$ | $\begin{array}{r} 270.500 \\ 251.634 \\ 18.866 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (No.) <br> Average soles 5 <br> Average expenses <br> Average net piofit $\delta$ | $\begin{array}{r} 86 \\ 114.372 \\ 100.775 \\ 13.597 \end{array}$ | $\begin{aligned} & 34.284 \\ & 22.366 \\ & 19.918 \end{aligned}$ | $\begin{aligned} & 56.115 \\ & 41.709 \\ & 14.406 \end{aligned}$ | $\begin{array}{r} 96.394 \\ 90.160 \\ 6.234 \end{array}$ | $\begin{array}{r} 270.694 \\ 248.866 \\ 21.828 \end{array}$ |
| Businesses reporting los: (Ma.) <br> Average sales $s$ <br> Average exdense $\$$ <br> Averege net loss $\$$ | $\begin{array}{r} 14 \\ 146.462 \\ 154.486 \\ -8.024 \end{array}$ | - | $\begin{array}{r} 65.008 \\ 76,768 \\ -11.766 \end{array}$ | $\begin{array}{r} 105.542 \\ 119.127 \\ -5.885 \end{array}$ | $\begin{array}{r} 268.843 \\ 275.262 \\ -6.419 \end{array}$ |
|  |  |  | 1987 |  |  |
| Mumber of observations in semple <br> Aversage sales \$ <br> Average expenses <br> Average net profit (loss) \$ | $\begin{array}{r} 81 \\ 180.389 \\ 170.717 \\ 9.672 \end{array}$ | $\begin{array}{r} 48.599 \\ 40.341 \\ 8.258 \end{array}$ | $\begin{aligned} & 93.129 \\ & 81.790 \\ & 11.339 \end{aligned}$ | $\begin{array}{r} 178.713 \\ 970.217 \\ 8.496 \end{array}$ | $\begin{array}{r} 401.115 \\ 390.520 \\ 10.595 \end{array}$ |
| Businesses reporting profit (No.) <br> Average sales $\$$ <br> Average expense; <br> Average not profits | $\begin{array}{r} 64 \\ 174,883 \\ 161.047 \\ 13.836 \end{array}$ | $\begin{array}{r} 48.599 \\ 40.349 \\ 8.258 \end{array}$ | $\begin{aligned} & 91.048 \\ & 78.103 \\ & 12.945 \end{aligned}$ | $\begin{array}{r} 180.307 \\ 167.928 \\ 12.379 \end{array}$ | $\begin{array}{r} 379.578 \\ 357.814 \\ 21.764 \end{array}$ |
| Dusinesses reporting less (Wo.) <br> Average sales $\$$ <br> Average expense ? <br> Average net loss | $\begin{array}{r} 17 \\ 248.860 \\ 263,967 \\ -15.107 \end{array}$ | - | $\begin{array}{r} 122.073 \\ 133.071 \\ -10.998 \end{array}$ | $\begin{aligned} & 168.48 \\ & 184.919 \\ & -16.441 \end{aligned}$ | $\begin{array}{r} 456.029 \\ 473.919 \\ -17.882 \end{array}$ |

(1) These estimetes ore besed on semple of businessus repoting sales between $\$ 25.000$ and $\mathbf{8 2 . 0 0 0 . 0 0 0}$.

See rable i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Sasketchewan. Paint Body Repair Shops (SIC 6352)

|  | Total(1) | Bot 10 m 25\% | midole $25 \%$ | Uoper midde $25:$ | Tod 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 0000^{\prime}$ s) High sales value ( $\$ 000^{\prime}$ 's) | $\begin{aligned} & 33 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |


| Selected expense item | Industry overage(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting but inesses only 3 3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of selas |  |  |  |  |
| Cost of seles | 35.6 | - | -- | -- | -- | 18.6 | 41.1 | -- | -- | -- | -- |
| Occupancy expenses | 5.2 | -- | -- | -- | -- | 100.0 | 9.2 | -- | - | -- | -- |
| Depreciation | 2.5 | -- | - | -- | -- | 74.6 | 3.3 | -- | -- | -- | -- |
| Repairs 8 maintenance | 0.6 | - | -- | -- | - | 68.1 | 0.9 | -- | -- | -- | -- |
| Hest, light \& telophone | 2.7 | -- | - | -- | -- | 93.4 | 2.9 | -- | -- | -- | -- |
| Rent | 3.4 | -- | .- |  | -- | 50.4 | 6.7 | -- | -- | -- | - - |
| Personnel expenses | 23.1 | - | $\cdots$ | -- | -- | 85.0 | 27.2 | -- | - | -- | -- |
| Financial expenses | 3.2 | -- | -- | -- | -- | 91.4 | 3.5 | -- | - | -- | -- |
| lnterest s bank charges | 2.6 0.6 | -- | -- |  | -- | 89.6 68.5 | 2.9 | -- | -. | -- | -- |
| Protessional fees | 0.6 |  |  |  |  |  |  |  |  |  |  |
| Other expenses | 19.0 | -- | - | - | -- | 100.0 | 19.0 | -- | -- | - | - |
| Profit (loss) | 10.0 | -- | - | - | -- | 96.9 | 10.3 | -- | - | -- | - |
| Totel | 100.0 | -- | -- | -* | -- | 100.0 |  | -- | - | -- | - |

## Symbels

zero of no obetrvations
-. 100 small too be expressed
not epticable

- confionticl


## Footnotes

111 These estimates er besed on sample of busimesses poporting sales between $\$ 25,000$ eno $\mathbf{5 2}, 000,000$.
(2) Value in esh cell $=\frac{\text { lotal weighted expenditure on given item }}{\text { lotal weighted sales of } 11 \text { businesses in the semple }} \times$ for eech quertile

This portion of the teble perteins only to the businesses peporting the specific oxpense item. inertore these retios ore celculteo individuslly end the coigl will not necesserily equel 1008 .

## Motes

Dete are shown by quertiles when at lest 13 of the semplad businesses roport the specific item
 one ourter of the total number of busingsses. Within each quertilo. the everage ratio is presented. For comparison purposes. the high and low values of seles er shown

How to use the tebles

 Rop 25 t .
(3) Dete perteining to the selected seles tize renpe will be in zhet quertile

## Stenderd Industriel CIeseificetion Definition (SIC 1880):

SIC E352 - Peint and Body Repeire
Businesses primerily engeged in repairing andor pepeinging motop vehicle bodies. fenders and doors. businesses in this industry may be secondarily engaged in mechanical repairs. Mozor vehicle booy repoifs. motor vehicle collision repairs. motor vehicle freme strbighening and the painting of motor vehicles ar businesses biso included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987

|  | Totalil | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde 25\% | UoDe ! middl 25\% | $\begin{aligned} & T C D \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime}\right.$ 's) | 18 $(1)$ $(1)$ | -- | -- | -- | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
|  |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes recoivable | 23 | -- | -- | -- | -- |
| Inventory | - | -- | -- | -- | -- |
| Other current assets | 45 | -* | -- | -- | -- |
| Total current essets | 69 | - | -- | - | -- |
| Fixed assets | 77 | - | -- | -- | -* |
| Less: Accum. dep. on fixed essets | - | -- | -- | -- | -- |
| Other essets | - | -- | -- | -- | -- |
| Totel aseets | 146 | - | - | - | -- |
| Limbilisies and equisy |  |  |  |  |  |
| Current loens |  | -- | -- | -- | -- |
| Other current lisbilities Total current liobilities | 43 58 | -- | -- | -- | -- |
| Mortgages payable. | - | -- | -- | -- | -- |
| Long term debt | 9 | -- | - | -- | -- |
| Other liabilities | 45 | -- | -- | -- | - |
| Total liabilities | 112 | -- | -- | - | -- |
| Total equity | 34 | -- | - | - | -- |

(1) These estimeses re pesed on semple of businesses reporting sales between $\$ 25,000$ and $\$ 2.000,000$.
see lable 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporsted busineszes only, 1987
Saskatchewan, Paint \& Body Repoir Shops (SIC 8352)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25x | $\begin{array}{r} \text { UpDer } \\ \text { middle } 25 X \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Busincsses in semple (No.) Low seles value $\left(\$ 000^{\circ}\right.$ s) High sales value ( $\$ 000$ 's) | 10 $(1)$ $(1)$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| biquidity ratio Current ratio (times) | 1.2 | -- | -- | -* | -- |
| Leverege ratios <br> Debtlequity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{aligned} & 3.3 \\ & 1.6 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios represent the averege of retios for esch business in the group and connot be calculeted from the figures shom in feble 2 .
12) These estinetes are besed on gemple of businesses peporting sales betwenn 825,000 and 32.000 .000 .
see isble I for symbols and notes.

## Definitions:

8. biquidity ratio:

Curront $=$ cuprent essets $/$ current lisbilipies.
2. Leverser retios:
8) Debi/equity $=$ qotal lisbilisies / equity
ol Ded ratio $=$ eotal liotilisies $/$ total assets
c) Interest coverage $=$ net profit - interest expense/ interes? expense.

TABLE 4. Statement of changes tn financial position for incorporated businesaes only. 1987
Saskatchewan, Paint Body Repelr Shops (SIC 6352)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { miode } 25 \% \end{aligned}$ | UDDE $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samel (No.) Low sales value ( $\$ 000$ s) High saies value ( $8000^{\prime}$ s) | $\begin{aligned} & 10 \\ & 11) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Dpersting ectivitiss Cesh from operetions Depreciation Dther | 3 7 7 | -- | -- | -- | -- |
| Dividends | -1 | -- | - | -- | - |
| Investment ectivities <br> Disposal of lixed assets <br> Purchase of lixed sssess <br> Increase in investment <br> Decresse in investment | 14 -14 - | -- | -- | -- | -- |
| Finmencing activitios <br> Incresse in long term debt <br> Repayment of long term debt <br> Loans from sharenolders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | 5 -8 11 -8 - | - <br> - <br> - <br> - <br> - <br> - | -- -- -- -- -- | -- -- -- -- -- | - |
| Increase (decrese) in cesh tequivelents Cash equivalents-Beginning of the year Cesh equivelents - End of the yeer | 4 | -- | -- | -- | -- |

(1) These eszimates besed on semple of incorporared businesses reporiting sales between $\$ 25.000$ and $\mathbf{8 2 . 0 0 0 . 0 0 0 \text { . Samole count includes }}$ only those businasses reporting siotement of changes
see iable 1 for symools eno notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SlC ciassification in 1987
Saskatchownen, Paint Body Repair Shops (SIC 5352)


(1) Iverege lebour units are calculated by dividing potal payroll by the overage annul wage and salary rete es reported in the
 full- ine employe Mope that the Dusiness size groups used are depermined at phe Can ade level. Thus if business hes at imas 500 employees in Canada as a whole but less then that number in any given province it is shown in the 500 and over group.
121 Refers to businesses reporting no payroll deductions in the previous year
131 Refers to businesses reporting no paypoll deductions in the following yesr
"Wewly reporting and no longer reporting" businesses are assumed to have bean in activity for six months and the information is adjusied accordingly

See Table i for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1985-1987$
Saskatchewan, Paint Body Repair Shops (SIC 6352)

|  | Total(1) | Bot tom 25\% | Lower middle 25\% | UpDer middle 25\% | T00 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
|  |  |  |  |  |  |
| Average sales \$ | $148.983$ |  |  | -- | . |
| Average expense $\$$ | 136.976 | -- | -- | -- | -- |
| Average net orofit (loss) \$ | 12.007 | -- | -- | -- | -- |
| Businesses reporting profit (Mo.) Average sules |  |  |  |  |  |
| Average sules $\$$ <br> Average expense $\$$ | 183.198 165.657 | -- | - | -- | -- |
| Average expense $\$$ <br> Average nat Drofits | 165.657 17.54 | -- | -- | -- | -- |
| Businesses reportings loss (Mo.) | 127. 6 |  |  |  |  |
| Average sales $\$$ Average expense $\$$ | 127.354 132.170 | - | -- | -- | -- |
| Average exdense ${ }^{\text {a }}$, Average net loss | $\begin{array}{r} 132.170 \\ -4.816 \end{array}$ | -- | -- | -- | -- |

1985

| Number of observations in sample <br> Average sates \$ <br> Average expense \$ <br> Average net profit (loss) s |
| :---: |
| Busineszes reporting profit (No.) <br> Average sales $\$$ <br> Averege expenses <br> Average net profit $\$$ |
| Businesses poporting loss (Mo. Average sales <br> Averoge expenses <br> averege net loss $\$$ |

82
318.395
315.296
3.099
90.355
79.774
10.581
168.877
154.769
275.550
295.491
738.798

Average sates $\$$
Average net profit (loss)s
79.774
154.769
14.108
$-19.941$
731.148
7.650

Businestes reporting profit (No.)
50
378.482
353.947
90.69
78.161
190.743
320.859
931.556
12.530
155.556
286.063
895.997
35.559

Aversoe seles
Avoroge expense $\$$
12
275.761
289.012
-13.251
85.499
131.416
272.860
295.050
612.288

Average net loss $\$$

1987

| Number of observetions in semple <br> Average sales <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 74 \\ 175.470 \\ 167.498 \\ 7.972 \end{array}$ | $\begin{array}{r} 35.532 \\ 26.157 \\ 9.375 \end{array}$ | $\begin{array}{r} 103.580 \\ 99.323 \\ 4.257 \end{array}$ | $\begin{array}{r} 175.83 ? \\ 170.659 \\ 5.178 \end{array}$ | $\begin{array}{r} 386.930 \\ 373.854 \\ 13.076 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) <br> Average seles <br> Average expenses <br> Averape net profit? | $\begin{array}{r} 52 \\ 186.013 \\ 167.562 \\ 18.451 \end{array}$ | $\begin{aligned} & 35.837 \\ & 24.250 \\ & 11.587 \end{aligned}$ | $\begin{aligned} & 97.132 \\ & 81.539 \\ & 15.593 \end{aligned}$ | $\begin{array}{r} 199.235 \\ 175.776 \\ 15.459 \end{array}$ | $\begin{array}{r} 419.848 \\ 388.683 \\ 31.165 \end{array}$ |
| Businesses reporting less (Mo.) <br> Average sales <br> Averape expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 22 \\ 158.558 \\ 172.830 \\ -14.272 \end{array}$ | $\begin{array}{r} 33.645 \\ 37.939 \\ -4.292 \end{array}$ | $\begin{aligned} & 118.929 \\ & 141.660 \\ & -22.731 \end{aligned}$ | $\begin{array}{r} 144.110 \\ 160.115 \\ -15.005 \end{array}$ | $\begin{array}{r} 337.549 \\ 351.608 \\ -14.059 \end{array}$ |

(i) incse estimetes are beseo on sempl of busjinesses peporting sales beiween $\mathbf{2 5 5 . 0 0 0}$ and $\mathbf{\$ 2 . 0 0 0 , 0 0 0}$.

See toble 1 for symbols and notes

TABLE 1. Selected operating ratios. In percent of seles. 1987

## Saskatchewan, Genural Stores (SIC 6412)


## Sywol:

zero or no observacions

- 100 emill 100 be expiesser
not oplicsole
$\times$ conficontiol


## Bootnotes

(11) These estimetes ere besed on semple of businesses reporting seles between $\mathbf{2 2 5 , 0 0 0}$ end $82,000,000$ rotel weignted expenditure on given ifem


131 Value in ebch ceil e $\frac{\text { Total weighted expenditure on given item }}{\text { Total weightadseles of businesses pogorting inis item of expenditure }}$ for fortile
This portion of the table Dertains only to the businesses reporting the specific expense isem. Therefore these ratios are celculated individually and the total will not necessarily equal 100 x

## Motes

Dste fer shown by quertiles when ef lest 13 of the sampled businesses repoft the specific item.
Records mere ranked in scending ordep eccording to sales size. Esch quertile li. . Dottom 25z, lower midde 25z, etc.l represents one quarter of the totel number of businesses. Within each quaptile. the gerage retio is presented. For comperison purposes. the high and low velues of seles ore shown

## Mow to uet sh tetes


121 The selected ronge will indicete the proper queptile, i. the botton 258, the lower midde 252. the upper middle 25z of the 10p $25 \%$
(3) Dese pertuining 80 the selected seles size range will be in thet quertile

## Stenderd Industrisl Clessificetion Definition (SIC 1980):

SIC 6412 - Generel Stores
Businesses primerily engeged in retail dealing in general line of merchendise on gom- oeportmentel ousis. the most importent of which is 1000 . Other merchandise sold usuaty includes ready-ro-wear goperel. toiletries. cosmetics, heromere. ferm supplies and housemares Businesses may De descrioed as: couniry general stores and general stor s.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Sesketchewan, General stores (SIC 6412)

|  | Topal(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe : $\text { midde } 25 \%$ | Upoer <br> middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses : in samole (No.) <br> Low soles value ( 5000 's) <br> High sales value ( 9000 's) | $(1)$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Asset: |  |  |  |  |  |
| Cash <br> Accounts and notes receivable | 15 | -- | -- | -- | -- |
| Inventory | 15 | -- | -. | -- | -- |
| Other cuprent assets | 68 | -- | -- | -- | -- |
| Total current assets | 83 | -- | -- | -- |  |
| Fixed ossets | 50 | - | -- | -- |  |
| Less: Accum. ded, on fixed essets | - | - | - | -- | -- |
| Other assets | 3 | -- | -- | - | -* |
| Totet ersets | 136 | -- | - | -- | -- |
| Limbilities and equity |  |  |  |  |  |
| Diher current lisbilities | 35 | -- | -- | -- | -- |
| Total current lisbilities | 44 | -- | -- | - | -- |
| Mortgages payable | - | -- | -- | - |  |
| Long term debt | 5 | -- | -- | -- | -- |
| Other liabilities | 53 | -- | -- | -- | -- |
| Totel liabilities | 98 | -- | - | -- | - |
| Total equity | 38 | - | -- | - | - |

(i) These estimetes are based on sample of businesses reporting sales between 525.000 .nd $\$ 2.000,000$.

See fable 1 for symols and noters

TABLE 3. Finencial ratios (1) for incorporated butinesses only. 1987
Sasketchewin. General Stores (SIC 5412)

|  | Total (2) | $\begin{array}{r} \text { Bot } 80 m \\ 25 \% \end{array}$ | Lower middle 25\% | Upoer middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in smole (Mo.) <br> Low sates value ( $\$ 000$ s) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & \text { (1) } \\ & (1)^{\prime} \end{aligned}$ |  | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current rotio (times) | 1.9 | -- | - | -- | -- |
| Leverage retios <br> Debt/equity ratio (times) <br> Interest coverage retio (times) <br> Dobt ratio (limes) | $\begin{aligned} & 2.6 \\ & 2.0 \\ & 0.7 \end{aligned}$ | -- | -- | -- | - |

(1) The retios represent the merage of fetios for ean business in the group and cannot be celculateo from the figures shom in table 2 .

121 These estimetes er beats on semple of businesses peporting sel between $\$ 25,000$ snd $32,000,000$.
See Teble ifor tymols and notes.

## Definitions:

1. Liquidity ratio:

Current = current ssets / current lisbilities
2. Levertege retios:

- Dediequiey $=$ coial lisbilisies / equity

D Debi rasio = $10: a 1$ liabilities / iotal essets
cl Interest coveroge $=$ net profit - interest expense $/$ interast oxpense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Saskatchowan, Generml stores (SIC 6412)

|  | Topal(1) | $\begin{array}{r} \text { Bot }+0 m \\ 25 \% \end{array}$ | Lowe. midde 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samol (No. Low sales value $\left(9000^{\prime}\right.$ s) High saics value ( $9000^{\circ}$ s) | $\begin{aligned} & 8 \\ & (1)^{8} \\ & 11 \end{aligned}$ |  | -- | -- |  |
|  |  |  | verage (\$000 |  |  |
| Opereting ectivities Cash from opertions Depreciation Other | 6 4 -6 | -- | -- | -- | -- |
| Dividends | - | -- | -- | - | -- |
| Investment sctivities <br> Disposel of fixed assets <br> Purchase of fixed assers <br> Increse in investment <br> Decrease in investment | 7 -17 - | -- | -- | -- | -- |
| Finencine ectivities <br> Incresese in long term debt <br> Repayment of long term dee? <br> Loans fiom sharoholders <br> Reporment of loans from shoreholders <br> Advances \& loans from government <br> Inciense in equity <br> Decrese in equity <br> Other | 12 -4 -1 | -- -- -- -- -- | -- -- -- -- -- | -- <br> - <br> - <br> - <br> - <br> - | - - - - - - |
| Increase(decrease) in cosh equivalents Cash t equivelents-Beginning of the year Cash equivalents. End of the year | 1 -3 -1 | -- | -- | - | -- |

(1) These estimates ore besed on sample of incorporated busintsses reporting sales between 825,000 ond $\$ 2,000,000$. Sample couns includes only those businesses reporting a statement of changes.
See itble ifor symbols ano notes.

TABLE 5. Employment changes by size of business, 1984-1987 besed on sic classification in igs7
Sasketchewen. Ceneral Merchandise Stores (SIC 641)

| Business ize expressed in tverege labour units(l) | Number of businesses | $\begin{array}{r} \text { Total poyroll } \\ (\$ 000 \text { s) } \end{array}$ | Average labour units(1) | Changes in number of businesses with paid mployees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | New ly peporting(2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totm 1 | 277 | 141.196 | 12.367 | 30 | 14 |
| $\begin{aligned} & \text { 1ess then } 20 \\ & 20-99 \\ & 100 \text { - } 499 \\ & 500 \text {, and over } \end{aligned}$ | $\begin{array}{r} 239 \\ 18 \\ 8 \\ 12 \end{array}$ | $\begin{array}{r} 9.347 \\ 9.340 \\ 19.659 \\ 102.850 \end{array}$ | $\begin{array}{r} 817 \\ 818 \\ 1.722 \\ 9.010 \end{array}$ | 30 | 14. |
| 1987 |  |  |  |  |  |
| Total | 241 | 145.328 | 11.884 | 18 | - |
| $\begin{aligned} & \text { les ithan } 20 \\ & 20-98 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 203 \\ 18 \\ 8 \\ 12 \end{array}$ | $\begin{array}{r} 8.500 \\ 9.263 \\ 22.215 \\ 105.350 \end{array}$ | $\begin{array}{r} 692 \\ 757 \\ 1.817 \\ 8.618 \end{array}$ | 17 <br>  <br> 1 | . |

(1) Average labour units are calculated by dividing total poyrolt by the overage onnuel wege ond selary rate os poported in the Survey of Emplaymens. Dsyroll and Hours, Staistics Canada, Carslogu 12-002. An averoge labour unit could be interpreted as a full-qime employee. Note theq the business size groups used ere determined ar the cenede level. Thus it business hes ot least 500 emoloyees in canada as e whole but less than that number in any given province it is shown in the 500 and over groud.
121 Refers to ousinesses peporting no dayroll deductions in the provious yesr.
131 Reters io businesses reporting no peyroll deductions in the following year
"Mowly leporting" and "no longer reporping" businesses are assumed to have been in cctivity for six months and the information is adustea accordingly

See table I for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985~1987
Saskatchewan, General Stores (SIC 6412)

|  | Te:al(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { miodle } 25 \% \end{aligned}$ | Upoe? miode 25: | Tot 25:, |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observations in sample | -35 |  |  |  |  |
| Averse seles $\$$ | 358.516 |  | -- | -- | -- |
| Average expense 5 | 349.169 | -- | -- | -- | -- |
| Averse net crof it (lose) \$ | 9.347 | -- | -- | -- | -- |
| Businessen reporting profit (Mo.) | - 30 |  |  |  |  |
| Average sales $\$$ | 350.338 | -- | -- | -- | -- |
| Average expense \$ | 338.998 | -- | -- | -- | -* |
| Average net profit $\$$ | 11.340 | -- | -- | -- | -- |
| Businesses reporting losa (Mo.) |  |  |  |  |  |
| Averoge seles \$ | 441.546 | -- | -- | -- | -- |
| Average expense $\$$ | 443.924 | -. | -- | -. |  |
| Average net loss \$ | -2.378 | -- | -- | -- | -- |

1986

Number of observations in sample
Aversge sties $\$$
Averape expense $\$$
Average net profit (loss)\$
60
448.757
446,537
124.951
41.626
46.864
125.717
336.1

1. 292.501
2.220
$-5.438$
65.413
147.087
139.843
7.244

106.556
113.978
-7.422
327.60
315.0
12.5

388.3
412.5
-24.224
9.317.219

Average soles
464.332
454.133
10.199
59.9
5.4

944
469

Bu inestes reporting - lose (Mo.)
Avertge sales 5
16
442.46
454.618
37.058
44.482

| 106.556 |
| :--- |
| 113.976 |
| 7.428 |

388.357
412.581
1.237 .812

Average exomse
454.618
$-7.424$
,

1987


| 54 |  |  |
| :---: | :---: | :---: |
| 284.631 | 78,788 | 192.675 |
| 280,308 | 80.067 | 185.128 |
| 4,323 | -1.279 | 7.247 |
| 34 |  |  |
| 282.744 | 73,964 | 196.067 |
| 270.794 | 66,979 | 183.275 |
| 11.950 | 8.985 | 10.792 |
| 20 |  |  |
| 291.346 | 82.969 | 187.711 |
| 298.763 | 91.411 | 193.107 |
| -7,47 | -8,442 | -5.396 |


| 298.208 | 568.854 |
| ---: | ---: |
| 297.560 | 558.177 |
| 648 | 10.677 |
|  |  |
| 322.246 | 540.699 |
| 316.374 | 516.548 |
| 5.872 | 24.153 |
|  |  |
|  |  |
| 278.202 | 616.500 |
| 281.903 | 628.630 |
| -3.701 | -12.130 |

[^27]see rable 1 for sumbols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Sasketchewan. Other General Merchendise Stores (SIC 5413)


## Symbols

- zero op no observetions
-. too small too be expressed
not sppliceble
- confidentiol


## Footnotes

(1) These estimetes are besed on sample of businesses peporting selis beeween 885.000 mid $\$ 2.000,000$ Totel weighied expenditur on given it

(3) Yolue in esch cell a $\frac{\text { Totel wighted expendisupe on given item }}{\text { Totel woighted seles of Dusineses reporfing ehis isem of expenditure }}$ for foch guertile

> This portion of the table pertsins only to the businesses reporting the specific expense item. iherefore these fotios er celculated individually ang the sotel will not necesserily equal loos.

## Mores

Des are shown by quiriiles when as least 12 of the sampled businesses report the specific item
คecords were ranked in ssconding order sccording to sales size. Emeh quartile li. bottom 25\%. lower middie 25\%. ete.l pepresents one quarter of the rotal number of businesses. Within soch quertile. the suerse retio is presented. for comperison purposes, the high and 10 m velues of seles bre shown

How to use the tebles
(1) Locse the opproprinte sales range thet is displeyed on the two lines entisled blow seles vslue and migh seles velue
(2) The selected range will indicete the proper quaptile, i. the bottom 25\%. the lowter middle 25\%, the upper midde $25 \%$ or the 100 25\%.
(3) Deta perteining to the selected sales size range will be in thet quertile.

Stenderd Industinl Cinesificetion befinition (\$15 12se):
SIC E413 - Other General Werchandise Stores
8usinesses primarily engaged in retail dealing in general line of merchandise on don-daperemental bas is including ready-to-wemr opporel, loiletries. cosmetics, hardware and housewares. Where food and household furniture or not normelly commodity lines and wher on comodity line sccounts for mope thon 50\% of totat revenus. Generat merchendise stores lexcept depertment stor as and generel storesl. mal order offices of department stopes and variety stores are included in this industry.

|  | Total(1) | Bottom 25\% | Lower $\text { m.ode } 25 \%$ | Udper $\text { midole } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value ( $8000^{\prime}$ s) High sales value ( $\$ 000^{\prime}$ ) | 14 11 19 | -- |  |  |  |
|  | Aversge ( $8000{ }^{\prime}$ ) |  |  |  |  |
| Assets - ... ... |  |  |  |  |  |
| Accounts and notes receivable | 23 | -- | -- | -- | - |
| Inventory | - | -- | -- | - |  |
| Other current assets | 93 | -- | -* | - | -- |
| Total curient essets | 122 | -- | -- | -- | -- |
| Fixed essets | 33 | -- | -* | -- | - |
| Less: Accum. ded. on fixed assets | - | -- | -* | -- | -- |
| Other assets | 8 | -- | -- | -- | -- |
| Total sesets | 163 | -- | =- | - | = |
| Lisbillties and equity |  |  |  |  |  |
| Other current liabilities | 39 | -- | -- | -- | -- |
| Total current liabilities | 48 | -- | -- | -* | -- |
| Mortgages dayable | - | -- | -- | -- | -- |
| Long term debt | 4 | -- | -- | -- | -- |
| Other lisbilities | 20 |  |  |  | - |
| Total lisbilities | 72 | -- | - | -- | -- |
| Totel equity | 90 | - | - | -- | - |

(I) These estimates are based on sample of businesses reporzing saies between 525.000 and 22,000,000. See lable ifor symools and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
sesketchewn, other General Merchandise Stores (SIC 6413)


(i) The retios ropresent the werage of retios for each businest in the group ond cennot be culculated from the figures ghown in table 2 .

121 These estimetes gre Desed on sumple businesses reporting sales between 825,000 and $\mathbf{8 2 , 0 0 0 , 0 0 0}$
See isble ifor smools and notes.

## Definitions:

1. Liquidity retio:

Current = current essess / eurront liebilities.
2. Leverage refies:

Debr/equity $=$ total liabilities $/$ equity
b) Debi ratio $=$ total liabilities / total assets
c) Intores: coveroge $=$ net profit - interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Saskatchewan, Other General Merchandise Stores (SIC 6413)

|  | Total(i) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lowe: $\text { m.dde } 25 \%$ | Upder middle 25\% | $\begin{aligned} & 700 \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in somple (No.) Lom sales value ( $\$ 200$ 's) Migh sales value $18 C 00$ s) | $\begin{aligned} & 4 \\ & (1)^{4} \\ & (1) \end{aligned}$ | .- | -- | -. | -- |
|  |  |  | Average $1 \$ 000$ |  |  |
| Doereting ectivities Cesh from operstions Deprecistion Dther | $x$ $x$ $x$ | -- | -- | -- | -- |
| Dividends | X | -- | -- | -- | -* |
| Investment activities <br> Disposel of fixed assets <br> Purchese of fixed sssers <br> Increse in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Finencing ectivities <br> Increse in long term debt <br> Redayment of long term debt <br> Loans liom shar tholders <br> Redayment of loans from shareholders <br> Advances e loans from government <br> Increse in equity <br> Decresse in equity <br> Dither | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | - <br>  <br>  <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - |
| Incresse(decreses) in cesh \& equivelonts Cesh \& equivelents-Beginning of the yeer Cash sequivelents - End of the year | $x$ $\chi$ $\chi$ x | -- | -- | -- | -- |

 only those Dusinesses reporting statement of changes.
see rede i for symols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC ciassification in is87
Seskatchwan. General Merchmadise Stores (SiC 541)

| Business size expressed in overage labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payioll } \\ (\$ 000) \end{array}$ | Average labour units(1) | Chances in number of businesses with peid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Mowly } \\ \text { redorting(2) } \end{array}$ | No longer reporting \{3\} |
| 1984 |  |  |  |  |  |
| Total | 277 | 141.156 | 12.357 | 30 | 14 |
| $\begin{aligned} & \text { less than } 20 \\ & 20^{\circ} 99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 239 \\ 18 \\ 8 \\ 12 \end{array}$ | $\begin{array}{r} 9.347 \\ 9.340 \\ 19.659 \\ 102.850 \end{array}$ | $\begin{array}{r} 817 \\ 818 \\ 1.722 \\ 9.010 \end{array}$ | 30 | $\begin{gathered} 14 \\ - \end{gathered}$ |
| 1987 |  |  |  |  |  |
| Tatel | 241 | 145.328 | 11.884 | 18 | . . . |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100 \text { - } 499 \\ & 500 \text { end over } \end{aligned}$ | 203 18 8 12 | $\begin{array}{r} 8.500 \\ 9.263 \\ 22.215 \\ 105.350 \end{array}$ | $\begin{array}{r} 692 \\ 757 \\ 1.817 \\ \text { B. } 618 \end{array}$ | 17 $i$ | $\ldots$ |

(1) Averege labour units are colculsted by dividing tolal paypoll by the overoge annul wage and salary fate os foported in the Surver of Employment. Poyrall and Hours. Statistics Conada. Cstologue 72-002. An average lodour unis could de inierpreted as a
 500 employees in canade as whole but less than that number in any given province it is shown in the 500 and over group.
121 Reters to businesses reporting no payroll deductions in the previous year.
(3) Refers tc businesses eporting no payrall deductions it the following yeap
"Newly seporting" and "no longer reporting" businesses are assumed to have been in activity far six months and the information is adusted ascordingly.

See isole i for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-i987
Smskaichewen. Other Generel Merchandise Stores (S1C 6413)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { miodie } 25 \% \end{aligned}$ | UDDE midale 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in smmple | 20 |  |  |  |  |
| Average sales $\$$ | 219.852 | -- | -- | - | -- |
| Average expense 5 ( ${ }^{\text {a }}$, | 219.805 | -- | -- | -- | -- |
| Average net profit (loss) \$ | 47 | -- | -- | -- | -- |
| Businesses reporting profit (Mo.) |  |  |  |  |  |
| Average soles \$ <br> Average expense $\$$ | 286.585 269.146 | -- | -- | -- | -- |
| Average expense Average net profits | 269.146 19.438 | -- | -- | - | -- |
| Average net profits | 17.438 | - | -- | = | -- |
| Busineses reporting less (Mo.) | 5 |  |  |  |  |
| Average seles \$ | 232.531 | -* | -- | -- | -- |
| Average expense $\$$ | 250.002 | -- | -- | -- | - |
| Average net loss | -17.471 | -- | -- | -- | -- |

1986

| Wumber of obeervations in sample <br> Average sales $\$$ <br> Average expense s <br> Avetage net profit (loss) \$ | $\begin{array}{r} 32 \\ 285.449 \\ 278.506 \\ 6.943 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (No.) <br> Average soles $\$$ <br> Averoge expense $\$$ <br> Average net profit $\$$ | $\begin{array}{r} 25 \\ 363.227 \\ 345.147 \\ 18.080 \end{array}$ | -- | -- | -- | -- |
| Dusinesses reporting los: (Mo.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net loss $\$$ | $\begin{array}{r} 7 \\ 320.557 \\ 324.627 \\ -4.070 \end{array}$ | -- | -- | -- | -- |
|  |  |  | 1987 |  |  |
|  <br> Average expense? <br> Average net profit (loss) s | $\begin{array}{r} 35 \\ 284.276 \\ 252.660 \\ 1.616 \end{array}$ | -- | -- | -- | -- |
| ```Businesses reporting erefit (No.) Aveiage soles$ Average expenses Average net profits``` | $\begin{array}{r} 22 \\ 272.759 \\ 253.644 \\ 9.115 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting ioss (Wo.) <br> Average sales $\$$ <br> Average expense <br> Average net loss $\$$ | $\begin{array}{r} 13 \\ 246.008 \\ 254,310 \\ -8,302 \end{array}$ | -- | -- | -- | -- |

[^28]Set isole $t$ for symbols and no:es

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskerchewan, florlst Shops (SIC 5521)

|  | Tota1(1) |  | Bot tom 65\% |  | $\text { middlower } 25 \%$ |  | Unper midde 25\% |  |  | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samble (Mo. Low sales value ( $\$ 000$ 's) Migh sales value $(\$ 000$ s) | $\begin{aligned} & 16 \\ & !! \\ & 1! \end{aligned}$ |  | $\cdots$ |  |  | - |  |  |  |  |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Topal | $\begin{array}{r} \text { Bortom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lower } \\ \text { middl } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Upder } \\ & \text { midd I } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { 7op } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of seles | 27.9 | -- | -- | - | - | 79.5 | 35.1 | -- | -- | - | -- |
| Ocoupency expenses | 12.9 | -- | -- | -- | -- | 100.0 | 12.9 | -- | -- | -- | -- |
| Depreciation | 2.0 | -- | -* | -. | -- | 69.1 | 2.9 | - | -- | -- | - |
| Repsirs 8 maintenence | 0.9 | -- | - | -- | -- | 68.0 | 1.3 | -- | -- | -- | -- |
| Heat. light \& telephone | 3.6 | -- | -- | -- | -- | 100.0 | 3.6 | - | - | -- | - |
| Rent | 6.4 | -- | -- | -- | -- | 87.7 | 7.3 | -- | -* | - | -* |
| Personnel expenses | 16.3 | -- | -- | -- | - | 100.0 | 16.3 | -- | -- | -- | -- |
| Finameisl expanses | 3.5 | -- | - | - | -- | 100.0 | 3.5 | -- | -- | .- | -- |
| Interest 8 bank cherges Prolessional fees | 2.5 1.0 | -- | -- | -- | -- | 79.5 100.0 | 3.1 1.0 | -- | -- | -- | -- |
| Other expenses | 29.3 | -- | *- | -- | - | 100.0 | 29.3 | -- | - | -- | -- |
| Profle (loses) | 10.1 | - | -- | -- | -- | 100.0 | 10.1 | - | -* | -- | = |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Symbols

- zero or no observations
- too smell 100 be expressed
... nat apolicable
$\times$ confidentiel


## Feotnetes

(11 These estimetes er besed on senple of businesees reporting seles between $\mathbf{5 2 5 . 0 0 0}$ end $\mathbf{5 2 . 0 0 0 . 0 0 0}$
Toter weighted expenditure an piven item
(2) Volue in sech cell a fopsl weigneed seles of bll businesses in the semple $\times 100$ for eech austile

This portion of the sab pertains only to the businesses paporping the secific mpense iem. Therefore thest retios are celculaped indivioublly end the totel will not necesserily equel $100 \%$.

## nares

Deis are shown by quartiles when at least 13 of the sanpled ousinesses repors the specific item
 one quster of the totel number of businesses. Within eth quertile, the everge retio is presented. For comperison purposes. the high end low values of sales are shown.

## How to use the tedoles


21 ine selected renge mill indelet the proper quertile. i. . the bottom 25\%, the lower middle 25\%, the upper midde 25\% or the 10p 25\%.
(3) Dets perteining to the selected seles ize range will be in thet quertile

## Stenderd Induatriel CIEsificetion Definition ISIC ISEOI:

SIC 852: Flor ist Shope

 relai fresh flowers and wreaths are iso included in this industry

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchawan. Florist Shops (SIC 6521)

(1) These estimates are besed on semple of businesses reporting sates between 525,000 and $\$ 2,000,000$.

See Table 1 for symbols and notes

TABLE 3. Financial ratios (1) for incorporated businetses only. 1987
Saskatchewan. Florist Shops (SIC 8524)

(1) The ratios represent the everege of cotios for each business in the group and cennot be calculated from the figures shown in isble 2 .
(2) These estinates pre Desed on semple of businesses reporting sivies petween 585.000 and \$2.000,000.

See ieble i for symols and notes.

Definitions:

1. Liquidity retio:

Current $=$ curfent essets / current ifabilities
2. Leverage rotios:

D Deti ratio s iotal liabilities / total assets.
c) Interest coverage = net profit interest expense / interes expense

TABLE 4. Statement of changes in finmeial position for incorporated businesses only, 1987
Stskatchowan. Fiorist Shops (SIC 6521)

|  | Totai(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | UDDE $\text { miodle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sarmole (No.) Low sales value $(5000$ s) Migh sales value is000's) | $\begin{array}{r} 6 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | - |
|  |  |  | Average $1 \$ 000$ |  |  |
| Opereting ectivities Cash from oderations Dedecietion Other | 19 6 -7 | -- | -- | -- | -- |
| Dividends | -3 | -- | - | - | -- |
| Investment activities <br> Disposel of fixed assets <br> Purchese of 1 ixed essets <br> Increse in investment <br> Decrease in investment | - | -- | -- | -- <br> - | -- |
| Finencing ectivities <br> Increase in lang term debt <br> Reparment of long term debt <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Advances \& loans from government <br> incresse in louisy <br> Decrease in quity <br> Other | $\begin{array}{r}12 \\ -17 \\ 21 \\ -1 \\ \hline 1 \\ -18 \\ \hline\end{array}$ | -- -- - - - $=-$ | -- | $=-$ $=-$ -- -- | -- - $\therefore$ $\therefore$ $\therefore$ - |
| Incresse(decrease) in cash \& equivelents Cash squivalents-Beginning of the year Cesh tequivelents. End of the yesr | $\begin{array}{r} 12 \\ -15 \\ -3 \end{array}$ | -- | -- | -- | -- |

111 inese estimates ere dusto on somple of incotporstod dusinesses reporting sales detween $\$ 25,000$ and $82,000,000$. Sample count includes only those businesses roporting statement of changes
see ieole for symools ano notes.

TABLE 5. Employment changes by size of business. 1984-1987 besed on SIC classification in 1987
Saskatchewan. Fiorist Shops (SiC 5521)

| Business ize expressed in everege labour units(1) | Number of businesses | $\begin{array}{r} \text { Total } 1 \text { peyroll } \\ (5000 \text { s) } \end{array}$ | Average labour units(1) | Chenges in number of businesses with osid emplayees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { New } 1 \text { y } \\ \text { reporting }(2) \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 101 | 4.836 | 454 | 20 | 10 |
| $\begin{aligned} & \text { less inan } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { end over } \end{aligned}$ | 96 5 - - | $\begin{aligned} & 3.451 \\ & 1.375 \end{aligned}$ | $\begin{array}{r} 323 \\ 131 \\ - \\ - \end{array}$ | 20 | 10 |
| 1587 |  |  |  |  |  |
| Totel | 107 | 5.003 | 443 | 15 | - |
| $\begin{aligned} & \text { 1ess then } 20 \\ & 20-99 \\ & 100 \text {. } 499 \\ & 500 \text { end over } \end{aligned}$ | 104 3 $=$ $=$ | $\begin{aligned} & 3.908 \\ & 1.095 \end{aligned}$ | 346 97 $=$ | 15 | $\cdots$ $\cdots$ $\cdots$ |

(1) Average labour units colculated by dividing total paypoll by the everage onnusl wage and solory rate as reported in the Surver of Employment. Payroll ana Mours. Ststistics Canode. Catologue 72-002. An overage labour unit could oe interpreted as o full-time employes. Note that the business size groups used are determined ot the conade level. Thus if business hes at least 500 employees in Consed as a whole but less then that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporfing no peypoli deductions in the previous yeer.
(3) Refers to businesses reporting no psyroli deductions in the following yeer

[^29]TABLE 6. Selected opertifing characteristics of small businesses by sales quartile. 1985-1987
Saskatchowan. Florist Shops (SIC 6521)


| Mumber of observations in semple <br> Aversge sales <br> Average expense $\$$ <br> Average net profit (loss) $\$$ | $\begin{array}{r} 25 \\ 278.376 \\ 271.115 \\ 7.261 \end{array}$ |
| :---: | :---: |
| Qusinesses reporting a profit (No.) | 19 |
| Average sales $\$$ | 325.619 |
| Average expense $\$$ | 310.337 |
| Average net profit \$ | 15.282 |
| Businesser reporting lose (No.) | 6 |
| Average soles 5 | 337.179 |
| Aversge exponse ${ }^{\text {a }}$ | 348, 313 |
| Average net loss $\$$ | -11.134 |

Mumber of observetions in smmple
Aversge sales \$
Average expense \$
Average not profis (loss) \$

Businesses reportinge proflt (Wo.)
Average sales 8
Average expense
Average not profit $\$$

Businasses reporting e lose (Mo.\}
Average sales $\$$
Average expense $\$$
Average net loss $\$$

46
139.779
132.812
6.967
152.051
162.051
15.079

18
109.075
101.075
112.936
$-11.851$
-.
.. -. --


III These estimetes bestd on sampl of busincsses re00rting sales betwen $\$ 25,000$ and $\$ 2,000,000$.
See rable 1 for symbls and notes

TABLE 1. Selected operating ratios. In percent of seles. 1987
Sesketchowan. Harowmre Stores (SIC E531)

|  | Total(1) | Bot10m $25 \%$ | middele $25 \%$ | Uooer middie $25 \%$ | Too 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir. sample (Mo.) | 28 |  |  |  |  |
| Low sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | -- | -- | =0 | - |
| Migh sales volue 19000's) | (1) | -- | .- | - |  |


| Selected expense item | Industiy overage(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { isporting } \end{aligned}$ | Reporting businesses only 3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | TOD 25\% |  | Totol | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Uoper } \\ \text { midd le } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { iop } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Coter of seles | 60.5 | -* | - | -- | - | 22.1 | 65.8 | -- | - | - | -- |
| Occupancy expenses | 4.9 | $\cdots$ | -- | -- | - | 100.0 | 4.3 | - | - | -- | =- |
| Deprecietion | 0.8 | - | -- | -- | - | 76.3 | 1.1 | -- | -- | -- | -- |
| Repsirs maintensnce | 0.3 | - | -- | -- | =- | 83.1 | 0.6 | -- | -- | -- | -- |
| Hest. light \& ielephone | 1.6 | - | -- | -- | -- | 100.0 | 1.6 | -- | -- | -- | -- |
| Rent | 2.1 | -- | -- | =- | -- | 50.8 | 4.2 | -- | - | -- | -- |
| Personnel expenses | 9.3 | -* | -- | =- | -- | 92.4 | 10.1 | -- | -- | -- | -- |
| Finsencisl expenses | 2.8 | - | - | -- | =- | 100.0 | 2.8 | -- | -- | -- | - |
| lnterest 8 bank charges | 2.4 0.4 | -- | -- | -- | -- | 79.7 98.4 | 3.0 0.4 | -- | -- | -- | - |
| Other expenses | 19.2 | -- | -- | -- | -- | 100.0 | 19.2 | -- | - | -- | - |
| Proflit (loss) | 3.1 | $={ }^{-}$ | -- | ** | -* | 100.0 | 3.1 | -- | - | -- | - |
| Totbl | 100.0 | =- | -- | -- | - | 100.0 |  | -- | $\cdots$ | - | - |

## Sywbels

$$
\begin{aligned}
& \text { _ tero of no obervetions } \\
& \text {.- too snall too be exprissed } \\
& \ldots \text { not appliceble }
\end{aligned}
$$

$\times \quad$ confidentiol

## Footnotes

(1) These estinetes se Dased on stempl of businesses reporting seles betwein $\$ 25.000$ end $\$ 2.000 .000$

2 Velue in each cell. Totel weighted expenditure on given item
(3) volue in each cell s $\frac{\text { lotal weighted expenditure on given iten }}{\text { rotal woighted sales of businesses reporting this item of expenditura }}$ for foch quitile

This oortion of the table pertains only to the busintsses reporting the specific expense iten. Therefore these petios ers calculated individuelly and the qoisl will not necesserily equal 1002.

## Moter

Data ere ghown by guaptiles when of lesst 13 of the sempled businesses report qhe specific iten
 one querter of the to: number of businesses. Within each quartile. the everege retio is presented. For conoarison purposes, the high and low velues of sates ers shown

## How so use the subles


21 The selected penge will indicete the proper queftile. i. e. the botton 25\%. the lowef nidde 25\%, the upper midde 25t or the top 25\%
(3) Deto pertwining to the selected stits size renge will be in that quertile.

## Stender Induatrial Elaseificetion Definision (SyC 1ns0):

[^30]TABLE 2. Balance sheet proftle for incorporsted businesses only, 1987
Saskatchewan. Hardware Stores (SIC 6531)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower midde 25\% | Upoer middle 25: | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value $\left(5000^{\prime}\right.$ s) | $\begin{aligned} & 13 \\ & \{1\} \\ & \text { (1) } \end{aligned}$ | -- |  | -- | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash Accounts and notes receivable | 4 | -- | -- | -- | -- |
| Accounts and notes receivable Inventory | 4 | -- | -- | -- | -- |
| Other current assets | 190 | -- | -- | -- | -- |
| Total current assets | 193 | -- | - | -- | -- |
| Fixed assets | 36 | -- | - | -* |  |
| Less: Accum. ded. on fixed essets | - | -- | - -- | -- | -- |
| Other assets | 19 | -- | -- | -- | - |
| Totel essets | 245 | -- | -* | - | - |
| Liebilities end equity |  |  |  |  |  |
| Current louns | 45 | -- | -- | -- | -- |
| Total current liabilities | 116 | -- | -- | -- | -- |
| Morigages dayable | - | - | -- | -- | - |
| Long term debt | 9 | -- | - | - |  |
| Other liabilities | 93 | -- | -- | -- | =- |
| Totel liabilities | 217 | -- | -- | -- | -- |
| Total equity | 31 | -- | -- |  |  |

(I) These estimates are based on a sample of businesses reporting seles between $\$ 25.000$ and $32,000,000$.

Sen Table for symbols and noies.

TABLE 3. Financial ratios(1) for fncorporated businesses only. 1987
Saskatchewen. Merdwere 5tores (SIC 5531)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Uoper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 13 \\ & (1) \\ & 11) \end{aligned}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.7 | -- | -- | -- | -- |
| Leverege ratios <br> Debtlequity ratio (times) <br> Interest coverage ratio (times) <br> Datet ratio (times) | 6.9 0.9 0.9 | -- | -- | - | -- |

(1) The retios represent the everege of ration for each business in the group and cannot be calculateo from the figures shown in table 2 .

121 These estimetes ore basto on semple of businesses reporting seles between $\$ 25,000$ and $\mathbf{~ 2 2 , 0 0 0 , 0 0 0 .}$
See isble ifor symbols and notet.

## Definitions:

1. tiquidiry retio:

Cuprent $=$ current assets / cuprent liabilities
2. leverage ratios:

- Debtequipy $=$ potel liabilities / equity
b) Dedt catio $=10$ sal lisbilities / tolal assets
c) Interest coverage $=$ net profit - interest expense / interest expense

TABLE 4. Statoment of changes in financial position for incorporated businesses only. 1987
Sasketchewan, Mardware Stores (SIC E531)

|  | To:si(1) | $\begin{array}{r} \text { Bot tom } \\ 25^{\circ} \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { miodi } 25 \% \end{array}$ | Upder $\text { middle } 35 \%$ | $\begin{aligned} & 102 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samele (No.) Low sales value $(\$ 000$ :) High sales valua ( $\$ 000$ 's) | $(1)^{9}$ | -- | -- | -- | -- |
|  |  |  | Aversge $\$ 5000$ |  |  |
| Opersting ectivities Cash from operstions Deprecietion Dther | 9 6 -5 | -- | -- | -- | -- |
| Dividends | -8 | -- | -- | -- | - |
| Investment ectivities <br> Disposel of fixed assets <br> Purchase of 1 ixed assets <br> lncrease in investment <br> Decrease in investment | -7 -4 | -- | -- | -- | -- |
| Financine ectivities <br> Increase in long term deb? <br> Reparment of long term debt <br> Loens from shereholders <br> Redayment of loans from shareholders <br> Advances \& loans 1 rom government <br> Incresse in squity <br> Decresse in equity <br> Other | $\begin{array}{r} 7 \\ -14 \\ 10 \\ -2 \\ - \\ -1 \end{array}$ | - <br> - <br> - <br> - <br> - <br> - | - - - - -- -- | -- -- -- -- -- | - <br> - <br> -- <br> -- <br> -- |
| Increase(decreese) in cesh \& equivalents Cesh equivelente-seginning of the yeer Cash s equivelents - End of the year | $\begin{array}{r} -6 \\ -8 \\ -14 \end{array}$ | -- | =- | -- | -- |

[^31]
Saskatehowan. Hardwere, Paint, Glass and Wallpoper Stores (Sic 653)

| Business ize exoressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \text { (\$000's } \end{array}$ | Average labour units (1) | Chonges in number of businesses with paid mployess |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Now ly reporting(2) | No longer popting(3) |
| 1984 |  |  |  |  |  |
| Totel | 232 | 12.288 | 1.084 | 32 | 22 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \end{aligned}$ | $\begin{array}{r} 222 \\ 9 \end{array}$ | $\begin{array}{r} 8.406 \\ x \\ x \end{array}$ | $\begin{array}{r} 785 \\ 290 \\ 9 \end{array}$ | $3!$ | 22 |
| 1987 |  |  |  |  |  |
| Total | 226 | 13,761 | 1.033 | 28 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | 215 11 - | $\begin{aligned} & 9.943 \\ & 3.838 \end{aligned}$ | $\begin{aligned} & 770 \\ & 263 \end{aligned}$ | 24 | . $\ldots$ $\ldots$ $\ldots$ |

[^32]TABLE 6. Selected operating characteristics of small businesses by sales quertile, $1985-1987$
Saskatchewan. Mardware Stores (SIC 5531)

|  | Total(1) | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | Lower middele $25 \%$ | Upder midote 25: | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observetions in sample <br> Averope sales $\$$ <br> Averege expenge 8 <br> Average net profit (loss) \$ | $\begin{array}{r} 52 \\ 242.961 \\ 234.078 \\ 8.885 \end{array}$ | $\begin{array}{r} 69.599 \\ 64.079 \\ 5.520 \end{array}$ | $\begin{array}{r} 106.305 \\ 96.406 \\ 9.899 \end{array}$ | $\begin{array}{r} 162.208 \\ 154.169 \\ 8.037 \end{array}$ | $\begin{array}{r} 633.733 \\ 621.649 \\ 12.084 \end{array}$ |
| Businesses reporting epofit (No.) <br> Aversge soles $\$$ <br> Average expense \$ <br> Average net profit | $\begin{array}{r} 41 \\ 251.057 \\ 237.217 \\ 13.840 \end{array}$ | $\begin{aligned} & 71.501 \\ & 61.121 \\ & 10.380 \end{aligned}$ | $\begin{array}{r} 112.102 \\ 94.853 \\ 17.249 \end{array}$ | $\begin{array}{r} 160.824 \\ 152.089 \\ 8.535 \end{array}$ | $\begin{array}{r} 653.999 \\ 640,804 \\ 19.195 \end{array}$ |
| Bu*inesses peporting loss (Mo.) <br> Average sales s <br> Average expense $\$$ <br> Average net loss $\$$ | 11 240.668 250.987 -10.319 | $\begin{array}{r} 65.967 \\ 69.726 \\ -3.759 \end{array}$ | $\begin{array}{r} 30.266 \\ 100.702 \\ -10.436 \end{array}$ | $\begin{array}{r} 247.706 \\ 286.563 \\ -18.857 \end{array}$ | $\begin{array}{r} 558.734 \\ 566.958 \\ -8.222 \end{array}$ |

19 新

| Mumber of observations in sample | 102 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales $\$$ | 278.268 | 43,854 | 118.033 | 229.839 | 721.347 |
| Averoge expense $\$$ | 275.812 | 56.322 | 101.550 | 231.232 | 714.112 |
| Average net Diofit (loss) \$ | 2.456 | -12.468 | 16.483 | -1.393 | 7.205 |
| Businesses reporting profit (Mo.) | 69 |  |  |  |  |
| Aversge sales 5 | 296.179 | 47.726 | 119.677 | 243.175 | 774.139 |
| Average expense \$ | 279.926 | 41.550 | 99.787 | 232.504 | 745,862 |
| Average net profis | 16.253 | 6.176 | 19.890 | 10.671 | 28.277 |
| Buslnesses reporting lose (Mo.) | 33 |  |  |  |  |
| Averoge sales ${ }^{\text {s }}$ | 243.017 | 43.289 | 104.957 | 210,776 | 613.046 |
| Averege expense ${ }^{\text {S }}$ | 263.134 | 58.479 | 115.573 | 229.414 | 649.070 |
| Averege net loss \$ | -20.117 | -15.190 | -10.616 | -18.638 | -36.024 |

1987

| Number of observations in sample <br> Aver ofe sales $\$$ <br> Averige expense \$ <br> Average net profit \{loss) $\$$ | 61 339.707 329.665 10.042 | $\begin{array}{r} 124.775 \\ 107.725 \\ 17.050 \end{array}$ | $\begin{array}{r} 199.064 \\ 193.823 \\ 5.241 \end{array}$ | $\begin{array}{r} 398.495 \\ 387.386 \\ 11.109 \end{array}$ | $\begin{array}{r} 636.494 \\ 629.726 \\ 5.768 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) | 44 |  |  |  |  |
| Aversge ssies \$ | 343.195 | 125.055 | 209.326 | 398.899 | 638.499 |
| Average expense 5 | 327.238 | 107.034 | 191.842 | 387.077 | 622.998 |
| Average net profits | 15.957 | 19.021 | 17.484 | 11.822 | 15.501 |
| Businesses reporting toes (Mo.) | 17 |  |  |  |  |
| Averape sales $s$ | 327.828 | 113.341 | 176.538 | 391.967 | 629.465 |
| Average expense $\$$ | 339.442 | 113.901 | 198.171 | 392.380 | 653.316 |
| Averoge net loss \$ | -11.614 | -560 | -21.633 | -413 | -23.851 |

111 These estimetes re based on sumple of businesses reporting seles between $\$ 25,000$ and $\$ 2,000,000$.
See isole i for symols sion notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Sasketchewan. Sporting Goods Stores (SIC 6541)

|  | Total(1) |  | Bottom $25 ;$ |  | $\text { miodle } 25 \%$ |  | UpDer midde 25\% |  |  | $\begin{aligned} & \text { TOE } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lowsales vaiue ( $\$ 00 \mathrm{~s}^{\text {s }}$ ) High sales value ( $\$ 000$ s) |  | $\begin{aligned} & 17 \\ & (1) \\ & 11 \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry everage (2) |  |  |  |  | \% busi- <br> nesses <br> peorting | Reoorting businesses only( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} 80+10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | UDDE midd $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 60.3 | -- | -- | -- | -- | 89.5 | 87.4 | -- | -- | -- | - |
| Dceupency expenses | 7.3 | -- | -- | -- | -- | 100.0 | 7.3 | -- | -- | -- | - |
| Depreciation | 1.7 | -- | -- | -- | -- | 70.1 | 2.4 | -- | -- | -- | -- |
| Repairs \& meintenance | 0.7 | -- | -- | -- | -- | 81.9 | 1.1 | - | -* | -- | -- |
| Hest. light s telephone | 1.5 | -- | -- | -- | -- | 100.0 | 1.5 | -- | -- | -- | -- |
| Rent | 3.4 | -- | -- | -- | -- | 70.5 | 4.9 | -- | -- | -- | -- |
| Persennel expenses | 9.8 | -- | -- | -- | -- | 81.0 | 12.1 | -- | $=$ | -- | -- |
| Finmeisl expenses Interest \& benk charges | 2.5 | -- | -- | -- | -- | 95.8 95.8 | 2.6 1.8 | - | -- | -- | -- |
| Protessional fees | 0.8 | -- | -- | -- | -- | 95.8 | 0.8 | -- | -- | -- | -- |
| Other expenses | 19.0 | -- | -- | -- | -- | 100.0 | 15.0 | -- | -- | - | -- |
| Profit (loss) | 1.2 | -- | - | -- | -- | 96.5 | 1.2 | -- | - | - | -- |
| Totel | 100.0 | -- | =- | -- | -- | 100.0 | . . | -- | =- | - | -* |

symele

- zero or no observations
- = 100 smell too de explessed
... mot Epplictole
$\times$ confiontis!


## Poornoter

(1) inese estimeres bre besed on senpl of businesses reporting ssles betwen $\$ 25,000$ and $\$ 2,000,000$
rosel weighsed expenditure on given item
(2) Value in est cell $=\frac{\text { fotal wighted seles of Bll businesses in the smple }}{} \times 100$ for each quertile.
(3) velue in eath cell $=$ iotsl weighted expenditure on given item

This portion of the teble perteins only to the businesses reporting the specific expense item. Therefore these retios are calculated individually snd the total will not necesserily equel $100 \%$

## Wotes

Dase ore shown by euertiles when at least 13 of the senpled businesses ropott the specific isum
 one qumpter of the total number of businesses. Within lech quertile, the average catio is presented. For complison purposes. the high and low vilues of seles er ahom

## How to use the tebles

(1) locet the mppraprinte seles fange that is displeyed on the two lines entitied bow soles volue" and "Migh sales value"
t2) The selected renge will indicate the proper quertile, i.e. the botton $25 \%$. the lower midde $25 \%$, the upper midde $25 \%$ or the top 258.
(3) Dese perteining to the selucted seles size conge will be in thet quertile.

## Standerd Industriel Clasificetion Oefinttion (S1C 12e0):

\$IL B54 - Sporting coods Stores
Businesses primerily engaged in retbil deeling in sporting goods. ployoround end gymesium equipment. Businesses mey be described by product lime such as: refai archery equipmens. retail athletic clothing lincluding uniformsl. retal athlefic footweer. fetail desebel equipment. rela, dowling equipment. fetail camping equipment lexcept tent toilerst. retail sports and fishing teckle. retail football -quipment. retail golf equipment. relail hockey equipment. retail hunting quipment. retail ployground equipment. retail skifg equipment fetsil soccer quipment. reiail softball equipment. sporting goods stores. retail tennis equipment. and refail treck and field equipment

|  | Total(1) | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } 25 \% \end{gathered}$ | Upper <br> middele 25\% | T00 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (Mo.) Lom sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime}\right.$ 3) | $\begin{aligned} & 12 \\ & (1)^{2} \\ & (1) \end{aligned}$ | -- | -- | -- |  |
|  |  |  | verage (\$000 |  |  |
| Assets |  |  |  |  |  |
| Cosh ${ }_{\text {Accounts and notes receivable }}$ | 12 |  | -- | -- |  |
| Inventory | 12 |  | -- | -- | -- |
| Other current assets Total current assats | 141 |  |  |  |  |
| Total current assats ${ }^{\text {Fixed assets }}$ | $\begin{array}{r}153 \\ \hline 5\end{array}$ | -- | -- |  | -. |
|  | ${ }^{-}$ | -- | -. | -- | -. |
| Other asseis | 6 | -- | -- | -- | -- |
| Total sssets | 194 | -- | -- | -- | -- |
| Lisbilities end equity Current loans |  |  |  |  |  |
| Other current liabilities | 32 <br> 56 | - | -- | -- | -- |
| Total current liabilitios | 87 |  |  |  |  |
| Mortgages payable <br> Long term debt | 13 | -. | -. |  | -. |
| Other limbilities | 61 | -- | -- | -- | -- |
| Total liabilities Total equity | 182 32 | -- | -- | -- | -- |

\{11 These estimates or besed on sampl of businesses reporting sales between $\$ 25,000$ and $\$ 2.000 .000$.
See rable 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Sasketchewan. Sporting Goods Stores (5IC 6541)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lomer } \\ & \text { midd } 25 \% \end{aligned}$ | Uoper midde $25 \%$ | Tod 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime} \mathrm{s}$ ) | $\begin{aligned} & 12 \\ & \{1\} \\ & (1) \end{aligned}$ | -- | -- |  | -- |
|  |  | Average |  |  |  |
| Liquidity ratio Current ratio (times) | 1.8 | - | -- | -- | -- |
| Leversege retios Oebtleauity retio (times) Interest coversge ratio (times) Oebt ratio (times) | 5.0 4.0 0.8 | -- | -- | -- | -- |

11 The ratios represent the ver⿻ge of rotios for each business in the group and cennot be celculated from the figures shown in lable 2 .
[21 These estimeres bre besed on semplo of Dusintsses reporting seles betwem $\$ 25,000$ tnd $\$ 2,000,000$.
See iable i for sywbols and notes.

## Detinitions:

1. Liquidity ratio:

Current = current ossets / current liobilities.
2. Leversge pelios:
a) Debt/equity $=$ total liabilisies / equity
b) Debt ratio $=10$ al liabilities/fatal assets
c) Interes: coverage $=$ net profit - interest expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Saskatchewan, Sporting Goods Stores (SIC E541)

 on iy those businesses reporting stexement of changes.
See leble 1 for symbols and notes
TABLE 5. Employment changes by size of butiness. 1984-1987 based on SIC classification in i987
sasketchewen, Sporting Goods Stores (SIC 6541)

|  |  |  |  | Changes in number with Deid | of businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in averge labour unies(1) | Number of businesses | Totel parioll( $\$ 000$ | Average labour units(1) |  | Mo longer reoorting(3) |
| 1984 |  |  |  |  |  |
| Totel | 114 | 5.611 | 498 | 21 | 13 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { and over } \end{aligned}$ | 110 4 - - | $\begin{aligned} & 6.592 \\ & 1.019 \end{aligned}$ | 410 88 - | 21 | 13 |
| 1987 |  |  |  |  |  |
| Totel | 118 | 6.825 | 504 | 20 | ... |
| $\begin{aligned} & \text { lese than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 114 4 | $\begin{aligned} & 5.643 \\ & 1.182 \end{aligned}$ | $\begin{array}{r}415 \\ 89 \\ \hline\end{array}$ | 20 | $\ldots$ $\ldots$ $\ldots$ |

[^33]"Nowly peporqing" and *no longer reporting businesses are assumed to have been in activily for six months and the information is odustec accordingly

See tale i for symbols and noqes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Sasketchewan, Sporting Coods Stores (S1C 6541)


1985

Mumber of observations in sample
Average sales $s$
Aversge
sverge expense (las) 326.534

Bus inesses reporting profit (Mo.)
Average salies?
Average expense
Average net profits
319.778
303.982

Dusinesest reporting loss (Mo.)
Average sales
Average expense $\$$
Average net losss
10
361.140
381.032
381.032
-19.892


198

| Mumber of observetions in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average nes Drotis (loss) s | 57 403.533 400.297 3.236 | 102.765 103.687 -922 | 249.149 233.986 15.163 | $\begin{array}{r} 384.416 \\ 397.366 \\ -12.950 \end{array}$ | $\begin{array}{r} 877.802 \\ 866.148 \\ 11.654 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Dusinesses reporting eprofis (Mo.) | 43 |  |  |  |  |
| Averase sales | 408.468 | 122.079 | 249.149 | 379.472 | 883.171 |
| Aversge expense \$ | 394.459 | 104.525 | 233.986 | 368.934 | 870.391 |
| Average net profit \$ | 14.009 | 17.55 | 15.183 | 10.538 | 12.780 |
| Ousinesses reporting eloss (Mo.) | 14 |  |  |  |  |
| Average sales ${ }^{\text {s }}$ | 417.004 | 88, 489 | - | 390,450 | 772.072 |
| Averspe expense 3 | 439,245 | 103.069 |  | 432.065 | 782.601 |
| Average net loss | -22.241 | -14,580 | - | -41.615 | -10.529 |

1987


TABLE 1. Selected operating ratios. in percent of sales. 1887
Saskatchewan. Musical instrument and Record Stores (SIC 655)

|  | Total(1) |  | Bottom 25\% |  | bowe P <br> midde 25\% |  | Udper <br> midde $25 \%$ |  |  | $\begin{aligned} & \text { Too } \\ & 25^{\circ} \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lon sales value $(\$ 000$ s) lligit sales value $1 \$ 000^{\circ}$ s) |  | $\begin{aligned} & 11 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense ifem | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Totel | $\begin{array}{r} 80 t+0 m \\ 25 x \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  | Totel | Botiom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 26.5 | -- | -- | -- | - | 71.0 | 33.6 | -- | -- | - | -- |
| Oecupency expenses | 9.0 | -- | -- | -- | - | 100.0 | 9.0 | -- | - | -- | -- |
| Depreciation | 2.9 | -- | -- | -- | -- | 76.6 | 3.7 | -- | -- | -- | -- |
| Repsirs \& maintensmce | 1.3 | - | -- | -- | -* | 82.5 | 1.6 | -- | -- | - | -- |
| Heat. light of teleptione | 1.5 | - | =- | - | -- | 68.5 | 2.1 | -- | -- | -- | -- |
| Ront |  | -- | -- | -- | - | 68.2 | 4.9 | -- | -- | -- | -- |
| Personnel expenses | 16.8 | -- | -- | - | - | 77.0 | 21.5 | -- | -- | -- | - |
| Financial expanses | 6.2 | -- | -- | -- | -- |  |  | =- | -- | -- | -- |
| Interest $\delta$ bank charges Professional fees | 4.6 1.6 | -- | -- | -- | -- | 74.7 100.0 | 6.2 1.6 | -- | -- | -- | -- |
| Other expenses | 35.9 | -- | -- | -- | -- | 100.0 | 35.3 | -- | -- | -- | - |
| Profit (lose) | 5.5 | -- | -- | -- | -- | 88.5 | 6.2 | - | -- | - | * |
| Topal | 100.0 | -- | -- | -- | - | 100.0 | ... | -- | -- | - | - |

## Symbol:

## zero or mo observepions

- 100 small too be expressed
not spolicable
* confidential


## Feotnotes

11 These estimeres are besed on samply of businesses repopting seles betmeen 325.000 and $\$ 2.000 .000$ Totel weighted expendicurt on given item
2) Velue in each cell = Totel weighted feles of oll businesees in the semple x for fach quertile
(3) Velue in each cell=
$\frac{\text { Toset weighsed expenditure on given item }}{\text { Total weighted sel of businesses reporting this iven of expenditure }} \times 100$ for esch quertile.

This portion of the tablepertains only to the businesses raporting the specific expense iten. Thepefore these petios are celculated individuslly and the total will not necessarily equal 100 z .

## Morses

Dete bre shown by queptiles when ot inest 13 of the sempled businesses report the specific item
 one quarter of the coisl number of businesses. Within esh quertile. the everse retio is presented. For comper ison purposes. the high and low values of saies ere shown

How to use the tebles
(1) Locet the oppropriate seles range thet is displeyed on the two lines entited low selus velue" end migh seles velueb

121 The selected renge will indicete the proper quertile. i. e. the botion 25\%. the lower nidd 25z. the upper midele 25z or the top 258.
(3) Dete pertaining to the selected sales sire renge will be in thet quartile.

Standerd Intustriel Clesificmtion Definision (SIC 1880):
SIC 6550 - Musicel Instruenti end Record Stores
Businesses primerily engaged in peiail oetaling in musical instruments, sheet music, records and topes

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Sasketchewan, Musleal Instrument and Record Stores (SIC 65s)

|  | Total (1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe : midde 25\% | Upder midde 25: | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Qusinesses in sample (No.) |  |  |  |  |  |
| Low sales value ( $\$ 000{ }^{\text {c }}$ ) High sales value ( $\$ 000^{\prime}$ s) | $(1)$ |  | -- | -- | --- |
|  | Averse ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | \% | -- | - | -- | -- |
| Accounts and notes ceceivable | 7 | - | -- | -- | -- |
| Inventory | - | -- | =- | -- | -- |
| Other curient assets | 77 | -- | - | -- | -- |
| Total curiont assets | 84 | -- | - | -- | -- |
| Fixed sssets | 64 | - | -- | - | -- |
|  | - | =- | -- | -- | -- |
| Dther assets | 2 | -- | - | -- | -- |
| Totel issets | 150 | - | - | - | -- |
| Lisbilities and equity |  |  |  |  |  |
| Current loans | 22 | -- | -- | -- | -- |
| Other current liabilities | 39 | -- | -- | -- | -- |
| Total current liabilities | 60 | -- | - | -- | - |
| Mortgages dayable | - | $\cdots$ | - | - | - |
| Long term debi | 4 | - | - | -- | -- |
| Other liabilities | 52 | - | - | - | - |
| Totel liobilities | 117 | - | -- | =- | -- |
| Totel equity | 33 | - | -- | - | -- |

If inesp estimazes are besed on sample businesses reporiing soles between $\mathbf{\$ 2 5 , 0 0 0}$ and $\mathbf{\$ 2 , 0 0 0 , 0 0 0}$.
Set Table i for symbols ane notes.

TABLE 3. Financial ratios(1) for incorporated businasses only, 1987
Saskatchewan, Muslcal instrument and Record Stores (SIC E55)

|  | Total(2) | Bottom 25\% | Lower widde 25 \% | Upper midule 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in semole (MO.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(1)^{8}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 1.4 | -- | -- | -- | -- |
| Leverage retios <br> Debtloguity ratio (times) <br> Interest coverage retio (times) <br> Debt retio (times) | 3.5 1.8 0.8 | --- | -- | -- | -- |

(1) The ratios repiestht the average of rotios for each business in the group and connot be colculated from the figures shown in toble 2 .
12) These estimates ore besed on stmol of Dusinesses reporting soles between $\$ 25,000$ eno $\mathbf{5 2 , 0 0 0 , 0 0 0 .}$

See Table ifor symools and notes.

## Definitions:

1. Liquidity rutio:

Current $=$ current assess / current liabilities.
2. Levernge retios
al Debr/equity = toral liabilities / equity
b) Debt iatio = lotal liabilities / tolal assets
el Inserest coverage $=$ net profit - interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Sesketchewan, Musleal Instrument and Record Stores (SIC 655)

|  | Total(1) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lower midde 25\% | Upper middie 25: | $\begin{aligned} & \text { TOF } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) 4igh sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 11 \\ & (1) \\ & \hline \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Operating ectivities Cash from oderations Dopreciation Dther | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | -- | - | -* | -- |
| Investment ectivitles <br> Dispossel of fixed assets <br> Purchase of fixed assets <br> Increse in investment <br> Decrease in investment | $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Financing ectivisies <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from sharaholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> lncresse in equity <br> Decresse in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - -- -- -- -- | - - - - - - | - - - - - - | - -- -- -- -- |
| Increnseldecresse) in cesh s equivelents <br> Cash equivalents-Beginning of the yoer <br> Cash equivelents = End of the yom? | $x$ $\times$ $\times$ | -- | -- | -- | -- |

 only those businesses peporting siterment of chenges.
See Toble 1 for symbols ond notes
TABLE 5. Employment changes by size of business. 1984-1987 based on SIC claszificetion in 1987
Sasketchewan, Musleel Instrument and Record Stores (SIC 555)
Business size expressed in
average labour units(1)
(1) Averge labour units are calculated by dividing sotal peyroll by the overege onnul wege and selery rote as roporied in the

Surver of Employment. Poyroll and Mours. Statistics Conode. Cotologue 12-002 An overoge lobour unit could be interpreted as a
 300 emplovees in Canade ss a whole but less than thet number in any given province it is shown in the 500 ond over group.
(2) Relers 10 businesses poorting no payroll deductions in the previous yeap.
(3) Reters to businesses peporiting no payrall deductions in the following year
"Newly reporting" and "no longe" reporting" businesses ore ossumed to have oeen in setivily for six months ond ithe information is acjusted accordingly

See iable 1 for symools and noies

TABLE 6. Selected operating characteristics of smill businesses by sales quartile, 1985-1987
Sasketchewan, Musicel Instrument and Record Stores (SIC 555)


Wumber of observetions in sample
$\qquad$
Average expense s
Average net profit (loss) $\$$

Businesses reporting profit (Mo.) Average sales 8 Average sales Average net profit $\$$

Dusinesses reporting lese (Mo.) Averege sales $\$$ Aver age expense $\$$ Average net loss $\$$
485.158
473.950
11.208
485.158
$\mathbf{8} 5.158$
+73.950
$+11.208$


1987

Wumber of doservations in sample Average sales 5 Aversge expense $\$$ Average net profit (loss) \$

15
153.157
149.148
160.262
160.262
151.358
8.904
$143.507^{2}$
165.811
$-22.304$

| -- |
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Dusinesses reporting e profit (Mo.) Average sios \$

Buginesses reporting lese (Mo.)
Averige siles $\$$
(1) These estimetes ofe besed on sumple of businesses reporting sales betwem $\$ 25,000$ and $\$ 2,000,000$

Se Table for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Sesketchewen. jewellery Stores (SIC 6561)


## Symbols

zero or no observations
.. too smil| too be expressed
not appliceble
$\times$ confidentiol
foornotes
(1) These estimates are Dased on sample of busintsses reporting seles detween $\mathbf{2 2 5 , 0 0 0}$ end $\mathbf{2 2 , 0 0 0 , 0 0 0 .}$
(2) Vtue in eeh cell $=\frac{\text { Totel whed expenditure on given item }}{\text { lotel weighted seles of oll businesses in the senple }}$ loo for ench guertile

131 Volu in ench cell $=\frac{\text { Totsl weighted expenditur on given item }}{\text { Total wighted selus of pusingeses peporting this item of gexpenditur }}$ for sach quertile.
Inis portion of the pobie perteins only 10 the businesses reporing the specilic expense item. Fherefore these retios ere celculted ingividuslly and the sotel will not necesserily equel 1002

## Motes

Data ere shown by quartiles when Bf least 13 of the sempled businesses report the specific iten
 on quarter of the totel number of businesses. Within eech quertile. the everege retio is presented. for conparison purgoses. the high and lom vilues of selas ere shown

How to use the tebles
(1) Locste the appropriste seles renpe thet is displeyed on the two lines ensitied tom seles values and ohigh seles value"
(2) The selecied range will indicete the proper quertile. i. e. the Dottom 25\%. the lower nidde 25\%. the upper miode 25\% or the top $25 \%$.
(3) Dets pertsining to the selocted soles size pange mill De in that quartile

## Stenderd Industris| CIEztificetion Definition (SIC IIseg:

S1C 5501 - dewellery Stares
Businesses primerily engaged in retoil dealing in nem jowllery. many such businesses hove opertment engeged in wetch, elock anc owellery repair Businesses engaged in retail costume jewellery. custom jewellery. retbil precious metal fletwore and hollow ware. refoil jewellery. retail precious metel joweliery. petail precious stone jemellery end reitil watches and clocks are also included in this indusery

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatchewan. Jewellery Stores (SIC 6561)

|  | Totalil) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lowe : $\text { middl } 25 \%$ | Upde: midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) <br> Low sales value ( $\$ 000$ 's) <br> Migh sales value ( $\$ 000$ 's) | (1) | -- | -- | -- | -- |
|  | Average (\$000 s) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash Accounts and notes receivable | 4 | -- | -- | -- | -- |
| Inventory | 4 | -- | -- | -- | -- |
| Other current assets | 118 | -- | -- | -- |  |
| Total current assets | 122 | -- | -- | -- | -- |
| Fixad asseis | 27 | - | -- | -- | - |
| Less: Accum. dep. on fixed assets | - | -- | $\cdots$ | -- | -- |
| Other assets | 1 | -- | -* | -- | -- |
| Total easets | 143 | -- | -- | - | -* |
| Liebllities and equity |  |  |  |  |  |
| Other cuprent lisbilities | 39 | -- | -- | -- | -- |
| Total current liobilities | 50 | -- | -- | -- | -- |
| Mortgages payable | - | -- | - | -- | -- |
| Long term debt | 11 | -- | -- | -- | -- |
| Other lisbilities | 52 | -- | -- | -* | -- |
| Total liablicies | 123 | $=$ | - | -- | -- |
| Total equity | 26 | =- | - | - | -- |

111 These estimetes rebesed on stmple of businesses reporting s8les between $\$ 25.000$ ond $\$ 2.000 .000$.
See isble 1 for smbols and notes.

TABLE 3. Financtal ratios(1) for incorporated businesses only. 1987
Sesketchewan. Jewellery Stores (SIC 5561)

|  | Totel(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midol } 25 \% \end{aligned}$ | Upper $\text { middle } 25 \%$ | TOD $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\circ}$ s) High sales value ( $\$ 000^{\circ}$ s) | $\left.\begin{array}{l} 11 \\ (1) \\ 1 \end{array}\right)$ | -- | -- | -- | -- |
|  | Aver ${ }^{\text {ge }}$ |  |  |  |  |
| Liquidity ratio Cuifent retio (times) | 2.4 | -- | -- | -* | -- |
| Leverage retios <br> Oebt/equity ratio (simes) <br> interest coverage retio (times) <br> Debi patio (itimes) | 4.7 2.2 0.8 | -- | -- | -- | -- |

(11) The retios topresent the overnge of retios for eech business in the group and connot on culculared fron the figures shown in table 2 .

121 These estimetes ore beste on E smple of businesses reporting seles between $\$ 25,000$ and $\$ 2,000,000$
See reble 1 for symols and notes.

Definitions:

1. Llquidity retio:

Current $=$ current assets $/$ current 1 isbilities.
2. Lever ape retios:
al Debt/equipy $=$ total liabilities / equity.
b) Debe ratio $=$ rotal lisoilities / total assets
c) Interest coverage z net profit interest expense, inserest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses oniy. 1987
Sasketchewen. Jewellery Stores (SIC E561)

|  | To:al(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | $\begin{array}{r} \text { Uoder } \\ \text { m.ddle } 25 \% \end{array}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.l Low sales value ( $\$ 000$ s) H :gh sales valua $(\$ 000$ 's) | $\begin{aligned} & 11 \\ & 19 \\ & 11) \\ & \hline \end{aligned}$ | -- | -- | -- |  |
|  | Average ( 8000 's) |  |  |  |  |
| Operating ectivities Cash from operations Deprecistion Dther | $\begin{array}{r} 11 \\ 5 \\ -11 \end{array}$ | -- | -- | -- | -- |
| Dividends | -1 | -- | - | - | -* |
| Investemen ectivities <br> Disposel of fixed essets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r}1 \\ -3 \\ - \\ \hline\end{array}$ | =- | -- | -- | -- |
| Finencing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shereholders <br> Repayment of loans from shareholders <br> Advances 8 loens f om government <br> Incraase in equity <br> Decrease in equity <br> Opher | 8 -8 3 -9 - | -- -- -- -- -- | -- $=-$ -- -- -- | - - - - - - - | - |
| Incrose(decrease) in cash tequivalents Cash equivalents-Beginning of the yeat Cash equivalents - End of the yeer | -5 9 4 | -- | -- | -- | -- |

(1) These estimetes besed on sample of incorporbted businesses reporting sales ontween $\$ 25.000$ and $\$ 2.000 .000$. Sample count includes only those Dusinesses peporting statement of chenges.
set iate I for symols end notes.
TABLE 5. Employment changes by size of business, 1984-1987 based on Sic classification in ig87
Sasketchewen. Jewellery Stores (SIC 5561)

| Business size expressed in sverge lebour units(1) | Number of businesses | $\begin{array}{r} \text { Total poyrol] } \\ (\$ 000 \text { s) } \end{array}$ | Average labour units(1) | Changes in number of businesses with poid employes |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No Ionger reporting(3) |
| 1884 |  |  |  |  |  |
| Totel | 97 | 7.814 | 711 | 5 | 14 |
|  | 89 |  |  | 5 | 14 |
| less than 20 | 4 | $\begin{array}{r}810 \\ \hline\end{array}$ | 73 | - | - |
| $100-499$ | 2 | $\frac{x}{x}$ | 22 | - | - |
| 500 and over |  | $\times$ | 255 | - | - |


| 1987 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Totel | 117 | 9.161 | 715 | 15 | . . |
| less than 20 | 111 | 5.243 | 413 | 16 | . $\cdot$ |
| $20-99$ | 3 | 857 | 62 | 1 | ... |
| 100-499 | 1 | $x$ | 13 | - | . |
| 500 and over | 2 | $x$ | 227 | - | . $\cdot$ |

(1) Average laboup units are colculated by dividing total payroll by the overage ennuel wage end selary rato as reported in the

 500 employees in Cansob as athole but less than that number in any given province it is shom in the 500 and over group.
$(21$ Refers to businesses reporting no Deyroll deductions in the previous year.
131 Refers to businesses reporting no payroll deductions in the following year
-Newly eporting" and "no longer reporting" businesses ore assumed to have been in activity for six months and the information is adjusted accortingly.

See table 1 for symools and nores.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Saskatchewan, Jewellery Stores (SIC 6561)



1986


1987

| Mumber of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 44 \\ 190.260 \\ 177.157 \\ 13.103 \end{array}$ |
| :---: | :---: |
| 8usinesses reporting profit (Mo.) | 34 |
| Average sales \$ | 199.536 |
| Averoge expense \$ | 180.606 |
| Average net profit | 18.930 |
| Businases raporting lose (Mo.) | 10 |
| Averoge sales \$ | 278.926 |
| Average expenses | 287.112 |
| Averoge net loss 8 | -8.186 |


(1) These essimetes are bssed on sample of businesses reporting sales beiween $\$ 25,000$ and $\$ 2,000,000$.

See itble 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Saskatchewan. Toy. Hobby. Novelty and Souvenir stores (SIC 558)

|  | To:81(1) |  | Bol:om 25* |  | Lowermidole 25\% |  | Upper$\pi 1001625 \%$ |  |  | To25: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses in sampl (No.) Lom sales value (5000 s) High sales valut ( $\$ 900$ 's) |  | 19 19 119 |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industiy oversge (2) |  |  |  |  | $\left.\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered} \right\rvert\,$ | Reporting ous inesses only ( 3) |  |  |  |  |
|  | Tot 1 | Bottom 25\% | $\begin{array}{r} \text { Lowe i } \\ \text { midd } \\ 25 \% \end{array}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bot*om 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uooer } \\ & \text { midd le } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of salos |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of ssies | 54.0 | -- | - | -* | -- | 98. 1 | 55.1 | -- | - | -- | - |
| Decupancy expenses | 11.3 | - | - | -- | - | 98.0 | 11.5 | - | -- | - | - |
| Deprecietion | 1.5 |  | -- | -- | $\cdots$ | 88.1 | 2.3 | -- | - | -- | -- |
| Repaips \& maintenance | 0.4 | -- | -- | -- | -- | 62.1 | 0.7 | - | -- | -- | -- |
| Heat, light \& telephone | 1.8 | -- | -- | - | -- | 81.4 | 2.2 | -- | -- | -- | -- |
| Rent | 7.6 | -- | -- | - | -. | 74.7 | 10.2 | -- | -- | -- | -- |
| Personnel expenses | 11.4 | -- | - | -- | -- | 33.3 | 12.2 | -- | -- | -- | - |
| Financiel expenses | 3.0 | -- | - | -- | -- | 86.8 | 3.5 | - | -- | -- | -- |
| intorest 8 bank charges | 2.7 | -- | -- | -- | -- | 78.1 | 3.4 | -- | -- | -- | - |
| Protessional lees | 0.3 |  |  |  |  |  |  |  |  |  | - |
| Other expenses | 17.3 | -- | -- | -- | -- | 100.0 | 17.9 | - | -* | -- | - |
| Profit (loss) | 2.4 | -- | -- | -- | -- | 100.0 | 2.4 | - | - | - | -- |
| Total | 100.0 | - | -- | - | -- | 100.0 | $\cdots$ | - | - | = | - |

## Symbols

zero of mo observerions

- too small too de expressed
not apoliceble
$\times$ confidensiel


## feotnoter

(1) These estimeqes pre based on semple of businesses reporting seles between $\mathbf{1 2 5}, 000$ ond 52.000 .000 .

21 Velue in each cell $=$ loisl weighed expendifure on given item

This portion of the table pertains only to the businesses poporting the specific expense item. ingrefore these retios rer celculoted individully and the totel will not necessarily cousl 1008

## Notes

Data are shown by quertiles when st least 13 of the sampled businesses peport the specific iten
Records were ranked in ascending order eccording to sales size. Each quertile li.e. bottom 25z. Iowtr midde 25z, etc.l represents one querter of the total number of businesses. Within each quertile. the evernge retio is presented. For comprison purposes. the high and low values of sales ar shown

How to use the tebles

121 The selected renge will indicete the proper quertile. i. the botton 25z. the lower midel 25s. the upper nidde 25s or the 10p 258
13! Dete pertaining to the selocted sales size penge will be in thes quersile.

Stenderd Industrisl Clessifiention Oefinision (SIC 1980):
SIE 5580 - Toy, Kobby. Moveliy and Souvenir Stores
Businesses primer, y engageo in reisil dealing in soys, hobby supples, gifts, movel ties and souvenirsa

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Sasketchewan. Toy. Mobby. Novelty and Souvenir Stores (SIC E58)

|  | T0:311) | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ | Lower middle25\% | Upder midde $255^{\circ}$ | $\begin{aligned} & \text { 106 } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ 's) | 11 11 | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | $i$ | -- | -- | -- | -- |
| lnventory | - | - | -- | -- | -- |
| Dther current assets | 40 | - | -- | -- | -- |
| Total curront assets | 41 | -- | -- | -- | -- |
| Fixed assets | 19 | -- | -- | - | -- |
|  | - | -- | $\cdots$ | - | -- |
| Other ossets | - | -- | -- | -- | -- |
| Totel assets | 60 | -- | -- | -- | - |
| Liebilities end equity <br> Current loans |  |  |  |  |  |
| Dther current liabilitios | 19 | -- | -- | -- | - |
| Total current liabilities | 25 | -- | -- | - | -- |
| Mortgages dayable | - | * | -- | - | - |
| Long term debt | 35 | -- | - | -- | -- |
| Other liabilitios | 35 | -- | $\cdots$ | -- | -- |
| Total liabilities | 65 | - | $\cdots$ | -- | -- |
| Totel equity | -5 | - | = | - | - |

(1) These estimetes ar besed on 0 smple of businesses ieporting sales betwmon $\$ 25.000$ and $\$ 2,000,000$
see toble 1 for symbols and notes.

TABLE 3. Finmeiai ratios(1) for incorporeted businesses only. 1987
Saskitchewan. Toy, Hobby, Novily and Souvanir Stores (SiC E5s)


[^34]2. Leverage retios:
a) DeDu/equity $=$ total liabilities / equity.
D) Debi ratio z total liabilities/ total assels
cl Interest coverge a net profit - interest expense / inserest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses oniy. ig87
Saskatchewan. Toy. Mobby. Novelty and Souvenir Stores (Sic 658)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe ! $\text { midde } 25 \%$ | $\begin{array}{r} \text { Upoer } \\ \text { middi } 25 \% \end{array}$ | Tof 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ s) High sales value ( 9000 's) | $(1)^{3}$ | -- |  |  | $\ldots$ |
|  | Average (\$000's) |  |  |  |  |
| Opereting ectivisies Casn from ooerations Deprecietion Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | --- | -- | -- |
| Dividends | X | -- | -- | -- | -- |
| Investment activities <br> Disposel of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in invostment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Financing activities <br> Increse in long term debt <br> Repayment of long term debt <br> Loens from sharemolders <br> Redayment of loons from shareholders <br> Advances 8 loans from government <br> Increse in couity <br> Decrease in equity <br> Dther | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- <br> - <br> - <br> - <br> - <br> -- | -- - - - - -- | - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - |
| Increese(decrease) in cash equivelonts Cesh sequivelents-Beginning of the yeer Cash \& Quivelents - End of the year | $x$ $\chi$ $\chi$ $\chi$ | -- | -- | -- | -- |

(1) These escimates are based on sample of incorporated businesses reporting sales detween $\$ 25.000$ and $82.000,000$. Smple count incluces only those businesses reporting a statement of changes
set itole 1 for symbols ond notes.

TABLE 5. Employment changes by size of business. 1984-1987 besed on sic cleselficetion in ig87 Sasketchman. Toy, Hobby, Novelty and Souvenir Stores (Sic 358)

| Business size expressed in average labour units (l) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \left(8000^{\prime}\right) \end{array}$ | Average isbour units(1) | Changes in number of businesses with paid moloyees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 159 | 4.051 | 350 | 29 | 16 |
| less than 20 $20-99$ 100-499 | 153 3 3 | $\begin{array}{r} 3.378 \\ 516 \\ 157 \end{array}$ | $\begin{array}{r} 290 \\ 46 \\ 14 \end{array}$ | $\begin{array}{r} 28 \\ 1 \end{array}$ | $16$ |
| 1987 |  |  |  |  |  |
| Totel | 164 | 5.047 | 362 | 41 | ... |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { end over } \end{aligned}$ | 156 2 5 1 | $\begin{array}{r} 4.078 \\ x \\ 479 \\ x \end{array}$ | 292 24 35 11 | 38 1 2 | $\cdots$ $\cdots$ $\cdots$ |

(1) Average labour units are colcutated oy dividing totel payroll by the overege annulabe and salary pate as reported in the Surver of Employment. Payroll and mours, Statistics Canada. Catalogue 12-002. An overoge imbour unit could be interprered as e fult-time employet. Noze thes the business size groups used are derermined ot ing canede level thus il business has ot leest 500 employees in Consde os thole but less then the number in my given province it is shom in the 500 ond over group.
121 Refers to Dusinesses reporting no payroll deductions in the previous yenr
131 Refers to businesses reporting no payroll deductions in the following yeer
"Wewly reporting" and "no longer raporting" businesses are assumed to have been in activity for six months and the intormation is adusted acco.o.ncly
see tabie 1 for symbo is and nopes


1985

| Number of observations in smple Aversoge soles \$ <br> Average expense \$ <br> Average net profit (loss) $\$$ | $\begin{array}{r} 21 \\ 156.571 \\ 152.717 \\ 3.854 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (Mo.) | 16 |  |  |  |
| Average sales 5 | 162.646 | -- | -- | -- |
| Average expense \$ | 3 53.668 | -- | -- | -- |
| Average net protit \$ | 8.978 | -- | -- | -- |
| Buslnesses reporting lose (Mo.) | 5 |  |  |  |
| Average ssles \$ | 40.625 | -- | -- | -- |
| Average exdense $\$$ | 52,709 | -- | -- | -- |
| Average not loss \$ | -12.084 | -- | -- | -- |

1985

| Mumber of observations in sample <br> Average sales $\$$ <br> Average expenses <br> Average net profit (loss) 5 | $\begin{array}{r} 43 \\ 93.458 \\ 92.458 \\ 1.000 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesees reporting profit (No.) | 28 |  |  |  |
| Averoge soles $\$$ | 93.713 | -- | -- |  |
| Average expenses | 87.385 |  |  |  |
| Averoge net profit $\$$ | 6.328 | -- | -- | -- |
| Businesses reporting lose (Mo.) | 15 |  |  |  |
| Averege sules $\$$ | 121.388 | -- | -- | -- |
| Average mopense $\$$ | 128.883 |  |  |  |
| Average net loss | -7,495 | -- | - |  |

1887
Mumber of observations in sample
Average sales $\$$
Average expense $\$$
Average net Drofit (loss) $\$$

(1) These estimeies ar based on sample of businesses reporting sales beimeen $\$ 25,000$ and $\$ 2,000,000$. See rede i for symbols ano notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Sesketchewen, Gift, Novelty ind Souvenir Stores (SiC 6582)

|  | Total(1) | Gottom $25 \%$ | midde $25 \%$ | $\begin{aligned} & \text { UoDer } \\ & \text { middi } 25 ; \end{aligned}$ | 10F 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) | 14 |  |  |  |  |
| Low sales value ( 8000 s) | (1) |  |  | -- | -- |
| Migh sales vaiue ( $\$ 000{ }^{\prime}$ s) | (1) |  |  |  |  |


| Selected expense item | Industry averoge(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reparting businesses on\|y 3 ) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Totel | Bot tom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | Top $25 \%$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 54.1 | -- | -- | -- | - | 100.0 | 54.1 | - | -- | -- | -- |
| Occupancy expenses | 11.4 | - | -- | -- | - | 57.3 | 11.7 | -- | -- | -- | -- |
| Depreciotion | 1.4 | -- | -- | -- | - | 67.4 | 2.0 | -- | -. | -- | - |
| Reptirs e meintenance | 0.4 | -- | -- | -- | - | 68.1 | 0.7 | -- | -- | -- | -- |
| Heat. light 8 telephone | 1.6 | -- | -- | -- | -- | 82.2 | 2.0 | - | -- | - | -- |
| Rent | 8.0 | -- | -- | -- | -- | 69.7 | 11.4 | -- | -- | -- | -- |
| Personnel expenses | 12.5 | -- | -- | -- | -- | 96.5 | 13.0 | -- | -- | -* | - |
| Finencial expenses | 3.3 | -- | -- | -- | -- | 94.9 | 3.5 | - | -- | - | -- |
| Interest \& bank charges | 2.9 | -- | -- | -- | -- | 94.9 | 3.1 | -- | -- | -- |  |
| Professianal fees | 0.4 | -* | - | -- | -* | 60.3 | 0.6 | -- | - | -- | - |
| Other expenses | 17.5 | -- | -- | -* | -- | 100.0 | 17.5 | -- | -- | - | -- |
| Profit (lose) | 1.2 | - | -- | -- | - | 100.0 | 1.2 | -- | -- | -- | - |
| Total | 100.0 | - | -- | -- | -- | 100.0 | . . | -- | -- | ** | - |

## Syebol

zero or no observetions

- 200 small too be expreseco
not opplicable
- confidentil


## feotnotes

```
11) Thest estimetes ert besed on senple of businesses reporting seles between \(\$ 25,000\) eno \(\$ 2.000,000\). lotal wighted expenditup on given item
```



```
31 Value in eth cell \(=\frac{\text { lotsl woighted expenditure on given item }}{\text { totel woighted seles of businesses peporting this item of expenditure }}\) for ouertile
```

This portion of the rable perteins only to the businesses peporting the specific expense item. finerefore these retios ere celculetad individuelly and the cotal will nor necessafily equel $100 \%$.

## Notes

Data ere shown by quertiles when at least 13 of the sangled businesses peport the specific item.
Recor ds were penked in sacending order according to seles size. Eech quertile li. botzon 25z, Iower middle 25z. Etc. lepresents one querter of the sopsi numper of businesses. Within esch quertile. the werbe fotio is presented. For comperison purposes. the high and low values of seles ere show

## Mow to use the tables

(1) Locete the appropriste selet pange that is displayed on the emo lines entitled wow soles vatue" and migh selas vilue"
(2) The selected renge will indicete the proper quertilo. i. . the botion 25\%, the lomer midde 25\%. the upper midole $25 \%$ or the top 25 \%
(3) Osta pertsining to the selected seles size renge will be in the quertile

## Stenderd induserisl Clasificetion Definition (SIC IPso):

SIC B582 - Gilt. Novelty and Souvenir stores
Businesses primarily engagad in petail dealing in gifts. novelty merchandise end souvenirs such as: reteil cervings and arseraft, retsil handicrafi ceramics. refail seasonal and holiday decorations. Patail handicpaft decoupage. reisil eskimo carvings. retail gifq wrap supplies. giti shops. retail handcrafied goods inovelties. souvenirsl, joke shops, retail handicreft macrant. petbil handicroft metalwork. petail movel ty merchandise. retail mandicraft pottery and retail souvenirs

TABLE 2. Balance sheet profile for incorporated businesses oniy, 1987
Saskatchewan, Gift. Novelity and Souvenir Stores (S16 6582)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe P middle 25\% | $\begin{aligned} & \text { Udper } \\ & \text { middle } 25 \% \end{aligned}$ | Tof 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $3000^{\prime}$ s) | $(1)$ | -- | -- | -- | -- |
|  | Average (5000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cash | $x$ | -- | -- | -- | -- |
| Accounts and notes receivable | $\times$ | -- | -- | -- | -- |
| Inventory | $\times$ | -- | -- | -- | -- |
| Other current assets | $x$ | -- | -- | -- | -- |
| Total current assets | $\times$ | -- | -- | -- | -- |
| Fixed assets | ${ }^{x}$ | - | -- | -- | -- |
| Less: Accum. dep. on fixed assets | X | -- | -- | -- | -- |
| Other -ssets | $\times$ | -- | - | -- | -- |
| Total ussets | X | -* | -- | -- | -- |
| Liebillities end equity . .- .- |  |  |  |  |  |
| Current loans Other current liabilities | $x$ $x$ $x$ | -- | -- | -- | -- |
| Total current liabilities | x | -- | -- | -- | -- |
| Mortgages payable | $x$ | -- | - | - | -- |
| Long term debt | X | - | - | -- | -- |
| Other lisbilities | $x$ | - | -- | -- | - |
| Totel lisbilities | X | -- | -- | -- | - |
| Totel equity | X | *- | - | -- | - |

(i) inse estinetes are besed on sample of businesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$.

See toole i for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Sasketchewan, Gift, Novelty and Souvenir Stores (SIC 6582)


I11 The ratios represent the average of retios for eech business in the group and cannot be celculated from the figures show in rable 2 .
121 These estimetes ire beter on somple of businesses reporting seles between 825,000 end $82,000,000$
See tabin i for symbols and motes.

## Definitiens:

1. Liquidity retio:

Curfens z current sssets / curront liabilitics.
2. Leveroge retios:
a) Dedt/equity $=$ roral liabilities / equity
D) Debt ratio $=$ rovel $/$ iabilities / total assets.
c) Interess coversge $=$ net profit . interest expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Sasketchewan, Gift, Novelty and Souvenir Stores (SIC 5582)

 only those businesses reporting stermmen of changes
Sef Table f for symools and notes
TABLE 5. Employment changes by size of business. 1984-1987 based on SIC claselfication in is87
Sesketchewen. Glit. Noveliy and Souvenir Stores (SIC 6582)

|  | Business ize expressed in aversge labour units (1) | Number of businesses | $\begin{array}{r} \text { Total parroll } \\ (\$ 000 \end{array}$ | Average lobour units (1) | Chandes in nu with po | of businesses <br> ployees |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer peporting(3) |

## 1984

| Tote 1 | 119 | 3.039 | 259 | 19 | 13 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| less than 20 | 194 | 2.415 | 204 | 18 | 13 |
| 20-99 | 3 | x | 46 | 1 | - |
| $100-459$ | 2 | $x$ | 9 | - | - |
| 500 and over | - | - | - | - |  |

1387

| Totel | 133 | 4. 116 | 294 | 35 |
| :---: | :---: | :---: | :---: | :---: |
| less than 20 | 129 | $x$ | 240 | 35 |
| 20-99 | 1 | x | 23 | - |
| 100-499 | 3 | 428 | 31 | - |
| 500 and over | - | - | - | - |

(1) Averoge labour units are celculated by dividing total payroll by the overage annuel wage and solary rate os feported in the surver of Emplovment. Payroll and mours. Stetistics Conada. Cetelogue $72-002$. An overage ispour unit could oe interpreted as a full-time employee. Note thet the business size groups used are determined at the conso lovel. Thus it ousiness has at leas? 500 employees in Canda as emole out less than thet number in any given province it is shown in the 500 and over group.
(2) Refers te businesses reporting no payroll deductions in the previous year.

131 Reters to businesses reporting no payroll deductions in the lollowing rear
"Mewly reporting" and no longer eporting" businesses are assumed to have been in activity for six months ano the information is odjusieo azcordingly
see iable 1 tor symols ano nores

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 Saskatchewan, Gift, Novelty and Souvenir Stores (SIC 6582)

| Toral (1) | Botiom | Lower | Uppet |
| :--- | :--- | :--- | :--- |



1985


1987


[^35]See iable 1 for symbels end notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Sesketchewan, Second-Mend warchandise Stores, n.e.c. (SIC 6591)

|  | Total(1) |  | Bottom 25: |  | Lowe !$\text { midel } 25^{\circ}$ |  | Jode:$\text { middle } 25^{\circ}$ |  |  | $\begin{aligned} & 700 \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Lom sales vaiue ( 8000 s! Higti sales value (\$000 s) |  | $\begin{aligned} & 8 \\ & (1)^{8} \\ & (i) \end{aligned}$ |  |  |  |  |  |  |  |  |  |
| Selected expense item | Industry average ${ }^{\text {a }}$ ) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { rodorting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lomer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & 100 \\ & \hline 50 \end{aligned}$ |  | Totel | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Uoper } \\ \text { midl } \\ 25 \% \end{gathered}$ | TOD |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 36.8 | -- | -- | -- | -- | 100.0 | 36.8 | -- | -- | -- | -- |
| Occupency expenses | 14.8 | -- | - | -- | - | 100.0 | 14.8 | - | - | - | -- |
| Deprecietion | 1.2 | -- | - |  | -- | 69.8 | 1.7 | -- | -- | - | -- |
| Redairs 6 maintenance | 1.4 | -- | -- | -- | - | 100.0 | 1.4 | -- | -- | -- | -- |
| Hest. light telephone | 2. 3 | -- | -- | -- | -- | 100.0 | 2.3 12.5 | -- | -- | -- | -- |
| Rent | 9.9 | -- | -- | -- | -- | 79.4 | 12.5 | -- | -- | -- | -- |
| Personnel expenses | 3.0 | -- | - | -- | =- | 86.4 | 10.4 | -- | -- | -- | -- |
| Financiel expenees | 3.1 | -- | -- | -- | -- | 18.8 | 3.5 | - | -- | -- | -- |
| Interest s bank charges Professional fees | 2.6 0.5 | -- | -- | -- | -- | 59.2 88.8 | 4.4 | -- | -- | -- | -- |
| Other expenses | 25.1 | -- | -- | -- | -- | 100.0 | 25.1 | - | -- | -- | -- |
| Profit (lose) | 11.2 | -- | -- | -- | -- | 100.0 | 11.2 | - | -- | - | -- |
| Totel | 100.0 | - | -- | -- | -- | 100.0 | ... | - | -- | - | -- |

## Symbel:

zero or no observetions
-- 200 small $i 00$ be expressed
not appliceble
$\times$ confidencial

## Foornoten

(1) These estimetes bre bed on semple of businesses peporting soles between $\$ 25.000$ and $\mathbf{8 2 . 0 0 0 . 0 0 0}$

21 velue Total weighted expenditure on Bivem item
(2) Velue in each cell = Total weighted sales of ell businesses in the somple $x$ for each quertile
13) Yaiue in each cell a
$\frac{\text { lotal weighted expenditure on given iten }}{\text { lotal weighted seies of businesses reporting enis item of expendisure }} \times 100$ for ench gustile

This portion of the tedle dertoins only to the businesses reperting the specific expense irem. Therofore these rotios are calculated individually and the totel will not necesserily equs looz.

## Moter

Date er shown by oustriles when et least 13 of the sempled businteses peport the specific item
 one querter of the zosel numoer of dusinesses. Within each qusptile, the average ratio is presented for comperison purposes. the high end low velues of sales sie shown.

## now to use the tebles

(11) locet the soproplite swise range thet is displeyto on the two lines entitled "lom sules vilue" ond "Migh seles velue"
12) The selected renge will indicate the opoper quertile. i. e. the botion 25\%. the tower nidde 25z, the upper midde 25\% or the $20025 \%$.
(3) Dets pertaining to the selected seles size ronge will be in that ouartile

## Stenderd Industrial Clasaification Definition (SIC 18B0):

SIC 5581 - Second-Mand merchandise Stores n.e.c
Businesses primarily engaged in petail dealimg in used merchandise. not etsemtere clasified. pamshoos are included in this industry. This incusply ipcludes retail antiques. retail used app ances. retail used bocks, retail used clothing. reqsil useo crockery. retail used fuphiture. reioil used giassware and china relail used jeveliery. retail used musical imstruments, pownshops and ratail secondo hond merchandise.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatchewan, Second-Hand Marchendise Stores, n.e.c. (S1C 6591)

|  | Total(1) | $\begin{aligned} & \text { Bottom } \\ & -35 \% \end{aligned}$ | Lowe: middle 25\% | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value $\left(5000^{\prime}\right.$ s) High sales value ( 9000 's) | (11) | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Asent |  |  |  |  |  |
| Cash | $\frac{x}{x}$ | -- | -- | -- | -- |
| Accounts and notes receivable | $x$ $x$ $x$ | - | -- | -- | -- |
| Inventory <br> Other current assets | x | -- | -- | -- | -- |
| Total current essets | $x$ | - | -- | -- | -- |
| Fixed assets | $x$ | -- | -- | -- | -- |
|  | $x$ | -- | - | -- | -- |
| Other assets | $x$ | -- | -- | -- | - |
| Total essets | X | - | -- | -- | -- |
| Llabillties and equitr $x$ |  |  |  |  |  |
| Other current liabilities | $x$ | -- | -- | -- | -- |
| Total curient liabilitios | $x$ | -- | -- | -- | -- |
| Mortgeges oarable | $x$ | -- | -- | -- | -- |
| Long term debt | $x$ | -- | -- | -- | -- |
| Other liabilities | $x$ | -- | -- | -- | -- |
| Totel liabilities | $x$ | = | - | - | - |
| Total equisy | K | - | - | - | -- |

11) These estimates are besed on semple of businesses peporting sales between 825.000 and $\mathbf{\$ 2 . 0 0 0 . 0 0 0}$.

See Tabte ifor symbols and notes

TABLE 3. Financial rattos(1) for incorporeted businesses only. 1987
Sasketchewen. Second-Mand Marchandise Stores, n.e.c. (SIC 6591)

(11 The ratios represent the everage of potios for each business in the group ond cennot be calculated from the figures shown in iable 2 .
(2) These metimates are besed on semple of businesses raporting seles betweon $\$ 25,000$ end $\$ 2,000,000$.
sen isolit 1 for symols and notes.

## Befinitiens:

1. Liquidity relio:

Gurrent = current assets / current liabilities
2. Levertope retios:
a) Debr/equity $=$ zotal liabilipies / equitr
b) Debr ratic = total liabilities / coial assers
ct Interost coverege $=$ net protit - interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. ig87
Saskatchewan. Second-Mand Marchandise 5tores. n.e.c. (SIC 6591)

|  | Topal(1) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lower $\text { midde } 25 \%$ | Upder middle 25: | $\begin{aligned} & \text { TO\% } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value i 8000 s) H:gh sales value 19000 s! | $\left.\begin{array}{l} 1 \\ (1) \\ 1 \end{array}\right)$ | -- | -- |  | -- |
|  |  |  | verage (\$000 |  |  |
| Opereting ectivities Cash from operotions Deprecistion Other | $x$ $\times$ $\times$ $\times$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | -- | - | - |
| Investment activities <br> Dispossl of fixed assets <br> Purchase of ixed assets <br> Incresse in investment <br> Decresse in investment | $\begin{aligned} & x \\ & \hat{x} \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Finencing activities <br> Increase in long ferm debt <br> Reparment of long term debs <br> Loens fiom shareholders <br> Reparment of losns fiom shareholders <br> Advances \& losns from government <br> Increse in equity <br> Decresse in equity <br> Dther | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ |  | -- - - - - -- | -- <br> - <br> - <br> -- <br> - | - |
| Incresseldecrease) in cesh s equivelents Cash s equivalants-Beginning of the year Cash aquivalents - End of the year | $x$ $x$ $x$ | -- | -- | -- | -- |

 only those businesses reporting statement of changes.
Sow itble 1 for symbols and notes

TABLE 5. Employment changes by ize of business, 1984-1987 based on SIC classificetion in igs7
Sasketchewti. Second-Hand Merchandlse Stores, n.e.c. (SIC 5591)

|  |  |  |  | Changes in num with dois | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business ize expressed in averege tobour uniss(1) | Number of businesses | $\begin{array}{r} \text { Total paypoll } \\ \left(\$ 000^{\prime}\right) \end{array}$ | Average labour uniss(1) | Newly reporting(2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 59 | 1,687 | 146 | 24 | 11 |
| $\begin{aligned} & 1 \text { ess than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{gathered} 58 \\ ! \\ - \\ \hline \end{gathered}$ | $x$ <br> $\chi$ | $\begin{array}{r} 96 \\ 50 \\ - \end{array}$ | 24 | $\begin{aligned} & 11 \\ & - \end{aligned}$ |
| 1987 |  |  |  |  |  |
| Totel | 87 | 1.811 | 137 | 18 | - |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{gathered} 66 \\ 1 \\ \hline \end{gathered}$ | x | $\begin{array}{r} 110 \\ 27 \\ - \\ - \end{array}$ | 18 | ... |

(11) Averge labour units are celculated by dividing iotal payoll by the over age annull wege and salory rote os faported in the Surver of Employmens. Poyroll ono Hours, Sis?issics Consoo. Cotslogue $92-002$. An overoge labour unit could be interpreted os e full-time employee. Note thot the business size groups used are derernined ar the Cande level. Thus if o business his bi least 500 employees in Cansos as owhole Dut less then thet number in ony given province is is show in the 500 end over gioup.
(2) Refers to businesses reporiing no payroll deductions in the provious year
(3) Refers 10 businesses reporting no payroll decuctions in the following yeap.
"Newly coporting" and "no longer coprting" businesses be assumed to have deen in activity for six months and the information is adusteo accoldingir

Set Toble for symools ano notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Sesketchewan, Second-Mand Merchendise Siores, n.e.c. (SIC 65s1)
Total $\langle 1\rangle \quad$ Bottom Lower $\quad$ Uoper

| Mumber of observetions in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Averege net profit (loss) \$ | $\begin{array}{r} 16 \\ 131.428 \\ 127.898 \\ 3.528 \end{array}$ |
| :---: | :---: |
| Businesses feporting eproflt (Mo.) | 11 |
| Average sales | 168.188 |
| Average expense ${ }^{\text {a }}$ | 161.785 |
| Averege net Drofit \$ | 6.403 |
| Businesses reporting loss (Mo.) | 5 |
| Aversge seles \$ | 131.132 |
| Aversge expense \$ | 134.583 |
| Average net loss \$ | -3.451 |


| Mumber of observations in sample <br> Average sales \$ <br> Average experse $\$$ <br> Average net profit (loss) $\$$ | $\begin{array}{r} 15 \\ 146.388 \\ 133.419 \\ 12.969 \end{array}$ | -- | --- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net orofit \$ | $\begin{array}{r} 12 \\ 172.997 \\ 151.242 \\ 21.755 \end{array}$ | -- | -- | -- | -- |
| Busineses reporting lose (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Averge net loss \$ | $\begin{array}{r} 3 \\ 86.859 \\ 89.373 \\ -2.514 \end{array}$ | -- | -- | -- |  |


| Mumber of observations in sample <br> Average sales \$ <br> Aversge expense $\$$ <br> Average net piof it (loss) \$ | $\begin{array}{r} 12 \\ 128.509 \\ 122.940 \\ 5.569 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting erolit (Mo.) | 1 |  |  |  |  |
| Average sales 5 | 131.548 | -- | -- | -- | -- |
| Aversge expense \$ | 119.134 | -- | -- | -- | -- |
| Average net drolit | 12.414 | -- | -- | -- | -- |
| Businestes reporting loss (Mo.) | 4 |  |  |  |  |
| Average sales | 196.394 | =- |  | -- | -- |
| Average expenses | 200.922 | -- | -- | -- | -- |
| Average net losss | -4.528 | -- | -- | -- | -- |

[^36]TABLE 1. Selected operating ratios, in percent of sales, 1981
Sasketchewan. Direct Sellers (Sic 6921)


## Symbol:

zero or no observations
-- too small 100 be expressed
not mplicable
$x$ confidentisl

## Foptnotee

(1) These estimetes ere besed on smple of Dusinesses reporting seles betwem \$25,000 end 82,000,000

21 value in fotal weighted expenditure on Biven item
(2) Value in each cells sotel meighted soles of all businesses in the semple $\times 100$ for esch quertile.
(3) Volue in each cell $=\frac{\text { Totel weighted soles of Dusinesses reporting inis item of expenditur } x ~}{x}$

100 for each quartile.

This poption of the tsole pertains only to the businesses reporting the specific expense ien therefore these patios ere culeteo individuelly and the lorat will not necessarily equal $100 \%$.

## Noter

Det ore shown by guartiles when at least 13 of the sempled businesses report the specific item.
 one quarter of the cotel mumber of businesses. Within each quartile. the everage ratio is presented. for comparison pupposes, the high and low velues of seles ar shown.

## How to use the tables

(1) locst the oppropriote soles genge that is displayed on the two lines entilled "low seles velue" end wigh soles velue"

121 the selected renge will indicete the proper quartile, i. the botion $25 \%$. the lower midde $25 \%$. she upper midde $25 \%$ or the $10025 \%$
(3) Dete pertsining to the selected sales size renge will be in ine quertile.

Stunderd Industrial Closificution Deflnition (516 1880):
SIC siz - Direst Sellers
Businesses primarily engaged in retail dealing in veriety of products such os deiry products. beverages, cosmetics end kitchenware by means of telephone. door-to-door canvassing or parties arranged in customers' homes. Mail-order houses ere included here. Diract mail mapkeing operators, direct personal petailing operators. direct selling of merchandise. coor-to-coor petailing of merchandise. retail food and bever age home delivery. mail order houses, home delivery newspapers. dirmet sales non-store retailing party plan merchandising and refail telephone selling of mer chandise are included here

TABLE 2. Bulance sheet profile for incorporsted bustnesses only. 1987
Seskatchewan, Direct Sellers (SIE 6921)

(1) These estimstes ere besed on semple of businesses reporting seles berwien $\$ 25.000$ mid $\$ 2.000 .000$

See Tabla for symools and notes

TABLE 3. Financiai ratios(1) for incorporated businesses only. 1987
Saskatchown. Direct Sellers (SIC E921)


(1) Fhe ratios represent the everage of rotios for each ousiness in the group and cennot be calculted from the figures shown in lable 2
(2) These estimates er besed on semple busingsses reporting seles between $\$ 25,000$ and $\$ 2,000,000$.

See isble i for symbols and notes.

Definitione:

1. Liquidity resio:

Current = current assets / curcent liabilisies.
2. Leverege retios:
a) Debt/equity $=$ total liabilities / equity
bl Deet ratio = total liabilities / totel essets
c) Interest coverage : net profit interest expense / interest expense.

TABLE 4. Statement of changes in financlal position for incorporated businesses only. 1987
Sesketchewan. Direct Sellers (SIC 6921)

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

TABLE 5. Employment changes by size of business, 1984-1987 bused on SIC classification in i9B7
Sesketchewth. Direct Sellers (SIC s921)


[^37]chewly reporting and mo longer peporping businesses are assumed to hove been in activity for six months and the infornation is adjusted accordingly

See table i for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Sasketchewen, Direct Sellers (SIC 8921)


Number of observations in sample
Aversge sales $\$$
Average exdense $\$$
Aversge net Drofit (loss)

Businesees reporting profit (Mo.) Average seles 3
Aver age expense $\$$
Aveige net piofis $\$$

Businesses reporting loss (Wo.)
Average soles
Average expense $\$$
Average net loss $\$$

38
94.348
93.270

27
105.580
98.521
7.059

11
60.343
71.895
$-19.552$

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

- 

--
--
--
-
-
--


Number of observations in sample

Average sales $\$$
Average expense $\$$
Aversge net profit \{loss\}s

Businesses reporting oprolit (Mo.)
Average soles $\$$
Average expense
Averege net profit

Businesses reporting loss (Mo.)
Average sales $\$$
Average expense
Average net loss

40
58.443
55.814
2.629

26
58.727
58.727
50.748
50.748
7.979
61.018
67.868
67.868
-6.850

Wumber of observations in emple Average sales $\$$ Average expense
Average net profit (loss) $\$$
26
72.054
65.702
6.392
-. -.

Businesses reporting e profit (Mo.l
Average sales 5
83.056

Average expense s
68.753

Average net profis $\$$
14.313

Businesses reporting loge (Mo.)
Averso sales 5
11
58.586
58.586
54.695

Average exoenses
54.695
$-6,109$

111 Phese estimates bre besed on sample of businesses reporting seles between 825,000 and $\$ 2,000,000$.
See lable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Seskatchewan. Operetors of Buildings and Dwellings (SIC 751)

|  | Totai(1) |  | Bottom $25 \%$ |  | $\begin{aligned} & \text { Lower } \\ & \text { miode } 25 \% \end{aligned}$ |  | $\begin{array}{r} \text { Uoder } \\ \text { m ode } 25: \end{array}$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sampl: (No. Low sales value (8000's, Migh sales value $(8000$ s) | $\begin{array}{r} \hline 60 \\ 19 \\ 19\rangle \\ \hline \end{array}$ |  | -- |  | -- |  | -- |  |  | -- |  |
| Selected exponse item | Industiy average(2) |  |  |  |  | $\begin{aligned} & \text { Z busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Totel | Bot 40 m $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoder } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of salos |  |  |  |  |  | Percent of sales |  |  |  |  |
| Decupancy exponsos | 28.2 | +* | -- | - | -- | 100.0 | 28.2 | -- | -- | -- | -- |
| Oepreciation | 13.6 | -- | -- | -- | -- | 93.2 | 14.6 | -- | -- | -- | -- |
| Repaits e meintenence | 6.7 | -- | -- | - | -- | 83.9 | 8.0 | -- | -- | -- | -- |
| Heat. light stelephone Rent | 6.3 9.7 | -- | -- | -- | -- | 67.5 23.9 | 9.3 | -- | -- | -- | -- |
| Personnel expenses | 14.0 | - | - | - | -- | 63.2 | 22.2 | -- | =- | - | - |
| Financial expenses | 25.4 | -- | -- | -- | -- | 100.0 | 26.1 | -* | -- | -- | -- |
| lnterest $\delta$ bank charges | 24.1 | -- | -- | -- | -- | 86.8 | 27.8 | - | -- | -- | -- |
| Professional fees | 2.3 | -- | -- | -- | -- | 95.0 | 2.4 | -- | -- | -- | -- |
| Dther expenses | 24.1 | -* | -- | -- | -- | 100.0 | 24.8 | -- | - | - | -* |
| Profit (lose) | 6.4 | -- | - | -- | - | 50.3 | 7.1 | -- | = | - | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | ... | -- | - | - | - |

## Syebols

zero of no observations

- 100 small 200 de expressec
not apol icate
$\times$ confiodentisl


## foornotes

(1) These estimstes are besed on semple of businesses reporting seles between $\$ 25.000$ end $\$ 2.000 .000$.

121 Value in Total weighted expenditur on given item

This portion of the thble pertains only to the businesses reporting the spucific expense item, Therefore thest ptios ere calculated individually and the sotal will not necesserily equal 1001.

Mot 1
Date er shown by quartiles when st laest 13 of the sampled businesses report the specific item.
 one quster of the qoisl number of businesses. Within esch guer qile, the over age potio is presented. For comperison purposes. the high and low velues of sties are shown.

## Mow to use in teoles


121 The selected renge will indicete the proper quiertilb. i. the botton 25z. the lower midde 25\%. the upper midde 25\% or the 10p 25z.
(3) Dote pertining to the selected stivs size renge will be in thet quartile.

Stenderd Industris! Clsesificetion Definition (Sic IAs0):
S15 7510 . Operstors of Buildings and Dwellings
Businesses pfimerity engaged in operating. or in owning and operating buildings and avellings.

|  | Toral(1) | $\begin{array}{r} \text { Bot:0m } \\ 25^{\circ} \end{array}$ | $\begin{array}{r} \text { bower } \\ \text { midele } 25 \% \end{array}$ | Upoer $\text { middle } 25 \%$ | To $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (NO.) Low sales value i 9000 's.) High sales value ( 3000 's) | (11) | -- | _-- | -- | -- |
|  | Average ( 5000 's) |  |  |  |  |
| Assets ${ }_{\text {cash }}$ |  |  |  |  |  |
| Cash ${ }_{\text {Accounts and }}$ notes ieceivable | i | - | -- | -- | -- |
| Inventory | $\stackrel{-}{-}$ | - | -. | -. | -- |
| Other current assets | 42 | - |  |  |  |
| Total current assots Fixed assets | 43 | -- | -- | -- |  |
| Fixed sssets <br> Less: Accum. dep. on fixed sssets | 407 | -- | -. | -. | -- |
| Less: Accum. dep. on fixed sssets Other essets | 30 | -- | -- | -- | -- |
| Total sesets | 480 | -- | -- | -- | -- |
| Liabilisies end equiry |  |  |  |  |  |
| Other current liabilities | 39 | -- | -- | -- | -- |
| Total current liabilities | 49 | - | -- | -- |  |
| Mortgages dayable <br> Long term debt | 2 | -- | -- |  |  |
| Other lisoilities | 368 | -- | -- | -- | -- |
| Total lisbilities <br> Total equiey | $\begin{array}{r} 418 \\ 62 \end{array}$ | =- | -. | -- | -- |

(1) These estimates are based on sample of businesses reporting sales between 825,000 and $82,000,000$

See Table ; for symbols and notes

TABLE 3. Fimancial patios (4) for incorporated businesses only. 1987
Sasketchewan, Operstors of Bulldings and Dwelifing (SIC 751)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde 25 \% | Upper $\text { midd } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\circ}$ s) Migh sales vilue $1 \$ 000$ 's? | $\begin{array}{r} 35 \\ (1) \\ (1) \end{array}$ |  | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidisy ratio Current patio (times) | 0.9 | -- | -- | -- | -- |
| Leverage ratios <br> Oebt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio \{times) | $\begin{aligned} & 6.7 \\ & 1.8 \\ & 0.9 \end{aligned}$ | -- | -- | -- | -- |

[^38](21) Thuse estimates are bued on e smple of businesres reporting seles between 525,000 and 32,000,000

Soe table 1 for symols and netes.

## Dofinitiont:

1. Liquidity retio:

Current $=$ current assets / current bisbilities
2. Levertog retios:

- Debe/equity $=$ sotal liabilisies / equity.
b) Dete ratio = rotal, abilisies/ rotal sssets
c) interest coverage $=$ net profit interest expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Seskatchewan. Operators of Buildings and Dwellings (SIC 751)

|  | Total(1) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lower $\text { mioole } 25 \%$ | Upoer $\text { midole } 25 \text { : }$ | Toc $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samcle (No.) Low sales value ( $\$ 000$ s) High sales value $19000^{\prime}$ s) | $\left\{\begin{array}{l} 2 \\ 11)^{2} \end{array}\right.$ | -- | -- | -- | -- |
|  | Average (9000's) |  |  |  |  |
| Operating activities Cast from oderations Depreciation Other | $x$ $k$ $x$ | -- | -- | -- | -- |
| Dividends | X | -* | - | - | ** |
| Investment ectivitles <br> Disposai of fixed sesets <br> Purchase of fixed ossets <br> Incresse in investment <br> Decresse in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Financing ectivities <br> Increase in long term debt <br> Reperment of long term deot <br> Loons from shareholders <br> Repayment of loans from shareholders <br> Advances 8 loans from government <br> Incresse in equity <br> Decresse in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | -- | -- | -- $-=$ $-=$ $=-$ $=-$ $=-$ | -- |
| Increase (decrease) in cosh sequivelents Csah s equivalents-Beginning of the yeer Cesh \& equivelents - End of the yeer | X $\times$ $X$ | -- | -- | -- | -- |

 only those businesses reporting stetement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by ize of business, 1984-1987 based on sic ciassification in is87
Smsketchewen. Operteors of suildings and owellinge (SIC 751)



(1) Aver ege lebour units ere celculoted by dividing totel poypoll by the merage onnul wage end salary rete for reported in the Survey of Employment. Payroll and Hours. Statistics Cmade. Cerslogue $92-002$ An overage labour unit could be interpreted as a full-time employes. Note that the business size groups used are determined at the Cansde level. Thus if business has at least 500 moloyees in Canade as athol but less than that number in eny given province it is hown in the 500 and over group.
121 Refers to Dusinesses reporting no payrall aeductions in the provious year.
131 Reters to tusinesses ppopting no peyrall deductions in the following year
"Mewly reporting" and "no longe" reporting" businesses are assumed to hove been in activity for six months and the information is adjusted accordingly

See isble 1 for symools and nores.

SOURCE: Small 8usiness and Special Surveys Division, Statistics Can mate.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Saskttchewan, Operstors of Bulidings and Dwtilings (SIE 951)

| - | Total(1) | $\begin{array}{r} 80 t+0 m \\ 25 \% \end{array}$ | Lowe: <br> midde 25\% | Udper middie 25\% | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observetions in sample | 41 |  |  |  |  |
| Avertoge seles \$ | 116.284 | -. | -- | -- | -- |
| Averoge expense $\$$ | 94.52? | -- | -- | -- | -- |
| Aversee net profit (loss) \$ | 21.757 | -- | - | -- | -- |
| Businesses reporting a profis (Me.) | 29 |  |  |  |  |
| Average sales $\$$ | 137.048 | -- | -- | - | -- |
| Aversge expense \$ | 87,846 | -- | -- | - | -- |
| Average not profits |  | -- | - | -- | - |
| Businesses reporting loss (Mo.) Average seles 8 | 12 86.896 | -- | -- | -- |  |
| Average expense $\$$ | 100.892 | -- | -- | -- | -- |
| Average net loss \$ | -13.996 | -- | -- | -- | -- |

1985

| Number of observetions in sample <br> Average sales $\$$ <br> Average expense 5 <br> Average net profit (loss) s | $\begin{array}{r} 97 \\ 130.593 \\ 112.908 \\ 17.685 \end{array}$ | $\begin{gathered} 35.351 \\ 31.010 \\ 5.341 \end{gathered}$ | $\begin{array}{r} 56.910 \\ 57.783 \\ -873 \end{array}$ | $\begin{array}{r} 94,685 \\ 92,279 \\ 2,406 \end{array}$ | $\begin{array}{r} 334.424 \\ 270.558 \\ 63.866 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesees reporting profit (No.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit $\$$ | $\begin{array}{r} 59 \\ 137.805 \\ 99.393 \\ 38.412 \end{array}$ | $\begin{array}{r} 35,429 \\ 26,288 \\ 9.141 \end{array}$ | 61.246 <br> 46.004 <br> 15.262 | $\begin{array}{r} 107.132 \\ 79.951 \\ 27.181 \end{array}$ | $\begin{aligned} & 347.113 \\ & 245.330 \\ & 102.083 \end{aligned}$ |
| Businesses reporting a loss (No.) <br> Aversog sales 3 <br> Average expense 5 <br> Average net loss $\$$ | $\begin{array}{r} 38 \\ 121.040 \\ 133.194 \\ -12.154 \end{array}$ | $\begin{array}{r} 37.942 \\ 39.163 \\ -1.221 \end{array}$ | $\begin{aligned} & 56.270 \\ & 59.524 \\ & -3.254 \end{aligned}$ | $\begin{aligned} & 89.640 \\ & 97.275 \\ & -7.635 \end{aligned}$ | $\begin{array}{r} 300.309 \\ 335.815 \\ -36.506 \end{array}$ |

1987


[^39]See Table ifor synbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskatchewan. Operators of Residentisl Buildings and Owellings (Sic 7511)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | midale tower $25 \%$ | UDDer midd! $25 \%$ | ToL |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) | 27 |  |  |  |  |
| Low sales value i $\$ 000$ 's | 11 ! | -- | -- |  | -- |
| High saies value ( 9000 's) | 11 ) | -- | -- |  | - |


| Selected expense item | Industry average 2 ) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Tot 1 | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | Upper middl $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Upoer } \\ \text { middl } \\ 25 \% \end{array}$ | Top 25\% |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of stus |  |  |  |  |  |  |  |  |  |  |  |
| Occupency expenses | 28.7 | - | - | - | - | 100.0 | 21.7 | -- | - | -- | -- |
| Deprecistion | 12.5 | -- | -- | -- | - | 91.6 | 13.6 | - | -- | -- | - |
| Repairs maintenance | 8.0 | -- | -- | -- | -- | 92.7 | 6. 6 | -- | -- | -- | -- |
| Heat. Iight \& telephone | 6.8 | -- | -- | -- | -- | 73.9 | 9.2 | -- | -- | -- | -- |
| Rent ${ }^{\text {t }}$ | 1.5 | -- | -- | -- | -- | 23.8 | 6.1 | -- | -* | -- | - |
| Personnel expenses | 14.4 | -- | -- | -- | - | 62.6 | 22.9 | -- | -- | -- | - |
| Financisl expenses | 28.5 | -- | - | -- | -- | 100.0 | 28.9 | -- | -- | -- | -- |
| Interest 8 benk charges | 26.3 | -- | -- | -- | - | 87.2 | 30.2 | -- | -- | -- | -- |
| Profestional fees | 2.6 | -- | -- | .- | -- | 100.0 | 2.6 | -- | - | -- | -- |
| Other expenses | 27.0 | -- | - | -- | -- | 100.0 | 27.0 | - | -- | - | -- |
| Prolit (loss) | 1.1 | -- | -- | -- | -- | 87.4 | 1.2 | - | -- | *- | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | . | -- | - | -- | - |

## Symoly

zero or no observetions

- 100 smell 100 be expressed
not mpplictol
- confidenticl


## footnotes

11) These estimetes ore besed on semple of businesses reporting sales between $\mathbf{\$ 2 5 , 0 0 0}$ end $\mathbf{8 2 . 0 0 0 , 0 0 0}$. iosel weighted expendisure on given item

(3) Value in each cell $=\frac{\text { lotel wighted expenditure on aiven item }}{\text { rotal wighted seles of businesses reporing this isem of expendisure }} \times 100$ for each quartile.

This portion of the esble pertains only to the Dusinesses popopting the specific expense item. Thertore these petios ere calculated individually and the totsl mill not necessarily qual 1008.

## Notes

Oeta are shown by quartiles when at least 13 of the sampled businesses repoit the specific item.
Records were renked in escending order eccording to seles size. Eseh quertile li. bottom 25\%, lower midele 25\%, etc.l pepresents one querter of the totel number of businesses. Wishin esch quertile. ihe oversge ratio is presented. for comperison purposes. she nigh and low velues of siles art shown

How to use the tebles
(1) locst the mppropriste seles renge thet is displsyed on the two lines entitlad low selus vilue" eno migh seles value"
 zop 25\%
(3) Date pertaining to the selected seles size range will be in that quartile.

Stenderd Industrial Clessifiestion ofinition (51C 1980):
516 7511 . Oper atore of Residentisl Euildings and Dwellings
Businesses primarity engaged on operting. or in owning and operating residentisl buildings and owelings. inis industry includes apartment Duilding oper हting. bortmert hotel operating, conocminium managenent, beasing of residential buildings and residentisl buildings real esisie opereting.

TABLE 2. Balance sheet profile for incorporeted businesses only, 1987
Saskatchewan. Operators of Residential Buildings and Owellings (SiC 7511 )

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper $\text { midele } 25 \%$ | $\begin{aligned} & \text { TOD } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samole (No.) Low seles value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | (24) | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Accounts and notes receivable | 1 | -- | -- | -- | -- |
| Inventory | - | -- | -- | -- | -- |
| Other current assets | 50 | -- | -- | -- | -- |
| Total current assets | 51 | -- | - | -- | -- |
| Fixed assets | 445 | -- | -- | -- | -- |
| Less: Accum. dep. on 4 ixed assets | - | - | -- | -- | -- |
| Other assets | 23 | -* | - | -- | -- |
| Total ussets | 520 | - | -- | = | - |
| Lisbilities and equity |  |  |  |  |  |
| Current loans liabilities | 43 | - | -- | - | -- |
| Total current liabilities | 50 | - | - | -- | -- |
| Morigages payable | $=$ | -- | - | -- | -- |
| Long term debt | 2 | -- | -- | - | -- |
| Other liabilities | 416 | -- | -- | - | -- |
| Totel lisbilisies | 468 | -- | -- | -- | -- |
| Total equity | 52 | - |  | --- | -- |

(1) These estimates mie besed on sample of businesses reporting seles beimeen $\$ 25,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes

TABLE 3. Financial ratios (1) for incorpormted businesses only. 1987
Sasktchewan, Dperators of Residential Buildings and Dwellings (Sic 7511)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 x \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Uppe : <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value ( 8000 's) High sales value ( $\$ 000$ 's) | 24 $(1)$ $(1)$ | -- | - | -- | -- |
|  | Average |  |  |  |  |
| Liquidisy retio Curtent retio (times) | 1.0 | -- | -- | =- | -- |
| ```Leveragn retios Oabt/equity istio (times) Interest coverage ratio (times) Debt retio (times)``` | 9.0 1.7 0.9 | -- | -- | -- | -- |

(1) The retios represent the vertge of ratios for each business in the group sid emnot be celculsed from the figures show in imble 2


Ser foble i for symbols and notes.

Dofinitions:

1. Liquidity retio

Curront $=$ current ossets $/$ currant limbilities.
2. Leverage ratios:
-1 Debt/equity $=$ colal liabilities / equity.
b) DeDt istio $=$ pote! labilities $/$ total assets
c) Interest coversge = net profit - interast expense $/$ interest expense.

TABLE 4. Statement of changes in financtal position for incorporated businesses only, 1987
Saskatchewme. Opermtors of Resldentitl Bulldings and Owellings (SIC 7511)

 only those businesses peporting starement of changes
See Tebl 1 for symbols and nores

TABLE 5 . Employment changes by size of business, 1984-1987 based on SIC classification in is87
Sasketchewan. Operators of Residentiel Buildings and Owellings (Sic 7511)


(11 Aver age labour units are celculbted by dividing totsl paypoll by the averege onnuel wage and selory reie ms reported in the Survey of Emplorment. Payroll and Mours. Statistics Canade. Cotalogue 12-002. An eversge labour unit coulo be interpreied as o full-time employee. Mote thet the business size proups used are cetepmined ot the conode level. ihus it business has st lest 500 moloyees in Cansob as whole but less than that number in sny given province it is show in the 500 and over group.
121 Refers to businesses reporting no payroll deductions in the previous year.
13) Reters 10 businesses reporting mo payroll deductions in the following year
"Mmyly reporting" and "no longe: reporting" businesses ate essumed to nove deen in activity for six monits ond the information is adjusted accordingly

See 1 abl 1 for symbols and notes

TABLE 6. Selected operating characteristice of small businesses by sales quartile. $1985-1987$
Sasketchewan. Operators of Residential Bulldings end Dwellings (5ic 7511)

| Unoer | Top |
| ---: | :--- |
| midole $25 \%$ |  |

1985

| Mumber of observations in sample <br> Aver age sales $\$$ <br> Aveige expense 5 <br> Average net profit (loss) \$ | $\begin{array}{r} 18 \\ 89.204 \\ 83.586 \\ 25.818 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) | 12 |
| Averoge sales | 08,041 |
| Average expense 5 | 43,450 |
| Averege net profit \$ | 44.591 |
| Businesses reporting loss (Mo.) | \% |
| Averse soles \$ | 133.432 |
| Average expense \$ | 162.205 |
| Average net loss \$ | -28.773 |

1985

Wumber of observations in sample Average sales 5
Averoge expenses
Average net profit (loss) 5
28
157.056
136.314
20.742

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

unineses reportionage sales
Aversge expense 5
121.755
-10.956

1987

| Wumber of observetions in semple | 46 |
| :---: | :---: |
| Averaga sales 5 | 144.907 |
| Average expense ${ }^{\text {S }}$ | 122.902 |
| Average net profit (loss) \$ | 22.005 |
| Businesses reporting profit (Wo.) | 32 |
| Averoge sales 8 | 148,239 |
| Average expense \$ | 113.208 |
| Averse net profit $\$$ | 35.031 |
| Businssses reportins a loss (Mo.) | 14 |
| Avorage sales | 133.477 |
| Aversge expense $\$$ | 162.018 |
| Average net loss 8 | -28.541 |

(11) These estimates are besed on semple of businesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$

See Table i for symools and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Sasketchewen. Operstors of Non-Residential Bulldings (SIC 7512)

|  | Total(1) |  | Bot 10 m $25 \%$ |  | $\begin{aligned} & \text { lower } \\ & \text { midole } 25 \% \end{aligned}$ |  | Ueper <br> midde 25: |  |  | TOE 25: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses if sampl (NO.) Low sales value (\$00C's) High sales value ( $\$(000$ 's) |  | $\left(\begin{array}{l} 13 \\ (1) \\ i \end{array}\right.$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense i (em | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uooer } \\ & \text { midd I } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bot tom 25\% | Lower midd 25 \% | Uooer midd | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of selos |  |  |  |  |
|  |  | -- | -- | -- | -- | 100.0 99.2 | 27.3 17.5 | -- | -- | -- | -- |
| Depreciation | 17.4 | -- | -- | - | -- | 99.2 50.1 | 17.5 5.2 | -- | - | -- | -- |
| Repairs maintenance | 2.6 4.6 | -- | -- | -- | -- | 50.1 46.2 | 5.2 9.9 | - | -- | -- | -- |
| hest. IIght stephone Rent | 2.7 | - | -- | -- | -- | 23.9 | 11.5 | -- | -- | -- | -- |
| Personnel expenses | 13.7 | -- | -- | -- | -- | 65.1 | 21.0 | -- | -- | -- | - |
| Finmnciel expenses | 18.3 | -- | -- | -- | -- | 100.0 | 18.3 | - | -- | -- | - |
| Interest $\delta$ bank charges | 16.8 | -- | -- | -- | -- | 87.7 76.2 | 19.8 1.9 | -- | -* |  | -- |
| Prolessiona fees |  |  |  |  |  |  |  |  |  |  |  |
| Other expenses | 16.3 | -- | -- | -- | - | 100.0 | 16.3 | - | -- | - | -- |
| Profit (loss) | 24.5 | $\cdots$ | - | -- | - | 100.0 | 24.5 | -- | -- | -- | -- |
| Totel | 100.0 | $\cdots$ | -- | -- | -- | 100.0 | -•* | - | - | -- | -- |

## Sybool:

```
zero or no observotions
-- 100 small }100\mathrm{ be expres?ed
    noi moplicabi
```

- confidenticl


## footnotes

(1) Inete estimetes or besed on sampl of businesses reporting seles between 325,000 and 32,000,000. Totsl weighted expendisure on siven isem


Totel weighted copenditure on given ite

This portion of the table per tains only to the businesses reporting the specific expense item. Therefore these retios er celculateo individuelly and the totel will not necesserily equil $100 \%$

Notes
Dete er showf by quartites when et leest 13 of the sempled businesses report the soecific item
 on ouster of the tots! number of businesses. Within ech quertile. the oversge retio is presented. For comperison purposes. the hi gh and lom velues of selus ser shown

## How to use the sebles


(2) The selected penge will indicete the proper quertile. i. the botton 25\%. the lower midde 25\%. the upper midde $25 \%$ or the 100 258
(3) Dete pertaining to the sefucted seles size pange will be in thet quartile

## fenderd induetrisl Clessifiestion Definition (SIC 1880):

51 C 7512 - Operetor of Non-Residentitl Buildinge
busimesses primarily engaged in operting. or owning ang opereting non-residentisl buildings. fhis industry inciudes arena operaring. conferencelconvention centre operating. leasing non-pesidential buildings. meeting hall opersting. office building rental. operating non-residential building rest estate. shopping centre operating. stadium opersting ond thestre building opersting.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatcheman. Dperators of Non-Residential Bulldinge (SIC 7512)

|  | Total(1) | $\begin{array}{r} \text { Bot:om } \\ 25 \% \end{array}$ | Lower $\text { mode } 25 \%$ | Uppep $\text { middle } 25 \%$ | Tor 25:. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value i $\$ 000$ 's) High sales value ( $\$ 000$ 's) | 12 $(1)$ | -- | -- | -- | -- |
|  | Average ( 5000 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | $\overline{7}$ |  | -- | -- |  |
| Accounts ind notes receivable Inventory | 1 | -- | -- | -- | -- |
| Other current assets | 15 | -- | -- | -- | -- |
| Taral current sssets | 16 | -- | -- | -- | - |
| Fixed assets | 277 | -- | -- | -- | -- |
| Less: Accum. dep. on $f$ ixed assets | 28 | -- | -- | -- |  |
| Other essets | 28 | -- | -- | -* | -- |
| Totel sesets | 321 | -- | - | -- | -- |
| Lisbilities and muity |  |  |  |  |  |
| Other current liabilities | 28 | -- | -- | -- | -- |
| Total current liabilities | 33 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- |  |  |
| long term debt | 193 | -- | -- | -- | -- |
| Other lisbilities |  |  |  |  |  |
| Total liabilities | 227 | -- | - | - | -- |
| Total equity | 94 | -- | -- | -* | - |

(11) These estimates are besed on sample of businesses reporting sales between $\$ 25.000$ and $\$ 2,000,000$.

Sen Tatale 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporteted businesses only. 1987
Smsketchemen. Dperetors of Non-Residentlel auildings (SiC 7512)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Upper midde 25\% | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales va!ue ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 12 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity patio Current ratio (times) | 0.5 | -* | -- | -- | -- |
| ```Loverege retios Debtlequity ratio (times) Interest coverage retio (times) Debt retio (times)``` | $\begin{aligned} & 2.4 \\ & 2.8 \\ & 0.7 \end{aligned}$ | -- | -- | -- | -- |

(11) The ratios represent the everge of retios for each business in the group and cannot be colculated from the figures shown in iable 2 .
(3) These estimetes re besed on semple of businesses reperting seles between $\mathbf{2 5} 5.000$ and $82,000,000$.
see teble I for symols and notes.

Definitions:
i. Liquidity ratio:

Current $=$ current assets / current liabilities.
2. Leverege retiot:
a) Debt/equity $=$ total $\mid i a b i l i t i e s / e q u i t y ~$
b) Debi fatio = total lisbilities/ total assets.
c) Interes coverage $=$ net profit interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Stskatchewen, Operetors of Non-Residentill Bulldings (SIC T512)

|  | Total(1) | $\begin{array}{r} \text { Botrom } \\ 25: \end{array}$ | Lower middele $25 \%$ | $\begin{aligned} & \text { Uoder } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & \text { 25: } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses ir. samole (No.) Lom sales vaiue $19000^{\circ} \mathrm{si}$ Higti saies vaiue $15000^{\prime}$ s | $\begin{array}{r} 2 \\ (1)^{2} \\ 11 \end{array}$ | -- | -- | -- | -. |
|  |  |  | verage (\$000 |  |  |
| Operating ectivities Cash from oderations Deprecition Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | - | -- | -- |
| Investment ectivities <br> Disposel of fixed essets <br> Purchese of fixed sssets <br> Increse in investment <br> Decreese in investment | $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Finencing ectivities <br> Insrease in long term debt <br> Repsyment af long term debt <br> Loans from shar cholders <br> Redaymant of loans from shareholders <br> advances of loans from government <br> Increase in equity <br> Decresse in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - <br> - <br> - <br> $\therefore$ <br> - | -- -- $=-$ -- -- | - -- -- -- - | - - - $\therefore$ - - |
| Incremese(decrease) in cash sequiveients Cash 8 equivelents-Beginning of the yeer Cash tequivalents - End of the yeer | $x$ $x$ $x$ | -- | -- | -- | -- |

(1) These estimetes bre based on somple of incorporaied businesses reporting seles between $\mathbf{5 2 5 , 0 0 0}$ and $\$ 2,000,000$. Sample count includes orily those businesses repotiing statement of enonges
see Table i for symbols and noies.

TABLE 5. Employment changes by size of business. 1984-1987 bised on SIC clessificetion in igs7
Sasketchewen. Operators of Mon-Residentlal wildings (SIC 7512)

|  |  |  |  | Changes in num with pe | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labar units $\{1$ ? | Number of Dusinesses | $\begin{array}{r} \text { Total } 1 \text { opyrall } \\ \{\$ 000 \end{array}$ | Averege labour units(1) | $\begin{array}{r} \text { Newly } y \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totei | 170 | 15.107 | 854 | 27 | 18 |
| $\begin{aligned} & \text { leas than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 143 \\ 13 \\ 9 \\ 5 \end{array}$ | $\begin{array}{r} 6.300 \\ 5.525 \\ 2.599 \\ 2.68 .3 \end{array}$ | $\begin{array}{r} 357 \\ 318 \\ 32 \\ 147 \end{array}$ | $\begin{array}{r} 22 \\ 1 \\ 3 \\ 1 \end{array}$ | $\begin{aligned} & 17 \\ & \vdots \\ & 1 \end{aligned}$ |
| 1987 |  |  |  |  |  |
| Totel | 173 | 42.781 | 1.380 | 32 | . . |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 152 \\ 9 \\ 5 \\ 7 \end{array}$ | $\begin{array}{r} 7.191 \\ 3.451 \\ 763 \\ 31.376 \end{array}$ | $\begin{array}{r} 339 \\ 156 \\ 35 \\ 1.450 \end{array}$ | 28 2 - 2 | $\cdots$ $\cdots$ $\cdots$ |

(1) Average lobour units ar celculated by oivioing totel peyroll by the everege annul wage and selory rete as peported in the Survey of Employment. Peyroll and Hours. Stetistics Coneda. Catalogue 72-002. An average lsbour unip could be inierpreied os e
 500 employees in consde os ahole but less than thet number in eny given province it is shown in ine 500 ond over group
(12) Reters to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following yeer
"Newly reporinge and "no longe reporting" Dusinesses are assumed to have been in activity for six months and the information is odjusted eccordingly

See iscle 1 for symbols and notes

TABLE 6. Selected operating cherecteristics of smill businesses by sales quartile. 1985-1987
Saskarchewan. Operators of Mon-Residencial Buildings (SIC 7512)

| Total(1) Bottom | Lower | UpDer | middiep $25 \%$ | $25 \%$ |
| :--- | ---: | ---: | ---: | ---: |

1985

| Number of observations in sample <br> Aversge sales $\$$ <br> Aversge expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 18 \\ 141.747 \\ 127.856 \\ 13.891 \end{array}$ | -- | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profle (Mo.) <br> Average seles $\$$ <br> Average expense s <br> Averege net profits | $\begin{array}{r} 12 \\ 215.560 \\ 168.262 \\ 47.298 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) <br> Aversge ssless <br> Aversge expenses <br> Average net loss $\$$ | $\begin{array}{r} 69.750 \\ 80.000 \\ -10.250 \end{array}$ | -- | -- | -- | -- |

1985

| Wumber of obsarvations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net Drofit (loss) \$ | $\begin{array}{r} 60 \\ 85.956 \\ 73.368 \\ 12.588 \end{array}$ | $\begin{array}{r} 29.128 \\ 20.466 \\ 8.662 \end{array}$ | $\begin{array}{r} 41.578 \\ 37.217 \\ 4.361 \end{array}$ | $\begin{array}{r} 59.574 \\ 60.062 \\ .488 \end{array}$ | $\begin{array}{r} 213.545 \\ 175.725 \\ 37.820 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting proflt (Mo.) <br> Average sales $\$$ <br> Average expenses <br> Average net drofits | $\begin{array}{r} 41 \\ 85.520 \\ 64.357 \\ 21.163 \end{array}$ | $\begin{aligned} & 29.500 \\ & 11.784 \\ & 10.716 \end{aligned}$ | $\begin{array}{r} 34.354 \\ 24.754 \\ 9.590 \end{array}$ | $\begin{aligned} & 63.083 \\ & 52.251 \\ & 10.832 \end{aligned}$ | $\begin{array}{r} 215.143 \\ 161.627 \\ 53.516 \end{array}$ |
| Businesses reporting ioss (Mo.) <br> Aversge sales <br> Average expenses <br> Avertge net loss \$ | $\begin{array}{r} 13 \\ 84.631 \\ 101.187 \\ -16.556 \end{array}$ | $\begin{array}{r} 27.414 \\ 28.225 \\ -811 \end{array}$ | $\begin{array}{r} 49.326 \\ 50.574 \\ -1.248 \end{array}$ | $\begin{array}{r} 58.078 \\ 53.392 \\ -5.314 \end{array}$ | $\begin{array}{r} 203.704 \\ 262.558 \\ -58.854 \end{array}$ |

1987
Mumber of observations in semple
Average sales $s$
Average expense $\$$
Average net profit (loss) $s$
Businesses reporting erofit (Mo.)
Average sales $\$$
Average expense
Average net profits
Businesses reporting eloes (Mo.)
Average sales
Average expense $\$$
Average net ioss


[^40]TABLE 1. Selected operating ratios, in percent of sales. 1987
Saskatchowan. Insurance and Real Estate Agencles (SIC 7611)

|  | Toa: 11 ) |  | Bot tom 25\% |  | Lawermidde 25\% |  | Upper middle 25: |  |  | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samp!e (No.) <br> Low soles value ( 5000 s) <br> Migh sales velue ( 9000 's) |  | 25 11 11 |  | - |  | -- |  |  |  |  |  |
| Selected expense item | Industry ovarage (2) |  |  |  |  | $\begin{aligned} & \text { I busi= } \\ & \text { nesses } \\ & \text { reparting } \end{aligned}$ | Reporting businesses only ( 3 ) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bo! } \&=\mathrm{m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { lower } \\ \text { middi } \\ 25 \% \end{array}$ | Upper midde 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { midil } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Oceupency expenses | 9.8 |  | -- | - | -- |  | 5.6 | -- | -- | -- | -- |
| Deprecistion <br> Repeirs maintonance | 4.3 1.0 | -- | -- | -- | -- | 99.6 61.5 | 4.4 | -- | -- | -- | -- |
| Hest. light it telephone | 2.6 | -- | -- | -- | -- | 90.2 | 2.8 | -- | -- | -. | -- |
| Rent | 1.8 | -- | -- | -- | -- | 44.4 | 3.9 | -- | -- | - | -- |
| Personnel expenses | 51.0 | -- | -- | -- | -- | 32.8 | 55.0 | $\cdots$ | -- | -- | -- |
| Financial expenses | 8.3 | - | -- | - | -- | 98.6 | 8.4 | -- | -- | -- | -- |
| Inturest \& Dank chorges | 6.6 1.7 | -- | -- | -- | -- | 86.4 | 7.6 2.1 | -- | -- | -- | -- |
| Other expenses | 24.0 | -- | - | - | -- | 100.0 | 24.0 | -- | -- | -* | -- |
| Proflt (loss) | 7.1 | - | -- | -- | -- | 100.0 | 7.1 | - | -- | -- | - |
| Total | 100.0 | - | -- | -- | -* | 100.0 |  | -- | - | -- | - |

```
Symbols
    - zero or mo observations
-2 100 smell to0 De expressed
    not spplic觡年
* confidentinl
```


## footnotes

(1) Thase estimates are besed on sempl of businesses reporting seles between 125.000 and \$2.000.000.

(3) Vslue in ench cell $=\frac{\text { lotal weightod sales of businsses peporting this item of expenditure }}{}$ for file

This portion of the toble pertbins only to the businesses reporting the specific expense itom. Therefort these retios ere calculeted individuelly and the totel will not necesserily eque! 1002.

Motes
Dets are shown by guartiles wher at lest 13 of the sampled businesses puport the specific itpm
Recoros wer renked in escending order mccording to seles size. Esch quertile li. . Dottom 25s. lowter midde 25\%, etc.) represents one querter of the total number of businesses. Within each quartile, the gerege retio is presented. for comparison purposes. ihe high and low volues of slase shown.

Mow to use the cebles
(1) Locste the epproprinte sesles ranpe thet is displeyed on the two lines entitied low seles velue and migh seles velue
(2) The selected ienpe will fndicete the proper quertile, i.e. the botton 25\%. the lower midole 25k, the upper midel 25\% or the top 25 z .
(3) Deta pertining to the selected seles size renge will be in thet quartile.

Stunderd Industrid Clessificetion Definition (51C 1880):

## SIC 7611 - Insurance and Reel Estete Mgencies

Businesses primerily engaged in ther the selling of insurance and pension producis as an independent egent or broker or deting in res estate such as buying and selling for others. managing and appraising real estate for ofhers or whose activities encompas both fields. Businesses enpaged in real estate appraisal services. independent insurance claim adiusters, insurance apents and brokers. insurance and ral estare agencies. insurance broker services and real estate agancies are inctuded in this industry

TABLE 2. Balance theet profile for incorporatied businesses only, 1987
Saskatchewen. Insurance and Resl Estate Agencles (SIC 7611)


| Susinesses in samole (No.) <br> Low sales value ( 8000 's) <br> High sales value ! $\$ 000$ 's) | $\begin{aligned} & 1 ? \\ & (11 \\ & 11 \end{aligned}$ | -- | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash |  | - | -- | -- |  |
| Accounts and notes receivable | 15 | -- | -- | -- | -- |
| Inventory | - | -- | -- | - | -- |
| Other current assets | 43 | -- | -- | -- | -- |
| Total curient essets | 58 | -- | -- | -- | -- |
| Fixed ussets | 139 | - | - | -- | - |
| Less: Accum. ded. on fixed essets |  | - | - | - | -- |
| Other assets | 33 | - | $\cdots$ | - |  |
| Total ansets | 230 | - | =- | - | -- |
| Lisbilities and equity |  |  |  |  |  |
| Current loans Other current lisbilities | 11 | -- | -- |  |  |
| Other current lisbilities Total current liabilities | 49 | -- | - | -- |  |
| Total current liabilities Mortgages oayable | 61 | -- | - | -- |  |
| Mortgages oayable Long term debt | - | -- | -- | -- |  |
| Long term debt | ${ }^{3}$ | -- | -- | -. | -- |
| Other liabilities | 132 | -- | -- | -- | -- |
| Totel liobilities | 195 | -- | -- | -- | - |
| Total equity | 35 | - | -- | -- | $\cdots$ |

(1) These estimetes are besec on semple of businesses reporting seles between $\$ 25,000$ and $\$ 2.000 .000$

Ses iable 1 for symbols and noies

TABLE 3. Financial rettos(1) for incorporated businesses only. 1987
Sesketchewan. Insurance and Real Estate Agencles (Sic 1811)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\text { middle } 25 \%$ | Upper middl 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low seles volue ( $\$ 000^{\circ}$ s) High salos value $\left(\$ 000^{\prime}\right.$ s) | $\begin{aligned} & 17 \\ & (1) \\ & (1) \end{aligned}$ | -- | - |  |  |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.0 | -- | -- | -- | -- |
| ```Leverege cotios Oobt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{aligned} & 5.7 \\ & 1.4 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |


12) These estimetes mra besed on semple of busintsses roporting sules betwem $\mathbf{1 2 5 , 0 0 0}$ and \$2,000,000.
see table 1 for symols and notes.

Definitions:

1. Liquidity retio:

Current * current assets / current liabilities.
2. Leverege retios:
b) Dedt/equity = total liabilisies / ouity
b) Debt ratio = totol liabilities/total assets
c) Interest covernge $=$ ne: piofic intelest expense/ inerest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Seskarchewan, Insurance and Rewl Estete Agencies (SIC 7611)

|  | Total(1) | $\begin{array}{r} \text { Bot }+0 \mathrm{~m} \\ 25 \% \end{array}$ | Lower middle 25\% | Lipoe: middle 25\% | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales vaiue ( $\$ 000^{\prime}$ s) Migh sales value (3000's) | $\begin{aligned} & 5 \\ & (1) \\ & 11) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | erage $1 \$ 00$ |  |  |
| Operating setivities Cosh from operations Depreciation Other | 9 9 3 | -- | -- | -- | - |
| Dividends | -11 | - | - | - | - |
| Investment activitios <br> Disposel of fixed assets <br> Purchase of lixed assets <br> Incresse in investment <br> Decrosese in investment | -22 | -- | -- | -- | $\bullet$ |
| Financing activities <br> Increase in long term debt <br> Repsyment of long term debt <br> Loans from sharaholders <br> Reoayment of loans from shareholders <br> Advances 8 loans from government <br> Increase in eauity <br> Decrease in equity <br> Other | $\begin{array}{r} 16 \\ -11 \\ 3 \\ -7 \\ \hline \end{array}$ | -- | -- | -- -- -0 -0 $-\infty$ $-\infty$ | -- -- -- $-\infty$ -- -- |
| Increaseldecreasel in cash tequivaients Cesh equivelents-Beginning of the yeer Cash equivelents - End of the year | -12 39 27 | -- | -- | -- | -- |

 only those businesses reporting statement of changes.
See toble 1 lor symbols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC clessification in 1987
Saskatchowan, Insurance and Real Estate Agencies (SIC 7611)


[^41]TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Sesketchewen, Insurance and Reel Estete Agencies (Sic 7611)


1985

| Number of obs | observations in sample | 65 |
| :---: | :---: | :---: |
| Average sa | sales $\$$ | 153.838 |
| Average | expense | 153.112 |
| Averege | net profit (loss) | 10.726 |
| Businesses | reporting - profit (Mo.) | 37 |
| Average | sales ${ }^{\text {s }}$ | 187.780 |
| Aversee | expense \$ | 164.544 |
| Averseen | net diofits | 23.236 |
| Businesses | reporting - lose (Mo.) | ! |
| Average sor | sales 5 | 130.895 |
| Average | expense \$ | 144.345 |
| Average $n$ | net loss \$ | -13.450 |

1986


1987

| Mumber of observations in semple | 35 |
| :---: | :---: |
| Average sales \$ | 147.838 |
| Average expense \$ | 137.487 |
| Averege net profit (loss) 8 | 10.351 |
| Businesses reporting profl* (Mo.) | 28 |
| Aversge sales \$ | 150.520 |
| Average expense \$ | 131.820 |
| Aversge net profis 5 | 18,800 |
| Susinesses reportinge iess (Mo.) | 179.05 |
| Aversge sales \$ | 179.052 |
| Average expense \$ | 190.182 |
| Average net loss | -11.130 |

(11) These estimates are besed on semple of Dusinesses raporsing soles deimeen $\$ 25.000$ end $\$ 2.000 .000$ See lable , for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Sesketchewan. Computer Services (SIC 7721)

|  | Total(1) |  | Bottom 25\% |  | Lower$\text { middle } 25 \%$ |  | Under$\text { middle } 25^{\circ}$ |  |  | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Na.) Lom sales value ( 5000 's) High sales volue ( $\$ 000$ 's) |  | 12 $(1)$ 11 |  | -- |  | -" |  |  |  |  |  |
| Selected expense item | industiy oversge (2) |  |  |  |  | $\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { ioporting } \end{gathered}$ | Reporting businesses oniy ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uooer } \\ & \text { middle } \end{aligned}$ $25 \%$ | $\begin{aligned} & \text { ToO } \\ & 25 \% \end{aligned}$ |  | Tot 1 | Bot tom 25\% | $\begin{aligned} & \text { Lomel } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Uoper } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupency expenses | 11.2 | -- | -- | -- | -- | 100.0 | 11.2 | -- | -- | -- | -- |
| Deprecistion | 6.4 | - | -- |  | -- | 100.0 | 6.4 | -- | -- | -- | .- |
| Repoirs \& maintenance | 0.8 | -- | -- | -- | -- | 49.4 | 9.6 | -- | -- | -- | -- |
| Heat, light 8 telephone | 1.7 | -- | -- | -- | -- | 36.6 | 4.6 | -- | -- | -- | - |
| Ront | 2.3 | -- | -- | -- | - | 59.0 | 3.8 | - | -- | -- | -- |
| Personnel expenses | 32.7 | -- | -- | -- | -- | 10.5 | 40.7 | - | -- | -- | - |
| Finenciel expenses | 6. 5 | -- | -- | -- | -- | 100.0 | 8.5 | =- | -- | -- | -- |
| Interest 8 bank charges Protessional fees | 2.0 8.4 | -- | -- | -- | - | 73.7 93.3 | 2.8 0.8 | -- | -- | -. | -- |
| Other expenses | 36.9 | -- | - | - | - | 100.0 | 36.9 | - | - | -- | - |
| Profit (loes) | 10.8 | -- | -- | -- | -- | 100.0 | 10. | - | -- | -* | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | ... | -- | -- | -- | -- |

## Sytbol:

zero or no abservetions

- $\$ 00$ smal! too de expresseo
not sopliceole
$x$ confioential


## Feotnotes

111 These estimases ere besed on sempte of bus inesses reporting sales between $\$ 25,000$ end $\$ 2.000 .000$.
loval weighred oxpendilur on given item

(3) Velue in sech cell $=\frac{\text { lotal weighied expenditure on given itmm }}{\text { Total weighied sales of businesses roporting this isem of expendisure }}$ for enerile

This portion of the table pertains only to the businesses reporting the soncific expense item. Therefore these retios ere cslculated incividully and the tot will no necessefily equel $100 \%$.

## Motet

Dats er shown by quertiles when et lees? 13 of the senplad businesses poopt she specific ivem
Records wer renked in sscending order according to sales size. Esch quartile (i. ©ostom 258, lower midd 25\%, Etc.) represents one querter of the total number of businesses. Within exh querilis, the overage petio is presented. For comperison purposes, the high and low values of seles re shown.

## Mow so use the tebles

lif locete the sopropriste seles renge thet is disployod on the two lines entitled "lom seles value" and enigh seles velue".
121 the selectid renpe will indicate the proper quertile. i. ©. She bottom 25\%. she lower miode 25\%, the upper midde 25\% or she top $25 \%$.
(\$) Date pertsining to the selected seles sise renge will be in that quertila.

## Stenderd Industrisi clestificstion Definition (SIC 1880):

SIC 7121 - Computer Serviens
Businesses primarily engaged in providing computer facilitios on rental. leasing or time sharing besis and such ectivities as programing. Dlanning and systems work. This industry includes computer consulting sepvices. computer input preper ation services. computer processing services. compuier propraming services. computer rental or leasing services lexcept finance lessingl, computer services. computer software services. computer i, mesharing services. computer services software packeges. computer services systems anblysis and oesign and conpute; services systems design.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Sasketchewan, Computer Services (SIC 7721)

|  | Total(1) | Bottom 25\% | Lower m.dole 25\% | Upper midde 25 \% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samplo (Mo.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | 10 (1) (1) | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Asents |  |  |  |  |  |
| Cosh <br> sccounts and notes receiveble | 13 | -- | -- | -- | -- |
| Inventory | 13 | -. | -- | -- | -- |
| Other cufient assets | 7 | -- | -- | -- | -- |
| Total current assets | 20 | -- | -- | -- | -- |
| fixed asaets | 25 | -- | - | - | -- |
| Less: Accum. dep. on tixed essets |  | -- | -* | -- | -- |
| Other assets | 13 | -- | - | -- | -- |
| Totel elsets | 57 | -- | - | - | - |
| Liobibities and equity |  |  |  |  |  |
| Current loens $\begin{aligned} & \text { Other current lisbilities } \\ & \text { Ond }\end{aligned}$ | 27 | - | -- | -- | -- |
| Total curtent liabilities | 32 | -- | -- | - | -- |
| Mortases payable | - | - | -- | -- | -- |
| Long ierm deb | 1 | - | -- | - | -- |
| Other liabilities | 16 | -- | - | -- | -- |
| Total liabilitios | 48 | - | - | -- | -- |
| Total equity | $s$ | -- | -- | -- | -- |

(1) These estimates are besed on semple of businesses reporting sels between $\$ 25.000$ and $\mathbf{8 2 . 0 0 0 . 0 0 0 .}$

See Trot 1 for symols and motes.

TABLE 3. Financial ratios(1) for incorporsted businesses only, 1987
Sasketchowen, Computer Services (SIC 7721)

| Total(2) Botiom | Lower | UpDer | ToD |  |
| :--- | ---: | ---: | ---: | ---: |
|  | $25 \%$ | midole $25 \%$ | midole $25 \%$ | $25 \%$ |


| Businesses in sample (No.) Lom sales value ( $\$ 0000^{\circ}$ ) High seles value ( $\$ 000$ 's) | 10 $(1)$ $(1)$ | -- | -- | -- | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Averoge |  |  |  |  |
| Liquidity ratio Current ratio (times) | 0.6 | - | -- | -- | -- |
| Leverege retios Debs/equity ratio (times) <br> Interast coverage ratio (times) <br> Debt retio (times) | 5.2 2.6 0.8 | -- | -- | -- | -- |

(1) The ratios represent the everage of retios for esch business in the proup and cennot be celculeted from the figures shom in ieble 2 .
13) Thase estimetes bered on semple of businesses pmporting seles between $\$ 25,000$ and $\$ 2,000,000$.
see isble ifor syools and notes.

## Definitions:

1. Liquidity retie:

Current : current assets / current lisbilities.

## 2. Leverege retios:

a) Debt/equity $=$ total liabilities $/$ equily.
b) Debt ratio = total liabilities / iotal assets
c) Interest coverage * net profit - interes; expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Saskatchewan. Computer Servicas (SIC 7721)

|  | Total(1) | $\begin{array}{r} \text { Bot } 10 m \\ 25 \% \end{array}$ | Lower $\text { midole } 25 \%$ | Uofe: $\text { midale } 25$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) High sales balue ( $\$ 000^{\circ}$ s) | $(1)^{3}$ | -- | -- | -- | -- |
|  |  |  | versoe $1 \$ 000$ |  |  |
| Dperating setivities Cash from operations Depreciation Other | $x$ $x$ $x$ | -- | -- | -- | -- |
| Dividende | X | - | -- | -- | -- |
| Investment ectivities <br> Dispossal of fixed assets <br> Purchase of fixed assês <br> Incresse in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | =- |
| Finencing activities Increse in long term deb: Repayment of long term debt Loans from sherenolders Redeyment of loans from shareholders Advances 8 loans from governmen? Increase in equity Decresese in equity Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | - - -- -- - - | - <br> - <br> - <br> - <br> - | -- - - - - - | -- <br> - <br> -- <br> -- <br> - |
| Increse(decreses) in cosh \& equivalents Cash equivalents-Beginning of the yeer Cash tequivalents - End of the ymor | $x$ $\times$ $\times$ $\times$ | -- | =- | -- | -- |

 only those Dusinesses coporting stomment of chengus.
see rable 1 for symools and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC claesification in 1987
Sesketchewan. Computer Services (SIC 7721)


 Survey of Employmens. Payroll and Hours. Statisfics Cancde. Cotelogue 12-002. An overge labour unit could de interpreted as o full-time employet. Note that the business size groups used are determined of the Consda level. fhus if ousiness has at lest 500 employees in canade as whol but less then thet number in any given province it is shown in the 500 and over group
121 Refers to businesses reporting no payroll deductions in the provious year.
(3) Refers io businesses repoiting no payroll deductions in the following year

- Wewly reporing* and "no longer reporting* businesses are assumed to have been in activity for six months and the informetion is adjusted sccordingly

See late 1 for symbols and notes.

| TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 |
| :--- |
| Seskatchewan, Computer Services (515 7721) |

```
Mumber of observetions in sample
    Average sates S
    Average expense s
    Average expense net profit (loss) &
Businesses reporting profit (Mo.)
    Average soles?
    Averape expense $
    Average net prof it?
Dusinesees reporting lose (Mo.)
    Average sales s
    Average expense $
    Average net loss$
```

    Toqal(1)
    \(25 \%\)
    miode $25 \%$
LDeg 25\%
$25:$
$\qquad$

| - | -- | -- | -. |  |
| :---: | :---: | :---: | :---: | :---: |
| x | -- | -- | -- |  |
| $\times$ | -- | -- | -- | -- |
| 1 |  |  |  |  |
| $x$ | -- | -- | -- | -- |
| - | -- | -- | -- | -- |
|  |  |  |  | -- |
| - |  |  |  |  |
| $\frac{x}{x}$ | -- | -- | -- | - |
|  |  | -- | -- | - |

1886

Mumber of observations in sample
Averspe sales s
14
119.447
94.524
Average expense s
34.824
24.823

Average net Dpofit \{loss) \$

Busineses repopting profit (Mo.)
Aversge stalis
10
141.549
100.864
$\begin{array}{lr}\text { Average expense } \$ & 100.864 \\ \text { Average net Drofit } \$ & \mathbf{4 0 . 6 8 5}\end{array}$

Businesses reporting lose (Mo.)
Average seles
$142,78!$
144,101
Average expense
-1,320

1987

Mumber of observations in smple
Average sales $\$$

(1) These estinetes are besed on sample of businesses repopting seles between $\$ 25.000$ and $\$ 2.000,000$

See isole i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskerchewan, Advertising Agencies (SIC 7741)

|  | Total(1) |  | Bottom 25\% |  | Lower <br> midde 25\% |  | Upoer$\text { middle } 25 \%$ |  |  | TOO 25: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low soles veiue ( $\$ 000$ s) Migh sales value $\left(9000^{\circ}\right.$ s) | $\begin{aligned} & 11 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |  | -- |  |  | -- |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{aligned} & \text { Z busi- } \\ & \text { nesses } \\ & \text { roporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Totel | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lomer } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uooer } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \$ \end{aligned}$ |  | Total | Bot tom 25 | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Pereent of soles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 6.3 | =- | -- | =- | -* | 16.4 | 31.2 | -- | -- | -- | -- |
| Occupency expenses | 3.5 | -- | - | -- | -- | 98.5 | 3.8 | -- | - | - | - |
| Deprecietion | 0.6 | -- | -- | - | -- | 96.6 | C. 7 | -- | -- | =- | -- |
| Repairs a maintenance | 0.1 | -- | -- | - | -- | 44.2 | 0.2 | -- | -- | -- | -- |
| Hest, light \& telephone | 1.7 | -- | -- | - | -- | 96.6 | 1.8 | -- | -- | -- | -- |
| Rent | 1.1 | -- | -- | -. | -- | 57.1 | 1.9 | -- | -- | -- | -- |
| Personnel expenses | 37.3 | -- | -- | - | -- | 100.0 | 37.3 | -- | -- | -- | -- |
| Financisl expenses | 5.3 | -- | -- | -- | -- | 100.0 | 5.3 | -- | -- | -- | -- |
| Interest © bank cherges Professional fees | 0.7 | -- | -- | -- | -- | 68.5 85.5 | 1.0 5.5 | - | -- | -- | -- |
| Other expences | 40.8 | - | -- | -- | -- | 100.0 | 40.8 | - | -- | -- | -- |
| Profit (loss) | 6.8 | -- | - | -- | -- | 100.0 | 6.8 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | ... | -- | -- | -- | -- |

## Symole

zero or no observetions
-- too small too be expressed
not moliceble

- conlidentiol


## Footnotas

111 These estimetes are based on semple of businesses reporting setes berwen $\$ 25.000$ end 82.000 .050 .
Totel wighted expenditure on given ilem
(2) Velue in eech cell $=\frac{\text { Totsi weignted ssles of sll businesses in the semple }}{}$ loo for each quertile
13) Velue in each cell s Total wightoo expenditur on given item

This portion of the teble pertains onty to the businesses reporting the specific expense item. Therefore these retios er celculsted individusly and the cotel will not necessarity equel 100 L .

Notes
Deta are show by quartiles when at least 13 of the samplad businesses report the specific item.
Records wre renked in secending ofder eccording so seles size. Esch gustile li. botton 25z. Iower midole 25x, etc.) represents one querter of the totsl number of businesses. Wishin each quertile. the everege petio is desentec for comperison purposes. the high and low velues of seles ere shown.

How to use the tebles

(2) The selected range will indicate the proper quertile. i. . the botiom 25\%, the lower midd $25 \%$, the upper middle 252 or the $10025 \%$.
(3) Dett pertiming so the zelected stiet eizerenge will be in thet custile

Standerd Industpisl cisssificetion Definltion (SIC IOso):
SIC 7741 - Advertising Agencies
Businesses primarily engaged in creating ondor placing advertising with the publicetions. radio and television media. This industry includes sovertising placement services. sdvertising services. sdvertising and publicity agency cansulping services and sales promotion campaign services

TABLE 2. Balance sheet profile for incorporsted businesses only. 1987
Sasketchewan, Advertising Agencies (SIC 7741)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower midde $25 \%$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) Migh sales value ( 8000 's) | $(1)$ | -- | -- | -- | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes recmiveble Inventory | 34. | -- | -- | -- | -- |
| Other current assets | 24 | -- | -- | -- | -- |
| Total eurrent assets | 58 | -- | -- | -- | -- |
| Fixed assets | 6 | - | -- | -- | - |
| Less: Accum. deD. on fixed assets | 3 | -- | -- | -- | -- |
| Other assets | 3 | -- | -- | -- | -- |
| Total esets | 67 | -- | - | -- | -- |
| Lisbilities and equity |  |  |  |  |  |
| Other current liabilities | 42 | -- | -- | -- | -- |
| Total current liabilities | 61 | -- | -- | -- | -- |
| Mo:tgages parable | - | -- | -- | -- | -- |
| Long term deb* | - | -- | ** | -- | -- |
| Other liabilities | 6 | -- | - | -- | -- |
| Total lisbilities | 69 | - | - | - | - |
| Totel equity | -2 | -* | -* | - | -- |

(11) These estimates or based on e sample of businesses reporting seles between $\$ 25.000$ ono $\$ 2.000 .000$.

See rate i for symbols and notes.

TABLE 3. Ftnancial ratios(1) for incorporated businmsses only, 1987
Sestrichewen. Advertising agencies (SIC 7741)


(1) The rotios represent the merage of ratios for each bus iness in the proup and cennot on celeulated from the figures shown in iable 2 .
(2) These estintes are besed on semple of businesses reporting seles between 825,000 end \$2,000,000.

See Toble 1 for symbols and notes.

## Definitien:

1. Liquidity ratia:

Current $=$ current assets $/$ current lisbilities.
2. Leverege retios:

- Devarequity = total liabilities / equity
bl Dedi ratio: qotal liabulities/total assers
e) Interest coversge = net profit - interest expense / interes? expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Saskatchewan. Advertising Agencles (SIC 7741)

 only those Dusinesses poporiing sterement of changes.
Soe Toble 1 for symols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 bused on SIC ciassification in 1987
Seskerchewen. Advertising Agencies (SIC 7741)


(1) Average labour units er colculoted by dividing totol payroll by the everage annual wage and salory rote es poported in the Survey al Employment. Payroll and Mours. Stalistics Cansde, CBtologue 72-002. An average lobour unit could be interpreted as a full-time employce. Mote that the business size groups used ere determined ol the conede ievel fhus if a business hes ot leest 500 employees in Consde as whole but less thon thet number in eny given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payrall deductions in the following year

FWh'y reportinge and "no lopger reporting" Dusinesses are assumed to have beef if activity for six months and the information is adusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Sasketchewan, Advertising Agencles (Sic 7741)

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

1985

```
Number of observations in sample
    Average soles s
    Average sales $
    Aversge expense $
Bumineseses reporting a profit (Mo.)
    Average saless
    Average expense s
    Average net prof its
Tusinesses reporting s loss (Mo.)
    Average salesg
    Average expense }\mathbb{S
    Average net losss
```



| 2 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| x | -- | - | -- | -- |
| $\times$ | -- | -- | -- | -- |
| 2 |  |  |  |  |
| $x$ | -- | -- | -- | -- |
| $x$ | -- | -- | -- | -- |
| $\times$ | -- | -- | -- | -- |
| - |  |  |  |  |
| x | -- | -- | -- | -- |
| $\times$ | -- | -- | -- | -- |
| $\times$ | -- | -- | -- | -- |

1985

| Mumber of observations in sample <br> Average sales $\$$ <br> Averape expense $\$$ <br> Average net profit (loss) $\$$ |
| :---: |
| Businesses reporting piofit (No.) Average sales $\$$ <br> Average expense $\$$ <br> Average net profit $\$$ |
| Businesses reporting lass (Mo.) <br> Average sales \$ <br> Average expense $\$$ <br> Averege net loss $s$ |

79.64 ${ }^{9}$
34.058
45.583
$79.641^{7}$
79.641
34.058
45.583
-
-
-

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

1887

| Mumber of observations in smple <br> Average sales \$ <br> Average expense \$ <br> Average net profit (losg) \$ | $\begin{array}{r} 18 \\ 237.587 \\ 228.173 \\ 9.414 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) <br> Aversge seles $\$$ <br> Aversge expenses <br> Averoge net profit | $\begin{array}{r} 10 \\ 204.790 \\ 176.859 \\ 27.931 \end{array}$ |
| Businesses reporting - lose (Mo.) <br> Average sales <br> Average expenses <br> Average net loss | $\begin{array}{r} 6 \\ 525.410 \\ 534.589 \\ -9.179 \end{array}$ |

(11) Phese estimetes are Desed on sample of Dusinesses reporting sales detween $\mathbf{\$ 2 5 . 0 0 0}$ and $\$ 2.000 .000$

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Seskatchewan, Menagenent Consulting Services (SiC 7771)

|  | Total(1) |  | Bottom 25\% |  | $\begin{aligned} & \text { Lowe i } \\ & \text { midole } 25 \% \end{aligned}$ |  | UpDe: middle 25: |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ifi sample (No.) Lon sales value ( $\$ 000$ 's) High sales value $\left(9000^{\prime}\right.$ s) |  | $\begin{array}{r} 45 \\ (9) \\ (1) \end{array}$ |  | -- |  | -- |  |  |  |  |  |
| Selocted expense item | Industiy aversge (2) |  |  |  |  | $\begin{aligned} & \text { \% busi - } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | UDDe? middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | Uoder middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupency expenses | 15.2 | -- | -- | -- | - |  | 17.6 | -- | - | - | - |
| Deorecistion | 8.3 | -- | -- | -* | -- | 78.8 | 10.5 | -- | -- | -- | -- |
| Redsips \& maintenance | 0.7 | -- | $\cdots$ | -- | -- | 39.8 | 1.7 | $\cdots$ | =- | -- | -- |
| Hest. Iight \& telephone | 3. ? | -- | -- | -- | -- | 87.5 | 4.3 | -- | -- | -- | -- |
| Rent |  | -- | -- | -- | -- | 64.5 |  | -- | -- | -- | - |
| Personnel expenses | 27.4 | -- | -- | -* | -- | 73.4 | 37.2 | - | * | =- | - |
| Financiel expenses | 6.7 | -- | -- | -- | -- | 33.4 | 7.1 | - | -- | - | -- |
| Interest 6 banl charges | 3.0 3.7 | - | -- | -* | - | 88.6 | 4.4 | - | -- | -- | -- |
| Other expenses | 29.3 | -- | - | - | -* | 100.0 | 29.9 | -- | -- | - | -- |
| Profit (loss) | 20.0 | *- | - | - | - | 39.2 | 20.1 | - | -- | -- | - |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\cdots$ | - | -- | -* | - |

## Symbol:

sera or no observations

- 200 small too be expressed
not opplicablo
$\times$ confidentisl


## Gootnotes

111 inese estinetes ere bused on sumplo of businesses reporsing seles between $\$ 25,000$ and $52,000,000$ Totel weighted moenditure on given irem

(3) Velue in eech cell $=\frac{\text { Total weighzed sales of businesses reporting this item of expendipure }}{}$ foo fortile.

This portion of the toble pertsins only to the businesses reporting the specific expense item. fherefore these patios ere celculated indivicuelly and the total will not necesserily equal 1008

## motes

Det mre shown by quartiles when el leest 13 of the sempled businesses report the specific iten
Records were renked in ascending order eccording to sates size. Eech quertile li. © Dotion 25\%. Iower midde 25\%, Elc.l raprotets one querter of the cotal number of businesses. Within esh quartile, the average patio is presented. For comprison purposes. the high shd low velues of seles or shown.

How to use the teblet

(2) The selscted renge will Indicite the proper quertile. i. . the Dotton 25\%. the lower midde 25\%, the upoer midde 25\% or the 20p $25 \%$.
(3) Dete pertsining to the selected sales size renge will be in thet quertile.

## stenderd Induztrisl Cissefificetion Definitien (SJC 1080):

SIC 7771 - Wenegement Consulling Sefvices
Businesses primority engeged in providing business and mengement consulsing services such os: business menegement consulting services
 monagement consulianis. persannel monagment consultants and teriffand customs consuliants.

TABLE 2. Balance sheet profile for incorporeted businesses only, 1887
Saskatchewan, Management Consulting Services (SIC 7779 )

|  | Total(1) | $\begin{array}{r} \text { Bot:0m } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | UDDe: middle 25: | TOO 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) Hign sales value ( $\$ 000^{\prime}$ s) | $\begin{array}{r} 32 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - |  | -- | =- | -- |
| Accounts and notes receiveble | 34 | -- | -- | - | - |
| Inventory | - | -- | -- | -- | -- |
| Other current assets | 43 | -- | -- | -- | -- |
| Total current assets | 77 54 | - | -- | -- | -- |
| tess: Accum. dep. on fixed assets | - | -. | -- | -- | =- |
| Other assets | 15 | -- | -- | -- | -- |
| Totel ssets | 148 | =- | - | -- | -- |
| biebilities end equity |  |  |  |  |  |
| Other curtent lisbilities | 53 | -- | -- | -- | -- |
| Total current liabilities | 64 | - | - | - | -. |
| Mortgages deyable | - | -- | -- | - | -- |
| Lang term debt | 7 | -- | - | - | -- |
| Other liabilities | 43 | -- | - | - | -* |
| Totel liebilities | 114 | -- | -- | - | -- |
| Total equity | 31 | - | -- | -* | -- |

111 These estimates fe osed on sampl of businesses peporting sties between $\$ 25,000$ and $\$ 2.000 .000$.
See Table I for symols and notes

TABLE 3. Financial retios(1) for incorporated businesses only. 1987
Smekatchewten, Management Consulting Services (SIC 9771)

|  | Totel(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | UDDer <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Bus, nesses in semple (Mo.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) Migh sales value (\$000's) | $\begin{aligned} & 32 \\ & (1) \\ & (1) \end{aligned}$ |  |  | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current retio (times) | 1.2 | -- | - | - | -- |
| ```Leverege ratios Debt/oquity ratio (times) Interest covernge ratio (times) Oett ratio (times)``` | $\begin{aligned} & 3.7 \\ & 2.2 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

111 The retios represent the everseg of ratios for each businsss in the group ond connot be coiculated from the figures shom in teble 2.
121 These estimates mre besed on semple of businesses reporting sates between $\$ 25,000$ end $\$ 2,000,000$.
Ses reble ifor symols and notes.

## Definitions:

1. Liquidisy retie:

Curpent = cuprent assets / cupent liabilities
2. Leverage retios:

```
Debt/equity = total liabilities / equity
Debl Palio = total liobilities / total assers
Interest coverage = net profit + interest expense / interest mpense.
```

TABLE 4. Statement of changes in financtal position for incorporated businesses only. 1987
Saskatchewan. Management Consuliing Services (SiC 9771)

|  | Toral(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lomer $\text { miodle } 25 \%$ | Upoer <br> midde 25\% | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in sam.cle (No.) Low sales value ( $\$ 000$ s) High saies value (\$000's) | $\begin{aligned} & 15 \\ & (1) \\ & 11) \end{aligned}$ | -- | -- | -- | --- |
|  |  |  | verspe 1500 |  |  |
| Opereting ectivities Cash from oderations Dopreciation Other | $\begin{array}{r} 28 \\ 7 \\ -20 \end{array}$ | -- | -- | -- | -- |
| Dividends | -15 | =- | -- | - - | =- |
| investment ectivities <br> Dindosel of lixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 10 \\ -8 \end{array}$ | -- | -- | -- | -- |
| Finencing ectivities <br> Increse in long term debt <br> Repoyment of long term debt <br> Loans from shareholders <br> Rodayment of loans from shareholders <br> Advances $\&$ loans from government <br> increase in equity <br> Decrese in equity <br> Dther | $\begin{array}{r} 13 \\ -19 \\ 13 \\ - \end{array}$ | -- | -- $-\infty$ -- -- -- -- | -- -- $-=$ -- -- | -- |
| Increeseldecreasel in cesh equivelents Cash equivelents-8eginning of the year Cash sequivients - End of the yeer | 5 7 12 | -- | -- | -- | - |

 only those businesses reporting sibrement of chenges
See itble for symbols and notes

Sesketchewan, Management Consulting Services (SIC 7771)

|  |  |  |  | Changes in numb with os | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in overage labour units(1) | Number of businesses | Total paroll $\left(5000^{\prime} \mathrm{s}\right)$ | Average labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No langer reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 257 | 11.518 | 531 | 71 | 40 |
| less then 20 <br> $20-99$ <br> $100-499$ <br> 500 and over | $\begin{array}{r} 250 \\ 3 \\ 2 \\ 2 \end{array}$ | $\begin{array}{r} 10.771 \\ 83 \\ x \\ x \end{array}$ | $\begin{array}{r} 482 \\ 3 \\ 15 \\ 31 \end{array}$ | $\begin{array}{r}70 \\ - \\ \hline\end{array}$ | $\begin{gathered} 39 \\ 1 \end{gathered}$ |
| 1587 |  |  |  |  |  |
| Totel | 339 | 21.547 | 1.509 | 82 | $\cdots$ |
| $\begin{aligned} & \text { 10ss than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 320 11 5 3 | $\begin{array}{r} 14.787 \\ 3.355 \\ 1.975 \\ 1.430 \end{array}$ | $\begin{array}{r} 1.034 \\ 236 \\ 139 \\ 100 \end{array}$ | 74 5 3 - | $\cdots$ $\cdots$ $\cdots$ |

(11) Averega lebour units ore colculeted by dividing totol peyroll by the oversog onnual wage and salery rate es reported in the

Survey of Employment. Paypoll and Hours. Stotistics Conade. Catalogue 98-002. An averge lobour unit could be interpreted as a

500 emplovees in cance os whole but less than that munoer in any given province is is show in the 500 and over group
121 Refers 10 businesses reporting no poyroll deductions in the previous yeer.
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no tonger reporting" businesses are assumed to have been in activity for six months and the information is a justed accordingly

See iable 1 for symools ano notes

TABLE 6. Selected operating characteristics of small bustnesses by sales quartile, 1985-1987
Saskatchewan, Management Consulting Services (SIC 7771)

Total(1)
Bottom
middle $25 \%$ middle $25 \%$

1985

Mumber of observetions in emple
Average saies \$
Aversge expense $s$
Average net profit (loss)

Businesses poporting e profit (Mo.)
Average seles S
Avarage expense ?
Average net profit?

Businesses reporting loss (Mo.)
Aversige seles $\$$
Average expense $\$$
Aversge net loss \$


1986

Mumber of observations in semple
Average soles $\$$
Average expense $\$$
Average net profit (loss) s
37
77.430
64.650
12.780
-.
-.

Usinesses reporting orofit (Mo.)
Average sales $\$$
33
77.168
47.397

Average expense $\$$
Average net profit
29.791

Businesses reporting loss (Mo.)
Average seles 5
96.620

Average expense $\$$
101.529

Average net loss $\$$
-4.909

1987

Wumber of observations in smmple
Average sales $\$$
Average oxpense $\$$
52
142.046
115.425
25.421
46.807
42.049
65.531
28.567
120.344
335.501

Average net profit (loss) \$
26.621
36.964

115,558
4,786
275.524

Businesses reporting a profit (Mo.)
Average sules $\$$
$\begin{array}{ll}45 & \\ 134.843 & 44.364 \\ 92.675 & 14.911 \\ 42.168 & 29.453\end{array}$
65.531
123.757
305.720
228.415

Average expense 5
Average net profits
29.453
28.567
36.964
98.805
24.952
79.305

Busineses reporting lese (Wo.)
369.854
51.339
92.383
115.738
138.172
942.514

Averoge sulos
488.757
-41.044

| - | 115.738 |
| :--- | :--- |
| $=$ | 138.172 |
| - | -22.434 |

1.235 .715
-293.201

Average not loss
$-116.693$
-

[^42]TABLE 1. Selected opereting ratios, in percent of eales, 1987
Saskstchewan. Hotels and Motor Hotels (SIC 9111)


## Symol

- 2Bro or no observations
- 400 small 100 be expresesed
not opoliceble
$\times$ confidentisl
Footnoter

Totel weighted expenditur on egiven item

(2) Yalue in meth cell a fotal waighted soles of all businesses in the sanple $x$ loo for guertile

(3) Velue in ech cell $=\frac{\text { Totel weighted expenditure on given iten }}{\text { fotel weighted seles of businesses reporiing this iten of expendiqure }}$ for esh guertile
 individuelly and the cotel will not necesserily equel 100\%.


## Motes

Date are shown by quartiles when of lest i3 of the sempled businestes repori the specific isen.
 on querter of the cotal number of businesses. Within each quertile, the everege ratio is presented. for comperison purposes, the high and low values of ssles efe shom

How to ute the tebles
11) Locate the approprite selbs renge thet i displeyed on the two lings entitled blom geles velue end ahioh seles vilue"
12) The selected renge will indicete the proper quertile. i. the botton 25z. the lower niddle 252. the upper midde 25z op the top 25\%.
(3) Dete perteining to she telected seles size range will be in thes quertile.

## Stenderd Industribl CIeseificetion Definition (SIC 1880):

SIC 9111 - Motels and Motor Motels
Business primerily engaged in providing shor; zerm eccomodetion to the public with or without food. bever meg end other services. A hotel-type room has access only from the inserior of the building and motel-hotel type roon has access from both the interior and exterior Included or Dusinesses engaged in nostels. hotel accommodarion services lexcept epartent hotelst, hotel lodging services (except apatiment hotelsl, hotels (except apartment and private hotels) and motor hotels.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Sosketchewan. Hotels and Motor Hotels (SIC 9111)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25^{\circ}$ | Upper m: $\operatorname{dd} \mid \in$ 25: | $\begin{aligned} & \text { ToD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lom sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 28 \\ (1) \\ (1) \end{array}$ | - |  |  | -- |
|  | Average ( $\$ 000{ }^{\prime} \mathrm{s}$ ) |  |  |  |  |
|  |  |  |  |  |  |
| Cosh | 5 | - | -- | -- |  |
| Account and notes receivable Inventory | $\stackrel{2}{-}$ | -- | -- | -- | -- |
| Other current assets | 19 | -- | -- | -- | -- |
| Total current ossets | 21 | -- | -- | -- | -- |
| Fixed assets | 293 | - | -- | - | - |
| Less: Accum. dep. on fixed essets Other essets | 47 | -- | -- | -- | -- |
| Total assets | 360 | - | -- | -- | -- |
| Litbllities and equity |  |  |  |  |  |
| Other current liabilities | 74 | -- | -. | -- | -- |
| Total current liobilities | 85 | -. | -- | -- | -- |
| Mortgages payable | - | - | - | -- | -- |
| Long term debt | 15 | -- | -- | -- | -- |
| Other liabilities | 259 | =- | - | -- | - |
| Totel lisbilitios | 380 | - | -- | - | -- |
| Totel equity | - | --- | - -- | - - - | -- |

(1) These estimates are dased on semple of businesses reporing ssles between 825.000 and $82,000,000$.

Ser Toble for symbols and notes.

TABLE 3. Financial ratios (1) for incorporated businesses only. 1987
Saskatchewn. Hotels and Motor Hotele (SIC 9111)


11) The ratios represent the everege of retios for each business in the group ond connot be celculated from the figures shown in teble 2

121 Thest ustimntes er besed on semple of businesses reporting seles between $\$ 25,000$ and $\$ 2,000,000$
See imble 1 for symbols and notes.

## Definitions:

1. Liquidity ratio:

Current $=$ current assets / current liabilities.
2. Leverege retios:
al Debt/equity = total 1 iabilities / equity
b) Dett ratio = total liabilities / cotal assets.
c) Interest coverage $=$ net profit interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Sasketchewen. Hotels and Motor Hotels (SIC 9111)

|  | Totalil | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> midde 25: | UDDER midde $25 \%$ | TOE $25^{\circ}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) High sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 24 \\ & 11) \\ & 11) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | verage $1 \$ 00$ |  |  |
| Operating ectivisies Cesh irom operations Depreciation Dther | $\begin{aligned} & -7 \\ & 20 \\ & 21 \end{aligned}$ | -- | -- | -- | - |
| Dividends | $-1$ | $\cdots$ | -- | -- | =- |
| Investment sctivities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investmen? <br> Decrese in investmen? | $\begin{array}{r} 4 \\ -11 \\ -3 \end{array}$ | -- | -- | -- | =- |
| Financing ectivities <br> Increase in long term debt <br> Redsyment of long term obi <br> Loans from shareholders <br> Redaymen? $0^{\prime}$ loans fiom shareholders <br> Advances $\delta$ loans from government <br> lncrease in equity <br> Decresse in equity <br> Other | $\begin{array}{r} 8 \\ -29 \\ 8 \\ -8 \\ - \\ - \\ -4 \\ - \end{array}$ | -- | -- | -- | -- - - -- -- -- |
| Increase(decresse) in cash s equivelenta Cash equivalente-Beginning of the year Cash equivalonis - End of the year | - | -- | -- | -- | -- |

 onty inose businesses reporting statement of chenges.
See isble 1 for symbols and notes

TABLE 5. Employment changes by size of butiness, 1984-1987 besed on SIC classification in i987
Sesketchewen. Hotels and Motor Hotels (Sic 9111)

|  |  |  |  | Changes in numb with po | of businesses oloyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business ize expressed in everoge laboul units(1) | Number of Dusinesses | $\begin{array}{r} \text { Total peyioll } \\ \left(\$ 000^{\prime}\right. \text { s) } \end{array}$ | Averge If bour units(1) | Newly roporting(2) | Mo langer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 427 | 64.427 | 6.855 | 70 | 44 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100 \text { - } 49 \\ & 500 \text {. nd over } \end{aligned}$ | $\begin{array}{r} 35 ? \\ 55 \\ 10 \\ 5 \end{array}$ | $\begin{aligned} & 14.967 \\ & 20.912 \\ & 15.472 \\ & 13.076 \end{aligned}$ | $\begin{aligned} & 1.581 \\ & 2.214 \\ & 1.676 \\ & 1.384 \end{aligned}$ | $\begin{array}{r} 65 \\ 2 \\ 2 \\ \hline \end{array}$ | $\begin{array}{r} 41 \\ 2 \\ 1 \end{array}$ |
| 1987 |  |  |  |  |  |
| Totel | 461 | 67.370 | 7.170 | 65 | - . |
| $\begin{aligned} & \text { less thmn } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | 387 53 15 6 | $\begin{aligned} & 14.605 \\ & 18.576 \\ & 21.656 \\ & 12.533 \end{aligned}$ | $\begin{aligned} & 1.550 \\ & 1.973 \\ & 2.316 \\ & 1.331 \end{aligned}$ | $\begin{array}{r} 55 \\ 7 \\ 2 \\ 1 \end{array}$ | $\ldots$ $\cdots$ $\ldots$ |


Surver of Employmens. Doyroll and Hours. Sietistics Cenco. Ealalogue 72-002. An average labour unit could be inierpreted as a
 500 employees in Canace os whole but less than that number in any given province it is show in the 500 and over group.
(2) Refers 10 businesses :oporting no Dayroll deductions in the orevious year.
(3) Refers to businesses poporting no Dayroll deductions in the following yeer
"Nowly reporfing" and "no longer reporfing" businesses are assumed so have been in activity for six months and the information is adjusted accordingly.
see indel ifor symbols and nores.

SOURCE: Small Business and Specist Survers Division. Statistics Conade.

TABLE 6. Selected operating charmctertstics of small businesses by sales quartile. $1985-1987$
Saskatchewan. Hotels and Motor Motels (SIC 9111)

| Total(1) | Bot tom 25\% | $\begin{aligned} & \text { Lowe! } \\ & \text { miadle } 25 \% \end{aligned}$ | Uoper $\text { midde } 35 \%$ | TOD 25\% |
| :---: | :---: | :---: | :---: | :---: |


|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Mumber of observations in samole <br> Averse sties $\$$ <br> Aversge mpense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 97 \\ 359.682 \\ 353.620 \\ 6.062 \end{array}$ | $\begin{array}{r} 113.207 \\ 104,745 \\ 8,462 \end{array}$ | $\begin{array}{r} 227.546 \\ 233.917 \\ -6.371 \end{array}$ | $\begin{array}{r} 330.158 \\ 327.170 \\ 2.988 \end{array}$ | $\begin{array}{r} 767.817 \\ 748.648 \\ 19.169 \end{array}$ |
| Businesses reporsing profit (Mo.) <br> Avarage sales $\$$ <br> Averoge expenses <br> Averege net profit $\$$ | $\begin{array}{r} 74 \\ 377.852 \\ 357.705 \\ 20.157 \end{array}$ | $\begin{array}{r} 103.127 \\ 90.820 \\ 12.307 \end{array}$ | $\begin{array}{r} 240.763 \\ 230.817 \\ 9.946 \end{array}$ | $\begin{array}{r} 318.271 \\ 305.898 \\ 12.373 \end{array}$ | $\begin{array}{r} 849.286 \\ 803.286 \\ 45.000 \end{array}$ |
| Businesser reporting tose (Mo.) <br> Average seles $\$$ <br> Average expense $\$$ <br> Average net loss | 23 324.952 344.929 -19.977 | $\begin{array}{r} 160.957 \\ 170.708 \\ -9.751 \end{array}$ | $\begin{array}{r} 219.955 \\ 235.698 \\ -15.743 \end{array}$ | $\begin{array}{r} 345.885 \\ 355.313 \\ -9.428 \end{array}$ | $\begin{aligned} & 573.009 \\ & 617.998 \\ & -44.989 \end{aligned}$ |

1986

| Mumber of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) s | 168 395,488 387,680 7.808 | $\begin{array}{r} 65.971 \\ 61.739 \\ 4.232 \end{array}$ | $\begin{array}{r} 179.823 \\ 173.691 \\ 6.132 \end{array}$ | $\begin{array}{r} 340.821 \\ 340.000 \\ .821 \end{array}$ | $\begin{array}{r} 995,336 \\ 975,290 \\ 20.046 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses peporting profit (Mo.) | 126 |  |  |  |  |
| Average sales ${ }^{\text {S }}$ | 386.495 | 68.506 | 179.451 | 295.493 | . 002.518 |
| Average expense ${ }^{\text {a }}$ | 362.367 24.128 | 58.987 9.519 | 165.644 13.819 | 281.998 13.495 | 942.837 59.681 |
| Averege net profit | 24.128 |  |  |  |  |
| Businesses reporting loss (Mo.) |  |  |  |  |  |
| Aversog sales $\$$ | 411.235 | 61.461 | 180.784 | 422.130 | 980.555 |
| Average expense 5 | 436.950 | 56.633 | 195.087 | 144.041 | 1.042 .039 |
| Average net loss 5 | -25.715 | -5.172 | -14.303 | -21.911 | -61.473 |

1987

| Mumber of obectuations in samole <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 106 \\ 278.116 \\ 276.370 \\ 1.746 \end{array}$ | $\begin{array}{r} 96.638 \\ 92.913 \\ 3,725 \end{array}$ | $\begin{array}{r} 183.834 \\ 179.298 \\ 4.536 \end{array}$ | $\begin{array}{r} 277.011 \\ 271.946 \\ 5.065 \end{array}$ | $\begin{array}{r} 554.981 \\ 561.321 \\ -6.340 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businessez reporting profit (Mo.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profits | $\begin{array}{r} 69 \\ 271.913 \\ 259.903 \\ 12.010 \end{array}$ | $\begin{array}{r} 90,889 \\ 85,003 \\ 5.886 \end{array}$ | $\begin{array}{r} 191.161 \\ 179.073 \\ 12.088 \end{array}$ | $\begin{array}{r} 282.285 \\ 269.569 \\ 12.716 \end{array}$ | $\begin{array}{r} 523.317 \\ 505.965 \\ 17.352 \end{array}$ |
| Businasses reporting a loes (Mo.) <br> Average sales $\$$ <br> Average expenses <br> Averoge net loss | 37 289.888 307.374 -17.486 | $\begin{array}{r} 131.771 \\ 141.254 \\ -9.483 \end{array}$ | $\begin{aligned} & 164.755 \\ & 179.883 \\ & -15.128 \end{aligned}$ | $\begin{array}{r} 287.535 \\ 276.214 \\ -8.679 \end{array}$ | $\begin{array}{r} 595.492 \\ 632.145 \\ -36.653 \end{array}$ |

(11) These estimates bre besed on sample of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.

See Toble i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Siesketchewan. Motels (SIC 9112)

|  | Totel(1) |  | Bottom 25: |  | Lowermidde 25\% |  | $\begin{array}{r} \text { UDDer } \\ \text { midole } 25 \% \end{array}$ |  |  | $\begin{aligned} & \text { Tof } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> Migh sales value ( $\$ 000^{\prime}$ s) |  | $\begin{aligned} & 25 \\ & 11 \\ & 11 \end{aligned}$ |  |  |  |  |  |  |  |  |  |
| Selected expense item | Industiy overage\{2 |  |  |  |  | $\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered}$ | Reporting businesses only 3 \} |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Uooer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | To: 1 | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of salus |  |  |  |  |
| Dccupancy expenses | 27.6 | - | -- | - | - | 100.0 | 27.6 | -- | -- | -- | - |
| Dedrecietion | 12.3 | -- | -- | -- | -- | 91.2 | 13.5 | - |  |  |  |
| Repsirs \& maintenance | 5.4 | -- | - | -- | -- | 95.2 | 5.7 |  | -- | -- | -- |
| Hest. Iight \% telephone | 9.7 | -- | -- | -- | -- | 100.0 8.0 | 9.7 3.0 |  | -- | -- | -- |
| Rent | 0.2 | -- | -- | -- | -- | 8.0 |  |  | -- | -- |  |
| Personnel expenses | 20.1 | -- | - | -- | -* | 100.0 | 20.8 | -- | -- | -- | - |
| Financial expenses | 13.2 | -- | -- | - | -- | 100.0 | 13.2 | -- | -- | -- | -- |
| Interest \& Dank Chaiges | 11.8 | -- | -- | -- | -- | 92.2 94.8 | 12.8 1.5 | -- | =- | -- | -- |
| Dither expenses | 32.5 | - | -* | -- | -- | 100.0 | 32.5 | - | - | -- | - |
| Profit (lose) | 5.8 | -- | -- | -- | -- | 100.0 | 5.8 | -- | -- | - | = |
| Total | 100.0 | -- | - | =- | -- | 100.0 | ... | - | - | -- | =- |

## Symools

- zero op no observitions
-. too smell 100 be expressed
.. not appiceble
- confidentiol


## feetnetes

I11 These estimetes tre besec on sample of businesses poporting seles between $\$ 25,000$ and $\mathbf{\$ 2 , 0 0 0 , 0 0 0}$.
$(2)$ Velue in esch cell $=\frac{10 t}{} 100$ for esh ouertile
i3) Value in each cell fotal weighted sales of businesses reporting this item of expenditure

* 100 for esen quertile.

This portion of the table perteins only to the businesses reporting the specific expense item. Therefore these retios ere celculsteo individuelly and the rotal will nat necessarily equal 1008.

Moter
Dete ar shown by quartiles when et least 13 of the sampled businesses report the specific item.
Aecords were renked in escending order according to soles size. Eech quaftile li. ©. Dottom 25\%. lower middie 25\%, etc. 1 represents one quarter of the colal number of busintsses. Within eech quertile. the everege pstio is presented. for comper ison pufposes. stit migh and low velues of seles are show.

## Mow to use the tebles

191 locst the sppropribe sules renge that is displeyed on the two lines ontitled "tow seles velue" and "high seles value*
(2) The selected pange will indicete the proper quertile. i.e. She bottom 258 . the lower midde $25 \%$. the upper nidde 258 of the 100 25\%.
(3) Deta pertining to the selected seles size renge will be in that quartile.

## Stenderd Industrial Clessificetion Definision (\$1C 1080):

## \$IC 812 - Moiels

Businesses primarily engaged in short tern accomodation to the public with or without food. Dever age and other services. Wotel-type toom has access from the exterior only and generaliy has papking fecilities in close proximity. These businesses include motel accommodetion services. motel lodging services and motels

TABLE 2. Bsimee sheet profile for incorporated businesses only. i987
Saskatchowan. Morels (SIC 9112)

(1) These estiontes or based on semplof businesses reporting sales Detween $\$ 25.000$ end $\$ 2.000 .000$.

See table 1 for symbols and notes

TABLE 3. Financial ratios (1) for incorporsted businesses only. 1987
Saskatchewen. Motels (SIC 112)

|  | Total 12 ) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle $25 \%$ | $\begin{aligned} & \text { Upoer } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $8000^{\prime}$ s) High sales value ( 5000 's) | $\begin{aligned} & 14 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | - |
|  | Averoge |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.2 | -- | -- | -- | -- |
| Leverage rotios <br> Debtlequity retio (times) <br> Interest coverege retio (times) <br> Debt retio (times) | $\begin{array}{r} 17.1 \\ 1.1 \\ 0.9 \end{array}$ | -- | -. | -- | -- |

\{1\} The ratios represent the averoge of ratios for esch business in the group mad connot be calculated from the figuras show in toble 2
121 Thest estimetes are based on sanpl of businesser reporting $\$$ alins betwan $\$ 25,000$ and $\$ 2.000,000$.
see Table 1 for ynoois and notes.

## Definitions:

1. Liquidity ratio:

Current $=$ currant assets / current liobilities
2. Leverage retios:
a) Dedr/equity $=$ toral liabilities / equity
b) Dett ratio = total fiabilities / total assets
c) Interest coverage $=$ net profiq - interest expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Saskatchewan. Motels (SIC 9112)

|  | T2:a1(1) | $\begin{array}{r} \text { Bot } 40 m \\ 25 \% \end{array}$ | Lower middle 25\% | $\begin{array}{r} \text { Uoder } \\ \text { middie } 25 \text {; } \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 50sinesses in sample iNo. Lon sales value (\$000's) Hign sales value $1 \$ 000^{\circ}$ s) | $\begin{array}{r} 6 \\ (1) \\ \text { (1) } \end{array}$ | -- | -- | -- |  |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Opersting ectivities <br> Cash from operations <br> Bedeciation <br> Other | 3 12 3 | -- | -- | -- | -- |
| Dividende | -4 | - | -- | -- | - |
| Investonent sctivities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> increase in investmen? <br> Decrese in investment | $\begin{array}{r} -35 \\ -2 \\ 1 \end{array}$ | -- | -- | -- | -- |
| Finencing activities <br> Increase in long term debt <br> Repayment of long term debt <br> toons from shareholders <br> Fedayment of loans from shareholders <br> sdvances of loans from government <br> Increase in equity <br> Decrease in equity <br> Other | 41 -24 10 - | -- - -- -- -- | - - - - - - | - <br> - <br> - <br> - <br> - <br> - <br> - | -- |
| Increase (decrease) in cash sequivalents Cash \& equivelents-Beginning of the year Cash s equivalenis - End of the yeer | $\begin{array}{r} 7 \\ 21 \\ 28 \end{array}$ | -- | -- | -- | -- |

191 These estimetes or based on sample of incorporeted pusinesses reporting seles between $\$ 25.000$ and $\$ 2.000,000$. Smple count includes only ihose businesses reporting statement of chenges.
see tade i for symbols and notes.
TABLE 5. Employment changes by size of business. 1984-1987 based on SIC ciassification in i987
Sasketchowen. Motels (SIC 9112)


[^43]TABLE 6. Selected operating characteristics of smali businesses by sales quartile. 1985-1987
Sasketchewan. Motels (SIE 9112)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowel } \\ & \text { middle } 25 \% \end{aligned}$ | Upoer <br> middle 25\% | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
|  |  |  |  |  |  |
| Number of observetions in sample Average sales $\$$ | 261.565 | -- | -- | -- | -- |
| Average expense \$ | 262.575 | - | -- | -- | -- |
| Average net profit (loss) \$ | -1.010 | -- | -- | -- | -- |
| Businetses reporting profit (Mo.) | 15 |  |  |  |  |
| Average sales \$ | 259.374 | -- | - | -- | -- |
| Avorage expenst $\$$ | 241.162 | -- | -- | * | -- |
| Average net profits | 18.212 | -- | -- | -- | -- |
| Susinesses reporting lose (No.) |  |  |  |  |  |
| Average sales ${ }^{\text {S }}$ S | 481.661 498.382 | -- | -- | -- | -- |
| Average expense \$ | 498.382 -16.721 | -- | -- | -- | -- |
| Average net loss | -16.721 | -- | -- | -- | -- |


| Mumber of observations in sample <br> Average sales \$ <br> Average expenses <br> Average net profit (loss) \$ | $\begin{array}{r} 31 \\ 153.570 \\ 148.507 \\ 5.063 \end{array}$ |
| :---: | :---: |
| Businesses peporting profit (Wo.) | 24 |
| Average sales $\$$ | 145.444 |
| Average expenses | 126.257 |
| Average net profit $\$$ | 19.187 |
| Businesses reporting loss (No.) | 7 |
| Average sales 5 | 147.792 |
| Average expense $\$$ | 169.498 |
| Average. net loss ${ }^{\text {S }}$ | -21.706 |

1987

Number of observetions in sample Average sales Average expense 5 Average net profit (loss) \$

Businesses reporting erofit (Mo.) Average soles $\$$ 49. 496 Average expense $\$ \quad 134.566$ Average net proflt 14.930

Businessen reporting loss (Mo.) Average seles $\$$ 14
154.288
163.109 $\begin{array}{lr}\text { Averege expense } \$ & 163.109 \\ \text { Average net los: } & -8.841\end{array}$

111 These estinates ar besed on semple of businesses reporting soles between $\$ 25.000$ and $\$ 2,000,000$
Sen table 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Saskatchewan, Licensed Restaursits (S1C 9211)



| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only 31 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uode } \\ & \text { ni od } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Botrom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midol } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { midd } \begin{array}{r} \text { a } \\ 25 \% \end{array} \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of selus |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 32.9 | 48.4 | 34.1 | 27.1 | 23.5 | 85.4 | 38.5 | 48.4 | 43.3 | 31.1 | 30.6 |
| Occupency expenses | 13.6 | 12.1 | 14.9 | 15.7 | 11.5 | 57.1 | 14.0 | 12.1 | 16.5 | 15.7 | 11.5 |
| Deprecietion | 2.8 | 3.0 | 3.0 | 2.8 | 2.6 | 75.9 | 3.8 | 4.6 | 4.6 | 3.9 | 2.6 |
| Repairs s meintenance | 1.3 | 1.4 | 1.2 | 1.2 | 1.5 | 85.6 | 1.5 | 2.2 | 1.5 | 1.3 | 1.5 |
| Heat. light teleohone | 3.4 | 3.9 | 3.1 | 3.9 | 2.5 | 92.1 | 3.7 | 4.6 | 3.5 | 3.9 | 2.6 |
| Rent |  | 3.8 | 7.6 | 7.7 | 5.0 |  | 8.6 | 8.5 | 11.2 | 8.9 | 6.2 |
| Personnel expenses | 27.4 | 22.4 | 29.1 | 28.8 | 29.0 | 98.6 | 27.8 | 23.9 | 29.1 | 28.6 | 25.0 |
| Financial expenses | 2.6 | 2.1 | 3.5 | 2.1 | 2.5 | 96.1 | 2.7 | 2.6 | 9.7 | 2.2 |  |
| Jnterest \& bank charges | 1.9 | 1.7 | 2.7 | 1.4 | 1.8 | 84.2 | 2.2 | 2.2 | 3.1 | 1.8 | 1.9 |
| Professiona! fees | 0.7 | 0.7 | 0.8 | 0.7 | 0.7 |  |  | 0.8 | 1.2 | 0.8 | 0.7 |
| Other expenses | 18.8 | 11.6 | 13.3 | 22.0 | 27.3 | 100.0 | 18.8 | 11.6 | 13.3 | 22.0 | 27.3 |
| Profit (lase) | 4.7 | 3.1 | 5.0 | 4.6 | 5.2 | 54.8 | 5.0 | 3.1 | 5.0 | 5.7 | 6.2 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | $\ldots$ | - . | - . | ... |

## Symbole

zero or no observations
-- too smoll too be expiessed
not sodicad
$x$ confionnilat

## Footnotes

111 These estimetes are besed on semple of businesses reporting seles between 525,000 and $\mathbf{2 2}, 000.000$.
Totsl meighted expenditure on given item

(3) Volue in ach ceil $=\frac{\text { Totel weighted expenditure on given iten }}{\text { lotal weighted soles of businesses peporting qhis iqem of expendiqure }}$. 00 for esh quertile.

This portion of the table perfains only so the businesses peporting the specific expense item. Therefore these patios ore calculated individuslly and the totel will not necesserily equal $100 \%$.

## Wotes

Datare shown by quartiles when et lest i3 of the sempled businesses report the specific item
Records were ronked in sesending order eccording to salss size. Eech quertile li. . bottom 25\%, lower middie 25z, etc. represents one querter of the totel number of businesses. Wishin esh quertile. the suerse retio is presented. for comperison purposes. the high and lom values of seles ar shown.

How 20 use the tebtes
III Locste the appropriete entes renge thet is displeyed on the two lines entitled mow seles velue" and wigh seles velue"
121 ine selected renge will indicete the proper quertile. i. the bottom 25\%. the lower miode 25\%. the upper nidde 252 or the 200 25\%.
(3) Dese perteining to the selected seles size pong will be in thet quertile.

## Stenderd Induserist CIessificstion Definition (SIC 18s0):

51C 9211 . Licensed RestoufBnes
Businesses pr imar ly engaged in preparing end serving meals for consumption on the premises with a license to serve elcoholic orver ages Licensed bod an Eeverage service respauranis. lizensec pestauran ts and licensed esiaurant services bre included in this industey

TABLE 2. Balince sheet profile for incorporsted businesses only, 1987
Sasketchewan. Licensed Restaurents (Sic 9211)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe? $\text { middle } 25 \%$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } 25 \% \end{array}$ | Top |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in ssmple (Mo.) Low sales value ( $\$ 000$ 's) High sales value (3000's) | $\begin{array}{r} 43 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average ( $\$ 000{ }^{\text {s }}$ ) |  |  |  |  |
| Assets - . . . . . . . |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes receivable | 1 | -- | -- | -- | -- |
| Inventory | - | -- | -- | -- | -- |
| Dther current assets | 44 | - | -- | - | -- |
| Total current mssets | 48 | -- | -- | -- | -- |
| Fixed assets | 132 | - | -- | -- | -- |
| Less: Accum. deo. on fixed assets Other assets |  | -- | - | -- | -- |
| Total assets | 215 | - | =- | - | -- |
| Listlitles and equity |  |  |  |  |  |
| Other current lisbilities | 39 | -- | -- | -- | -- |
| Total current liabilities | 49 | - | - | - | -- |
| Mortgages Davable | - | -- | - | - | -- |
| Long term debt | 13 | -- | - | - | -- |
| Other liabilitios | 107 | -- | -- | -- | -- |
| Totel liabilities | 169 | - | -- | -- | -- |
| Total equity | 45 | -- | -- | -- | -- |

(1) These estimates ar based on sample of businesses peporting sales between 825.000 and $\$ 2.000 .000$.

See toble if for symbols and notes.

TABLE 3. Financtal rattos (1) for incorporated businesses only. 1987
Seskatchewen, Licensed Restaurents (SIC 9211)

|  | Tot1(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | midd Lower | Upper midde 25 \% | To 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value ( $\$ 000^{\prime}$ s) High sales value (\$000's) | $\begin{aligned} & 43 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 0.9 | -- | -* | -- | -- |
| Leverage retios <br> Debt/equity retio (times) <br> Interest coverage ratio (times) <br> Debt patio (times) | $\begin{aligned} & 3.7 \\ & 3.1 \\ & 0.8 \end{aligned}$ | -- | -- | -- | - |

(1) The retios represen: the overoge of rotios for esch business in the proup and cennot be celculated from the figures shown in feble 2 .
(2) These estimes are besed on semple of businesses reporting seles between 325,000 nnd 82,000,000.

See reble 1 for symols and notas.

Definitions:

1. Liquicity retio:

Curpent = currens assets / current liabilities.
2. Leverage forios:
al Dedrequity ${ }^{\text {a }}$ rotal liabilisies / equity.
b) Debt atio = total liabilities / total assets.
c) Interest coverage = net profit - interest expense/interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Sasketchewan. Licensed Resteurants (SIC 9211)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middic } 25 \% \end{aligned}$ | Uoder middle 25 : | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in sample (No.) Low sales value ( $\$ 000$ 3) Mign sales value ( $\$ 000$ 's) | $\begin{aligned} & 24 \\ & (1) \\ & 11 \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | verege (\$000 |  |  |
| Dperating ectivities Cash from operations Deprecistion Other | $\begin{array}{r} 14 \\ 20 \\ 1 \end{array}$ | -- | --- | -- | -- |
| Dividends | -3 | -- | -- | -- | -- |
| Investment ectivities <br> Disposel of fixed assets <br> Purchase of fixed assets <br> increase in investment <br> Decrese in investment | -16 -9 -9 | -- | -- | -- | $=$ $=$ $=$ |
| Financing ectivities <br> Incresse in long term debt <br> Repayment of lang term debt <br> Loons from shareholders <br> Repayment of loans from smarenolders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r}21 \\ -24 \\ 11 \\ -11 \\ \hline\end{array}$ | -- <br> - <br> -- <br> -- <br> - | - - - - - - | $\square$ <br> - <br> - <br> - <br> - <br> - | -- -- -- -- - |
| Increase (decrease) in cash sauivalente Cash \& equivalents-Beginning of the reer Cagh equivalents - End of the year | 5 1 6 | -- | -- | -- | -- |

(1) These estimates are based on semple of incorpored businesses reporting soles detween $\$ 25.000$ ano $\$ 2,000,000$. Senple count includes only those ousinesses reporting e statement of changes.
see toble 1 for symbols and notes

TABLE 5. Employment changes by ize of busimese, 1984-1989 besed on SiC clessification in ige7
Smskatchewan, Licensed Resteurents (SIC 9211)

| Qusiness ize expressed in average labour uniss(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { 's) } \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 447 | 54.690 | 6.684 | 17 | 59 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 312 \\ 128 \\ 6 \\ 3 \end{array}$ | $\begin{array}{r} 16.419 \\ 30.782 \\ 6.367 \\ 1.122 \end{array}$ | $\begin{array}{r} 2.003 \\ 3.759 \\ 784 \\ 138 \end{array}$ | $\begin{array}{r}64 \\ 23 \\ \hline\end{array}$ | $\begin{array}{r} 63 \\ 14 \\ 1 \\ 1 \end{array}$ |
| 1987 |  |  |  |  |  |
| Totel | 564 | 67.997 | 7.600 | 119 | . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 424 130 6 4 | $\begin{array}{r} 23.325 \\ 35.611 \\ 7.437 \\ 1.624 \end{array}$ | $\begin{array}{r} 2.601 \\ 3.981 \\ 836 \\ 182 \end{array}$ | 91 25 2 1 | $\cdots$ $\cdots$ $\cdots$ |

[^44]TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Sasketchewan, Licensed Restaurants (SIC g211)


1985

| Mumber of observetions in semple <br> Averege sales \$ <br> Averege expenses <br> Averege net profit (loss) \$ | $\begin{array}{r} 96 \\ 425.351 \\ 404.247 \\ 22.104 \end{array}$ | $\begin{array}{r} 96.819 \\ 94.752 \\ 1.857 \end{array}$ | $\begin{array}{r} 287.222 \\ 268.881 \\ 18.381 \end{array}$ | $\begin{array}{r} 465.952 \\ 435.262 \\ 30.690 \end{array}$ | $\begin{array}{r} 855.612 \\ 818.133 \\ 37.479 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (Mo.) | 74 |  |  |  |  |
| Average solos \$ | 446.892 | 111,706 | 286.245 | 483.180 | 895,637 |
| Average expense $\$$ | 411.500 | 96.134 | 265.438 | 439.605 | 844.822 |
| Average net profit \$ | 35.192 | 15.572 | 20.807 | 53.575 | 50.815 |
| Businesser reporting loss (Mo.) | 22 |  |  |  |  |
| Aversge sales \$ | 345.808 | 80.182 | 297.940 | 418.851 | 586,259 |
| Average expense $\$$ | 366.420 | 93.246 | 306.153 | 427.749 | 638.532 |
| Average net loss | -20.612 | -13.064 | -8.213 | -8.898 | -52.273 |


|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Mumber of observations in semple | 257 |  |  |  |  |
| Average soles \$ | 323,315 | 60.603 | 124.911 | 322.979 | 784.765 |
| Average axpense \$ | 316.458 | 55.203 | 129.594 | 330.811 | 750.223 |
| Average net profit (loss) \$ | 6.857 | 5.400 | -1.683 | -7.832 | 34.543 |
| Businesses reporting eprofit (No.) | 189 |  |  |  |  |
| Averoge sales | 315,606 | 59.933 | 134.874 | 276.464 | 791.151 |
| Average expense \$ | 267.903 | 50.571 | $117.87 ?$ | 250.792 | 732.373 |
| Average net prolits | 27.703 | 9.362 | 16.997 | 25.672 | 58.778 |
| Businesses peporting loss (No.) | 68 |  |  |  |  |
| Average seles 8 ( | 324.071 | 63.480 | 115,351 | 347.485 | 769.969 |
| Average expense 5 | 345.121 | 75.092 | 140,838 | 372.988 | 781.586 |
| Average net loss | -21.050 | -11.612 | $-25.487$ | $-25.483$ | -21.617 |

1987

| Number of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net protit (loss) \$ | $\begin{array}{r} 127 \\ 307.198 \\ 295.065 \\ 12.133 \end{array}$ | $\begin{array}{r} 63.637 \\ 62.018 \\ 1.619 \end{array}$ | $\begin{array}{r} 175.246 \\ 168.275 \\ 6.371 \end{array}$ | $\begin{array}{r} 307.501 \\ 298.984 \\ 8.517 \end{array}$ | $\begin{array}{r} 682.408 \\ 650.983 \\ 31.425 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting eprofit (Mo.) <br> Average sales $\$$ <br> Average expenses <br> Average net profits | $\begin{array}{r} 91 \\ 312.918 \\ 286.783 \\ 25.135 \end{array}$ | $\begin{array}{r} 63.001 \\ 56.285 \\ 6.716 \end{array}$ | $\begin{array}{r} 172.275 \\ 153.993 \\ 18.282 \end{array}$ | $\begin{array}{r} 308.903 \\ 289.415 \\ 19.488 \end{array}$ | $\begin{array}{r} 707.494 \\ 647,440 \\ 60.054 \end{array}$ |
| Businesses reporting lese (No.) <br> Average sales \$ <br> Average axpense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 38 \\ 295.400 \\ 311.794 \\ -16.394 \end{array}$ | $\begin{array}{r} 64.556 \\ 70.300 \\ -5.744 \end{array}$ | $\begin{array}{r} 181.587 \\ 198.765 \\ -17.178 \end{array}$ | $\begin{array}{r} 304.441 \\ 319.870 \\ -15.429 \end{array}$ | $\begin{aligned} & 631.017 \\ & 658.242 \\ & -27.225 \end{aligned}$ |

(11) These estimbtes tre osed on asmple of businesses racorting sales between $\mathbf{\$ 2 5 , 0 0 0}$ and $\mathbf{\$ 2 , 0 0 0 , 0 0 0}$.

See iable i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Sasketchewen. Unlicensed Restoursits (Including Drive-Ins) (SIC 9212)

|  | Total(1) |  | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ |  | Lowe? midde 25: |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { Toc } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sambie (No.) Low soles value ( $\$ 000$ 's) High salus value ( $\$ 000$ 's) | $64$(1)(1) |  | $\begin{array}{r} 11 \\ 70 \end{array}$ |  | $\begin{aligned} & 90 \\ & 98 \end{aligned}$ |  | $\begin{array}{r} 98 \\ 223 \end{array}$ |  |  | $\begin{aligned} & 223 \\ & (1) \end{aligned}$ |  |
| Selected expense item | Industiy suersel 2 ) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reportino } \end{aligned}$ | Redorting businesses only (3) |  |  |  |  |
|  | Toral | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bot10m 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } \end{aligned}$ $25 \%$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of salos |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of selex | 47.7 | 51.8 | 46.0 | 54.4 | 38.0 | 97.8 | 48.9 | 51.1 | 41.4 | 54.4 | 40.0 |
| Decupancy expenses | 12.0 | 18.1 | 12.2 | 8.2 | 12.2 | 100.0 | 12.0 | 18.1 | 12.2 | 8.2 | 12.2 |
| Depreciation | 3.1 | 5.1 | 2.3 | 1.5 | 3.6 | 77.7 | 4.0 | 7.1 | 3.3 | 2.1 | 3.8 |
| Repairs \& maintenance | 1.1 | 1.5 | 0.6 | 1.1 | 1.4 | 81.2 | 1.4 | 1.7 | 0.8 | 9.5 | 1.4 |
| Heat. Iight s teleptione | 4.6 | 6.5 | 4.4 | 3.4 | 3.7 | 93.2 | 4.8 | 6.5 | 5.0 | 4.0 | 3.7 |
| Rent | 3. 3 | 3.0 | 4.9 | 2.1 | 3.5 |  | 6.2 | 10.5 | 9.1 | 5.0 |  |
| Personnel expenses | 18.0 | 11.9 | 17.6 | 17.9 | 24.2 | 94.6 | 19.0 | 12.0 | 19.0 | 20.5 | 24.2 |
| Finenciol expenses | 2.2 |  |  |  |  |  |  |  | 1.3 2.2 |  |  |
| Interest 8 bank charges protessional fees | 1.8 0.4 | 1.0 0.2 | 0.9 | 1.9 0.3 | 3.1 0.7 | 73.8 84.1 | 2.4 0.5 | 1.7 0.3 | 2.2 0.5 | 2.0 0.4 | 3. 0.7 |
| Other expenses | 10.4 | 1.2 | 5.1 | 9.5 | 14.7 | 900.0 | 10.4 | 8.2 | 9.1 | 9.5 | 14.7 |
| Protit (loss) | 9.7 | 10.8 | 13.9 | 7.8 | 7.0 | 100.0 | 9.7 | 10.8 | 13.9 | 7.1 | 7.0 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | . | - . | $\ldots$ | -• |

## Symbol:

```
    zero or no observerions
.- 100 smell t00 be Expressed
    mOt EpDIICODL
```

$\times$ conficential

## Foornerve

(1) These estimetes bre based on sumple of businesses reporting seles between $\$ 25,000$ end $82,000,000$
) M ( Toisel welghted expenditure on given item
$\frac{\text { Tois weighied expenditure on given item }}{\text { Potal weighted sales of all businasses in the sumple }}$ $\times 100$ for esch quertile
(3) Vsiue in esch cell e $\frac{\text { potel weighted sales of businesses peporting inis item of expendiqur }}{}$ for autertile

This portion of the table pertsins only lo the businesses paporting the specific expense item. Pherufore these ratios ere celculated individually and the total will not necesserily equel $100 \%$

## Motes

Dess are shown by quaptiles when et luest 13 of the sompled businesses repors the specific item
fecor ds were penked in escending order eccording to sslos size. Esch quertile li. bottom 25\%, lower midde 25z, etc.) represents one quarter of the totel number of businesses. Within esch quertile. the aversge ratio is prestented. for comparisen pupposes. the high and low visiuss of seles se showh.

Mow to use the tesles
(1) bocete the epproprinte setes range thet is displeyed on the two lines entitled low teles veluef end emigh seles veluep
(2) The selected renge whll indicete the proper quertile, i. . the botton 25\%. the lower midde 25z. the upper midde 25z or the lop 25\%.
(3) Dote pertioning to the seloces seles ize range will be in thot quertile

## stonet Induet iol CIotilicetion Definition (SIC 1180):

SIC 8212 - Unlicented Resteurents Ilneluding Drive-Ins)
Businesses primsrily engaged in proparing ond serving mets for consumption on the premises but without license to serve alconolic beverages. Included are businesses commonly referped 10 ss "drive-ins" wher food is consumed either in customers' motor vehictes or at tables in or bout the premises. Driverin restoursims. Unlicensed restarant services and unticensed pestarats Bre included in this industey

TABLE 2. Balance sheet prof ile for incorporated businesses only, 1989
Saskatchewan. Unilicensed Restaurants (Ineiuding Orive-Ins) (SIC 3212)


(1) These estimates ere besec on sample of businesses reporting soles between $\mathbf{\$ 2 5 . 0 0 0}$ and $\mathbf{3 2 , 0 0 0 , 0 0 0}$

See table i for swools and notes.

TABLE 3. Financial ratios (1) for incorporated businesses only. 1987
Saskatchewan. Unlicensed Restaupants (Ineludino Drive-Ine) (Sic 9212)


[^45]1. biquidity ratio:

Current $=$ current assets $/$ current liabilities.

## 2. Lever me retios:

e) Dett/equity = total |iabilities / Equity
b) Debiratio = sotal liabilities/total assets
el Interest coverage $=$ net profit . interest expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Sasketchewan. Unlicensed Restaurants (Including Drive-ins) (Sic 9212)

|  | Total(1) | $\begin{array}{r} 80+40 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> midele $25 \%$ | Uoper <br> midole 25\% | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ s) Migh saies value ! $\$ 000^{\prime} \mathrm{s}$ ! | $\begin{aligned} & 11 \\ & (1) \\ & 11 \end{aligned}$ | - | -- | -- | - |
|  |  |  | Average ( $\$ 000$ s) |  |  |
| Operating activities Cash from operetions Deprecistion Other | $\begin{array}{r} 12 \\ 18 \\ -63 \end{array}$ | -- | - | -- | - |
| Dividends | -3 | - - | - - | =- | - - |
| Investment ectivities <br> Disposel of fixed assets <br> Purchase of fixed assets <br> Incresese in investment <br> Decrease in investment | $\begin{array}{r} 5 \\ -12 \\ -3 \\ 4 \end{array}$ | -- | * | -- | -- |
| Finencing ectivitios <br> Increase in long term debt <br> Repsyment of long term debt <br> Loans from sharaholders <br> Reparment of loons from shareholders <br> Advances \& loans from government <br> Increase in eouity <br> Gecrease in equity <br> Other | $\begin{array}{r} 69 \\ -25 \\ 5 \\ -7 \\ 1 \\ 1 \\ \hline \end{array}$ | -- | -- | -- | - |
| Increase (ducrese) in cash sequivalents Cash equivelents-Beginning of the yeer Cesh s equivalents - End of the rear | $\begin{array}{r} 3 \\ -3 \\ \hline \end{array}$ | -- | -- | -- | - |

 only ihose businesses reporiing sistement of changes.
see inble i for symbols and notes

Sesketchewan. Unilcensed Restaurants (including Drive-Ins) (SIC 212)


III averege I bbour units ore celculated by dividing toral payroll by the overage onnulage and solary rete es reported in ine Surver of Employment. Peyroll and Hours. Stbistics Conoda. Catologue 72-002. An overage abour unit could be interpret ed e full-time employen. Note that the Dusiness size groups used ore determined at ine Conace level. Thus if a business has at least 500 employees in Canace os whote but less then thet number in ony given province it is shown in the 500 and over group
(2) Reters to businesses recorting no peyroll deductions in the previous year.

131 Refers to businesses reporting no payroll deductions in the following year
*Newly feporting" and "no longer reporting" Dusinesses are assumed to have been in ectivity for six monins and the information is adjusied accordingly

See table 1 for symbols and notes

TABLE 6. Selected operating cheracteristics of small businesses by sales quartile. 1985-1987
Smskatchewan, Unlicensed Restaurants (Including Drive-Ins) (SIC 92:2)


1985

| Mumber of observations in semple <br> Aversge selos 5 <br> Aversge expense $\$$ <br> Average net piofit (loss) s | $\begin{array}{r} 114 \\ 179.549 \\ 165.224 \\ 14.317 \end{array}$ | $\begin{array}{r} 42.854 \\ 39.691 \\ 3.163 \end{array}$ | $\begin{array}{r} 71.313 \\ 65.258 \\ 6.055 \end{array}$ | $\begin{array}{r} 139.061 \\ 124.067 \\ 14.996 \end{array}$ | $\begin{array}{r} 464.936 \\ 431.880 \\ 33.056 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting aprofit (Wo.) | 37 |  |  |  |  |
| Average sales \$ | 188,217 | 45.294 | 70.682 | 139,563 | 481,327 |
| Average expense ${ }^{\text {S }}$ | 167.074 | 40.383 | 61.129 | 123.047 | 443.736 |
| Averege net orofits | 17.143 | 4.911 | 9,553 | 16,516 | 37.591 |
| Businesses reporting - lose (No.) | 17 |  |  |  |  |
| Aversge salos | 142.991 | 34.458 | 71.937 | 131.567 | 331.000 |
| Average expense $\$$ | 150.142 | 37.310 | 88.968 | 139.291 | 335.000 |
| Average net loss \$ | -7.151 | $-2.852$ | -14.031 | -7.724 | -6.000 |

1986


1887

(11) These essimetes based on sample of Dusinesses reporting sales between $\$ 25.000$ and $\$ 2,000,000$.

See Toble ifor symools ind notes

TABLE 1. Selected operating ratios, in percent of saies. 1987
Sesketchewen. Teke-out Food Services (SIC 9213)

| Total(1) Bottom | Lower | Upoe: | Top |
| ---: | ---: | ---: | ---: |
|  | $25 \%$ | midie $25 \%$ | $25 \%$ |



## Syebol:

```
    zero or no observations
- roo small too de expressed
    nos applicable
* confidentisl
```

Pootnotes
111 These estimetes be bed on senple of businesses reporting sales between $\mathbf{2 2 5} .000$ end $\$ 2.000 .000$.
(2) Value in each cell $=$ iotsl weighed sales of all businesses in the sampl
13) Value in each cell= Total weighted expenditur on given item
lotal weighted sales of businesses reporting this item of expondiqure $x 100$ for asch quartile.
This portion of the teble pertains only to the businesses peporting the specific expense item. Therefore these retios er celculeted indiviousliy and the topel will not necesserily gus 100\%.

## Wotes

Det ere shown by quartiles when et least 13 of the semplod businesses repor: the specific item
Mecords were ranked in escending order sceording to seles size. Eech quartile li. bottom 25\%. lower nidde 25\$. etc. represents one querter of the total number of businesses. Within esch gustile, the aversge retio is presented. For conparison purposes, the high and low velues of selos ore shown.

## How to use the tet tee


121 The selected renge will indicete the proper quartile. i. . the bottom 25\%, the lower nidde 25\%. she upper middie 25\% or the top $25 \%$
(3) Osta pertaining to the sefecteo seles size renge will be in thet quertile

## Stenderd Industriel CImesificetion Definition (516 1880):

SIC 9213 - Tate-Dut food Services
Businesses primarily engaged in preparing and selling packeged or wropped food to the pubiic for consumption eway from the prenises such as take-out chinese foods. ooughnup shops. take-out fish and chips. take-out fried chicken. hot dog stands. ice creph stands, take-out pizzerias. refreshmen? booths and prepared food iake-ou services lexcept caterers and motile food servicest

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan. Take-Out food Services (SIC 9213)

|  | Totai(1) | Bottom $25 \%$ | Lower midole $25 \%$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOE } \\ & 25 . \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) Low sales value ( 5000 's) Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & 16 \\ & 11 \\ & 11 \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Asset* |  |  |  |  |  |
| Cash Accounts and notes receivable | 2 | -- | -- | -- | -- |
| Inventory | 2 | -- | -. | -- | -- |
| Other current essets | 48 | -- | -- | -* | - |
| Total curient assets | 48 | -- | -- | - | -- |
| Fixed assets | 95 | -- | - | -- | - |
| Less: Accum. dep. on fixed essets | - | -- | -- | -- | - |
| Other ussets | 7 | -- | - | -- | -- |
| Totel eseets | 151 | - | - | -- | - |
| Liebilitien end equity |  |  |  |  |  |
| Other cuprent lisbilities | 53 | -- | -- | -- | -- |
| Total current lisbilities | 60 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term debt | 1 | - | -- | -- | -- |
| Other Iisbilities | 68 | -- | -- | -- | -- |
| Total liabilitios | 129 | - | - | -- | -- |
| Total equity | 21 | -- | - | -- | -- |

(1) These estimetes rebsed on semple of businsses reporting seles between $\$ 25,000$ and $\$ 2,000,000$

See table ! fo: symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businasses only, 1987
Sesketchmen. Teke-Out Food Services (SIC 9213)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\text { middle } 25 \%$ | Upper $\text { middl } 25 x$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. 1 Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & 16 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  | Average |  |  |  |
| Liquiditr retio Current ratio (times) | 0.8 | -- | -- | -- | -- |
| Leverage retios <br> Dedtequity retio (times) <br> Interest coverage ratio (times) <br> Debt retio (times) | $\begin{aligned} & 6.1 \\ & 1.3 \\ & 0.9 \end{aligned}$ | -- | -- | -- | -- |

(1) ine potios represent the sverege of ratios for mech busiams in the group and cannot be calculated from the figures thown in foble 2 .

121 These estimetes are based on semple of businesses reparting soles between $\$ 25,000$ and $\$ 2,000,000$.
See ioble ifor symols and notes.

## Definitions:

1. Liquidity ratio:

Current = current assets / current liabilitios.
2. Leverser retios:

Oeblequity $=$ rotel lisbilisies / equily.
Debt ratio $=$ total liabilities / rotal assets.
s) Interest coverage $=$ net profit - interest expense/interest expense.

TABLE 4. Statement of changes in financial posttion for incorporated businesses only. 1987
Saskatchewan. Take-Out Food Services (Sic 9213)

|  | Total(1) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lower midde 25\% | $\begin{aligned} & \text { Upper } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses in sample iNo.l Lon sales value ( $\$ 000$ s) <br> Hign soles value ' 9000 's) | $\begin{aligned} & 12 \\ & (1) \\ & (1) \end{aligned}$ | -- | -. | -- | -- |
|  |  |  | verage (\$000 |  |  |
| Operating activities Cash from operations Deprecietion Other | $\begin{array}{r} 8 \\ 21 \\ -40 \end{array}$ | -- | -- | -- | -- |
| Dividends | -4 | -- | -- | -- | -- |
| Investment sctivitias <br> Disposel of fixed essets <br> Purchase of fixed assets <br> Increse in investment <br> Decreses in investment | $\begin{array}{r} 1 \\ -6 \\ -2 \\ -2 \end{array}$ | -- | -- | -- | -- |
| Finencing activitles <br> Increase in long term debt Repayment af lang term debt <br> Loans from sharemolders <br> Redayment of loans from hareholders <br> Advances \& loans from government <br> lncresse in equity <br> Decrease in equity <br> Other | $\begin{array}{r} 65 \\ -23 \\ 3 \\ -21 \\ - \\ - \\ \hline \end{array}$ | -- <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - | - - - - - - - | -- -- -- -- -- |
| Increase(decresese) in cash squivalents Gash equivalents-Beginning of the resr Cash equivalents - End of the yeer | 4 13 | -- | -- | -- | -- |

(1) Thesp estimates are desed on sample of incorporated businesses reporting seles betwean $\$ 25.000$ onc $\$ 2.000,000$. Sumple count includes only those businesses reporting alotement of chenges
see imble 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 besed on SIC classification in ios7
Sssketchmwen. Take-Out Food Services (SIC 9213)

|  |  |  |  | Changes in number of businesses with peit employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Qusiness size expressed in average labour units(1) | Number af businesses | $\begin{array}{r} \text { Total payroll } \\ 1 \$ 000^{\prime} \text { ) } \end{array}$ | Average labour uniss(1) | Newly <br> reporting(2) | No longer reporting(3) |

## 1384

| Totel | 168 | 12.792 | 1.587 | 48 | 23 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| less then 20 <br> 20-99 <br> 100-199 <br> 500 and over | $\begin{array}{r} 150 \\ 16 \\ 2 \\ \hline \end{array}$ | $\begin{array}{r} 5.454 \\ x \\ x \end{array}$ | $\begin{aligned} & 664 \\ & 518 \\ & 385 \end{aligned}$ | $4$ | $23$ |
| 1987 |  |  |  |  |  |
| Totel | 273 | 17.251 | 1.334 | 86 | . . |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-\$ 99 \\ & 500 \text { and over } \end{aligned}$ | 252 17 4 | $\begin{aligned} & 9.503 \\ & 4.193 \\ & 3.555 \end{aligned}$ | $\begin{array}{r} 1.085 \\ 470 \\ 399 \end{array}$ | $\begin{array}{r} 3 \\ 2 \\ 1 \end{array}$ | ... |

[^46]TABLE 6. Selected opermting characteristlcs of sumil businesses by sales quartile. 1985-1987
Saskatchewan, Take-Out Food Services (SIC 9213)


1985


1986

| Number of obsarvations in sample <br> Average soles $\$$ <br> Average expenses <br> Average net Drofit (loss) \$ | $\begin{array}{r} 99 \\ 132.489 \\ 127.780 \\ 4.705 \end{array}$ | $\begin{array}{r} 54.619 \\ 53.283 \\ 1.336 \end{array}$ | $\begin{array}{r} 90.448 \\ 90.942 \\ -194 \end{array}$ | $\begin{array}{r} 118.956 \\ 112.605 \\ 8.351 \end{array}$ | $\begin{array}{r} 255.932 \\ 254.290 \\ 11.842 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting eprofit (Mo.) <br> Aversoge sales \$ <br> Aversge expenses <br> Average not proflts | $\begin{array}{r} 73 \\ 134.479 \\ 122.957 \\ 11.522 \end{array}$ | $\begin{array}{r} 57.987 \\ 49.878 \\ 8.111 \end{array}$ | - | $\begin{array}{r} 114.340 \\ 105.875 \\ 8.685 \end{array}$ | $\begin{array}{r} 231.110 \\ 213.319 \\ 17.791 \end{array}$ |
| Businesses reporting loes (Mo.) <br> Average sales 5 <br> Average expense <br> Average net loss $\$$ | $\begin{array}{r} 26 \\ 174.758 \\ 181.127 \\ -6.369 \end{array}$ | $\begin{aligned} & 51.049 \\ & 56.902 \\ & -5.861 \end{aligned}$ | $\begin{array}{r} 90.448 \\ 90.942 \\ -494 \end{array}$ | $\begin{array}{r} 139.348 \\ 143.223 \\ -3.875 \end{array}$ | $\begin{aligned} & 48.196 \\ & 433.439 \\ & -15.243 \end{aligned}$ |

1987

| Number of observetions in smmpla <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 87 \\ 191.700 \\ 189.447 \\ 2.253 \end{array}$ | $\begin{aligned} & 39,573 \\ & 41.854 \\ & -2.281 \end{aligned}$ | $\begin{array}{r} 88.635 \\ 87.739 \\ .996 \end{array}$ | $\begin{array}{r} 167.068 \\ 160.137 \\ 6.931 \end{array}$ | $\begin{array}{r} 471.523 \\ 168,057 \\ 3.486 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses reporting proflt (Mo.) | 38 |  |  |  |  |
| Aversge selos \$ | 216.803 | 37.130 | 104.805 | 175,863 | 549.612 |
| Average expense | 201.263 | 34.678 | 98.356 | 159,777 | 512.240 |
| Averese net profit | 15.540 | 2.452 | 6.450 | 15,886 | 37,372 |
| Businesees reporting atose (No.) | 25 |  |  |  |  |
| Average salos | 171,143 | 41.463 | 83.697 | 155.203 | 404.210 |
| Average expense \$ | 180,627 | 47.104 | 84.497 | 160,634 | 429.972 |
| Average net loss \$ | -9.484 | $-5.941$ | -800 | -5.431 | -25.762 |

[^47]TABLE 1. Selected operating ratios, in percent of sales. 1987
Soskutchewn. Caterers (SIC 8214)

|  | Total(1) |  | Bottom 25: |  | Lowe$m \cdot d e l e 25 \%$ |  | Upper$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) tom sales value ( $\$ 000$ s) Migh sales value ( 9000 's) |  | $\left.\begin{array}{r} 8 \\ (1) \\ 11 \end{array}\right\}$ |  | -- |  | -- |  |  |  |  |  |
| 5elected expense item | Industry sverage(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reoorting businesses only ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowef } \\ \text { middle } \\ 25 \% \end{array}$ | Upoer middl 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | Bottom $25 \%$ | $\begin{array}{r} \text { Lowe I } \\ \text { midd l } \\ 25 \% \end{array}$ | UDDEI midole 25\% | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
|  | Parcent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of seles | 53.6 | -- | -- | -- | -- | 100.0 | 53.6 | - | -- | -- | - |
| Decupency expenses | 7.6 | -- | -- | -- | -- | 100.0 100.0 | 7.6 2.8 | -- | -- | -- | -- |
| Dedieciation | 2.8 | -- | - |  | -- | 100.0 68.2 | 2.8 0.8 | -- | -- | -- | - |
| Repeirs 8 msintenance Keat, light \& telephone | 2.1 | -- | -- | -- | -- | 68.2 66.0 | 0.6 3.2 | -- | -- | -- | -- |
| Rent ${ }^{\text {Rent }}$ | 2.3 | -- | -- | -- | -- | 68.3 | 3.3 | -* | -. | -- | -- |
| Personnel expenses | 18.9 | -- | -- | -- | - | 100.0 | 18.9 | - | -- | -- | - |
| Finenciol expenses | 3.2 | -- | - | -- | -- | 100.0 | 3.2 | -- | -- | -- | -- |
| Interest 8 bank charges | 2.0 1.2 | -- | -- | -- | -- | 100.0 70.5 | 2.0 1.7 | -- | -- | -- | -- |
| Other expenses | 12.2 | - | - | -- | -- | 100.0 | 12.2 | -- | -- | - | -- |
| Profit (loss) | 4.5 | -- | - | -- | - | 100.0 | 4.5 | - | -- | -- | =- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | -•• | -- | - | -- | -- |

Symbols
zero or no observations

- 100 smill too be ocpiessed
... not eppliceble
$x$ confisentiol


## Pootnotes

(1) These estimetes ture besed on semple of businesses reporting seles between $\$ 25,000$ end $\$ 2,000,000$ lotal weighed xpenditure on given item

(3) Velue in each cell $=\frac{\text { lotel wighted expenditure on given item }}{\text { lotal weighted seles of businesses reporting this item of expenditure }}$ for quertile

This portion of the table pertains only to the businosses poporting the specific expense item. Therefore these rstios are cilcul oted ndividully end the total will not necessarity quel 100\%.

## Motes

Dete ere shown by quartiles when tilest 13 of the samplod businesses pepopt the specific item
Records were panked in escending order eccording to soles size. Esch gusertile li. bottom 25\%. Iower midde 25\%. Etc. peoresents one quarter of the totel number of bus inesses. Within esch quartile. the overoge retio is presented. For compler ison purpostes. the high and low velues of seles shown

## Mow to use the tebles

(1) Locste the mppopriste seles ranpe thet is oisplayed on the two lines entitled blow salas velue and ahigh seles value
2) The selected renge wlll indicate the proper quertile. i. the botsom 25\%, the lower midde 25\%, the upper midde 25\% or the top 25\%
(3) Dete perttining to the selected sales size penpe will be in that quertile

## Stenderd Industrisl Classifiestion Oefinition (SIC 1880):

SIC 9214 - Ceterere
Businesses primerily engeged in catefing whether by mobite cantens or in private halls. comps. etc. Businesses engeged in cafeteries. sociol and industrial home lood catering services, mobile canterns and social catering services fwedings. parties. etc.l ara included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan. Coterers (S1C 9214)

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | Upder $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) High sales value $\left(\$ 000^{\prime} s\right.$ ) | $(1)$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cash <br> Accounts and motes receivable |  |  | -- | -- | -- |
| Accounts and notes receivable Inventory | $x$ $\times$ $\times$ | -- | -- | -- | -- |
| Other current assets | $x$ | -- | -- | -- | -- |
| Total current assets | $x$ | -- | -- | -- | -- |
| Fixed esseis | $x$ | -- | -- | -- | -* |
| Less: Accut. dep. on fixed ascets | x | -- | = | -- |  |
| Other estets | $X$ | -- | -- | - | -- |
| Totsl issets | $x$ | - | -- | -- | =- |
| Liabilities and equitr $x$ |  |  |  |  |  |
| Dther current liabilioies | x | -- | -- | -- | -- |
| Total current liabilities | $x$ | - | -- | -- |  |
| Moragages payable | $x$ | -- | -- | - | -- |
| Long term dedt | $x$ | -- | -- | -- | -- |
| Other lisbilities | X | -- | -- | -- | -- |
| Totel lisbilities | * | - | -- | -- | -- |
| Total equity | X | -- | -- | -- | -- |

(1) These estimetes ap based on sumpl of businesses reporing sales between 125.000 ond $\$ 2.000 .000$.

See Table 1 for symbols and notes.

TABLE 3. Financiel ratios(1) for incorporsted businesses only, 1987
Sesketchewan. Ceterers (Sic 9214)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { midd } 25 \%$ | Upper $\text { widdle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in smmple (No.) Low sales value ( $\$ 000$ s) Migh sales value ( $\$ 000$ 's) | (1) ${ }^{4}$ | -- | -- | -- | -- |
|  | Averoge |  |  |  |  |
| Liquidity retio Current rotio (times) | 1.3 | -- | -- | - | -- |
| Leverege ratios <br> Debtlequity patio (times) <br> Interest coverage ratio (times) <br> Oebt ratio (times) | $\begin{array}{r} 15.0 \\ 1.5 \\ 0.9 \end{array}$ | -- | -- | -- | -- |

111 The retios represent the verege of retios for each business in the group and connot be colculated from the figures shown in foble 2 .
(2) Thise estimetes fre Dened on semple of businesses reporting seles between 525,000 ond $52.000,000$.

See toble ifor symbis and notes.

## Oefinitions:

8. Liquidity resio:

Current : current assets / current lisbilities
2. Leverege retios:
) Debt/equity $=$ total liabilities / equity
b) Debt ratio $=$ total liabilities / total assers
c) Interest coverage $=$ net profiq inierest expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Sasketchewan. Caterers (SIC 9214)

 only those businesses reporting siavement of changes.
see ieble, tor sumbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on SiC ciassification in i987
Susketchewan. Caterers (SIC 9214)


[^48]TABLE 6. Selected operting cherecteristics of swill businesses by sales quartile. i985-1987
Saskitchewm, Caterers (SIC 9214)

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

| Mumber of observations in sample <br> Averoge sales \$ <br> Average expense $\$$ <br> Averge net profit (loss) | $\begin{array}{r} 7 \\ 73.791 \\ 56.364 \\ 17.427 \end{array}$ | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) | 6 |  |  |  |
| Aversge sales ${ }^{\text {a }}$ | 73.630 |  | -- | -- |
| Aversge expense $\$$ | 55,137 | -- | -- | -- |
| Average net profit \$ | 18.493 | -- | -- | -- |
| Qusinesees reporting lose (Mo.) | , |  |  |  |
| Aver age sales ${ }^{\text {s }}$ | 109. 418 | -- | -- | -- |
| Average expense \$ | 129.942 | -- | -- | -- |
| Average net loss 3 | -20.524 | -- | -- | - |

1885

Wumber of observations in semple Average sales $\$$
$\begin{array}{ll}\text { Average expense } \$ & 215,620\end{array}$
Average net profit (loss) \$ -19.915

Dusinesses reporting profit (Mo.)
Average soles $\$$
Average expense $\$$
Average net prof its

Businesses reporting e lose (Mo.)
Averege sales
Aversge expenso $\$$
Averoge net loss $\quad-42.211$
-95. 22

18
198,421
175,041
23.310

205,734
-.
--
--
--
-- --
--
--
$\begin{array}{ll}-- & - \\ -- & -\end{array}$
--

1887

Mumber of observetions in smple Average sules $\$$
Average expensi
69.14
69.943

Averoge net profit (loss) 3
$\uparrow .918$

Businesses reporting e profit (Mo.)
Aver me sales $\$$
7
51.875
54.748
$\begin{array}{lr}\text { Average expense } \$ & 54.748 \\ \text { Average net profits } \\ 7.127\end{array}$

Businesses raporting leas (Wo.)
Average sales $\$$
Average expense $s$
88.691
90.925

Averege net loss $\$$
$-2.234$

1) These estimates are besed on sample of businesses repopiing soles beiween $\$ 25,000$ and $\$ 2,000,000$.
see table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskeichewan, Teverns. Bers and Night Clubs (SIC 9221)

|  | Total 11 ) |  | Bot tom 25\% |  | Lower <br> middle $\hat{6}$ : |  | $\begin{aligned} & \text { UDDE: } \\ & \text { m. ode } 25 \text { : } \end{aligned}$ |  |  | Tof |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000$ 's) Mign sales vaiue $(\$ 000$ 's) |  | $\begin{array}{r} 20 \\ 11 \\ \text { i1) } \\ \hline \end{array}$ |  |  |  | -- |  |  |  |  |  |
| Selecter expense item | Industry sveisge (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reoorting } \end{aligned}$ | Reporting Dusinesses only ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 80 \mathrm{~m} \\ 25 \% \end{array}$ | Lower middle $25 \%$ | Uoper <br> middle 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uooer } \\ & \text { midd le } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOp } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 34.0 | -- | -- | - | -- | 99.0 | 34.1 | -- | -- | -- | -- |
| Dccupancy expenses | 8.4 | -- | -- | -- | -- | 100.0 | d. | -- | -- | -- | -- |
| Depreciation | 3.4 | -- | -- | -- | -- | 79.9 | 1.2 | -- | -- | -- | -- |
| Repairs \& maintenance | 1.8 | -- | -- | -- | -- | 100.0 | 1.8 | -- | -- | -- | -. |
| Heat. lipht 8 telephone | 2.8 | - | -- | -- | -- | 96.2 | 3.0 | -- | -- | -- | -- |
| Rent | 0.5 | -- | -- |  | -- |  | 1.8 | -- | -- | -* | -- |
| Personnel expenses | 16.9 | -- | - | -- | $\cdots$ | 100.0 | 16.9 | -- | = | -- | -- |
| Financiel expenses | 5.1 | -- | - | -- | -- |  |  | -- | -- | -- | - |
| Interest S bank charges | 4. 4 | -- | -- | -- | -- | 100.0 100.0 | 4.1 | -- | - | -- | -- |
| Piofessional tees | 0.8 | -- | -- | - | -- |  | 0.8 | -- | -- | - | -- |
| Other expenses | 37.6 | -- | $\cdots$ | -- | -- | 100.0 | 37.6 | -- | -- | - | =- |
| Profit (loss) | -2.1 | -- | -- | -- | -- | 83.8 | -2.5 | =- | -- | - | - |
| Total | 100.0 | -- | =- | -- | -- | 100.0 | $\cdots$ | - | -- | -- | - |

## Symols

- zero or no odservesions
- 100 smill too be expreised
... nor epplicebla
$x$ confidentiel
Footnotes
$(1)$ inese erimeres se besed on senple of businesses reporting seles between $\mathbf{3 2 5 . 0 0 0}$ and $32,000,000$.
(2) Volue in each coll $=\frac{\text { Total weighted expenditur on given item }}{\text { Total wighted sales of alt businesses in the sengle }} \times$ loo for ench quartile
(3) Value in each cell $=$ lotel weighted expenditure on given item

Ihis portion of the table pertsins only to the businesses reporting the specific expense item. Therefore these rotios ere celculated individustly and the totel will not necessarily equel $100 \%$.

## Motes

Date sere shown by quartiles when et letst 13 of the sempled businesses report the specitic ifen
Recoros were rented in escending order according 10 seles size. Escm queptile (i. bottom 25\%. Iower middi 25\%, Etc.) peprests one querter of the lotal number of businesses. Within esch quspile. the guepage retio is presented. For comparison purposes. the high and low values of seles ere showh.

How to uet the tebles
fll bocste the sppropine belos penge thet is displeyed on the two lines entitled blow sales valuev and eMigh sales vilue"
(2) ine selected renge will indicote the proper quartile. i. the botton 25\%, the lower migde 25\%. the upoer midd 25s or the top $25 \%$.
(3) Dota pertaining to the selected selys gize range will be in thet quertile

## Stender Indueriel Claseification Definition ISIC IEsO)

5IC 9221 . Ieverns, Bars and Might Cluts
Businesses primarily engaged in selling elcoholic beverages for comsumption on the premises. food may be solo es atecondery activity gars larinking placesl, Deer gardens. Deer parlours. brasseries lbeep gardensl. caberets (night ciubs) and cockiail lounges ore included in this industry.

TABLE 2. Balance sheet profile for incorporeted businesses only, 1987
Sesketchewen, Toverns, Bars and Night Clubs (SIC 9221)


| Businesses if sample (No.) Low sales value $(\$ 000$ 's) Higt sales value ( 8000 's) | $\begin{aligned} & 15 \\ & \{1\} \\ & \{1\} \end{aligned}$ |  | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average ( $5000{ }^{\prime}$ s) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes receivable | 1 | -- | -- | -- |  |
| Inventory | - | -- | -- | - |  |
| Other current assets | 31 | -- | -- | -- |  |
| Total current assets | 32 | -- | -- | -- |  |
| Fixed assets | 133 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 19 | -- | -- | -- | -- |
| Other assets | 19 | -- | -- | -- | -- |
| Total assets | 184 | -- | -- | - | -- |
| Lisblilities and equity |  |  |  |  |  |
| Current loans | 5 | -- | -- |  | -- |
| Other current liabilities | 35 | -- | -- | -- | -- |
| Total current liabilities | 42 | -- | -- | -- |  |
| Mortgages oayable | - | -- | -- | -- |  |
| Long term debt | 16 | -- | -- | -- | -- |
| Other lisbilities | 94 | -- | -- | -- | -- |
| Total lisbilltios | 152 | - | -- | - | - |
| Total equity | 32 | -- |  | - |  |

111 These estimates are based on sample of businesses reporing sales between $\$ 25.000$ and $\$ 2.000 .000$.
Soe inble ifor symbols and noies.

TABLE 3. Financial ratios (1) for incorporated businesses only. 1987
Sesketchewan. Teverns, Bers and Night Clubs (SIC 9221)

|  | Totel $\langle 2\rangle$ | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value ( $\$ 000$ 's) Migh sales value $(9000$ 's) | $\left.\begin{array}{l} 15 \\ (1) \\ 11 \end{array}\right)$ |  | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 0.8 | -- | -- | -- | -- |
| Leverege ratios <br> Debt/equity ratio (times) <br> Intersst coverage ratio (times) <br> Debt retio (times) | $\begin{aligned} & 4.8 \\ & 1.6 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

$11)$ The retios represent the merage of retios for ach business in the group end cennot be celculoted from the figures shown in teble 2 .
(12) These estimetes be besed on semple of businesser rmporting seler betmen $\mathbf{2 5} .000$ end $\$ 2.000 .000$.

See late i for symbols and notes.

Definitions:
8. Liquidity ratio:

Current $=$ current assets / current liobilizies
2. teverage ratios:

```
Debt/\mp@code{Cquity = roqal liabilities / equity}
    Debt ratio = total liabilities / total asseis
    cl Interest coverage = net profi: interest expense / interest expense
```

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Sasketchewan. Taverns, Bars and Night Clubs (SIC 9221)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle $25 \%$ | Voper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in sample (No. Low soles value $(\$ 002$ s) Migh soles value ( $\$ 000$ 's) | $\left.\begin{array}{l} 9 \\ \{1 \end{array}\right\}$ | -- | -- | -- |  |
|  |  |  | verage $1 \$ 000$ |  |  |
| Opersting ectivities Cash from onerations Deprecietion Other | $\begin{array}{r} 17 \\ 9 \\ -16 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | -- | - | -- |
| Investment activitios <br> Disposal of fixed sssets <br> Pupchase of fixed assets <br> Increse in investment <br> Decrease in investment | 39 -7 -14 - | -- | -- | -- | -- |
| Finencing ectivities <br> Increase in long term deb? <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans trom povernment <br> Increase in couliy <br> Decresse in equity <br> Other | $\begin{array}{r}-10 \\ 1 \\ -11 \\ \hline\end{array}$ | - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - |
| Inerese (decrese) in cash 8 equivalents Cash equivalents-Beginning of the year Cash equivalents - End of the year | 6 2 8 | -- | -- | -- | -- |

 only shose businesses reporsing stoiment of chenges.
see table for symbols ano notes.

TABLE 5. Employment changes by size of business, 1984-1987 besed on SIC cleseification in ige7
Sasketchowim, Taverns, Ears and Night Clubs (SIC g221)


[^49]*Wewly peporting" and "po longer reporting" businesses are assumed to have deen in activity for six monshs and the informasion is adjustec accordingly.

See taple i for symbois and notes

TABLE 6. Selected operating characterfstice of small businesses by asles quartile, 1985-1987
Saskatchewan. Taverns, Bars and Night Clubs (SIC 9221)



| Mumber of observetions in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | 31 279.197 275.657 3.540 |
| :---: | :---: |
| Businesses reperting proflt (Wo.) | 13 |
| Average sales \$ | 293.323 |
| Averago expense $\$$ | 274.010 |
| Average net profits | 19.313 |
| Businesses reporting lost (Wo.) | 12 |
| Average sales 5 | 280.032 |
| Average expenses | 294.809 |
| Average net loss \$ | -14.777 |

111 These estimates ore besed on a semple of businesses reporting sales berween $\mathbf{\$ 2 5 , 0 0 0}$ and $\mathbf{8 2 , 0 0 0 , 0 0 0}$.
see rable i for symols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Sesketchewn. Sports and Recrestion Clubs and Services (SiC 965)

|  | Tota:11) |  | $\begin{array}{r} 8 c t+0 m \\ 25 \% \end{array}$ |  | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ |  | Unper$\text { midde } 25^{*}$ |  |  | $\begin{aligned} & \text { Tot } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if sample (No.) Low sales vaiue ( $\$ 000$ 's) High saies value ( $5000^{\prime}$ s) |  | (1) 11 |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industiy average (2) |  |  |  |  | $\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered}$ | Reporting businesses on (y ( 3) |  |  |  |  |
|  | Tosal | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midøle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | TOD |
|  | Percent of seles |  |  |  |  |  | Peccent of seles |  |  |  |  |
| Cost of soles | 9.1 | -- | - | - | -- | 48.8 | 18.7 | -- | - | -- | -- |
| Decupencr expenses | 30.0 | -- | -- | -- | - | 100.0 | 30.0 | -- | $\cdots$ | =- | -- |
| Deprecistion | 7.7 | -- | -- | -- | -- | 100.0 | 7.7 | -- | -- | -- | -- |
| Redairs 8 maintenance | 5.1 | -- | -- | - | -* | 67.2 | $7 . ?$ | -- | -- | -- | -- |
| Heat. Iight \& telephone | 4.0 | -- | - | -- | -- | 100.0 | 4.0 | -- | -- | -- | -- |
| Rent | 13.2 | -- | -* | -* | -- | 64.0 | 20.6 | -- | -- | -- | - |
| Personnel expenses | 22.1 | *- | - | -- | -- | 83.0 | 26.6 | -- | -- | =- | -- |
| Finencisl expenses | 6.6 | -- | -- | -- | - | 100.0 | 6.6 | - | -- | -- | -- |
| Interest S bank charges | 5.2 1.4 | -- | -- | -- | -- | 100.0 100.0 | 5.2 | -- | -- | -- | -- |
| Other expenses | 25.1 | -- | -- | =- | - | 100.0 | 25.1 | - | -- | - | -- |
| Protit (loss) | 7.1 | -- | - | -- | -- | 100.0 | 7.1 | -- | - | -- | - |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | - | -- | -- | -- |

## Symbols

sero or no observetions
-- 100 snall 100 De expressec
not opplicoble
$\times$ confidentiol

## Footnotet

(1) These estimstes bre based on a sampl of businesses reporting seles berween 325,000 ano 12,000,000 Totsl weighted expendizure on given item
(2) Velue in esh colf $=$ fopl meighred seles of ell businesses in the semole $x$ for och quertile
(3) Velue in esch cell $=\frac{\text { Total weighted expenditure on given item }}{\text { Total wighted seles of businesses roporting this item of expenditure }}$ foch quartile.

This portion of the toblepertains only to the businesses peorting the specific expense item, Therefor these ratios ore colculstod individually and the tord will nor necesserily equal $100 \%$

## Motes

Deto or shown by quertiles wher at lest 13 of the sampled businesses peport the specific item
Recor ds wer renked in sscending orop scording to stes size. Eech quartile fi. botton 25\%, lower miode 25\%, etc. represents one querter of the colel number of businesses. Within eech quitilie. the puersge istio is presenteo. for conptison purposes. the high and low velues of stise are shom

Mom to ust the teblet
(1) Locete the sppropriete seles renge thet is displeyed on the two lines entitled clow seles viluer end ohigh seles velue".
(2) The selected range will incicete the proper quertile. i. e. The botion 25\%. the lower midole 25\%. the upper miode 25s or the top 252.
(3) Deta pertining to the selecteo siles size range will be in thet quertile.

## Stender Industrisl clessificesion oefinition (SIC 18B0):

SIC 8550 - Sporti and Recreation Club end Services
Businesses primarily engageo in operating golf courses, cupling clubs, skiing facilities. boat rentals, marinas and other sports and recreation cluds and services

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskerchewan. Sports and Recreetion Clubs and Services (Sic 955)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | Top 25:- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) <br> Low sales value ( $\$ 000{ }^{\circ}$ s) <br> High sales value ( $\$ 000^{\circ}$ ) | $\begin{aligned} & 11 \\ & 111 \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes receivele Inventory | 4 | - | -- | -- | - |
| Other curtent assets | 35 | -- | -- | =- | -- |
| Total curcent sisets | 39 | -- | - | - | -- |
| Fixed ussets | 177 | - | -- | -- | -- |
| Less: Accum. dep. on fixed assets | ¢ | -- | -- | - | -- |
| Other assets | 9 | -- | -- | -- | -* |
| Totel essets | 225 | -- | -- | -- | -- |
| Lisbilitias and equitr |  |  |  |  |  |
| Current loans liabilities | 13 67 | -- | -- | -- | -- |
| Total current liabilities | 80 | -- | -- | -- | -- |
| Mortgapes payable | - | -- | - | - | -- |
| Long term debt | 19 | -- | -- | - | -- |
| Other lisbilities | 77 | -- | -- | -* | -- |
| Totel liebilities | 176 | -- | -- | - | - |
| Total equity | 49 | -- | -- | -- | -* |

(11) These estimetes bered on sompl of Dusinesses reporting sales beiween $\$ 25.000$ and $\$ 2.000,000$

See isble ifor symols and notes

TABLE 3. Finmeisi ratios(1) for incorporated businesses only, 1987
Satketchowan. Sports and Recrestion Clubs end Services (SIC 955)

|  | Total(2) | $\begin{aligned} & \text { Bottom } \\ & 25 x \end{aligned}$ | Lower | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lom seles value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\left(\begin{array}{l} 1 \\ (1) \\ (1) \end{array}\right)$ |  | -- | - -- | -- |
|  | Aversge |  |  |  |  |
| Liquidity patio Current ratio (times) | 0.5 | -- | -- | -- | -- |
| ```Leverege ratlos Debt/equity ratio (times) Interest coverage ratio (times) Debt retio (times)``` | $\begin{aligned} & 3.6 \\ & 2.7 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(8) The resios represent the merge of ratios for esh business in the group and cannot be celtuleted from the figures shom in teble 2 (2) These estimetes.

See table ifor symbol and notes.

## Definitions:

1. Liquidity ratic:

Cuprent $=$ cupfent ossets / curpent liabilisies
2. Lever me retios:

Debt/equity = sotal liabilities / sauity
b) Debt ratio = totel liabilities / total assers
cl Intefest coverage $z$ net profit + interest expense / ineerest expense.

TABLE 4. Statement of changes in financial posttion for incorporated businesses only. 1987
Saskatchewan, Sports and Recreation Clubs and Services (SIC 955)

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

TABLE 5. Employment changes by size of businesa, 1984-1987 based on Sic classification in i987
Sesketchewan. Sports and Recrention Ciubs and Services (Stc 955)

| Business size expressed in sversge lobour units(1) | Number of Businesses | $\begin{array}{r} \text { Total porroll } \\ \left(\$ 000^{\prime}\right) \end{array}$ | Averse labour units(1) | Changes in number of businesses with paid employes |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | New 1 y $\text { reporting }(2)$ | No Ionger reporting(3) |
| 1584 |  |  |  |  |  |
| Totel | 235 | 6.806 | 554 | 48 | 32 |
| $\begin{aligned} & \text { less then } 20 \\ & 20^{-} 99 \\ & 100-495 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}236 \\ 3 \\ - \\ \hline\end{array}$ | $\begin{array}{r} 6.158 \\ 648 \end{array}$ | $\begin{array}{r}504 \\ 50 \\ \hline\end{array}$ | $\begin{aligned} & 4 ? \\ & ! \\ & ! \end{aligned}$ | 32 - - |
| 1987 |  |  |  |  |  |
| Total | 257 | 5.230 | 705 | 38 | . |
| less than 20 <br> 20-99 <br> 100-499 <br> 500 and over | 249 $?$ | $\begin{array}{r} 7.011 \\ x \\ x \end{array}$ | 528 173 4 - | 38 - - | . $\cdots$ $\cdots$ |

(1) Average labour units ere ealculated by dividing cotal paypoll by the aver ge annual wage sno salury rate as raported in the Surver of Employment. Poyroll and Hours, Statistics Canada. Catalogue 22-002 An average labour unit could be inierproted as a full-time emplover Noie thoi the business size groups used ere determined or the conado level. Thus if a business hos of leas? 500 employees in canada as whole dut less than that number in any given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payrall deductions in the provious year
(3) Refers to businesses ceporting no payroli deductions in the following verr
"Nowly reporting" and *no longer reporting" busimesses gre assumed to hove been in activity for six months end the information is adjusted accordingly.
see lable ifor symbols and noles

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 Sesketchewen. Sports and Recreation Clubs and Services (SIC 965)



1985

| Mumber of observations in sample <br> Average sales $\$$ <br> Averoge expenses <br> Average net profit (loss) \$ | $\begin{array}{r} 15 \\ 153.572 \\ 153.908 \\ -336 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses reporting profit (Mo.) <br> Average sales 5 <br> Averoge expense $s$ <br> Aversoe net profit $\$$ | $\begin{array}{r} 14 \\ 444.297 \\ 403.248 \\ 41.049 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) <br> Average sales $\$$ <br> Avorage expense <br> Avermge net loss $\$$ | $\begin{array}{r} 258.351 \\ 273.657 \\ -15.306 \end{array}$ | -- | -- | -- | -- |
|  |  |  | 1987 |  |  |
| Mumber of observetions in semple <br> Average soles <br> Average expense $\$$ <br> Averge net profit (loss) \$ | $\begin{array}{r} 15 \\ 206.366 \\ 197.842 \\ 8.524 \end{array}$ | -- | -- | -- | -- |
| Businessez reporting e profit (Mo.) <br> Average soles 5 <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 10 \\ 219,080 \\ 195,884 \\ 23,186 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting less (Mo.) <br> Average sules $\$$ <br> Average expense $\$$ <br> Average net loss | 5 240.112 263.497 -23.385 | -- | -- | -- | -- |

(1) These essimates or based on sample of businesses reporping seles between 525,000 and $82.000,000$

See fable i for symools na notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Saskatchewan, Beauty Shops (SIC 9712)

| Total(1) | Bottom |  | Upoe? | Tos |
| :---: | :---: | :---: | :---: | :---: |
|  | $25 \%$ | midde 25: | $\text { middie } 25:$ | $25:$ |


| Businesses ir sample (No Low sales value s000'si High soles vaive i\$000', | $\begin{aligned} & 33 \\ & 11 \\ & 1: \end{aligned}$ |  |  |  | -- |  | $\cdots$ |  |  | -. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense item | Industiy average 32 ) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { neport ing } \end{aligned}$ | Redorting businesses on\|y| 3| |  |  |  |  |
|  | Tot 3 | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { bower } \\ \text { midol } \\ 25 \% \end{array}$ | $\begin{gathered} \text { UoDer } \\ \text { midd id } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Peicent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Occupancy expenses | 11.2 | -- | -- | -- | -- | 33.3 | 12.0 | - | -- | -- | - |
| Deprecistion | 1.9 | - | -- | -- | -- | 65.6 | 2.9 | -. | -- | -- | -- |
| Repairs e maintenance | 0.7 | -- | -- | -- | -- | 64.2 80.8 | 4.1 | -. | -- | -- | -- |
| Rent | 5.3 | .. | -- | .- | -- | 63.1 | 8.5 | -- | -- | -- | -- |
| Personnel expenses | 27.6 | -- | -- | -- | -- | 69.0 | 39.9 | -- | -- | -- | - |
| Financial expenses | 2.1 | -- | -- | -- | -- | 83.3 | 2.5 | -- | -- | -- | -- |
| Interest 8 bank charges | 1.5 0.6 | -- | -- |  | -- | $68 . ?$ 58.4 | 2.2 1.0 |  |  | -- | -- |
| Protessional fees | 0.6 | -- | -- |  | -- |  |  | -- | -- | -- | -- |
| Other expenses | 37.8 | -- | -- | -- | -- | 100.0 | 37.9 | -- | -- | -- | -- |
| Profit (loss) | 21.3 | -- | -- | -- | -. | 99.3 | 21.4 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | - | - | -* |

## 5ybol

zero or no observalions
too small too be expressed
nor applicebl
$\times$ confidenqial

## footnotes

$(1)$ These tsqimeres ere dssed on sampl of businesses reporqing sales berween $\$ 25,000$ and 82.000 .000 . lois wighted expendiqur on given item

(3) value in each celf $=\frac{\text { Totsl weignted expenditure on a given item }}{\text { Tots weignted sales of businesses raporting this item of expenditure }}$ for each quertila

This portion of the ioble pertains oniy to the businesses reporting the specific expense item. Therefore these retios ere celculated indiviouslly and the rotal will not necessspily equel $100 \%$

## Motes

Dete ere shown by quertiles when et inest 13 of the sampled ousinesses report the specific item
 one quarier of the total number of businesses. Within each quartile. the guer ege ratio is presented. for comperison Durposes, the high and low values of seles er shown.

Mow to use she sebles

121 The selecisd range will indicete the proper quartile. i. the bottom 25\%. the lower miodie 25\%, the upper middl $25 \%$ or the TOD 25\%.
(3) Date pertining to the selsected sales size rangemill be in thet quartile.

## Seenderd Induetrisl EIsstifiction Oefinition (SIC 1980):

SIC 9712 - Deaty Shop:
Businesses primarily engaged in providing momen's nairgressing and beaty services such as beaty parloups. beaty salons. beauty shops. women's onty manicuring and women's hair siylist shops

TABLE 2. Balance sheet profile for tncorporated businesses only, 1987
Saskatchewan. Beauty Shops (SIC 9712)

|  | Total(1) | Bottom 25\% | Lowe I $\text { middle } 25 \%$ | Udper middle 25\% | Tod $25:$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 14 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average ( $\$ 000{ }^{\prime} \mathrm{s}$ ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 2 | -- | -- | -- | -- |
| Accounts and notes peceivable Inventory | 2 | - | -- | -- | -- |
| Other current asseis | 30 | -- | -- | -- | -- |
| Total current assets | 32 | - | -- | -- | -- |
| Fixed assets | 57 | -- | -- | -- | -- |
| less: Accum. dep. on fixed alsets | - | - | -- | -- | -- |
| Other assets | 4 | -- | -- | -- | -- |
| Totel mesets | 93 | -- | -- | -- | -- |
| Listilities and equity |  |  |  |  |  |
| Other current liabilities | 22 | - | -- | -- | -- |
| Total current liabilities | 29 | -- | =- | -- | -- |
| Mortgages dayable | - | -- | -- | -- | -- |
| Long term debt | 15 | -- | -- | -- | -- |
| Other liabilities | 20 | -- | -- | -- | -- |
| Total liebilities | 68 | -- | =- | - | -- |
| Total equity | 28 | -- | -- | -- | - |

(1) These estimetes bre based on sample of businesses reporing setes between $\$ 25.000$ and $\$ 2.000 .000$.
see roble 1 for symbols and notes.

TABLE 3. Financidi ratios(1) for incorporated businesses only. 1987
Sesketchewen, Beeuty Shops (Sic 9712)


(1) The resios cepresent the werege of retios for ench business in the group ono cannot be culculed from ithe figures shom in teble 2 .
(2) These estimetes ere besed on smple of businesses reporting seles between $\$ 25,000$ and $12,000,000$.

See leble i for symols and nates.

## Definitions:

4. Liquidity ratio:

Current $=$ current assets $/$ curpenq liabilities
2. Leverage ratios:

Detotequity $=$ total liabilities / equity.
Ded ratio = total liadilities / total assers.


TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Saskatchewan, Beauty Shops (SIC 9712)

$(11)$ inese estimeies are baseo on sample of incorporated businesses reporing sales beween $\$ 25.000$ and $\$ 2.000 .000$. Sample count includes only phose businesses reporting sietement of changes.
See iove 1 for symbols and noses

TABLE 5. Employment changes by size of business. 1984-1987 besed on Sic ciaselfication in 1987
Saskatchewan. Barber and sezuty Shops (SIC 971)

|  |  |  |  | Changes in numb with Doi | of businesses oloyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business ize expressed in average labour units $\{1\}$ | Number of businesses | $\begin{array}{r} \text { Totel payroll } \\ (\$ 000 \text { s) } \end{array}$ | Average labour units(1) | New 1 y report ing(2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 412 | 16.027 | 1.455 | 96 | 65 |
| $\begin{aligned} & \text { less than } 20 \\ & 20.99 \\ & 100=499 \\ & 500 \text { and ove? } \end{aligned}$ | $\begin{array}{r} 404 \\ 7 \\ 7 \\ - \end{array}$ | $14.131$ | $\begin{array}{r} 1.283 \\ 152 \\ 20 \\ \hline \end{array}$ | $\begin{array}{r}95 \\ ! \\ \hline\end{array}$ | 65 |
| 1587 |  |  |  |  |  |
| Totel | 480 | 19.254 | 1.654 | 81 | ... |
| less than 20 <br> 20-99 <br> $100=499$ | $\begin{array}{r}69 \\ 9 \\ 2 \\ \hline\end{array}$ | $16.410$ | 1.410 214 30 - | 80 1 - | . $\cdots$ $\cdots$ |

[^50]TABLE 6. Selected operating charactoristics of small businesses by sales quartile, 1985-1987
Seskatchewan, Beauty Shops (S1c g712)

| Total(1) | $\begin{array}{r} \text { Bottom } \\ 25: \end{array}$ | Lower <br> miode $25 \%$ | Unoe: <br> miode 25: | TOD |
| :---: | :---: | :---: | :---: | :---: |

1985

| Wumber of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net protit (loss) $\$$ | $\begin{array}{r} 42 \\ 53.124 \\ 48.180 \\ 4.944 \end{array}$ |
| :---: | :---: |
| Businesses reporting e profit (Mo.) | 39 |
| Average sales \$ | 52.728 |
| Average expense \$ | 42.535 |
| Average net profit \$ | 10.193 |
| Businesses reporting loss (No.) 3 |  |
| Averoge sales \$ | 46.832 |
| Average expense \$ | 58.210 |
| Average net loss \$ | -11,378 |

1986

| Mumber of observations in smple <br> Aversge sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 55 \\ 70.923 \\ 59.445 \\ 11.478 \end{array}$ | $\begin{aligned} & 29,864 \\ & 15,058 \\ & 14,806 \end{aligned}$ | $\begin{array}{r} 41.324 \\ 31.575 \\ 9.749 \end{array}$ | $\begin{aligned} & 62.659 \\ & 50.677 \\ & 11.982 \end{aligned}$ | $\begin{array}{r} 149.843 \\ 140.179 \\ 9.372 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) <br> Averoge sales $\$$ <br> Average expense 3 <br> Average net profit $\$$ | $\begin{array}{r} 49 \\ 71.563 \\ 58.847 \\ 12.616 \end{array}$ | $\begin{aligned} & 29.864 \\ & 15.058 \\ & 14.806 \end{aligned}$ | $\begin{array}{r} 41.324 \\ 31.575 \\ 9.749 \end{array}$ | $\begin{aligned} & 63.548 \\ & 48.073 \\ & 15.475 \end{aligned}$ | $\begin{array}{r} 151.514 \\ 141.082 \\ 10.432 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Averege sales $\$$ <br> Average expense 5 <br> Average net los: $\$$ | $\begin{array}{r} 8 \\ 89,971 \\ 98,842 \\ -8,871 \end{array}$ | - | - | $\begin{array}{r} 57.053 \\ 67.074 \\ -10.011 \end{array}$ | $\begin{array}{r} 122.878 \\ 130.610 \\ -7.732 \end{array}$ |

1987

| Number of observations in semple <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 41 \\ 79.170 \\ 70.751 \\ 8.419 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting eprofit (Wo.) | 31 |  |  |  |  |
| Average sales $\$$ | 75.940 | - | -- |  | -- |
| Averse expense $\$$ | 63.374 | - | -- | -- | -- |
| Average net profit | 12.586 | -- |  |  |  |
| Cusinesses reporting - leas (Ma.) | 10 |  |  |  |  |
| Aversoge sales ${ }^{\text {S }}$ | 123.032 | -- | -- | -- | -- |
| Aversge expense $\$$ | 128.617 | -- |  |  |  |
| Average net loss | -5.585 | - | - |  | -- |

(1) These estimetes re besed on sample of businesses repoling seles between $\$ 25.000$ and $\$ 2,000,000$.

See Table for symols and noies

|  | T31 | (11) |  | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lowe: } \\ & \text { micdle } 25 \text { : } \end{aligned}$ |  | UDDe: <br> midde $25^{*}$ |  |  | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Zusinesses ir samale (No lun sales value (\$0C0 s) rign sates valug (\$000's) |  | $\begin{array}{r} 10 \\ (1) \\ (1) \end{array}$ |  | -- |  | -- |  |  |  |  |  |
| Solucted expense item | Industry average(2) |  |  |  |  | * businesses reporting | Reporting businesses only ( 3) |  |  |  |  |
|  | Tc: | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowei } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | UpDe: midole 25\% | $\begin{aligned} & \text { ToD } \\ & 25 x \end{aligned}$ |  | Total | Bot1om 25* | $\begin{aligned} & \text { Lowe } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & 900 \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | $11.9$ | -- | -- | -- | -- |  | 11.9 | -- | -- | -- | -- |
| Dedreciotion | 2.1 0.7 | -- | -- | - | -- | 100.0 60.5 | 2.1 | - | -- | -- | -- |
| Repsirs | 0.7 | -- | -- | -- | -- | 60.5 100.0 | 1.1 2.5 | -- | -- | -- | - |
| Host. light \& teleption Ront | 2.5 6.6 | -- | -. | -- | -- | 100.0 86.8 | 2.5 | -- | -- | -- | - |
| Personnel expenses | 33.7 | -- | - | -- | - | 100.0 | 33.7 | -- | -- | -- | - |
| Finencisl expenses | 1.3 | - | - | -- | - | 73.6 | 1.7 | -- |  | -- | -- |
| inierest $\delta$ bank chorges professional fees | 0.6 0.7 | -- | -- | -- | -- | 60.5 68.4 | 1.0 1.0 | -- | -- | -- | -- |
| Other expenses | 27.3 | -- | -- | -- | -- | 100.0 | 27.3 | -- | -- | -- | -- |
| Profit (loss) | 25.9 | -- | -- | -- | - | 100.0 | 25.9 | -- |  | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | - | -- | -- | - |

\$ybol
zero or no observations
too sms/l too be expressed
.Anoz sppliceble
$\times$ confidentiol

## Foctnotes

111 inese estimates are based on sanol of Dusinesses reporting sales betwen 525,000 end $32,000,000$
Total weighece expendipure on siven irem
2. Velue in each cell s Total weighteo seles of sil businesses in the sample $\times$ foo for each quartile

This portion of the table pertains only to the businesses reporing the specific expense iten. Therefor inese retios ore calculetho
individueliy and the toral will not necessarily equal 100\%.

## motes

Do: Are shown by quaptilas when at least 13 of the samplad businesses report the spacific item.
Aecorss were panked in scending order eccording to sales size. Each quertile li. © botron 25\%. Iower miode 25x, atc. 1 represents one querter of the coisl munoer of businesses. Within each quartile. the averege ptio is presented. For conpmpison purposes, the nigh and low values of selos er shown

Mow to use the tebles
(1) Locere the approprist seles pange thet is displayed on tha two lines entitled "tow sales velue" end "Migh seles velue"
(2) The selected range wili indicete the proper quertile. i. e. the bottom 25z, the lower midole 25x, the upper miode 25 t or the 400 $25 \%$
(3) Deta pertuining so the selected sales site renge will de in thet oubrtile.

## Standerd lnduetriel CImelficetion Definition (SIC 1080):

SIC 9713 - Combinetion Berber and Beeuty Shops
Businesses primer ly engaged in providing men's barbering or heir stying and women's hoirdpessing andlor beaty services on the same plem ses such as tarter and seativ shof cambinations and uniser hai siy!ist sheps

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan. Combination Barber and Beauty Shops (SIC 9713)

|  | Total(1) | $\begin{gathered} \text { Bottom } \\ -\quad 35 x \end{gathered}$ | Lower midde 25\% | Upoer $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 3) High saies value ( $\$ 000^{\prime}$ s) | (i) | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash |  |  | -- | -- |  |
| Accounts and notes peceivable Inventory | $\frac{x}{x}$ | -- | -- | -- | -- |
| Other current essets | $x$ | -- | -- | -- | -- |
| Tatal current essets | $x$ | -- | -- | -- | -- |
| Fixed assets | $x$ | -- | -- | -- | -- |
| Less: Accum. dep. on fixed essets | $x$ | - | - | - | - |
| Other assets |  | -- | -- | -- | -- |
| Totsl essets | x | - | -- | $\cdots$ | - |
| Lisbillties and equisy .- .- .- |  |  |  |  |  |
| Current loans Other current lisbilities | $k$ $\times$ | -- | -- | -- | -- |
| Total current liobilities | $x$ | -- | -- | -- | -- |
| Mortgages dayable | X | -- | -- | -- | -- |
| Long term dett | K | -- | -- | -- | -- |
| Other liabilities | N | -- | -- | -- | - |
| Total llabilities | $x$ | -- | -- | - | - |
| Totel equity | x | -- | -- | -- | -- |

11) These estimates teresed on sampla of Dusinesses reporing $\mathbf{\$ 0}$ les beimeen $\$ 25,000$ and $\$ 2.000,000$.

See Table for symbols and nores.

TABLE 3. Financial ratios(i) for incorporated businesses only, 1987
Saskatchewan. Combination Barber and Baauty Shops (S|c 9713)

|  | Tots! (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\text { middle } 25 \%$ | Uoper middle 25\% | TOD 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low seles value ( $\$ 000$ 's) High sales velue ( $\$ 000^{\prime}$ s) | $\begin{aligned} & (1)^{4} \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Averoge |  |  |  |  |
| Liquidity retio Curient iotio (times) | 0.5 | -- | -- | -- | -- |
| ```Leverege ratios Debt/equity ratio (times) Interest coverege ratio (times) Debt retio (times)``` | $\begin{aligned} & 6.1 \\ & 3.7 \\ & 0.9 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios represthe the veroge of retios for ench business in the group ond cennot be colculated from the figures shown in toble 2 .
(2) These esimeses are sead on sumple of businessez reporting seles beiveen $\$ 25,000$ and $\$ 2,000,000$

Soe inble 1 for symols and motes.

## Befinitions:

1. Liquidity ratio:

Currens = currens ossets / currens liabilisies.
2. Leverage retios:
a) Debr/equity $=$ total liabilities / equity
bi Debi ratio = total liabilities/rotal assess.
c) Interes : coverage anel profit - interest expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporated bustnesses only. 1987
Sasketchewen, Combination Barber and Beauty Shops (SIL 9713)

 on y those businesses reporting statement of chenges
see labl. 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in ig87
Sasketchewen, Barber and Besuty Shops (SIC 971)

|  |  |  |  | Changes in num with pai | of businesses poyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units(1) | Number of businesses | Total payroll $\begin{array}{r}\text { ( } 8000 \text { s) }\end{array}$ | Average labour units(1) | $\begin{array}{r} \text { Nowly } \\ \text { reporting(2) } \end{array}$ | Mo Ionge? reporting(3) |
| 1984 |  |  |  |  |  |
| Tots 1 | 412 | 16.027 | 1.455 | 96 | 85 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-495 \end{aligned}$ | $\begin{array}{r} 404 \\ 7 \\ 1 \end{array}$ | $\begin{array}{r} 14.131 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.283 \\ 152 \\ 20 \end{array}$ | $\begin{array}{r} 95 \\ 1 \\ \hline \end{array}$ | $55$ |
| 1987 |  |  |  |  |  |
| Tote 1 | 480 | 19.254 | 1.654 | 81 | . . |
| $\begin{aligned} & \text { 1ess than } 20 \\ & 20.99 \\ & 100 \text {. } 499 \\ & 500 \text { ond over } \end{aligned}$ | 69 9 2 - | $\begin{array}{r} 16 .+10 \\ x \\ x \end{array}$ | $\begin{array}{r} 110 \\ 214 \\ 30 \\ \hline \end{array}$ | $\begin{array}{r}80 \\ 1 \\ \hline\end{array}$ | $\ldots$ $\ldots$ $\ldots$ |

(1) Averege labour uniss are celculosed by dividing lotal payroll by the overage annual mage and selary fate as foported in the Surver of Emplovment. Davell and Mours. Statistics Canade. Caialogue 72-002. An average labour unit coulo be inferpreted as a
 500 employees in Cande os whole but less thon thet number in any given province it is shown in the soo and over group
121 Refers to Dusinesses cooriing no payroll deductions in the perious year
(31) Reters to businesses pooorting no payroll deductions in the following year
-Newly redorting" and "no longer reporting* businesses are assumed 20 have been in activity for six months and the information is adjusted accoldingly

See table i for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1985-1987$
Seskatchewan, Combination Berber and Beauty Shope (SIC 9713)


Mumber of observetions in sample
Aver oge saless
Average expense
Averege net profit (loss) $\$$
Businesses reporting eprofit (Mo.)
Average sales 5
Average expense $\$$
Average net profit ?

Businesses reporting loss (Mo.)
Average seles $\$$
Average expense $g$
Average net loss $\$$

| $\begin{array}{r} 13 \\ 156.018 \\ 143.847 \\ 12.179 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: |
| $\begin{array}{r} 12 \\ 81.979 \\ 66.652 \\ 15.327 \end{array}$ | -- | -- | -- |
| $\begin{array}{r} 1 \\ 706.000 \\ 711.000 \\ -5.000 \end{array}$ | -- | -- | -- |



| Wumber of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Aversge net profit (loss) \$ | $\begin{array}{r} 11 \\ 102.285 \\ 87.529 \\ 14.756 \end{array}$ |
| :---: | :---: |
| Businesses reporting eprofit (Mo.) | 101.421 |
| Aversge sales 8 | 101.421 |
| Aversge expenses | 84.297 |
| Averege net prafit | 17.124 |
| Businesses reperting loss (Mo.) | 2 |
| Average sales ${ }^{\text {s }}$ | 198,985 |
| Average expense 8 | 205.400 |
| Averege net loss \$ | -5. 415 |

III Thuse estimates mre based on sample of businesses reporing sales between $\$ 25.000$ and \$2.000.000
Set toble I for symols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Saskatchewan, Laundry and Cleaners (SIC 972)

|  | Total(1) |  | Boitom 25\% |  | Lomer$\text { mide }-75 \%$ |  | Uope:$\text { mode } 25^{\circ}$ |  |  | $\begin{aligned} & \text { Tof } \\ & 2 \equiv= \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low seles value (\$000's) High sales value ( $9000^{\prime}$ s) | $\left.\begin{array}{r} 28 \\ (1) \\ 11 \end{array}\right)$ |  | -- |  |  |  |  |  |  |  |  |
|  | Industry average (2) |  |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ | $\left\lvert\, \begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}\right.$ | Reporting Dusinesses only (3) |  |  |  |  |
| Selected expense item | Total | Bot 10 m 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midole } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { midd } \\ & 25 \% \end{aligned}$ |  |  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { miodie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uooer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | 'Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupency expenses | 24.2 | - | -- | -- | -- | 100.0 | 24.2 | -- | -- | -- | -- |
| Deprecistion | 7.4 | -- | -- | -- | -. | 81.9 | 9.1 | -- | -- | -- | -- |
| Repsifa 8 meintenance | 2.1 | -- | -- | -- | -- | 100.0 | 2.1 | -- | -- | -- | -- |
| Hest. light stephons | 8.4 | -* | -- |  | -- | 97.3 | 8.6 | - | .- | -- | -- |
| Rent | 6.4 | -- | -- |  | -- | 63.8 | 10.0 | -- | - | -- | -- |
| Personnel expenses | 23.9 | -- | -* | -- | -- | 100.0 | 23.9 | -- | - | - | -- |
| Financisl expenses | 6.1 | -- | -- | -- | -- | 100.0 | 6.1 | -- | -- | -- | - |
| Interest \& bank charges Protessional lees | 4.8 | -- | -- |  | -- | 97.5 89.7 | 4.9 1.5 | -- | - | -- | -- |
| Other expenses | 31.5 | -- | -- | -- | -- | 100.0 | 31.5 | -- | -- | -- | -- |
| Profit (lose) | 14.2 | -- | -- | - | -- | 100.0 | 14.2 | - | -- | -- | - |
| Totel | 100.0 | -- | =- | -- | -* | 100.0 |  | -- | -- | -- | - |

## Sybol:

zero or no observations
100 small 100 be expressed
noi spolicable
x confidentil

## Foetnetee

(1) These estimeses bre besed on sompl of bus inesses repori ing seies between $\$ 25,000$ end $\$ 2,000,000$

(3) Velue in each cell e $\frac{\text { Totsi wighted expendizure on given item }}{\text { Tois weighted seles of businesses reporting this item of expendizure }}$ for ech quertite

This portion of the tablo pertains only to the businesses reporting the specific expense item. Pherefore these retios er colculated individublly and the cotal will not necessarily equel $100 \%$.

## Motes

Dete ere showt by quertiles when et least 13 of the sampled businesses report the specific iten
Records wepe rented in escending order sccording to soles size. Each querlile li. © Dotion 25\%, Iower nidole 25z, eic.) represenis one outriep of the totel number of businosses. Within esch quartile. the overepe retio is presented. for comperison purposes, the high and low vilues of sales er show

Mow to use the tebles
III bocese the sppropriete enles renge thet is displeyed on the two lines entitled bow seles velue" end ahigh selos value"
 top $25 \Sigma$
(3) Dete pertsining to the selected seles ize renge will be in thet quertile.

Stenderd Industriel CIseelficetion Definition (SIC 1980):
SIC 8720 - Leundries and Clmenter
Businesses primarily engageo in providing laundering. ory cleaning. volet. capper cleaning and linen supply services

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Laundry and Cloaners (SIC 972)

|  | Total(1) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> miodie $25 \%$ | UDDer <br> midde $25 \%$ | TOD 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low saies value $\left(\$ 000^{\prime}\right.$ s) High sales value ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 20 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Asstis |  |  |  |  |  |
| Cesh |  | -- | -- | -- | - |
| Accounts and notes receivable | 7 | -- | -- | - | -- |
| Inventory | - | -- | - | -- | -- |
| Other current assets | 16 | -- | -- | -- | -- |
| Total current assets | 24 | -- | -- | -- | - |
| Fixed assets | 52 | -- | -- | -- | - |
| Lees: Accum. dep. on fixed tessets | - | -- | -- | - | -- |
| Other assets | 9 | - | - | -* | -- |
| Total aseets | 55 | -- | -- | - | - |
| Lietilities and equity |  |  |  |  |  |
| Current loens | 4 | -- | - | -- | -- |
| Other current liabilities | 19 | -- | - | -- | -- |
| Total current liabilities | 23 | - | -- | - | -- |
| Mortgages payable |  | -- | -- | -- | - |
| Long term debt | 8 | -- | -- | - | -- |
| Other liabilities | 32 | -- | -- | -- | - |
| Total liabilities | 63 | -- | $\bullet$ | - ${ }^{\circ}$ | - |
| Total equity | 22 | - | -- | - | -- |

(1) These estimates besed on semple of businesses reporting sel between 825,000 and $52,000,000$

See iable for symbols and notes

TABLE 3. Financial ratios(1) for incorporated busineszes only, 1987
Sasketchewan, Laundry and Cleaners (S|C 5T2)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { midd } 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & 20 \\ & \{1\} \\ & \text { (1) } \end{aligned}$ |  |  | -- | -- |
|  |  | Averoge |  |  |  |
| Liquidity retio <br> Current ratio (times) | 1.0 | -- | -- | -- | -- |
| Leversege retios <br> Debtlequity ratio (times) <br> Interest coverage retio (times) <br> Debt patio (times) | 2.9 3.1 0.7 | -- | -- | -- | -- |

(1) The retios represent the serege of retios for esch business in the group ond connot be colculated fron the figures shown in table 2.
(2) Thase estimetes ber besed on seple of businesses roporting ssles between $\$ 25,000$ and $\$ 2.000,000$

See itble 1 for symbols and notes.

## Definltions:

1. Liquidity retio:

Current $=$ current assets / current liabilities
2. Leverspe retios:
a) Debq/equiqy $=$ rota! liabilities / equity
b) Debt ratio = total liabilities/ total esseis
c) inierest coverage = net profit interest expense/interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Saskatchewan, Laundry and Clesnert (SIC 972)


See isble 1 for symbols and notes

Saskatchewan, Laundry and Clemners (SIC 972)


Ill Averape labour units are chlculated oy dividing total paypoll dy the average annul wage and sal tiy fate as reported in the Survey of Employmens. Paypoll and hours. Statistics Canao. Calalogue $98-002$. An average abour unis could be interproted as a fuflot tme emplayes. Note that the Dusiness size groups used are defermined of the Canada lovel. Thus if a business has ar leasi 500 omployees in Canace as a whole but less then that number in any given province it is shown in the 500 and over group.
(2) Reters to ousinesses reporting no payioll ceductions in the pievious yerr.
(3) Refers 10 businesses repor ling no paytull deductions in the following year
"Mawly reporing" and "no longer reporting" businesses are assumed to have been in activity for six months ana ine information is -d) usted accordingly

See Trate 1 for symbols and notes

| TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 |
| :--- |
| Saskatchewan, Laundry end cleaners (Sic g72) |


| Number of observations in sample | 28 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averoge sales ${ }^{\text {a }}$ | 104.779 |  | -- | -- |  |
|  | 99.693 5.086 |  | -- |  |  |
| Susinesses reporting eprofit (Mo.) | 21 |  |  |  |  |
| Average sales \$ | 95.045 | -- | -- | -- |  |
| average expense s | 78,613 |  |  |  |  |
| Average nat profit \$ | 16.432 | -- |  |  | -- |
| Businesses reporting loss (Mo.) | 7 ${ }^{7}$ |  |  |  |  |
| Averape soles \$ | 404.084 | -- | -- |  |  |
| Average expenses | 420.088 |  |  |  |  |
| Average net loss \$ | -16.004 | -- | -- | -- | -- |


| Mumber of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Averege net profit (loss) \$ | $\begin{array}{r} 35 \\ 126.422 \\ 115.161 \\ 11.281 \end{array}$ |
| :---: | :---: |
| Businesses reporting aprofit (Mo.) <br> Average sales \$ <br> Averoge expense $\$$ <br> Average net profits | $\begin{array}{r} 30 \\ 132.902 \\ 114.577 \\ 18.325 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Average soles $\$$ <br> Average expense $\$$ <br> averses not loss $\$$ | $\begin{array}{r} 5 \\ 100,717 \\ 105,824 \\ -5,107 \end{array}$ |

1987


[^51]see itole 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskatchowan, Power Laundries and/or Ory Cleaners (SIC 9721)

|  | Total(1) |  | $\text { Bot } 10 \mathrm{~m}$$25 \%$ |  | $\begin{array}{r} \text { Lower } \\ \text { micale } 25 \% \end{array}$ |  | UDDe:$\text { م. } 001 \text { 25\% }$ |  |  | $\begin{aligned} & \text { Toc } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samole (No.) -om sales value 18000 s 4igh sales value $19000^{\prime}$. |  | $\begin{aligned} & 14 \\ & 111 \\ & 191 \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\left\|\begin{array}{c} \text { K busi- } \\ \text { nesses } \\ \text { reporting } \end{array}\right\|$ | Reporting Dusinesses only ( 3 ) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd I } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Tota. | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { midd } 1 \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uooer } \\ \text { midol } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Parcent of soles |  |  |  |  |  | Percent of salus |  |  |  |  |
| Cost of cales | 3.9 | -- | -- | -- | -- | 56.3 | 7.2 | - | -- | -- | - |
| Occupancy exponses | 31.6 | -- | -- | -- | = | 100.0 | 31.6 | - | -- | -- | $\cdots$ |
| Dedrecietion | 13.8 | -- | -- | -- | -- | 91.6 | 15.0 | -- | -- | -- | -- |
| Repoirs 8 mantenance | 2.4 | -- | -- | -- | -- | 100.0 | 2.4 | -- | -- | -- | -- |
| Hest. Iight $\delta$ ielephone | 5.7 | -- | -- | -- | - | 95.0 | 6.0 | -- | -- | -. | -- |
| Rent | 9.8 | -- | -- | -- | -- |  |  | - | -- | -- | -- |
| Personnel expenses | 28.5 | -- | -- | -- | -- | 100.0 | 28.6 | -- | = | -- | - |
| Financial expenses | 8. 0 | -- | -- | -- | -- | 100.0 | 8.0 | $=$ | -- | -- | -- |
| Interest $\delta$ bank charges Professional fees | 6.8 1.2 | -- | -- | -- | -- | 94.6 100.0 | 7.2 1.2 | -- | -- | -- | -- |
| Other expenses | 19.1 | -- | -- | -- | -- | 100.0 | 19.1 | -- | -- | - | -- |
| Profle (loss) | 8. 8 | -- | -- | -- | -- | 100.0 | 1. 1 | = | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | ... | - | -- | -- | -- |

## Symbols

zero or no observalions

- 100 small to0 be expressed
not spolicebl
- confidential


## Footnotes

(1) Thuse estimetes bre besed on semple of Dusinesses peporting sales Detween 525,000 end $\$ 2,000,000$

Totsl meighted expend iure on given iqen

13) Yalue in each cell $=\frac{\text { iotal weighred expenditure on given item }}{\text { iotal wighted seles of businesses reporting this item of expenditure }} 100$ for ench quertile.
this poeqion of the isole pertans onty to the businesses reporting the specific expense item. Therefore these ratios are calculated individulty and the toisl will mot necesserily equel 100 \%.

## mores

Dote are shown by quartiles when at least 13 of the sampled businesses paport the specific item
Recoros wer ronked in ascending oroer pecording 10 sbles size. Eech quartile li. eotton 25z, lower midde 25z, etc. i epresents on querter of the total number of businesses. Hithin esch quartile, the overge retio is piesemted. For comperison purposes. phe migh ond low values of sales ore shown

## How so use the tebles

III locsi the eppopr ist seles cange that is displeyed on the two lines entitied tom sales value" ang emigh sales velue",
(2) The selected range will indicate the proper quertile. i. the botom 25z, the lower midole 25\%. the upper midde 255 op the ROD 252.
(3) Dete pertsining to the selected seles size pange will be in that qutilile.

## Seenderd Industrist CImatificecion Definition ISIC 19tol:

SIC 1721 - Power Laundries end/or Dry Cleanert
 bus:nesses include dry cleaners lexceop self-servicel. power laundry services lexcept self-servicel and power laundry end dey cheaning Dien is

TABLE 2. Balance sheet profile for incorported businesses only. 1987
Saskatchewan, Power Laundries and/or Ory Cieaners (SIC 9721)

|  | Fotal(1) | Bot 10 m 25\% | Lower middie $25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value 19000 'si Migh sales value ( $\$ 000$ 's) | 12 $(1)$ $(1)$ | -- | -- | -- | -- |
|  | Averoge ( $\$ 000$ 's) |  |  |  |  |
| Aszets |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and noins peceiveble | 8 | -- | -- | - |  |
| Inventory | 30 | - | -- | -- |  |
|  | 38 | -- | -- | -- | .- |
| Fixed ussets | 71 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | - | -- | -- | -- | -- |
| Other assets | 10 | - | - | -- | -- |
| Totel seets | 111 | - | -- | - | -- |
| Lisbilities and equity |  |  |  |  |  |
| Current lasns | 12 22 | -- | -- | -- | -- |
| Total current liabilitios | 34 | - | -- | -- |  |
| Mortgages payable | - | -- | -- | -- | - |
| Long term debt | 22 | -- | -- | -- | -- |
| Other liabilities | 23 | -- | -- | -- | -- |
| Total liabilitios | 78 | -- | -- | -- | - |
| Total equity | 38 | - | -- | =- | -* |

th these estimates are based on semple of businesses rocopting soles detween $\$ 25.000$ ono $\$ 2.000,000$
See Tsble i for symbols and notes.

TABLE 3. Finmeini ratios(1) for incorporited businesses only. 1987
Sesketchewen, Power Leundries and/or Ory cleeners (SIC 921)


(1) The retios represent the overege of retios for esch business in the group sod connot be celculsted from the figures show in table a.
(2) These estimates erebesed en sample of businesses reporqing seles betwem $\mathbf{8 2 5 , 0 0 0}$ end $\$ 2,000,000$.

See Teble 1 for symbols and noter.

Definitions:

1. biquidity ratio:

Current s current assets / current liabilities.
2. Leverage retios:
b) Dety/equity = qotsl limbilities / equity
b) Debt ratio $=$ total liabililies / total sssets.
c) Interest coverage $=$ net profit . interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Saskatchewan. Power Laundries and/or Dry Cleaners (SiC 9721)

|  | Tosa'11! | $\begin{array}{r} \text { Bo:10m } \\ 25 \% \end{array}$ | Lower $\text { midole } 25 \%$ | Upper <br> m. ode 25 : | TOE $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses : sampic (No. I Low sales vaiue ( 5000 s) Kigh sales value ( $\$ 000$ 's) | $\begin{aligned} & 5 \\ & 11 \\ & 11 \end{aligned}$ | -- | -- |  | -- |
|  |  |  | verage 1800 |  |  |
| Operting ectivities Cash from odelations Oedreciation Oener | $\begin{array}{r} 13 \\ 11 \\ \hline \end{array}$ | --- | -- | --- | -- |
| Dividends | -8 | -* | -- | - - | - - |
| Investment octivities <br> Disposal of fixed assets <br> Pupchase of fixed assets <br> increase in investment <br> Decrease in investment | $-13$ | -- | -- | -- | -- |
| Financing ectivities <br> Increase in long perm debt <br> Reperment of long ierm debt <br> Loans from shareholders <br> Redarment of loans from shareholders <br> Advances $\delta$ loans from government <br> lncrease in equity <br> Decrease in equity <br> Oiner | $\begin{array}{r} 9 \\ -8 \\ 4 \\ -10 \\ \hline \end{array}$ |  | -- | -- | -- |
| Increese(decreese) in cesh 8 equivalents Cesh \& quivalents-Beginning of the yeer Cesh sequivalents - End of the year | -3 8 4 | =- | -- | -- | - |

 only those bus nesses reporiing starement of changes
see Table 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on sic classification in 1987
Saskatchowon. Leundry and Clesnere (SiC 972)


[^52]TABLE 6. Selected operating charmcteristics of small businesses by sales quartile. $1985-1987$
Saskatchewan. Power Leundries end/or Dry Cieanere (Sic 9721)

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

1985

| Mumber of observetions in sample <br> Averge sales 5 <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 13 \\ 127.403 \\ 122.859 \\ 4.534 \end{array}$ |
| :---: | :---: |
| Dusinesees reporting eprofit (Mo.) | 9 |
| Average sales 5 | 108.531 |
| Aversge exdense \$ | 97,154 |
| Average net profit \$ | 11.367 |
| Bunimeses reporting lose (Wo.) | 4 |
| Aversge sales ${ }^{\text {S }}$ | 416.748 |
| Averege expense $\$$ | 44.154 |

1986


1987

(1) These estimetes are besed on semple of businesses roporting sales between $\$ 25,000$ and $\$ 2.000,000$.

See itable 1 for symols and mozes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Sasketchewan, Self-Serve Laundries and/or Dry Cleaners (SIC 9723)


## Syebols

zero or no observations
\$00 small 100 be expressed
nop aplicable
$\times$ confidentisl

## Footnotes

(1) These estimstes are based on sample of businesses reporting seles. beimen 525.000 end 52.000.000

Tolel weighted expenditure on siven itom

(3) Velue in ench cell $=\frac{\text { Total weighted expenditure on given isem }}{\text { Total wighted seles of businesses roporting shis item of expendirure }}$ for

This gortion of the table pertoins only co the bus inesses peporting the specific expense item. Therefore these patios are culculated individuelty and the soisl mill not necessarily equal 1008

## Notes

Data ere shown Dy oubrtiles when at leas? 13 of the sampled businesses report the specific item
Recoras mert ranked in ascending order according to seles size. Esch quartile li e. bottom 25z. lowir midde $25 \%$. Etc. raprestents on querter of ihe zotbl number of businesses. Within ech quertile. the everege patio is presented. For conperison purposes, the high and low values of seles are showm.

## How to ust the stoles

it bocete the spproprite seles range that is displeyed on the two lines entitled kow sales velue end migh seles values.
(2) The selected renge will indicete the proper quertile. i. the botrom 25\%. the lower midole 25 . the upper miode 258 or the $10025 \%$.
(3) Deto pertuining to the selected sales size range will be in that quertile.

## Seanderd Induseriml Clestificetion Definition (SIC 1880) :

SIC 9723 - Self-Serve Leundries andor Dry Clemers
Businesses orimarily engaged an providing coin-operated automatic laundry andor dry cleanimg facilisies for the use of the public. included in inis industry are businesses engaged in coin-operated dry cleaners. coin-operated landries. self-serve dry cleaners and self-serve laundrins

TABLE 2. Balance sheet proftie for incorporated businesses only. 1987
Sasketchewtin, Self-Serve Laundrits and/or Dry Cleaners (SIC 9723)

|  | Toval(1) | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ | middle $25 \%$ | $\begin{aligned} & \text { Uppe: } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales vaiue (\$000's) High sales value (\$000's) | $(1)^{3}$ | -- | -- | -- |  |
|  | Average ( 5000 's) |  |  |  |  |
| Asets ${ }^{\text {a }}$ (esh |  |  |  |  |  |
| Cash Accounta nd notes receivsble | $x$ $\times$ $\times$ | -- | -- | -- | -- |
| Accounti and notes receivable Inventory | $\frac{x}{x}$ | -- | -- | -- | -- |
| Other current essets | K | -- | -- | - | -- |
| Totel current assets | X | -- | - | -- | -- |
| Fixed assets | $x$ | - | - | - | -- |
| Less: Accum. dep. on fixed ussets | X | -- | -- | $\cdots$ | -- |
| Other assets | X | -- |  | - | - |
| Total useets | $x$ | -- | -- | - | - |
| Liabilities and equity - $\mathrm{l}^{\text {e }}$ - |  |  |  |  |  |
| Current loans Other current liabilities | $\stackrel{x}{x}$ | -- | -- | - | -- |
| Total curient liobilities | $x$ | -- | -- | - | -- |
| Mortgages daratle | x | -- | -- | -- |  |
| Long term debt | x | -- | -- | -- | -- |
| Other lisbilities | $x$ | -- | -- |  | -- |
| Total liebilities | $x$ | -- | -- | -- | -- |
| Total equity | $x$ | -- | -- | - | ** |

(1) These estimstes sre besed on sample of businesses reporting seles between $\mathbf{3 2 5} .000$ and $\mathbf{2}, 000.000$.

See rate 1 for symols and motes.

TABLE 3. Financisi ratios (i) for incorporated businesess only. 1987
Saskatchowen, Self-Serve Leundrias and/or Dry Cleaners (SIC 9723)

|  | Totel(2) | $\begin{array}{r} \text { Bottom } \\ 25 x \end{array}$ | $\text { middle } 25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ s) | $(1)^{3}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity estio Current retio (times) | 0.3 | -- | - | -- | - |
| Leverage retios <br> Debtlequity ratio (times) <br> Interest coverage retio (times) <br> Debt retio (imes) | $\begin{array}{r} 10.4 \\ 1.6 \\ 0.9 \end{array}$ | -- | -- | -- | - |

(1) The retios represent the overse of retios for each business in the group and cennot be celculated from the figures show In teble 2.
12) These estimetes are beat on smple of businesses reporting soles between $\mathbf{\$ 2 5 , 0 0 0}$ and $\mathbf{8 2}, 000,000$

See Teble 1 for symble ne notes

## Definitions:

1. Liquidity retio:

Current = euprent essets / current liabilities.
2. Leverage ratiot:
8) Dett/equity = total lisbilities / equity.
b) Deot fatic $=$ totat fiakitities $/$ totel esseis.
cl Interest cover be s net profit interes? expense / interest expense.

TABLE 4. Statement of enanges in financial position for incorporated businesses only. 1987
Saskatchewan, Self-Serve Laundries and/or Dry Cleaners (SIC 9723)

|  | Toial(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lawe I middie 25\% | UDPQ: $\text { mi odele } 25^{\circ}$ | TOD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in sampie (No. Low sales value ( $\$ 000$ 's) Migh sales vaiue ( $8000^{\circ}$ s) | $\begin{array}{r} 1 \\ (1) \\ (1) \end{array}$ |  |  | -- | -- |
|  |  |  | verage $1 \$ 000$ |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | x | -- | -- | - | -- |
| Investment ectivities <br> Dispossal of fixed sssets <br> Purchose of fixed assets <br> Incresse in investment <br> Decrease in investment | $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Financing activities Increse in long term debt Repayment of long term debt boans from shareholders Repayment of loans "rom shaceholders Advances \& loens from government lncrease in equity Decresse in equity Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | - <br> - <br> - | - <br> - <br> - <br> - <br> - | $\square$ <br>  <br> $\therefore$ <br> $\therefore$ | - <br> - <br> - <br> - <br> - |
| Incresse(decreese) in cosh \& equivelents Cesh equivelents-Beginning of the year Cesh equivelents . End of the yeer | $x$ $x$ $x$ $x$ | -- | -- | -- | -- |

 only those businesses reporiing $\$$ teremen of chenpes
see Teble f for symbols end nores

TABLE 5. Employment chunges by size of business, 1984-1987 based on SIC classification in i987
Saskatchewan, Laundry and Cleancrs (Sic 972)

| Business size expressed in eversge labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s) } \end{array}$ | Average labour units(1) | Changes in number of businesses with peid employes |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Nowly } \\ \text { reporting(2) } \end{array}$ | No longer reporting (3) |
| 1984 |  |  |  |  |  |
| Tote! | 175 | 13.437 | 1.110 | 29 | 16 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { end over } \end{aligned}$ | $\begin{array}{r} 165 \\ 7 \\ 1 \\ 2 \end{array}$ | $\begin{array}{r} 6.002 \\ 3.268 \\ x \\ x \end{array}$ | $\begin{aligned} & 518 \\ & 261 \\ & 141 \\ & 192 \end{aligned}$ | 29 | 16 - - |
| 1887 |  |  |  |  |  |
| Tesal | 185 | 14.439 | 1.147 | 35 | ... |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 176 7 2 1 | 6.488 3.239 x x | $\begin{aligned} & 536 \\ & 249 \\ & 158 \\ & 204 \end{aligned}$ | $\begin{array}{r}33 \\ 2 \\ \hline\end{array}$ | - |

[^53]TABLE 6. Selected operating characteristics of smail businesses by seies quartile. 1985-1987
Sesketchewan. Self-Serve Laundrles and/or Dry Cleeners (S|C 9723)


| Mumber of observations in sample <br> Average soles $\$$ <br> Average expense: <br>  | 53.655 48.255 5.400 |
| :---: | :---: |
| Buainesses reporting proflt (Wo.) | 6 |
| Averege sales ${ }^{\text {S }}$ | 56.301 |
| Average expenae $\$$ | 42.973 |
| Average net profits | 13,328 |
| Businceses reorting loss (Mo.) | 2 |
| Aversee sales | 75.232 |
| Average expense \$ | 87.768 |
| Average net loss 5 | $-12.536$ |

1986


1987

| Number of observetions in semple <br> Average sales $\$$ <br> Average expenses <br> Averoge net profit (loss) s | $\begin{array}{r} 6 \\ 78.558 \\ 71.169 \\ 7.389 . \end{array}$ | -- | -- | - |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) <br> Average sules $\$$ <br> Average expenses <br> Average net profits | 82.647 <br> 69.531 <br> 13,116 | -- | - | - |
| Businesses reporting loss (Mo.) <br> Average soles $\$$ <br> Averoge expenses <br> Average net loss 5 | $\begin{array}{r} 1 \\ 31.780 \\ 31.925 \\ =145 \end{array}$ | -- | -- | -- |

[^54]See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskatchewan. Industrial Machinery and Equipment Rental and Leasing (Sic g9i1)


## Symbols

```
zero or no observetions
$00 smell 800 De expiessed
    not applicsole
x confidentisl
```


## Footnores



```
                    Total we ghied expendizure on given item
```




```
    This portion of the table pertins only 20 the businesses reporting the specific expense ifen. Therefore these ralios are calculated
    individuelly and the cotal will not necesserily equal \(100 \%\)
```


## Motes

Data are shown Dy quartiles when et leas? 13 of the sampled businisses repori the specific item
Records wer ranked in ascending order sccording to sioles size. Esch quertile (i. . bottom 25\%, lower midde 25\%, etc. 1 represents one querter of the tois! number of businesses. Within each quartile, the averege retio is presented. por comparison purposes, the high ong low velues of sales are shown

Mow to use the tebles

121 The setected ronge will indicete the proper quartile. i.e. The botiom 25\%. the lower micde $25 \%$, the uppet miode $25 x$ or the top $25 \%$
(3) Dete pertaining to the selected seles size ronge will be in that quartile

## Stenderd Induseri⿻l Clessificetion Definition ISIC 18801:

SIE 8911 - Industrial Mechinery und Equipment Rentel and leseing
Businesses primarily engaged in the rental or leasing of hesy industrial machinery and equipmens. Businesses engeged in sgricultural machimery and equpmer? panials. industrial mach. mery and equioment renial and leasing. essing of industrial machinery and equipment. indusipis: mach nery and equipment rentals, materials handing machinery and equipment ren ials lexcept with operatorsl. metalworking machinepy and equipmep? renisls. miming machimery and equipment rentals. oil wilt ditling machinery and equioment pentals. pental of incustria: macnine:y anc equipment and woodworking machinepy and eouipment rertals are included in this thoustry

TABLE 2. Ballance sheet profile for incorporated businestes only. 1987
Saskatchewan, Industrial Machinery and Equipment Rental and Leesing (Sic g911)

|  | Total(1) | Bot 10 m 25\% | $\begin{aligned} & \text { Lower } \\ & \text { miadle } 25 \% \end{aligned}$ | Under $\text { middl } 25 \%$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( 5000 s) High salos value ( $\$ 000^{\prime}$ s) | (1) ${ }^{6}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cosh Accounts and notes receivable | 26 | - | -- | -- | -- |
| Inventory | . | -- | -- | -- | -- |
| Other current sssets | 25 | - | -- | - | -- |
| Totel current usets | 51 | - | -- | - | -- |
| Fixed assets | 238 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed essets | - | -- | - | - | -- |
| Other assets | 18 | -- | -* | -- | -- |
| Total escets | 307 | - | - | - | - |
| Liabilities and equity |  |  |  |  |  |
|  | 47 | -- | -- | -- | -- |
| Total cuprent lisbilities | 48 | -- | -- | -- | -- |
| Morigages payabl |  | -- | -- | -- | -- |
| Long lepm debt | - | -* | -- | -- | -- |
| Other lisbilities | 160 | -- | -* | -- | -- |
| Totel lisbifities | 209 | -- | -- | - | - |
| Totel equity | 58 | -* | -- | - | -- |

|1| These stimates are based on semple of businesses reporting sales between $\$ 25,000$ end $82,000,000$
See Totle for symbols and notes.

TABLE 3. Finameial ratios(1) for incorporsted butinesses only. 1987
Sesketchewan, Industrlel machinery and Equipment Rental and Leesing (Sic ge11)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { TOp } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) <br> Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) <br> High sales value ( $\$ 000$ 's) | $(1)^{6}$ | -- | -- |  | -- |
|  |  |  | Aveiage |  |  |
| Llquidity retio Curcent retio (times) | 1.1 | -- | - | -- | -- |
| Leverage ratios <br> Debt/equity retio (times) <br> Interest coverage ratio (times) <br> Debt retio (times) | 2.1 1.0 0.7 | -- | -- | -- | -- |

111 The ratios represent the merege of ratios for each business in the group ma cmanot be celculated from the figures shown in table 2 .
(2) These estimetes or besed on senple businesses reporting soles betwen 125.000 snc $\$ 2.000 .000$.

See fiste if for symols and notes.

## Definitions:

1. Liquidity retio:

Current = curtene assets $/$ cuprent liabilities.
2. beverge retios:

```
Debrlequity = toral liadili?ies f equiqy
Debr patio = total lisbilieies/fotal assets
| Interest covergge z met profit * interest expense / interest expanse
```

TABLE 4. Statement of changes in financial postzion for incorporated businesses only, 1987 Saskatchewan. Industrial machinery and Equipment Rental and Leasing (Sic 9911)


only those businesses peporiing siateneni of chenges
see Table foi symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in 1987 Sasketchewan. Industrial Machinery and Equipment Rental and Leasing (5ic 9911)

|  |  |  |  | Changes in num with pai | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business ize expressed in aversge labour units (i) | Number of businesses | $\begin{array}{r} \text { Total parroll } \\ \{\$ 000 \end{array}$ | Average labour units(1) | $\begin{array}{r} \text { Newly y } \\ \text { recorting }(2) \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 38 | 3.679 | 213 | 11 | 3 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-495 \end{aligned}$ | $\begin{array}{r} 30 \\ 4 \\ 4 \end{array}$ | $\begin{aligned} & 1.684 \\ & 744 \\ & 1.259 \end{aligned}$ | $\begin{aligned} & 97 \\ & 43 \\ & 73 \end{aligned}$ | $\begin{aligned} & 8 \\ & 3 \\ & \hline \end{aligned}$ | 3 |
| 500 and ove? | - |  | . | - | - |
| 1387 |  |  |  |  |  |
| Totel | 36 | 3.504 | 178 | 7 | . . |
| 1-s: then 20 | 31 | 1,959 | 100 | 6 | ... |
| 20-99 | - | - | - |  | . |
| 100-499 | 4 | $x$ | 72 | 1 | $\cdots$ |
| 500 and over | , | $\times$ | 6 | - | . $\cdot$ |

(1) Aver ge lebour units are colculated by dividing lotai poypoli by the overoge annual wage and solary role os coported in the Survey of Employment. Payroll and Hours. Statistics Canada. Catalogue 72-002 an average labour unit could be interpreted as a
 500 emplovees in Canada as a whal dut less than that number in any given province it is shown in the 500 and over group
121 Refers 10 Dusinesses ipporting no payroll deductions in the prev ous year
(3) Refers to Dusinesses reporting no payrol: deductions in the following year
enewly peporting" and "mo longer reporting" businesses are assumed 10 have been in activity for six months and ine information is ájusied acco:dinçiy

See iatie for sumbels ara ncies

TABLE 6. Selacted operating characteristics of smill businesses by sales quartile. 1985-1987
Saskatchewan, Industrial Machinery and Equipmont Rental and Leasing (Sic 9911)

| Totalill Bottom | Lower | Upper | Top |  |
| ---: | ---: | ---: | ---: | ---: |
|  | $25 \%$ | midde $25 \%$ | midde $25 \%$ |  |

1985

| Mumber of observations in smmple | 4 |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Averoge soles \$ | $x$ | -- | -- | -- |
| Averspe expense \$ | $x$ |  |  |  |
| Aversge net profit (loss) s | $\times$ |  |  |  |
| Businesses reportinge profit (Mo.) | 3 |  |  |  |
| Avorage sales \$ | X | -- | -- | -- |
| Aversge expenses | X | -- | -- |  |
| Average net profit | $x$ | -- | -- | -- |
| Qusinesses reporting loss (Mo.) | 1 |  |  |  |
| Averege sales \$ | $x$ | -- | -- | -- |
| Average expenses | $x$ | -- | -- |  |
| Average net loss \$ | $\times$ | -- | -- | -- |



1987

(11) These estimetes bre besed on sample of businesses peporting sales between $\$ 25.000$ and $\$ 2.000 .000$

See Teble 1 for symbols and notes

TABLE 1. Selected operating retios, in percent of sales, 1987
Seskatchewan, Video Movies and Audio-visual Equipment Reneal (Sic 9912)


## Symbols

zero or mo observacions
-. 100 enall too be expressed
hoi spplicebl
$x$ confidentill

## Footnoter

111 Thyse estimetes are based on sample of bus inesses reporting seles between 825.000 end $\$ 2.000 .000$ lotal weighed expenditure on a given item
(21) Value in each $c$ oll $=$ fotal we ghted sales of bll businesses in the sample $x$ for forch quertile.
3) Value in eech cell sotal weighted expenditure on given item

Ihis portion of the thblepertans only to the businesses reporting the specific expense item. inerefore these retios ere celculeted indivioually and the total will not necesserily equel ioos

## Notes

Data are shown by quartiles when at last 13 of the sampled businesses report the specific irem.
Decerds were ranked in sscending order bccording to sales size. Esch quariile li. ©. Doptom 25z. Iower niddle 25z. etc.) represents one querter of the total number of businesses. Within each quertile. phe averoge ratio is presented. for comporison purposes, the high and low values of saies er shown

How to use the tablet
(1) Locate the appropriste sales range shet is displeyed on the two lines entitled "low seles value" and wigh seles value"

121 The selecied renge will indicse the proper guertile. i. e. the botion 25s, the lower midde 25s, the uper midde 258 or the top 258
(3) Date pertaining to the stitected stes size renge will be in that quertile.

Standerd Induterict Clasificetion Definition (51C 1980):
SIC 9912 . Wudio-Visurt Equipent Rentel and leesing
Businesses primarily engaped penting and leasing audio-visusl equipment. Businesses engaged in adio-visuel rental and leasing. projec? ion quipmen: rental. public adoress sysiem rental, pental of sudio-visual equipment, sound equipment sental, tape recorder rentel enc elevision rental are included in this inoustry.

TABLE 2. Balance sheet profile for incorporated businesses only. 19B7

| Saskatchewan, Video Movies and Audio-visual Equipment Rentel (Sic 9912) |
| :--- | :--- | :--- |

(11) These estimates are dased on ample of businesses reporting seles between $\$ 25,000$ snd $\mathbf{8 2 . 0 0 0 . 0 0 0}$

See iable for symbols and notes

TABLE 3. Financiai ratios(1) for incorporated businesses oniy. 1887
Saskatchewan, Video Movies and Audlo-Visuel Equipment kentel (SIC 9912)

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


| Businesses in sample (No.) Lom sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 5 \\ & (1) \\ & (1) \end{aligned}$ |  | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Average |  |  |  |
| Liquidity retio Current ratio (times) | 1.9 |  | -- | -- | -- |
| Leverage fatios ```Dobt/equity ratio (times) Interest coverage retio (timas) Debt retio (times)``` | $\begin{aligned} & 4.2 \\ & 3.6 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The ratios represent the overage of retios for mach business in the group and cannot be colculsted from the figures shown in lable 2 .
(2) These estimetes are besed on smple of businssses reporting sales betmean $\$ 25.000$ and $\$ 2.000,000$.

Set lable for symbis and motet.

## Definitions:

1. biquidity fitio:

Current $=$ current assets / current liobilities.

## 2. levertage retios:

a) Debt/equity = total liabilities $/$ equity.
b) Deot ratio $=$ total liabilities / total assets
el Interest coverage $=$ net profit + interest expenst $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Saskatchewan, Video Movies and Audio-Visua? Equipment Rental (SIC 9912)


111 These estimetes de dased on sample of incorporater businesses coporing seles between $\$ 25,000$ and $\$ 2.000,000$. Sample count includes only those Disinesses reporting stotement of changes
see teble for sympols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC ciassificetion in igs7
Smskitchews. Video Movies and Audio-Visumi Equipment Rentel (S)c 99i2)


111 dverage labour units ar calculated by dividing total payroli by the tuerage annual wage and alary rate as reported in ine
Survey of Emplovment. Payroll and hours. Sististics Caneca, Catalogue 12-002. An average labour unit could oe interpreted as o
full-time ampiover. Note that the business size groups usec are derermined at the cansar level. Thus it o business has at least
500 employees in Canada as a whole but less than that number in any given province is is shown in the soo and over group.
121 Refers to businesses reporting no paycoll deductions in the previous year.
131 Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no langer reporting" businesses are assumed to have deen in activity for six months and ine infarmation is ad;usied accordingly

See leole 1 for symbols and notes

TABLE 6. Selected opermting characteristics of small businesses by sales quartile, 1985-1987
Saskatchewn. Vidoo Movies and Audionisusl Equipment Rentel (SIC 9912)


| Mumber of observetions in semple <br> Averape sales $\$$ <br> Average expense \$ <br> Average net profit (loss) 5 | $\begin{array}{r} 7 \\ 284.394 \\ 272.191 \\ 12.203 \end{array}$ |
| :---: | :---: |
| Businesses reporting ppofit (Mo.) | 8 |
| Averse sales | 209.525 |
| Averoge expense \$ | 191.588 |
| Average net profits | 17.937 |
| Busimesses reporting loss (Mo.) | 1 |
| Average sales \$ | 503,000 |
| Average expense \$ | 514.000 |
| Average net loss\$ | -5.000 |

1986


| Mumber of observations in sample <br> Average sales $\$$ <br> Average exoense $\$$ <br> Average net piofit (loss) \$ | 17 179.920 162.936 16.984 |
| :---: | :---: |
| Businesses reporting eprofit (Mo.) | 13 |
| Aversge soles $\$$ | 172.408 |
| Average exponse ${ }^{\text {a }}$ | 150.853 |
| Averse net profits | 21.555 |
| Businesens peporting - lose (Mo.) | 4 |
| Average sales $\$$ | 274.167 |
| Aversoe expense \$ | 286.895 |
| Average net loss \$ | -12.728 |

(1) These estimates are based on sample of businesser reporting sales between $\$ 25,000$ and $\$ 2,000,000$.

See Table 1 for symbols nod notes

TABLE 1. Selected operating ratios. in percent of sales, 1987
Saskatchewan, Automobile and Truck Rental and Leasing Services (SIC 9921)


## 5 rwbols

zero or no observetions
.- too smell too be expressed
not epplicable
$x$ confidential
Foornotes
(1) These estimetes ar based on semple of businesses reporiing $\$$ eles between 525,000 and $\$ 2.000,000$
(2) Velue in esch cell $=\frac{\text { lotel weighted oxponditure on given isem }}{x} 100$ for pech quertile Total weighted seles of all businesses in the sampl
(3) Volue in each cell $=\frac{\text { Total weighted expenditure on given ipem }}{\text { Total weighted sales of busingses reporting this item of expenditure }}$ for auartile.
 indiviouslly end the lotal will not necesserily equsl 1008.

## notes

Data ere shown by auertiles when at least 13 of the sampled businesses report the specific itum
 one querte! of the tois! numper of businesses. Within ecth queriile, the ever age ratio is presented. For conparison purposes. the high and low vilues of sales ire shom.

Mow to use the tebles

121 The selected renge will indicste the proper quertile. i. the bottom 25\%. she lower midde 25s. the upper midde 25s or the top $25 \%$
(3) Dets perteining to the selected seles size renge will of in thet quartile.

Stenderd Industribl Clastification betinition ISiC 18gol:
SIC 3821 - Automobil and Iruck Rentel and leesing Services
Businesses primarily engaged in renting and leasing passenger cers or srucks without drivers. Automobile rental or leasing lwithout diver). car pentol agencies and truck pentals (without driverl are included in this industry.

(11) These estimetes are based on sample of businesses pepopting sales between 325,000 and 52,000,000.

Set ioble ifor symbols and notes.

TABLE 3. Financial retios(1) for incorporited businesses only. 1987
Sasketchowan. Automobli and Truck Rentel end Leesing Services (SIC ge21)

|  | Tots 1(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower | Upper middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( 8000 s) High sales value $(\$ 000$ 's | $\left(\begin{array}{r} 9 \\ (1) \end{array}\right.$ | -- |  |  | -- |
|  | Aversoe |  |  |  |  |
| Liquidier retio Current iatio (times) | 1.0 | -- | -- | -- | -- |
| Leverage ratios <br> Debtleavity retio (times) <br> Interest coverage ratio (times) <br> Debt retio (times) | 2.6 1.0 0.7 | -- | -- | -- | -- |

(11) The ratios copresent the verage of potios for esch businass in the group and connot be calculated from the figures shown in isble 2.

121 These estintes mre besed on sample of businesses feporting sal between $\$ 25.000$ and $\$ 2.000,000$.
See isble 1 for symbols and notes.

## Definitions:

1. Liquidity retio:

Curfent $=$ cuprent assets / current liabilities.

## 2. Leverage retios

```
Dect/equity = total liobilities / equity.
Debl ratio = qotal liabilities/ colal assets
Interest coverage = net profiq - interest expense / interest expense
```

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Saskatchewan. Automobile and Truck Rental and Lessing Services (Sic 9921)

|  | Total(1) | Bo? 10 m 25: | Lower $\text { middie } 25 \%$ | UoDer $\text { ridde } 25 \%$ | Tos 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Low sales value ( $5000^{\prime}$ s) Migt. sales value (\$900's) | $(11)$ | -- | -- | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Operating ectivities Cash from operations Deprecistion Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | -- | -- | -- | -- |
| Investment ectivitios <br> Disposel of fixed assets <br> Purchase of fixed sssets <br> Increse in investment <br> Decresse in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- <br> - <br> - | -- | -- | -- |
| Finencing ectivities <br> Incresse in long term debt <br> Rapayment of long term debt <br> Loans from shareholders <br> Aepeyment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | - <br> - <br> - <br> - <br> - | - - - - - -- -- | - - -- -- -- | -- <br> -- <br> -- <br> -- <br> - |
| increase(decrease) in cash tequivelents Cesh equivelonis-Beginning of the yeer Cosh sequivalents - End of the yoar | x $\times$ $\times$ $\times$ | -- | -- | -- | -- |

111 These estimares ore based on sample of incopporated businesses reporting soles betwen $\$ 25,000$ and $82.000,000$. Sample count includes only those businesses reporting staioment of chenges
see isble ior symbols and noies.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC claselfication in 1987
Sasketchewan, Automoblle and Truck Rental and Leesing Services (Sic 9921)

| Business size expressed in eversge lsour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s) } \end{array}$ | Average labour units(1) | Changes in number of busincsses with poid emplarees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Nowly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 33 | 2.791 | 193 | 6 | 4 |
| $\begin{aligned} & \text { 1ess than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 28 \\ 3 \\ 1 \\ 1 \end{array}$ | $\begin{array}{r} 1.566 \\ 1.053 \\ x \\ x \end{array}$ | 109 73 4 7 | 6 | 4 - - |
| 1987 |  |  |  |  |  |
| Tote 1 | 32 | 2.768 | 135 | 6 | - |
| $\begin{aligned} & \text { 1ess than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { end over } \end{aligned}$ | 30 1 1 | $\begin{array}{r} 2.328 \\ x \\ x \end{array}$ | 114 <br>  <br> 18 | 8 | . |

[^55]TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 Sesketchemen, Automobile and Truck Reneal and Leesing Services (Sic 9921)



Mumber of observitions in semple
Average sales $\$$
Average expense $\$$
Average net prof it (loss) $\$$

Businesses reporting apofit (No.) Aversge sales Aversge oxpenses Average expense Average net profit

Dusinesses reporting lose (Mo.) Averoge sales 5 Average expenses Average net loss $\$$

8
340.172
359.563
359.563
-19.391

124,644
124,644
101,550
23.094

325,586
348.682
348.682
-23.096

Mumber of observations in sample
Average sales $\$$
Average expense $\$$
Average net prof (lose) $\$$

Businesses reporting aprofit (Mo.) Averspe sales Averege expenses Average net profits


Businesses reporting lose (Mo.) Average sales Average expenses Average net loss s
397.934
-28.011
:-


11 These estinates are besed on sumple of businesses raporting sales between $\$ 25,000$ and $\$ 2.000 .000$
Soe Table 1 for smbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Sesketchewan. Photographers (SIC 9931)


| Businesses in samg'e (Mo.) Low sales vaiue ( $\$ 000 \mathrm{~s}$ ) High sales value ( 9000 's) | $\begin{array}{r} 5 \\ (1) \\ (1) \end{array}$ |  | -- |  |  | -. | -- |  |  | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense itom | Indusiry averspe(2) |  |  |  |  | $\begin{aligned} & \text { \% ousi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Botrom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | Upper middl $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Tot. | Bot tom $25 \%$ | $\begin{gathered} \text { Lower } \\ \text { middif } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Uooet } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | 700 $25 \%$ |
|  | Percent of ssles |  |  |  |  |  |  |  | icent of | suies |  |
| Cost of seles | 35.3 | -- | -- | -- | -- | 100.0 | 35.3 | -- | -- | -- | -- |
| Decupaney expenses | 24.2 | -- | -- | -- | -- | 100.0 | 24.2 | -- | -- | -- | -- |
| Deprecration Repairs maintenance | 10.5 2.6 | -- | -- | -- | -. | 100.0 100.0 | 10.5 2.6 | -- | -- | -- | -- |
| Heat. light 8 telephone | 4.2 | -- | -- | -- | -- | 100.0 | 4.2 | -- | -- | -- | -- |
| Rent | 8.9 | -- | -- | -- | -- |  | 8.9 | -- | -- | -- | -- |
| Personnel expenses | 27.9 | -- | -- | -- | -- | 100.0 | 27.8 | -- | -- | -- | -- |
| Financial expenses | 4.9 | -- | -- | - | -- | 100.0 | 4.9 | -- | - | -- | -- |
| Interesis bank charges Protessional fees | 8.0 | -- | -- | -- | -- | 100.0 80.8 | 4.0 1.0 | - | -- | -- | - |
| Other expenses | 15.4 | -- | -- | -- | -- | 100.0 | 15.4 | -- | -- | -- | - |
| Profit (lose) | -7.6 | -- | $\cdots$ | -- | -- | 100.0 | -7. 6 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Sybol t

zero or no ooservetions
100 small to0 be expressed
no applicete
$\times$ confioentisl

## Footnotes



## Motes

Dete ar shown by quertiles when ot least 13 of the sempled businesses roport the specific item
Records were remked in escending order eccording to soles size. Each qustile (i. bettom 25\%, lower midde 25z, Etc. represents one quarter of the totel number of businesses. Within each quertile. the overege retio is presented. for comperison purposes. the high and low velues of seles ere shown

## How to use the rebles


121 The selected renge will indicse the proper quartile. i. the bottom 25\%, the lomer midde 25\%. the upper niddio 25\% or the $10025 z$
(3) Dete perteining to the selected seles size range will be in thet quertile.

## Stenesd Industrisl Clastlictetion Definitlon (5IC 1980):

## \$16 8131 - Photogrophers

Businesses primarily engaged in portroit and comercisl photography. This industry includes commercisl photograohers. photogrophic sludios and porireil photographers.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Sasketchawen, Photographers (SiC 9931)

|  | Totai(1) | Bottom 25\% | Lowe $\text { midcle } 25 \%$ | Upper middle 25: | $\begin{aligned} & \text { TOD } \\ & \text { 25: } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales vaine $\left(\$ 000^{\circ}\right.$ ) High sales value (\$000's) | $\left(\begin{array}{l}1 \\ (1)\end{array}\right.$ | -- | --- | -- | -- |
|  | Average ( $\$ 000{ }^{\prime} \mathrm{s}$ ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | $x$ $\times$ $\times$ | -- | -- | -- | -- |
| Accounts and notes receivable Inventory | x $\times$ $\times$ | -- | -- | -- | -- |
| Other current assets | X | -- | -- | - | -- |
| Totel current assets | $x$ | -- | -- | -- | -- |
| Fixed ussets | $x$ | -- | -- | -- |  |
| Less: Accum. dep. on fixed assets | $x$ $\times$ $\times$ | -- | -- | -- | -- |
| Other assets | X | -- | - | -- | -- |
| Total essets | $x$ | -- | -- | - | - |
| Liabilities end equity |  |  |  |  |  |
| Other current liabilities | x | -- | -- | -- | -- |
| Total current lisbilities | X | -- | -- | -- |  |
| Mortgages payable | x | -- | -- | -- | -- |
| Long ter debt | X | -- | -- | -- | -- |
| Other liobilities | $x$ | - | -- | - | -- |
| Total liabilitios | $x$ | - | - | - | -- |
| Totel equity | $x$ | -- | -- | -- | -- |

(11) These estimates ere gised on stapl of Dusinesses reporiing sales between \$25,000 and \$2,000,000.
see iable 1 for symols and notes.

TABLE 3. Financial ratios (1) for incorported businesses only, 1987
Sasketchewen, Photogrephers (SIC 9931)

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middi } 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales velue ( $\$ 000$ 's) High sales value ( $5000^{\circ}$ s) | $\begin{aligned} & (1)^{2} \\ & (1) \end{aligned}$ | -- | -- | -- |  |
|  | Aversge |  |  |  |  |
| Liquidity retio Current ratio (times) | X | -- | -- | -- | - |
| Leverage ratios <br> Debtleauity patio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $x$ $\chi$ $X$ $X$ | -- | -- | -- | - |

(1) The ratios represent the overege of patlos fop each business in the group and connof be colculated from the figures shown in toble 2 .
(2) These estimes ere besed on semple of businesses reporting soles butween $\$ 25.000$ end $\$ 2.000 .000$.

See teble ifor symola and motes.

Definitions:

1. Licuidiey retio:

Current $=$ currenz assets $/$ current lisbilities

## 2. Leverage retios:

a) DeDtequity = 20tal liabilities / equily.
b) Debt ratio = zoial liabilities/ total assets.
c) Interest coverage 2 net profit interest expense/ interest expense.

TABLE 4. Statament of changes in financial position for incorporated businesses only. 19st
Smsketchewan. Photographers (SiC 8931)

 only those businesses reporiing statement of changes.
see istle i for symols and noies.

TABLE 5. Employment chenges by size of business. 1984-1987 besed on SIC cisesificetion in ig87
Sesketchewen. Photogrephers (Sic 9931)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \left(\$ 000^{\circ}\right. \text { s) } \end{array}$ | Average labour units(1) | Changes in number of businesses with poid employess |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly <br> reporting (2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 65 | 2.070 | 152 | 12 | 7 |
| $\begin{aligned} & \text { los than } 20 \\ & 20^{\circ} \text {. } 99 \\ & 109^{\circ} \text { - } 199 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 63 \\ 4 \\ 2 \\ \hline \end{array}$ | $\begin{array}{r} 1.450 \\ \times \\ x \end{array}$ | $\begin{gathered} 77 \\ 67 \\ 8 \end{gathered}$ | 12 - | 5 <br> $!$ |
| 1987 |  |  |  |  |  |
| Totel | 74 | 2.987 | 242 | 15 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | 65 5 3 1 | $\begin{array}{r} 1.582 \\ 657 \\ x \\ x \end{array}$ | $\begin{array}{r} 137 \\ 53 \\ 15 \\ 37 \end{array}$ | $\begin{gathered} 12 \\ 1 \\ 1 \\ 1 \end{gathered}$ | $\because$ $\because$ |

(1) Average labour units are calculaled oy dividing total payroll by the averege annual wage end solery rete es reported in the Survey of Employment. Paypoll and Mours. Stetistics Canda. Celalogue $72-002$. An over age lobour unit could de interpreted os s fult-lime employet. Mote thel the business size groups used ere deternined of the conode level. Thus it business hes el less? 500 omployees in Canade as whole but less than that number in any given province it is shown in the 500 ond over group.
(21) Refers to Dusinesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no paypoll deductions in the following year
"Nowly reporting" and "no longer reporting" businesses are assumed to have deen in activity for six months and the informetion is adjustec accordingly

See rable ifor symbols and notes

TABLE 6. Selected operating cheracteristics of smil businesses by sales quartile, 1985-1987
Sasketchewan, Photographers (SIC 9931)


| Mumber of observetions in sample <br> Average sales $\$$ <br> Aversge expense ? <br> Average net profit (loss) \$ |  | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) | 5 |  |  |  |
| Average sales 5 | 66.178 |  |  | -- |
| Average expense ? | 52.012 | - |  |  |
| Average net profit | 14.166 | -- | - | -- |
| Busimesees reporting (ose (Mo.) | - |  |  |  |
| Averege sales |  | -- |  |  |
| Averoge expense $\$$ |  |  |  |  |
| Average net loss \$ |  |  |  |  |



| Number of observetions in smple <br> Average soles $\$$ <br> Average expense $\$$ <br> Average net Drofit (loss) \$ | $\begin{array}{r} 17 \\ 125.092 \\ 129.094 \\ -4.002 \end{array}$ |
| :---: | :---: |
| Businestes reporting profit (Mo.) | 11 |
| Average sales ${ }^{\text {s }}$ | 179.955 |
| Average expense | 161.311 |
| Average net drofits | 18.654 |
| Businesses peporting loss (Mo.) | 5 |
| Average seles | 70.218 |
| Averege expenses | 96.878 |
| Average net loss 5 | -26.660 |

[^56]See isole i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskatchewan. Welding (SIC 9942)


## Symbols

zero or no observations
-- 100 mall 200 be expressed
not appticable
$\times$ confidential

## Footnotes


2) Vslue loisi weighteo expendiqure on givan iqem
2) Value in sacn cell = Totsi weighted seles of slt businesses in the sample $\times$ po for each quertile
13) Velue in eech cell $z$ pots wighted expendilure on piven item

This portion of the table gertains only to the businesses peporting the specific expense item. Therefore these retios are calcutetec individually one the total will not necessarily equel $100 \%$.

Notes
Dat are shown by quartiles when at least 13 of the sampled businesses report the specific item.
 one querter of the total number of businesses. Within esch quertile, the average ratio is presented. for comporison purposes. the high and low values of stites or show

How to uev the tebles
(1) Locsie the spproprine seles range that is displeyed on the two lines entitled "Low seles vilue" and ahigh sales value"
(2) The selected renge will indicete the proper quertile. i. . the bottom 25\%, the lower midde 25z. 2he upoer nidde $25 z$ of the 10025 z
131 Data pertsining to the selected stis tize ronge will be in thst quertile.

Standerd Industriel Clessificetion Definition ISIC 1980):
Sic 8942 - Welding

electric welding services lexcept consiruction siqel. welding repair work and welding shops

TABLE 2. Balance sheet profile for incorporeted butinesses only. 1987
Saskatchewan, Welding (SIC 9942)

|  | Total(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower middie 25\% | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) Low sales value $(\$ 000$ s) High sales value ( $\$ 000$ 's) | 16 19 19 | -- | -- | -- | -- |
|  | Average (3000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes receivable | 26 | -- | -- | -- | -- |
| Inventory | 37 | -- |  | -- | -- |
| Other current ossets | 37 63 | -- | -- | -- | -- |
| Fixed assets | 35 | -- | -- | -- | -- |
| Less: Accum. $60 p$. on ixed assets | - | -- | - - - |  | -. |
| Other assets | 2 | -- | -- | -- | - |
| Total essets | 100 | -- | -- | -- | $\cdots$ |
| Lisbilities and equity |  |  |  |  |  |
| Current current liabilities | 25 | -- | -- | -- | -- |
| Total current liabilities | 29 | -- | -- | -- | -- |
| Morigages payable | - | -- | -- | -- | -- |
| Lang term debt | 1 | -- | -- | -- | -- |
| Other liabilities | 12 | -- | -- | -- | -- |
| Total liabilities | 42 | -- | -- | -- | -- |
| Totel equity | 58 | - | -- | -- | -- |

(1) These estimates are besed on sample of businesses reporting seles between $\$ \mathbf{\$ 5 , 0 0 0}$ and $\$ 2,000,000$.

Sex Toble 1 far symbois ane notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Soskatchewen, Welding (SIC 9942)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\text { middle } 25 \%$ | Upper midde $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $8000^{\prime}$ ) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 16 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 2.2 | -- | -- | -- | -- |
| ```Leverseg patios Debt/oquity ratio (times) Intersst coverage ratio (times) Debt ratio (times)``` | $\begin{aligned} & 0.7 \\ & 3.6 \\ & 0.4 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios represent the merege of retios for each business in the proup end cennot be celculated from the figures shown in Table 2 .
(2) These estinetes ere besed on atole of businesses reporting seles between $\$ 25.000$ end $\$ 2.000 .000$.

See Tabl 1 for zymols and notes.

Definitions:

1. Liquidity ratio:

Curpent = current assets / current liabilities
2. Leverage retios:
a) Debi/equity = total liabilisies / equity.
b) Debt ratio = qatal liabilities/total assets
cl Interest coverage $=$ net profit * interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Sosketchewen. Welding (SIC 9942)

|  | Total(1) | $\begin{array}{r} \text { Bot } \% \text { om } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | Upper midde 25: | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Sow sales value ( $\$ 000^{\circ}$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 1 \\ & (1) \end{aligned}$ | -- | -- | -- |  |
|  |  |  | verage (\$00 |  |  |
| Operating ectivities Cash from operetions Deprecistion Other | $\begin{array}{r} 10 \\ 6 \\ -8 \end{array}$ | -- | --- | -- | -- |
| Dividends | -6 | -- | -- | =- | - |
| Investment setivities <br> Disposel of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | 2 -7 - | -- | -- | -- | =- |
| Finseing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans fiom shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from goverament <br> Increase in equity <br> Decrease in equity <br> Other | 2 -1 2 -1 |  | -- -- -- - - -- | -- -- -- -- -- | =- |
| Increse (decrese) in cash sequivalents Cosh equivalents-Beginning of the year Cash equivalonts = End of the year | 5 | -- | -- | -- | - |

(i) Ihese stimates ar based on sample of incorporated ousinesses peporting sales between s25,000 and $\$ 2.000,000$. Semple count includes only those businusses reporting statement of changes
5ee Table ifor symols and notes

TABLE 5. Employment changes by size of business, 1984-1987 boed on SIC Classification in i987
Saskitchowsn, Welding (SIC 9942)

|  |  |  |  | Changes in num with pai | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in sversge lobour units(1) | Number of businesses | Totel poyroll | Average labour units(i) | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No tanger reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 164 | 7.440 | 112 | 25 | 15 |
| less than 20 $20-99$ | 162 2 | $x$ $\times$ | 342 70 | 26 | 15 |
| $\begin{aligned} & 100 \text {. } 499 \\ & 500 \text { over over } \end{aligned}$ | - | - | - | - | - |
| 1987 |  |  |  |  |  |
| Total | 170 | 5,888 | 395 | 35 | ... |
| less than 20 $20-99$ | 168 2 | $x$ $\times$ | 367 29 | 34 | - . |
| 100-499 |  | - | - | - | ... |
| 500 and over | - | - | - | - | . |

(1) Average labour units are calculated by dividing total payroll by the overage annual wage and salary rote as reported in the

Surver of Emplovment. Payrall and Hours. Statistics Conode. Catalogue 12-002. An overage lobour unit could be interpreted as a
fult-time mployee. Note that the business size groups used ore determined at the lanade level. Thus if obusiness has at least
500 employees in conade as a whole but less then that number in eny given province it is show in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers io ousinesses peporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activily for six months and the information is adjusied accordingly

See Table 1 for symbols and notes

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, iges-1987
Saskitchmwan. Welding (SIC 9942)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } 25 \% \end{aligned}$ | Upoer <br> middle 25 : | To $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample <br> Average sales 5 <br> Average expense $\$$ <br> Average net profit (lose) \$ | $\begin{array}{r} 39 \\ 93,591 \\ 70,790 \\ 22.801 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting profit (Mo.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Averege net profit \$ | $\begin{array}{r} 39 \\ 93,591 \\ 70,790 \\ 22,801 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) <br> Average soles <br> Average expense $\$$ <br> Average net loss \$ | - | -- | -- | -- | -- |

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1987
Mumber of observetions in sample
Average sales $\$$
Average expense $\$$
Average net profit (loss) $\$$

| $\begin{array}{r} 54 \\ 111.177 \\ 97.929 \\ 13.248 \end{array}$ | $\begin{array}{r} 30.845 \\ 22.493 \\ 8.352 \end{array}$ | $\begin{array}{r} 47.223 \\ 37.697 \\ 9.526 \end{array}$ | $\begin{aligned} & 70.715 \\ & 51.071 \\ & 19.644 \end{aligned}$ | $\begin{array}{r} 295.925 \\ 280.455 \\ 15.470 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: |
| 34 |  |  |  |  |
| 126.091 | 31.745 | 46,278 | 67,139 | 359.201 |
| 100.924 | 17.626 | 28,763 | 41.942 | 315.365 |
| 25.167 | 14.119 | 17,515 | 25,197 | 43.836 |
| 20 |  |  |  |  |
| 100.261 | 28.126 | 50.580 | 96.631 | 225.408 |
| 115,944 | 35.573 | 69.428 | 117.224 | 241.549 |
| -15.683 | -7,147 | -18,848 | -20.593 | -16,141 |

111 These estimetes are besed on semple of businesses reporting seles between $\$ 25,000$ and $\$ 2,000,000$.
See isble 1 for symbols and notes

TABLE i. Selected opereting ratios. In percent of sales, 1987
Saskatchewan, Services to Bulldings and owellings (sic 995)

|  | Total(1) |  | Bottom $25 \%$ |  | Lower$\text { midd } \in 25 \%$ |  | Uope:$\text { middle } 25 \%$ |  |  | $\begin{aligned} & T 00 \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 900$ 's) High sales vaiue $\left(9000^{\prime}\right.$ s) |  | $\begin{array}{r} 35 \\ (1) \\ (1) \end{array}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Incustry averene(2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses onty (3) |  |  |  |  |
|  | Total | $\begin{array}{r} 80+10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe } \\ & \text { middl } \\ & 25 \text { ? } \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bot tom 25\% | $\begin{array}{r} \text { Lower } \\ \text { mide } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Dccupancy expenses | 7.9 | -- | - | - | -- | 89.2 | 8.9 | -- | - | -- | - |
| Depreciation | 3.0 | -- | -- | -- | - | 79.9 | 3.8 | - | -- | -- | -- |
| Repairs s maintenance | 0.5 | -- | -- | -- | -- | 41.1 | 1.2 | - | - | - | -- |
| Heat. light s telephone | 1.2 3.2 | -- | -- | -- | -- | 63.5 63.8 | 1.9 5.0 | -- | - | -- | -- |
| Personnel expenses | 35.3 | -- | -- | -- | - | 93.6 | 37.7 | - | -- | -- | - |
| Finencisl expenses | 1.8 | -- | -- | - | - | 86.9 | 2.1 | -- | -- | -- | - |
| Interest \& Dank charges | 1.1 | - | - | - | -- | 75.3 | 1.5 | -- | - | - | - |
| Protessional tees | 0.7 | -- | - | -- | -- | 73.4 |  | -- | - | -- | -- |
| Other expenses | 35.9 | -- | - | -- | -- | 100.0 | 35.9 | -- | - | -- | - |
| Profte (loss) | 19.1 | -- | - | - | - | 100.0 | 19.1 | -- | -- | - | - |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 |  | = | - | -- | - |

## Symbol:

2ero or no observations
.- to0 smell too de expreised
nos sppliceole
$x$ contioenilal
footnotes

(21 Velue in esch cell = $\frac{\text { lotal wighted expendilure on given item }}{\text { lotal weighted sales of bll businesses in the semple }} \times 100$ for etch quertile.
(31 velue in eech cell a lotal weighted expenditure on given isem for form ourtile.
This portion of the teble pertins only to the bus inesses peporting the specific expense item. Therefore these retios are cilculated individually and the cotal will not necessbrily equel 100\%.

## Motes

Datere shown by quartites when at lest 13 of the sampled businesses report the specific isem.
Records mere renked in escenoing order eccording so seles size. Ench ousrtile (i. ©. Dottom 25\%, lower niode 25\%. etc.) represents
 high end low values of seler ere shown.

How to use the sebles

121 ite selected renge will indicate the proper quertile, i. e. the botton 25z. the lower middle 25\%. the upper midde 25z or the 80p $25 \%$.
(3) Dete pertsining to the selected seles size renge will be in phet quertile.

## Semerd Induetrisl Clessificetion Definitien (SIC 1980):

SIt 8550 - Sepvices to buildinge end Dvellings


TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatchewan. Servlees to Buildings and Dwellings (Sic 995)


It) These estimates are besed on a sample of businesses raporting sales between $\$ 25,000$ and $\$ 2,000,000$
see table ifor symols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Sasketchewen. Services to buildings and Dwellings (SIC 995)

|  | Total(2) | Botrom 25\% | Lawer $\text { middle } 25 \%$ | Upper $\text { midd } \quad 25 \%$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 14 \\ & (1) \\ & (1) \end{aligned}$ |  | -- | -- | -- |
|  | Aversge |  |  |  |  |
| Liquidity ratio Current catio (times) | 0.7 | -- | -- | -- | -- |
| Leverage qatios <br> Debtiequity retio (times) <br> interest coverage petio (times) <br> Debt retio (times) | $\begin{aligned} & 8.1 \\ & 0.8 \\ & 0.9 \end{aligned}$ | -- | -- | -- | -- |

Ill The retios represent the everog of petios for sach business in the group and cennot be celculted fron the figures shown in teble 2 .
 See Intole 1 for Eybols and notes.

## Definitions:

1. Liquidity retio:

Curront = current essets / cuprent libilitiss
2. Levernge retios:
a) Dobi/equity = total liabilities / equity
bl Debi retio $=$ total liabilisies / total assets.
c) Interest coverage $=$ net profit interest expense $/$ interest expense.

TABLE 4. Statament of changes in financial position for incorporated businesses only. 1987
Saskitehmwen. Serviees to Bulldings and Dwellings (SIC g95)

|  | Tota!il) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> midule 25\% | Upoer $\text { middle } 25^{\circ}$ | TOO $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businasses in sample (No.j Low sales value ( $\$ 000$ 's) High sales value $1 \$ 000^{\prime}$ s) | $\begin{aligned} & 6 \\ & 11 \\ & 11 \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | erage $1 \$ 00$ |  |  |
| Operating activities Cash from operations Dedreciation Other | $\begin{array}{r} -1 \\ 10 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | - - | - | -- |
| Investment activities <br> Disposel of fixed assets <br> Purchese of fixed essets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 3 \\ -10 \\ 1 \end{array}$ |  | -- | -- | - |
| Finencing actlvities <br> Increase in long term debt <br> Repaymen 1 of long term debt <br> Losns fiom stareholders <br> Redayment of loans from shareholders <br> advances \& loans fiom government <br> Increase in equity <br> Decrese in equity <br> Other | $\begin{array}{r} 2 \\ -1 \\ 2 \\ -2 \end{array}$ | - |  | -- | -- - - - -- -- -- |
| Increase(decresse) in cash s equivalents Cash sequivalents-Beginning of the year Cash equivalents - End of the yeer | 2 -19 -16 | -- | -- | -- | -- |

 only those businesses reporting siatement of chenges.
see intiv 1 for symbols and notes.
TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in is87
Sesketchewen. Services to Bulidings and Dwellings (SiC 995)


111 average labouf units are calculated by dividing total payroll by the average annul wage and salary rate as roported in the Surver of Emplovment. Payroll and hours, Siatistics Caneda, Calologue j2-002. An average labout unit could be interpreted as a full-time employee. Note thet the business size groups used be determined or the Conse level. Thus if business has ot last 500 mployes in canade as a whole but tess than that number in any given province it is shown in the 500 ond over group.
(2) Refers to Dusinesses reporting no payroll oeductions in the previous year.
(3) Refers to businesses peporting no payroll deductions in the following year.
"Newly reporifing" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.
See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1985-1987$
Sasketchewen. Services to Buildings and Dwellings (SIC 995)

|  | Total(1) | Bot tom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Uoper $\text { midole } 25 \text { : }$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
|  | 40 |  |  |  |  |
| Average sales $\$$ | 69.456 | -- | -- | -- | -- |
| Aversge experise s | 53.947 | -- | -- | -- | -- |
| Average net profit (loss) s | 15.509 | -- | -- | -- | -- |
| Businesses reporting profit (Mo.) | 33 |  |  |  |  |
| Average seles \$ | 69.221 | -- | -- | -- | -- |
| Aversge expense \$ | 52.937 | - | -- | -- | -- |
| Average net profits | 16.284 | -- | - | -- | -- |
| Businesses repopting loss (Mo.) | 1 1 |  |  |  |  |
| Average soles | 43.467 54.300 | -- | -- | -- | -- |
| Average expense $\$$ Average net loss $\$$ | 54.300 -10.833 | -- | -- | -- | -- |
| average net loss | -10.833 | -* | -- | -- | -- |

1985

| Mumber of observations in smple <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 97 \\ 75.303 \\ 61.335 \\ 13.988 \end{array}$ | $\begin{aligned} & 27.796 \\ & 11.994 \\ & 15.802 \end{aligned}$ | $\begin{aligned} & 42.065 \\ & 28.455 \\ & 13.610 \end{aligned}$ | $\begin{array}{r} 69.287 \\ 60.592 \\ 8.695 \end{array}$ | $\begin{array}{r} 182.064 \\ 144.298 \\ 17.768 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting eprofit (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net prof it $\$$ | $\begin{array}{r} 14 \\ 75.317 \\ 60.165 \\ 15.152 \end{array}$ | $\begin{aligned} & 27.718 \\ & 11.43 \\ & 18.281 \end{aligned}$ | $\begin{aligned} & 41.882 \\ & 27.402 \\ & 14.480 \end{aligned}$ | $\begin{array}{r} 69.749 \\ 60.581 \\ 9.168 \end{array}$ | $\begin{array}{r} 161.917 \\ 161.239 \\ 20.678 \end{array}$ |
| Busineses reporting loss (Mo.) <br> Average sales $\$$ <br> Average expenses <br> Average net loss $\$$ | 13 74.872 77.839 -2.967 | $\begin{aligned} & 31.247 \\ & 36.582 \\ & -5.335 \end{aligned}$ | $\begin{array}{r} 45.642 \\ 49.012 \\ -3.370 \end{array}$ | 59.545 <br> 60.805 <br> $-1.260$ | $\begin{array}{r} 163.052 \\ 164.955 \\ -1.903 \end{array}$ |

1987

(1) These estimates ore based on sample of businesses reporting sal betwen $\$ 25.000$ and $\$ 2.000 .000$.

See roble 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Sasketchewan, Jenitoriel Services (SIC 9953)


## Symbels

```
cero or no observetions
    too smel। to0 be uxprissed
    fot Eppliceble
```

$\times$ confidentiel

## footnote


lotel wighted expenditure on given item
(21 Velue in ench cell $=\frac{100}{}$ fotal weighted seles of sil businesses in the semple quertle.

This portion of the table perteins only to the businessed reporting the soecific tocpense item. fherefore these rasios are culculeted incividuslly sid the total will not necesserily equel 1008.

## Motes

Det ere shown by queptiles when et least 13 of the senglad businesees foport the specific isem
Records wert renked in esending order mecording to selss sise. Each quertile li. e. Dotton 25s. lowtr niddie 25\%, etc. I iepresents one querter of the tetel number of businesses. Wish/n eech quertile. the gerepe retio is presented. for comperison ourpoes. ihe migh and low velues of sales ere shown

How to use the toties
(1) Locet the epproprise sales penge thet is dipleyed on the two lines entitled "Low teles velue" end shigh seles velue*
(2) The selected renge will laticete the proper queptile. i.e. the botton 255. the iomer midede 25s. the upper midol 25t or the top 25z.
(3) Dete perteining to the eelected selt tite renge will be in thet out tile

## 

## 5160853 - denitericl Services

Businesses primerily engeged in cleming and mointenance of buildings mand dublings such as char service, floor mating. jenitorisl services. janiforial maintanance of buildings end owellings and office cleaning.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Saskatchewan, fanitorial Services (S|C 9953)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upoer middie 25: | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samol (Mo.) Low sales value ( 9000 's) High sales value $\left(\$ 000^{\prime}\right.$ s) | $\left\{\begin{array}{l} 11 \\ \{1 \\ 1 \end{array}\right\}$ | -- | -- | -- | -- |
|  | Average ( 5000 's ) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other curfent assets <br> Totel current assets <br> Fixed assets <br> Less: Accum. dep. on fixed ssiets <br> Other assets |  |  |  |  |  |
|  | 9 | -- | -- | -- | -- |
|  |  | -- | -- | -- | -- |
|  | 8 | - | -- |  |  |
|  | 17 | - | -- | -- |  |
|  | 15 | - | -- | -- | - |
|  | - | - | -- | -- | -- |
|  | 6 | - | -- | -- | -- |
| Total ussets | 38 | -- | -- | - | - |
| Limbilities and equity 9 |  |  |  |  |  |
| Current loens lisbilities | 9 19 | -- | -- | -- | -- |
| Total current liabilities | 29 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- | -- |  |
| Long term debt | 5 | -- | -- |  | -- |
| Other lisbilities |  |  |  |  |  |
| Total liablitios | 34 | -- | -- | -- | -- |
| Total equity | 4 | -* | -- | -- | -- |

(if These estimetes be besed on sunpl of businesses reporing seles between 525,000 onc $\$ 2.000,000$.
See isole ifor symouls and notes.

TABLE 3. Financial retios (1) for incorporsted businesses only. 1987
Sesketchewen. Janltorlal Services (Sic g953)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middl } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime}\right.$ s) | $\begin{aligned} & 11 \\ & (i) \end{aligned}$ |  |  | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Curront ratio (times) | 0.6 | -- | -- | -- | -- |
| Leverse retios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt retio (times) | 8.3 0.7 0.9 | -- | -- | -- | -- |

Ill The retios represent the everage of resios for each business in the groud and cannot be calculated from the figures shown in table 2 .

see reole 1 for symbols and notes.

## oefinitions:

9. Liquidity Potio:

Current = current assets / cuprent liabitisies
2. Leverage retios:
a) Debt/equipy = coral liabilities / equity
b) Debt ratio $=$ total liabilisies / total assers
ci Interest coverage $s$ net profit + interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorported businesses oniy. ig87
Sosketchewan. Jonltoriml Services (Sic 9953)

|  | Total(1) | $\begin{array}{r} \text { Bo : } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\text { miodle } 25 \%$ | UDDe <br> midde 25\% | $\begin{aligned} & 105 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low salas value ( 5000 's) High sales value ( $9000^{\prime}$ 's) | $(1)^{5}$ | -- | -- | -- | -- |
|  | Average ( 8000 's) |  |  |  |  |
| Opersting ectivities Cest from operations Deprec intion Other | $\begin{array}{r} 10 \\ 1 \end{array}$ | -- | -- | -- | -- |
| Oividends | - | - | - | - | - |
| Investment activities <br> Disposal of fixed assets <br> Pupchase of fixed sssets <br> Increse in invertment <br> Decresse in investment | - ${ }^{3}$ | -- | -- | -- -- -- | -- |
| Finencing ectivities <br> Increase in long term debt <br> Repsyment of long term debt <br> Loans fioni shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decresse in equity <br> Other | 3 -1 1 -1 | - <br> - <br> - <br> - <br> - | - - - - - - | - - -- - - - | - <br> - <br> - <br> - <br> - |
| Increase(decresse) in cash tequivalents Cash sequivelonts-beginning of the yeer Cath \& quivelent: - End of the yeer | 5 -17 -12 | -- | -- | -- | -- |

111 These estimetes besed on semple of incorporsted businesses reporting seles between $\$ 25.000$ and $\mathbf{3 2}$. 000.000 . Steple count includes oniy those businesses reporting statumen of changes.
Set reble i for symbol and notes.

Sebketchewan, Services to Bulldings and Dwellings (SIC 995)

| Business ize expresend in sverage labour units(1) | Number of businesses | $\begin{gathered} \text { Total paypoll } \\ \left(\$ 000^{\prime} \mathrm{s}\right) \end{gathered}$ | Average iabour units(1) | Chenges in number of businesses with peid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Nowly | No longer reporting\{3\} |
| 1984 |  |  |  |  |  |
| Totel | 303 | 10.882 | 1.513 | 78 | 52 |
| $\begin{aligned} & \text { 1es: than } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { and over } \end{aligned}$ | 284 12 5 2 | $\begin{array}{r} 5.254 \\ 2.340 \\ x \\ x \end{array}$ | $\begin{array}{r} 716 \\ 344 \\ 369 \\ 84 \end{array}$ | 78 1 1 | $\begin{gathered} 51 \\ ! \\ ! \end{gathered}$ |
| 1987 |  |  |  |  |  |
| Totel | 376 | 15.826 | 1.816 | 55 | . . |
| $\begin{aligned} & \text { less then } 20 \\ & 20 \text { - } 99 \\ & 100-499 \\ & 500 \text { end over } \end{aligned}$ | 350 17 5 4 | $\begin{aligned} & 7.376 \\ & 4.258 \\ & 1.420 \\ & 2.772 \end{aligned}$ | $\begin{aligned} & 789 \\ & 518 \\ & 172 \\ & 337 \end{aligned}$ | 82 2 -1 | . $\quad$. |


 full-time employee Nole thet the business size groups used spe dermined ol the con ode level. Thus if business has ef leest 500 employes in cansde as whole but less than that number in shy given province it is shom in the 500 and over group.
121 Refers to businesses reporting no payrall deductions in the previous yeer
(3) Refers to businesses reporting no paypoll deductions in the following year
"Mewly reporting" and "no longer reporting" businesses sre assumed to hove been in ectivity for six months and the informetion is adjusieo accordingly

See lable for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, i985-1987
Sesketchewen, jenitoriel Services (SIC 9953)


1985


1986

| Mumer of observetions in sample <br> Average soles \$ <br> Average expense 5 <br> Average net drofit (loss) \$ | $\begin{array}{r} 73 \\ 76.725 \\ 50.913 \\ 13.812 \end{array}$ | $\begin{aligned} & 27.558 \\ & 10.246 \\ & 17.312 \end{aligned}$ | $\begin{aligned} & 39.685 \\ & 28.109 \\ & 11.576 \end{aligned}$ | $\begin{array}{r} 69.074 \\ 60.103 \\ 8.971 \end{array}$ | $\begin{array}{r} 162.581 \\ 145.194 \\ 17.387 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) <br> Average sales \$ <br> Average exoense $\$$ <br> Averoge net profit $\$$ | $\begin{array}{r} 61 \\ 74.778 \\ 59.849 \\ 14.929 \end{array}$ | $\begin{aligned} & 27.558 \\ & 10.246 \\ & 17.312 \end{aligned}$ | $\begin{aligned} & 39.562 \\ & 26.709 \\ & 12.853 \end{aligned}$ | $\begin{array}{r} 69.580 \\ 50.066 \\ 9.514 \end{array}$ | $\begin{array}{r} 162.411 \\ 12.373 \\ 20.038 \end{array}$ |
| Susinesses reporting les: (Mo.) <br> Aversge sales \$ <br> Aversge expense \$ <br> Averoge net loss \$ | $\begin{array}{r} 12 \\ 88,186 \\ 90.679 \\ -2.493 \end{array}$ | - | $\begin{array}{r} 41.178 \\ 45.158 \\ -3.980 \end{array}$ | 59.545 <br> 60. 805 <br> $-1.280$ | $\begin{array}{r} 183.836 \\ 165.075 \\ -2.239 \end{array}$ |

1987

(1) These estimates are besed on sample of businesses reporting seles between $\$ 25.000$ and $\$ 2.000,000$.

See iable 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Sasketchewan, Ticket and Travel Agancies (SIC 9961)

|  | Totai(1) |  | Bottom $25 \%$ |  | Lower |  | Upper$\text { middie } 25 \text {; }$ |  |  | $\begin{aligned} & 700 \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Lom sales value ( $\$ 000$ s) Migh sales value $\left(\$ 000^{\circ}\right.$ s) |  | $\begin{aligned} & 14 \\ & (1) \\ & (1) \end{aligned}$ |  |  |  |  |  |  |  |  |  |
| Selected expense item | Industry suerage 2 2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only 3 ) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 x \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of soles | - | -- | -- | -* | -- | - | - | -- | -- | -- | - |
| Decupency expenses | 11.4 | -- | - | - | -- | 81.7 | 12.8 | -- | -- | - | - |
| Depreciation | 1.0 | - | -- | $\cdots$ | -- | $88 . ?$ | 1.1 | -- | -- | -- | -- |
| Repairs of maintenance | 0.1 | -- | -- | -- | -- | 35.5 | 0.4 | -- | -- | - | -- |
| Mest. Iight 8 telephone | 3.3 | -- | -- | -- | -- | 88.7 | 3.7 10.2 | -- | -- |  | -- |
| Rent |  | -- | -- | -- | -- | 68.8 | 10.2 | -- | -- | -- |  |
| Personnel expenses | 33.5 | -- | -- | - | - | 100.0 | 33.5 | - | - | - | - |
| Financiel expenses |  | - | -- | -- | -- |  | 3.5 | - | -- | - | = |
| Interest 6 bonk charges | 1.8 | - | -- | -- | -- | 88.7 | 2.1 | -- | - | -- | -- |
| Professionsi fees | 1.7 | -- | -- | -- | -- | 100.0 | 1.7 | -- | -- | - | -- |
| Other expenses | 42.1 | -- | - | - | -- | 100.0 | 42.1 | -- | -- | - | - |
| Profit (loss) | 9.4 | - | -- | - | - | 100.0 | 5.4 | -- | - | - | -- |
| Total | 100.0 | -- | $\cdots$ | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Syebole

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zero or no observerions
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    not mpliceble
* confidentioi
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## Peotnotes

(1) These estimetes bre besed on semple of pusinesses peporting seles between 825,000 me $\$ 0.00 .000$



This partion of the teble perteins oniy to the Dusinesses peporting the specific uxpense item. itherefore these retios ere celculated individuelly and the potel will nos necesserily equel 100 x .

## Motes

Date ere shown by quartiles when et leest 13 of she sempled businesses report the specific ilpm
Records were renked in mecending order eccording to sel es ize. Eech quertile (i. . bottom 25\%, lower midde 25\%, etc.) represents one querter of the totei nutber of businestes. Within utech quertile, the everege potio is pesented. for comparison pupposes. the high and low velues of selat fere shom.

How to uee the tubles

(2) The selected renge will Indleete the Droper cuertile. i. the botton 25\%, the lower midde 25\%. the upper middi 25z or the top 25\%.
131 Dete pertining to the eblectod silut size ronge will De in shet quertile

## Stenesd industriol CIsesifiention Definition (SIC 1880):

SIC 051 - iicket and Trevel Agancies
Businesses primerily engaged in furnishing trovel informasion, acting es egents in erranging tours. accommocetion end trensportation for travellers or acting as independent gencies for transportstion establishemens. Included ore businesses engaged in booking accomodation
 and vacation irtavel services.

TABLE 2. Balance sheet profile for incorporeted businesses only, 1987
Sesketchewen, Ticket and Trevel Agencies (SIC 9961)

(1) These estimeter are pased on sumple of busintsses roporting sales between $\$ 25.000$ and $\$ 2.000 .000$.

See toble 1 for symbols and notes.

TABLE 3. Finuncial ratios(1) for incorporated businesses only, 1987
Sasketchewen. Tleket and Trevel Agencies (SIC 9981)

|  | Total(2) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upoer $\text { midde } 25 x$ | $\begin{aligned} & \text { Tod } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High soles volue ( 8000 's) | (11) ${ }^{8}$ | -- |  | -- | -- |
|  |  | Average |  |  |  |
| Liquidity petio Current ratio (times) | 1.2 | -- | -- | -- | -- |
| ```beverage ratios Oebtiequity ratio (times) Interest coverage retio {times) Oebt ratio (times)``` | 9.8 0.9 | -- | -- | -- | -- |

(1) The retios represens the everege of ratios for ash business in the group and connot be celculated from the figures shown in toble 2 .
(21) These netimeses ere oesed on semple of businesses reporting sales between $\mathbf{\$ 2 5 , 0 0 0}$ end $\mathbf{1 2 , 0 0 0 , 0 0 0}$.
see itole i for symools and motes.

## Definitions:

1. Licuidity retio:

Current = current assets / current lisbilities.
2. Leveptere retios:

- Debi/equity s sotal liabilities / equity
b) Debi railo = lotal liadilipies / total asseis
c) Interest coverage net profit 4 interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. is87
Sasketchmon. Ticket and Trevel agencles (SIC g951)

| Total(i) Bottom | Lower | Upoer | middle 25\% | $25 \%$ |
| ---: | ---: | ---: | ---: | ---: |


 only those businesses reporiting sietement of changes.
See Table 1 for symbols and notes

TABLE 5. Employment changes by Bize of business, 1984-1987 besed on SIC claselfication in iget
Soskatchewn. Tleket end Travel Agencies (SIC 9961)


Survey of Employment. Poyrall ono Nours. Steristics Coneon. Cotelogue 12-002. In querege inbour unit could be interpreved es a fult-rime employme. Note thet the busimess size groups used ect determined et the Comede lovel. Thus if susiness has es lesse 500 employees in cansde os whol but less then thes number in any given province it is shown in the 500 and over group.
(2) Refers io businesses reporiing no payroll deductions in the previous yeer.
(3) Refers 10 businesses reporting no peyrall deouctions in the following yeer.
"Newly reporting" and "no longer reportinge businesses ere assumed to heve deen in activity for six months ond the infornation is - ajusted accordingly.
see teble for srmbols and notes.

TABLE 6. Selected operating churscteristics of small businesses by sales quartile, i985-1987
Saskatchewn. Ticket and Travel Agencies (Sic 996i)


1985

| Mumber of observations in smple <br> Average seles $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 21 \\ 254.651 \\ 259.907 \\ -5.248 \end{array}$ |
| :---: | :---: |
| Susinesses reporting proflt (Mo.) | \% |
| Average sales 3 | 252.534 |
| Average expense $\$$ | 225.573 |
| Average net profits | 26.961 |
| Businesses reportinge loss (Mo.) | 13 |
| Aversge soles 5 | 265.080 |
| Average exoenso \$ | 272.325 |
| Average net loss \$ | -7.245 |

1987


[^57]See toble 1 for symools and notes


Ca 005


[^0]:    (1) These estimates are based on sample of businesses reporiing sales between $\$ 25,000$ and $\$ 2,000,000$

[^1]:    (1) These estimetes bre besed on semple of businesses reporting $\mathbf{\$ 0}$ les between $\mathbf{\$ 2 5 . 0 0 0}$ and $\mathbf{\$ 2 . 0 0 0 . 0 0 0}$

    See ieble ifor symbols sno notes

[^2]:    (1) inese estimstes are based on somple of businesses roporting soles beiween $\$ 25,000$ and $\$ 2,000,000$

    See table f for sumbeis anc noies

[^3]:    III These estimates are Dased on sample of businesses teporiing sales between $\$ 25,000$ and $\mathbf{8 , 0 0 0 , 0 0 0}$

[^4]:    (11) These estinetes ore besec on sumple of Dusinesses reporting soles between $\$ 25.000$ and $\$ 2.000 .000$

    See table, for symbols and motes

[^5]:     Survey of Emplovment. Payroll and Mours, Staristics Concos. Colalogue 72-002. An everge laboup unit could be interpreted os e fult-time employee Wote that the business size groups useo bie determineo or the canodo tevel. Thus if o business has al least 500 employees in conado es whole but less inan thet number in any given province it is show in the 500 ond over group
    (2) Refers to businesses reporting no payroll deductions in the previous year
    (3) Refers to businesses teporting no payioll deductions in the following year

[^6]:     Survey of Employmen?. Payroll and Mours. Staistics Coneda. Catiologue 72-002. An Overage laboup unit coulo be inierpreieo as a fulf-time mpioyee Note thet the business size groups used are derermined et the tansob level. Thus if ousiness has bi least 500 emplovees in Ceneod os bhole but less ther thet number in shy given province if is shown in the 500 ond over group
    121 Reters io businesses reporting no poyroll deouctions in the previous year
    (3) feters tc ousinesses reporiing no poyroll deductions in the following yesr
    -Newty reporiing" and "no longer peporiing" businesses are assumed to have been in activity for six mor ins and the information is adusiec eccorgingy

    See Tatie 1 for symbols and notes

[^7]:     Survey of Employmen. Peyroll end Hours. Stopistics Cencou. Catelogue $72-002$. An werage indour unit coulo de inierpreted et e fult-lime employee Note thet the business size grouds used ere determined ot the cence tevel. Thus if business hes ot leest 500 emplovees in cancoo es owhole but less then that number in eny given province is is shown in the 500 mo over group
    (2) Refers to businesses reporting no payroll deductions in the previous year.
    (3) Refers to businesses reporting no peyroll deductions in the following year
    "Newty reporping" and "nc longer reporting" businesses are assumed to hove been in bitivity for six monins and the informetion is edjusted accordingly
    see reble 1 for srmbols and notes

[^8]:     Surver of Employmen?. Payroll end Hours. Statistics Cande. Calalogue 2-002. Ar merbge labour unit could be interpieted es a full-time emploype Note that the business size proups used sre determined eq the conade ievel. Thus it a business has ot least 500 engloyes in Canace es whole but less thon thet number in any given province it is show in the soo end over group.
    121 Reters to businesses reporting no payroll opductions in the previous yeat
    131 meters $i 0$ businesses pepoising no payroll deductions in the following year.

    - Mewly reporqing and anc longer reporting" businesses are assumed co heve been in civity for six months end the informetion is adusied sccordingly

    See Table 1 for symbols and notes

[^9]:    e) DeDt/equity = q0iol i abilities / equity
    b) Debt iatio $=$ rotai liabilipies $/$ rotal assers
    c) Interes? coverage = net profit incerest expense / interest expense.

[^10]:    (11) These estimetes ere based on a semple of Dusinesses reporting seles between $\$ 25.000$ and $\mathbf{\$ 2 . 0 0 0 , 0 0 0}$

    See tabie i for symbols and noies

[^11]:     Supver of Emplomment. Poyroll ono Hows. Stetistics Consos. Csialogue 72-002. An suer age lobour unit could be interprered ss B
     500 moloyes in Canade es whole but less them that number in any given province it is shown in the 500 shd over group.
    (2) Refers to businesses peporting no poypoll deductions in the previous year
    19) Refeis ic ousinesses feporting no payroll deductions in the tollowing yest

    - Newly repcring" and "no longer reporting" businesses are assumed to have beer in activity for six months and the information is sdusiec sccordingly.

    See fatle 1 for symbois and noies

[^12]:    (1) These estimates ore besed on semple of businesses reporting seles between $\mathbf{3 5}, 000$ and $\$ 2,000.000$

[^13]:    (1) ithe retios cepresent the averoge of retios for each business in the proup end connot be celculted from the figures shom in toble 2 .

[^14]:     Surver of Employment. Poytoll and Mours. Stetisics Cansda. Csiciogue 72-002. An avere labour unit could be interpleted es e full-time ensloyee note that ine business size proups used are determined as the Canace level. Thus if b business hes ei lans 500 emplayes in Canade as whole out less than thet number in ony given province is is show in the 500 ond over group.
    (2) Refers to businesses reporting no payroll deductions in the previous yeaf
    (3) Refers to businesses raporting no fayrall deductions in the following year
    -Newly reporting" ano "no longer reporting" businesses ore assumed to hove been in activity for six months ond the informarion is odusted accordingly

    See toble ifor symbols and notes

[^15]:    Symbols
    zero or no observetions

    - toc snall too be expressed
    nat opplicobl
    $\times$ confidentisi

[^16]:    111 These instes brebed on sample of businesses reporting sales between $\$ 25.000$ and $\$ 2.000,000$.
    See rable for symbols and notes

[^17]:    (1) These estimates are based on sample of businesses reporting soles between $\mathbf{\$ 2 5 , 0 0 0}$ end $\mathbf{\$ 2 , 0 0 0 , 0 0 0}$.

    See teble for symbols and notes

[^18]:    See lade ifor symbols and notes

[^19]:    SIC 5731 . Wholegiel Industriel Machinery, Equipeent and Supplise
    
    
     farmi; wholesale eleveting mechinery lexcepi farml: wholeste food and beverage processing machinery; wholester foumory mschinery end equipment: wholesale hoisting machinery and equipment lexcept construction and for estry) wholessle industriat furnaces, kilns and ovens wholesal industrisl machinery, equipment and supplies; wholesale lift irucks lexcept construction end foresifyl; wholesal mechenicsl
    
     ssle pulp and peper industry machinery; wholesblbindustrial pumps: wholesole rexiile industries machinery, equipment end supplies and wholesele welding end mechinery.

[^20]:    111 average labour units ere calculted oy dividing lotel peyroll by the averse annut wege snd selory rete as reported in the Surver of Employment, Peyroll end hours, Statisics Canso. Catelogue 72-002. An surse labour unit could be interpreied os o fult-i ime employee. Note thet the business size groups used ere determined at the Cenade level. inus if business has at least 500 employees in Canads as whol but less tham that number in eny given province it is shown in the 500 tono over group
    121 Refers to businesses reporting no payroll daductions in the previous yeer.
    (3) Refers to businesses reporting no paypoll deductions in the following year

    Wewly roportirg" and "no longer reporting" businesses are assumed po hove beth in activity for six monthb and the intormation is ad) usted accordingtr

    See lable i for symbols and motes

[^21]:    11 inese estimates are based on smmple of businesses reporting seles between \$25,000 and \$2.000,000

[^22]:    SIC 6011 - Food (Groceries) Storts
    Businesses drimerity engaged in retailing a general line of grocerios such as canned and/or frozen foods, prepered meats. fresh fruit mad vegetales. desser is and siaples such as tea, coffee, spices. sugar and flour. fresh meats and poultiy may be included in addipion, limited lines of newspaders. magazines. paper products. soft drinks, beer and wine, iobacco products, heal th and beauty aids, housewares. flowers Dfonts and oine. non-food articles may be sold. These bus nesses include chain grocery stores. convenience food lgroceriesl stores corner greaery §lares. food groceries) stores reta. general foods. reiall groceries and supermarkeis

[^23]:    111 These estimates are besed on sample businesses reporing sales between $\$ 25.000$ and $\$ 2.000,000$.

[^24]:    Il These estimates re besed on semple of businesses reporting sal between $\$ 25,000$ and $\mathbf{2 0 , 0 0 0 , 0 0 0}$

[^25]:    "Wewly peporting" and "no longer reporting" businesses ore assumed 10 have been in ectivity for six mon ths and the information is adjusiec accordingly
    see int 1 dor symools and notes

[^26]:    111 These estimates are besed on sample of businesses reporting sales betwen $\$ 25,000$ and $\$ 2,000,000$
    See table 1 for symbols and notes

[^27]:    111 These estimetere based on sample of businesses peporting ssles between $\$ 25,000$ end $\$ 2.000 .000$.

[^28]:    (1) These estimetes are besed on sample of businesses poporting seles beqween $\mathbf{2 5 , 0 0 0}$ and $\mathbf{8 2 . 0 0 0 , 0 0 0}$

[^29]:    "Newly reporting" and "no longer reporting" businesses are assumed to hove ofen in activity for six months and the information is adiusted accordingly
    see isole i for symols and notes

[^30]:    sIC 8531 - Murdware Stepes
     hardore. fasteners. electrict and plunting supplies. These businesses noy be seconderify engeged in retailing houstares. electrical applisnces. paint. sporting goods. tic. This indusiry incluoes retail builders* herdware. retail cerpenters" fools. fetail electrical supplifs. retail fasteners lexcept clothingl. petsil fuphiture and cabinut fitings. reisil hand edge tools, hardwis stores. peisil mechanics' measuring zonls. retail mechanics tools. retail nails, fetil plumbing supplís and persil power drivan hand tools

[^31]:     only those businesses reporting statemen of changes
    See inble 1 for symbols and noies

[^32]:    
     fuli-time emproyee. Note that the ousiness size groups used are ofermined at the cansde level. Thus if business has at leest 500 employes in Canada as whole but lass than that number in any given province it is shown in the 500 end over group.
    121 Refers to businesses reporting mo peyroll deductions in the previous year
    13) Refers to Dusinesses reporting no payroll beductions in the following yeer.
    "Newly redorting" and "no longer reporting" dusinesses are assumed to have deen in activity for six moniths and the information is adjusted atcordingly.

    See isble I for symols ano notes

[^33]:     Survey of Employment. Payroll and Hours, Statistics Canada. Catalogue 72-002. An overage labour unit could be interpreted as a full-time mploye Note that the business size groups used are determined at the Canada lovel. Thus it a business has titast 500 omployees in Csheds os whole but less than thet number in any given province it is shown in the 500 end over group.
    121 Refers to busipesses reportinc no daypoll dsductions in the previous year
    (3) Refers to businesses repor iing no payroll deductions in the following year

[^34]:    (1) The retios ropresent the everege of retios for mech businoss in the group ond cannot de celculsted from the figures shom in teble 2
    (2) These estimetes or based on semple of businesses reporting seles between $\$ 25,000$ and $\$ 2,000,000$.

    See Teble 1 for symols and notes.

    Definitions:

    1. Liquidiey fetio:

    Current = current assets / current lisbilities.

[^35]:    111 These estimates are besed on sample of businesses reporting sales between $\$ 25,000$ and $\$ 2.000,000$.

[^36]:    (1) These estimetes are bosed on sanple businesses peporiing seles between 825,000 and $\$ 2.000,000$.

    See Table 1 for symbols and notes

[^37]:    11) Average isbour unies ere celculeped by dividing total payroli by the averege annul wege and salary rete teported in the Survey of Employment. Paypoll and Hours, 5tatistics Canad. Catalogue 72-002. An average laboup unit could be interproted as a full-time employee. More thet the business size groups used ere derermined at the Censde level. Thus it a business hes at least 500 englovees in Caneds es whol but less then the number in shy given province it is shown in the 500 ond over group.
    (2) Refers 10 Dusinesses peporting no peypoll deducions in the orevious year
    12) Refers to businesses reporting no payrolt deductions in the following year
[^38]:    (1) The fatios represen the overge of ratios for each business in the group end connot be calculated from the figures shown in table 2

[^39]:    (1) These estimates ere besed on sample of businesses reporting soles between $\mathbf{3 2 5 , 0 0 0}$ and $52,000,000$

[^40]:    11) These estimates are based on semple of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$. see table ifor smools and notes
[^41]:    (1) Luerage labour units re celculated by dividing total poyroll by the averoge annus wage ano selary roto as reporied in the Surver of Employment, Payroll end Hours. Statistics Caneda. Catalogue 92-002. An average labour unit could be interpreted as e
     500 employees in Canada as whole but less than that number in any given province it is shown in the 500 and over group
    121 Refers to businesses regor ting no payrall deducions in the previous year
    (3) Refers to businesses reporting no payroll deductions in the following year

    Newly reporting" and "no longer reporiing" businesses are assumed to have been in activity for six months and the information is adjusied accorgingly

    See :ade: for sumbols anc notes

[^42]:    (11) These estimetes are besed on sampl of businesses reporting sbies between $\$ 25,000$ and $\$ 2,000,000$ See table ifor symbols and noies

[^43]:    (1) Average lobour unizs ore colculased by dividing toial paypoll by the overege annuel wage and selery rate as reporied in the Survey of Emploympnt. Paypoll and Hours. Statistics Canada. Cotelopue 18-002. An overage labour unit could be interpreted as a full-time employer Note that the business size proups used ere determined ot the Coneda level thus if business has at leas full-time omployer note that the business size oroups used er in deny given province it is shown in the 500 and over group.
    (2) Reters to Dusinesses reporting no payroll deductions in the previous year
    (3) Refers to businesses reporting no payroll deductions in the folfowing year.
    *Newly reporting" and "no longer peporting" Dusinesses are assumed to have deen in activity for six months and the informetion is adjusied accordingly.

    Soe tatie : for symbets anc no:es.

[^44]:    (1) Average labour units brt colculated by dividing totel peyroll by ine overage annuel wage ond salbiy rete as reporied in the Survey of Employment. Payroll and Hours. Stapistics Canade. Catalogue $72-002$. An over ge labour unis could be inierpreted es a
     500 employees in Canada as owhole Dut less than that number in any given province it is show in the 500 end over group.
    (2) Refets to Dusinesses leporting no payroll deductions in the provious year.
    (3) Refers to businesses iedorting no payrall deductions in the following year
    "Newly reporsinge and "nc longer reporting" businesses are assumed to have been in activity for six months and the information is ojusted accordingiy

    Set lable 1 for symools and notes

[^45]:    (1) The fatios represent the average of retion for etch business in the group and cannot celculated from the figures show in fable 2 .
    (2) These estimates are based on sample of businesses reporting sales betwen $\$ 25,000$ and $82,000,000$.

    Ser inte i for symols notes.

    ## Definitions:

[^46]:    (1) Averoge labour units ere calculated by dividing total payroll by the ovarage manal wage and selary rete as reported in the Survey of Employment. Poyroll and Hours. 5talistics Canada, Catalogue 72-002. An overage labour unit could be interpreted as on ful-time employes Note that the business size groups used are determined al ine canada level. phus if a dusiness has at least 500 employees in Censadas or whole but less then that number in ony piven province it is shom in the 500 end over group.
    (2) Reters 10 Dusinesses reporting no payroll deductions in the previous year
    13) Reters 10 Dusinesses reporting no payroll deductions in the following year
    "Mewly reporting" and no longer reporsing" businesses are assumed to have deen in activity for six monks and the information is aijusteo aceoroing:y
    

[^47]:    111 These estinates are based on semple of businesses reporting siles between 825.000 ond 52.000 .000
    See isble 1 for symbols and notes

[^48]:     Survey of Employment. Paypoll and Hours. Statistics Canad. Casalogue 72-002. An over age labour unit could De inierpreted Bs o full-qime mployme. Note that ine business size proups used are determined of the canta level. Thus it obusiness hos at least 500 employees in laneda as whole out less than that number in any given province it is shown in the soo and over group.
    12 Refers 20 businesses repotting no payroll deductions in the previous year
    13. Refers to businesses reporting no payroll decuctions in the following year

    - Newly reporing" and no longer reporinge businesses are assumed to have been in activity for six months and the information is adjusito accoroingly

    See iode , for symols and no es

[^49]:    (1) Average labour unis ape colculated by dividing totoi peyroll by the averoge annual wage and solary rete as reported in the Surver of Emplovmen?. Parroll ano Hours. Steristics Cenade. Cosaiogue 72-002. An overge isoout unis could be interpresed as o full-itme employee. hole that the business size groups used are determinod ot the Eansde level. inus if obusiness hes of tenst 500 employees in canada as ahole bus less than inat number in any given province is is shown in the 500 and over group.
    12) Fiefers to businesses reporsing no poypoli doductions in the previous year
    13) Refers to businesses reporting no payroll deductions in the foliowing year

[^50]:    [1] average isbour units ar colculsted by dividing total payroll by the overege annuel wage and selary tete as reported in the Survey of Employment, Paypoll and Mours. Sissisics Canace. Cerslogue 72 -00. An average bour unis coutd be interpreted as a lutl-itme employee Nole inat ine business size groups used are determined at the canado lovel. Thus if ousiness has ar leas? 500 employees in conade as whole dut less than ihbi number in ony given province is is show in the 500 and over group
    121 Relers to businesses reporting no payroll deductions in the previous year
    (3) Reiars to Dusinesses reporting mo payroll deductions in the following year

    - Newly reporting" anc "nc longer cedoring* Dusinesses are assumed to nave been in acpivity for six months anc the information is adjusied accordingly.

    See lable 1 for symbols and nores

[^51]:    (1) These estimetes ore besed on sumple of businesses peporting seles between $\mathbf{3 2 5 , 0 0 0}$ and $\mathbf{\$ 2 , 0 0 0 , 0 0 0}$.

[^52]:    $(1)$ averape labout units er calculsed by dividing total peyroll by the everage annul wage and salary rate as reported in the Survey of Emplovment. Poyroll ono Hours. Statistics Canade. Ceralogue 72-002. An Average labour unit could be interprerea es e full-pime emoloyee. Note thet the ousiness size groups used are determined of the Canado lovel thus if business has at lemst 500 tmplovees in Cansda as a whole but less than shat number in any given province it is shown in the soo and over group
    (2) Refers io businesses reporing no payroll deductions in the previous year.
    (3) Reters to Dusinesses reporting no payroll deductions in the following year

    - Newly reporting" ano "no longer reporting" businesses ere assumed to have been in activity for six months and the iniormation is adjusted accordingly

    See Table i for symbols and notes.

[^53]:    $(1)$ Average lebour units are calculated by dividing total paypoll by the overage annuel wage anc salary rate os reporteo in the
    Survey of Employment. Payroll and Hours. Statistics Canao. Catologue 12-002. An overage lobour unit could be interpreteo os a full-time mployme. Note that the business size gioups used ere determinec at the Canade level. Thus if business hes of leas? 500 employes in Cansda as whole but less than thet number in any given province it is show in the 500 and over group
    (2) Refers 10 businesses reporiing no payroll deductions in the previous year.
    (3) Refers to businesses reporting no peyroll deductions in the following year
    "Newly peporting" and "no longer reporting" businesses are assumed to have deen in acrivity for six months and the information is adjusted accordingly

    See rade 1 for symbols ano nores

[^54]:    111 These estinates are besed on sample of businesses reporting sales between $\$ 25.000$ and $82.000,000$.

[^55]:    11) Average labour units are colculsted by dividing total payroll by the average annul wege and salary rate as reported in the Surver of Employment. Poyroli and Hours. Statisics Canada. Catalogue 72-002. An overage labour unit could be interpreted as a full-time employee. Note thet the business size groups used are deiermined at ihe canso lovel. ihus if business has at least 500 employees in Conade os a whole but less then thet number in any given province is is shown in the 500 end ovar group.
    121 Refers io businesses reporting no payroll deductions th the previous year
    12) Refers 10 businesses reporting no payroll deductions in the following pear

    Whwly reporgince" and "no longer reporiing" businesses are assumed to have Deen in activity for six months and ine information is adjusted accordingly.

    See iat if for symbols and nores

[^56]:    (1) These estimetes ere besed on sample of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.

[^57]:    (1) These estimetes are based on sample of businesses reporting soins between 825,000 and $\$ 2,000,000$

