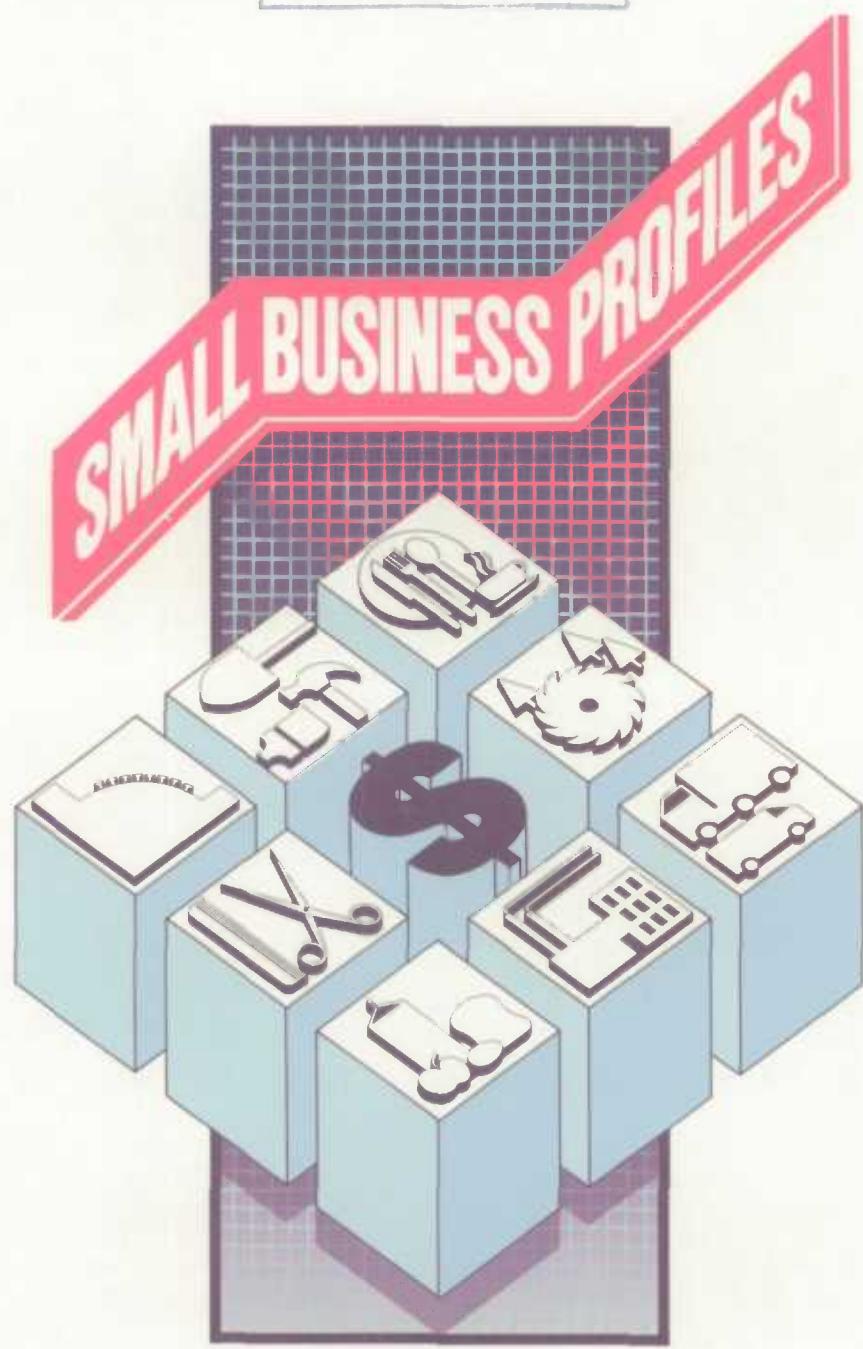


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INTRODUCTION AND DATA SOURCES

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

Returns 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 does not represent an official definition of what constitutes a small business.

Corporate data in this report are extracted from tax returns, which typically consists of a T2 form, a set of financial statements and supporting schedules. Similarly, unincorporated business tax returns, which report self-employment income, typically consist of a T1 (general) form, a set of financial statements and other supportive schedules.

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

METHODOLOGY

Data pertaining to businesses in tables 1 and 6 are derived from a statistical sample of approximately 70,000 taxation records of corporations and of unincorporated sole proprietorships and 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 quartiles.

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

The data in table 5 are derived from the payroll records of employers and apply to all employees who are issued T4 tax records (summary of wages and salaries). Employees 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-to-year comparisons somewhat erratic. Other statistics such as ratios and averages will not show the same degree of variability.

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

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

STANDARD INDUSTRIAL CLASSIFICATION (SIC) DEFINITION

The SIC for each industry is described at the bottom of table 1.

AVAILABLE INDUSTRIES FOR 1987

Standard Industrial Classification

Logging Industry	0411
Service Industries Incidental to Crude Petroleum and Natural Gas	0910
Services Industries Incidental to Mining	0920
Women's Clothing Industries	2440
Sawmill, Planing Mill & Shingle Mill Products Industries	2510
Household Furniture Industries	2610
Commercial Printing Industries	2810
Platemaking, Typesetting & Bindery Industry	2820
Publishing Industries	2830
Ornamental and Architectural Metal Products Industries	3030
Stamped, Pressed and Coated Metal Products Industries	3040
Hardware, Tool and Cutlery Industries	3060
Machine Shop Industry	3081
Single Family Housing	4011
Residential Renovation	4013
Excavating and Grading	4214
Other Site Work	4219
Concrete Pouring and Finishing	4224
Masonry Work	4231
Siding Work	4232
Plumbing	4241
Wet Heating and Air Conditioning Work	4243
Electrical Work	4261
Drywall Work	4272
Finish Carpentry	4274
Painting and Decorating Work	4275
Ornamental and Miscellaneous Fabricated Metal 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 Industry	4581
Postal Service Industry	4841
Courier Service Industry	4842
Wholesale Petroleum Products	5111
Wholesale Food	5210
Wholesale Apparel	5310
Wholesale Motor Vehicle Parts 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 General Merchandise	5980
Food (Groceries) Stores	6011
Food (Specialty) Stores	6012
Prescription Drugs and Patent Medicine Stores	6030
Pharmacies	6031
Men's Clothing Stores	6121
Women's Clothing Stores	6131
Clothing Stores n.e.c.	6141
Fabric and Yarn Stores	6151
Household Furniture Stores	6210
Furniture, Refinishing and Repair Shop	6213
Appliance, Television, Radio and Stereo Stores	6220
Appliance, Television, Radio and Stereo Stores	6221
Television Radio and Stereo Stores	6222
Appliance, Television, Radio and Stereo Repair Shops	6223
Automobile (New) Dealers	6311

AVAILABLE INDUSTRIES FOR 1987

Standard Industrial Classification

Automobile (Used) Dealers	6312
Gasoline Service Stations	6331
Tire, Battery Parts and Accessories Stores	6342
Garages (General Repairs)	6351
Paint and Body Repair Shops	6352
General Stores	6412
Other General Merchandise Stores	6413
Florist Shops	6521
Hardware Stores	6531
Sporting Goods Stores	6541
Musical Instrument and Record Stores	6550
Jewellery Stores	6561
Toy, Hobby Novelty and Souvenir Stores	6580
Gift, Novelty and Souvenir Stores	6582
Second-Hand Merchandise Stores, n.e.c.	6591
Vending Machine Operators	6911
Direct Sellers	6921
Operators of Buildings and Dwellings	7510
Operators of Residential Buildings and Dwellings	7511
Operators of Non-Residential Buildings	7512
Insurance and Real Estate Agencies	7611
Computer Services	7721
Advertising Agencies	7741
Management Consulting Services	7771
Hotels and Motor Hotels	9111
Motels	9112
Licensed Restaurants	9211
Unlicensed Restaurants (Including Drive-Ins)	9212
Take-Out Food Services	9213
Caterers	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 Machinery and Equipment Rental and Leasing	9911
Audio-Visual Equipment Rental & Leasing	9912
Automobile and Truck Rental and Leasing Services	9921
Photographers	9931
Welding	9942
Services to Buildings and Dwellings	9950
Janitorial Services	9953
Ticket and Travel Agencies	9961

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Logging Industry (SIC 0411)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	27				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Depreciation	6.1	--	--	--	--	71.5	8.5	--	--	--	--
Repairs & maintenance	6.7	--	--	--	--	66.4	10.1	--	--	--	--
Heat, light & telephone	0.4	--	--	--	--	61.7	0.7	--	--	--	--
Rent	2.6	--	--	--	--	36.3	7.1	--	--	--	--
Personnel expenses	15.9	--	--	--	--	73.3	21.7	--	--	--	--
Financial expenses	3.3	--	--	--	--	98.3	3.3	--	--	--	--
Interest & bank charges	2.4	--	--	--	--	98.3	2.4	--	--	--	--
Professional fees	0.9	--	--	--	--	70.1	1.3	--	--	--	--
Other expenses	39.9	--	--	--	--	100.0	39.9	--	--	--	--
Profit (loss)	25.1	--	--	--	--	100.0	25.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 0411 - Logging Industry

Businesses primarily engaged in harvesting hardwood and softwood trees on an own-account basis. Included are businesses primarily engaged in the combined activities driving, booming, sorting and rafting and towing of wood. Barkings mills are also included. These businesses include barkings (crossing) logs, booming logs, bucking trees, bunching logs, chipping logs, Christmas tree cutting, contract logging, felling trees (logging), fuelwood cutting, log salvaging, log scaling, logs and bolts, untreated wooden pit props, untreated wooden poles and pilings, pulpwood cutting, sawlogs, veneer logs and wood chips.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Logging Industry (SIC 0411)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	13	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	47	--	--	--	--
Total current assets	60	--	--	--	--
Fixed assets	115	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	30	--	--	--	--
Total assets	205	--	--	--	--
Liabilities and equity					
Current loans	5	--	--	--	--
Other current liabilities	50	--	--	--	--
Total current liabilities	55	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	2	--	--	--	--
Other liabilities	69	--	--	--	--
Total liabilities	127	--	--	--	--
Total equity	79	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Logging Industry (SIC 0411)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.1	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	1.6	--	--	--	--
Interest coverage ratio (times)	7.9	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Logging Industry (SIC 0411)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Logging Industry (SIC 0411)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	42	11,042	384	7	2
less than 20	39	2,271	75	6	2
20 - 99	2	X	12	1	-
100 - 499	1	X	293	-	-
500 and over	-	-	-	-	-
1987					
Total	28	7,617	272	2	...
less than 20	27	X	70	2	...
20 - 99	-	-	-	-	...
100 - 499	1	X	202	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Logging Industry (SIC 0411)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	31				
Average sales \$	228,289	--	--	--	--
Average expense \$	209,416	--	--	--	--
Average net profit (loss) \$	18,873	--	--	--	--
Businesses reporting a profit (No.)	28				
Average sales \$	228,217	--	--	--	--
Average expense \$	207,366	--	--	--	--
Average net profit \$	20,851	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	134,399	--	--	--	--
Average expense \$	139,999	--	--	--	--
Average net loss \$	-5,600	--	--	--	--
1986					
Number of observations in sample	81				
Average sales \$	156,913	29,769	43,486	100,488	453,908
Average expense \$	133,524	13,175	27,754	87,860	405,307
Average net profit (loss) \$	23,389	16,594	15,732	12,628	46,601
Businesses reporting a profit (No.)	73				
Average sales \$	158,321	29,937	42,667	103,801	456,878
Average expense \$	132,433	11,612	25,688	87,011	405,421
Average net profit \$	25,888	18,325	16,979	16,790	51,457
Businesses reporting a loss (No.)	8				
Average sales \$	139,889	27,827	60,701	88,223	382,803
Average expense \$	149,004	31,267	71,151	91,001	402,595
Average net loss \$	-9,115	-3,440	-10,450	-2,778	-19,792
1987					
Number of observations in sample	28				
Average sales \$	182,373	--	--	--	--
Average expense \$	158,619	--	--	--	--
Average net profit (loss) \$	23,754	--	--	--	--
Businesses reporting a profit (No.)	22				
Average sales \$	165,652	--	--	--	--
Average expense \$	136,983	--	--	--	--
Average net profit \$	28,669	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	428,299	--	--	--	--
Average expense \$	438,421	--	--	--	--
Average net loss \$	-10,122	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Service Industries Incidental to Crude Petroleum and Natural Gas (SIC 091)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	15				
Low sales value (\$'000's)	(1)	--	--	--	--
High sales value (\$'000's)	(1)	--	--	--	--

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	0.3	--	--	--	--	14.9	2.0	--	--	--	--
Occupancy expenses	23.3	--	--	--	--	100.0	23.3	--	--	--	--
Depreciation	17.0	--	--	--	--	100.0	17.0	--	--	--	--
Repairs & maintenance	2.1	--	--	--	--	49.7	4.3	--	--	--	--
Heat, light & telephone	1.9	--	--	--	--	81.2	2.4	--	--	--	--
Rent	2.2	--	--	--	--	57.0	3.8	--	--	--	--
Personnel expenses	34.2	--	--	--	--	81.2	42.1	--	--	--	--
Financial expenses	6.4	--	--	--	--	100.0	6.4	--	--	--	--
Interest & bank charges	4.1	--	--	--	--	100.0	4.1	--	--	--	--
Professional fees	2.3	--	--	--	--	94.4	2.5	--	--	--	--
Other expenses	25.4	--	--	--	--	100.0	25.4	--	--	--	--
Profit (loss)	10.4	--	--	--	--	100.0	10.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 0910 - Service Industries Incidental to Crude Petroleum and Natural Gas

Businesses primarily engaged in providing contract drilling and other services to petroleum and natural gas industries.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Service Industries Incidental to Crude Petroleum and Natural Gas (SIC 091)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	23	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	24	--	--	--	--
Total current assets	47	--	--	--	--
Fixed assets	116	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	25	--	--	--	--
Total assets	189	--	--	--	--
Liabilities and equity					
Current loans	4	--	--	--	--
Other current liabilities	32	--	--	--	--
Total current liabilities	36	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	65	--	--	--	--
Total liabilities	102	--	--	--	--
Total equity	87	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Service Industries Incidental to Crude Petroleum and Natural Gas (SIC 091)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.3	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	1.2	--	--	--	--
Interest coverage ratio (times)	4.3	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Service Industries Incidental to Crude Petroleum and Natural Gas (SIC 091)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	5	--	--	--	--
Depreciation	15	--	--	--	--
Other	9	--	--	--	--
Dividends	-30	--	--	--	--
Investment activities					
Disposal of fixed assets	17	--	--	--	--
Purchase of fixed assets	-2	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	5	--	--	--	--
Repayment of long term debt	-10	--	--	--	--
Loans from shareholders	5	--	--	--	--
Repayment of loans from shareholders	-	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	15	--	--	--	--
Cash & equivalents-Beginning of the year	1	--	--	--	--
Cash & equivalents - End of the year	16	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Service Industries Incidental to Crude Petroleum and Natural Gas (SIC 091)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	185	66,603	2,560	64	45
less than 20	128	10,353	385	51	42
20 - 99	33	26,023	979	8	1
100 - 499	16	14,613	602	5	2
500 and over	8	15,614	594	-	-
1987					
Total	235	48,846	1,744	46	...
less than 20	192	17,430	606	41	...
20 - 99	25	14,834	525	5	...
100 - 499	10	4,361	164	-	...
500 and over	8	12,221	449	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Service Industries Incidental to Crude Petroleum and Natural Gas (SIC 091)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	27				
Average sales \$	166,903	--	--	--	--
Average expense \$	142,045	--	--	--	--
Average net profit (loss) \$	24,858	--	--	--	--
Businesses reporting a profit (No.)	23				
Average sales \$	159,429	--	--	--	--
Average expense \$	123,489	--	--	--	--
Average net profit \$	35,940	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	265,211	--	--	--	--
Average expense \$	295,531	--	--	--	--
Average net loss \$	-30,320	--	--	--	--
1986					
Number of observations in sample	38				
Average sales \$	136,027	--	--	--	--
Average expense \$	111,599	--	--	--	--
Average net profit (loss) \$	24,428	--	--	--	--
Businesses reporting a profit (No.)	33				
Average sales \$	144,216	--	--	--	--
Average expense \$	108,753	--	--	--	--
Average net profit \$	35,463	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	99,547	--	--	--	--
Average expense \$	104,746	--	--	--	--
Average net loss \$	-5,199	--	--	--	--
1987					
Number of observations in sample	25				
Average sales \$	171,997	--	--	--	--
Average expense \$	141,524	--	--	--	--
Average net profit (loss) \$	30,473	--	--	--	--
Businesses reporting a profit (No.)	17				
Average sales \$	169,230	--	--	--	--
Average expense \$	130,788	--	--	--	--
Average net profit \$	38,442	--	--	--	--
Businesses reporting a loss (No.)	8				
Average sales \$	104,834	--	--	--	--
Average expense \$	118,035	--	--	--	--
Average net loss \$	-13,201	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskatchewan, Sawmill, Planing Mill & Shingle Mill Products Industries (SIC 251)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	17.3	--	--	--	--	83.3	20.7	--	--	--	--
Occupancy expenses	12.7	--	--	--	--	100.0	12.7	--	--	--	--
Depreciation	7.5	--	--	--	--	83.3	9.0	--	--	--	--
Repairs & maintenance	2.6	--	--	--	--	50.0	5.1	--	--	--	--
Heat, light & telephone	0.9	--	--	--	--	83.3	1.1	--	--	--	--
Rent	1.7	--	--	--	--	33.3	5.0	--	--	--	--
Personnel expenses	19.6	--	--	--	--	83.3	23.5	--	--	--	--
Financial expenses	4.4	--	--	--	--	100.0	4.4	--	--	--	--
Interest & bank charges	3.8	--	--	--	--	100.0	3.8	--	--	--	--
Professional fees	0.6	--	--	--	--	83.3	0.7	--	--	--	--
Other expenses	34.6	--	--	--	--	100.0	34.6	--	--	--	--
Profit (loss)	11.5	--	--	--	--	100.0	11.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 2510 - Sawmill, Planing Mill and Shingle Mill Products Industries

Businesses primarily engaged in manufacturing lumber, both rough and dressed, shingles and other sawmill or other planing mill products.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Sawmill, Planning Mill & Shingle Mill Products Industries (SIC 251)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Sawmill, Planning Mill & Shingle Mill Products Industries (SIC 251)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	X	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	X	--	--	--	--
Interest coverage ratio (times)	X	--	--	--	--
Debt ratio (times)	X	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Sawmill, Planning Mill & Shingle Mill Products Industries (SIC 251)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-				
Low sales value (\$000's)	-	--	--	--	--
High sales value (\$000's)	-	--	--	--	--
Average (\$000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Sawmill, Planning Mill & Shingle Mill Products Industries (SIC 251)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	16	9.801	383	4	3
less than 20	11	434	16	3	2
20 - 99	1	X	64	-	1
100 - 499	2	X	277	-	-
500 and over	2	X	26	1	-
1987					
Total	19	11.176	364	3	...
less than 20	15	956	34	3	...
20 - 99	-	-	-	-	...
100 - 499	2	X	304	-	...
500 and over	2	X	26	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Sawmill, Planning Mill & Shingle Mill Products Industries (SIC 251)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle-25%	Top 25%
1985					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	7				
Average sales \$	271,633	--	--	--	--
Average expense \$	261,080	--	--	--	--
Average net profit (loss) \$	10,553	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	281,948	--	--	--	--
Average expense \$	260,415	--	--	--	--
Average net profit \$	21,533	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	605,134	--	--	--	--
Average expense \$	660,365	--	--	--	--
Average net loss \$	-55,231	--	--	--	--

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

See table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Household Furniture Industries (SIC 261)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	38.6	--	--	--	--	92.3	41.8	--	--	--	--
Occupancy expenses	11.9	--	--	--	--	100.0	11.9	--	--	--	--
Depreciation	3.5	--	--	--	--	92.3	3.8	--	--	--	--
Repairs & maintenance	0.8	--	--	--	--	79.8	1.0	--	--	--	--
Heat, light & telephone	2.2	--	--	--	--	84.5	2.6	--	--	--	--
Rent	5.3	--	--	--	--	91.2	5.8	--	--	--	--
Personnel expenses	17.2	--	--	--	--	77.5	22.1	--	--	--	--
Financial expenses	3.8	--	--	--	--	100.0	3.8	--	--	--	--
Interest & bank charges	3.0	--	--	--	--	100.0	3.0	--	--	--	--
Professional fees	0.8	--	--	--	--	92.3	0.9	--	--	--	--
Other expenses	17.8	--	--	--	--	100.0	17.8	--	--	--	--
Profit (loss)	10.8	--	--	--	--	100.0	10.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 2610 - Household furniture industries

Businesses primarily engaged in manufacturing household furniture, of all kinds and of all materials.

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

Saskatchewan, Household Furniture Industries (SIC 261)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Household Furniture Industries (SIC 261)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-20.6	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Household Furniture Industries (SIC 261)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Household Furniture Industries (SIC 261)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	33	1,468	99	15	4
less than 20	27	816	55	12	4
20 - 99	4	532	37	3	-
100 - 499	1	X	2	-	-
500 and over	1	X	5	-	-
1987					
Total	36	1,754	113	7	...
less than 20	33	1,572	102	7	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	3	182	11	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Household Furniture Industries (SIC 261)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	13				
Average sales \$	54,043	--	--	--	--
Average expense \$	45,845	--	--	--	--
Average net profit (loss) \$	8,198	--	--	--	--
Businesses reporting a profit (No.)	9				
Average sales \$	61,719	--	--	--	--
Average expense \$	45,620	--	--	--	--
Average net profit \$	16,099	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	61,873	--	--	--	--
Average expense \$	72,542	--	--	--	--
Average net loss \$	-10,669	--	--	--	--
1986					
Number of observations in sample	10				
Average sales \$	187,006	--	--	--	--
Average expense \$	172,299	--	--	--	--
Average net profit (loss) \$	14,707	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	182,242	--	--	--	--
Average expense \$	158,889	--	--	--	--
Average net profit \$	23,353	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	105,161	--	--	--	--
Average expense \$	126,166	--	--	--	--
Average net loss \$	-21,005	--	--	--	--
1987					
Number of observations in sample	15				
Average sales \$	159,471	--	--	--	--
Average expense \$	147,967	--	--	--	--
Average net profit (loss) \$	11,504	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	173,845	--	--	--	--
Average expense \$	150,846	--	--	--	--
Average net profit \$	22,999	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	323,053	--	--	--	--
Average expense \$	378,613	--	--	--	--
Average net loss \$	-55,560	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Commercial Printing Industries (SIC 281)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	18					
Low sales value (\$000's)	(1)	--	--	--	--	
High sales value (\$000's)	(1)	--	--	--	--	

Selected expense item	Industry average (2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	40.0	--	--	--	--	95.0	42.1	--	--	--	--
Occupancy expenses	9.3	--	--	--	--	100.0	9.3	--	--	--	--
Depreciation	2.5	--	--	--	--	55.0	4.5	--	--	--	--
Repairs & maintenance	1.6	--	--	--	--	97.9	1.7	--	--	--	--
Heat, light & telephone	2.5	--	--	--	--	100.0	2.5	--	--	--	--
Rent	2.7	--	--	--	--	70.8	3.8	--	--	--	--
Personnel expenses	30.6	--	--	--	--	76.2	40.1	--	--	--	--
Financial expenses	3.7	--	--	--	--	100.0	3.7	--	--	--	--
Interest & bank charges	3.2	--	--	--	--	85.2	3.7	--	--	--	--
Professional fees	0.5	--	--	--	--	70.8	0.7	--	--	--	--
Other expenses	15.6	--	--	--	--	100.0	15.6	--	--	--	--
Profit (loss)	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 2810 - Commercial Printing Industries

Businesses primarily engaged in the production of commercial and/or job printing regardless of the printing method or process used (letterpress, including flexographic, photographic or lithographic; intaglio or gravure; stencil printing or silk-screen, etc.)

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	37	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	26	--	--	--	--
Total current assets	63	--	--	--	--
Fixed assets	68	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	7	--	--	--	--
Total assets	139	--	--	--	--
Liabilities and equity					
Current loans	14	--	--	--	--
Other current liabilities	26	--	--	--	--
Total current liabilities	40	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	10	--	--	--	--
Other liabilities	52	--	--	--	--
Total liabilities	102	--	--	--	--
Total equity	36	--	--	--	--

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

See Table 1 for symbols and notes.

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

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.6	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.8	--	--	--	--
Interest coverage ratio (times)	1.8	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Commercial Printing Industries (SIC 281)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	47	--	--	--	--
Depreciation	15	--	--	--	--
Other	-8	--	--	--	--
Dividends	-31	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-29	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	4	--	--	--	--
Financing activities					
Increase in long term debt	6	--	--	--	--
Repayment of long term debt	-13	--	--	--	--
Loans from shareholders	2	--	--	--	--
Repayment of loans from shareholders	-2	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	2	--	--	--	--
Increase(decrease) in cash & equivalents	-7	--	--	--	--
Cash & equivalents-Beginning of the year	31	--	--	--	--
Cash & equivalents - End of the year	24	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Commercial Printing Industries (SIC 281)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	96	20,918	1,026	9	10
less than 20	68	6,681	330	6	9
20 - 99	18	12,451	610	1	-
100 - 499	4	388	18	2	1
500 and over	6	1,398	68	-	-
1987					
Total	122	25,446	1,077	17	...
less than 20	93	8,233	348	15	...
20 - 99	17	12,948	552	1	...
100 - 499	5	475	19	-	...
500 and over	7	3,790	158	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Commercial Printing Industries (SIC 281)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	46				
Average sales \$	237,993	--	--	--	--
Average expense \$	232,325	--	--	--	--
Average net profit (loss) \$	5,668	--	--	--	--
Businesses reporting a profit (No.)	34				
Average sales \$	235,172	--	--	--	--
Average expense \$	201,325	--	--	--	--
Average net profit \$	33,847	--	--	--	--
Businesses reporting a loss (No.)	12				
Average sales \$	221,240	--	--	--	--
Average expense \$	251,366	--	--	--	--
Average net loss \$	-30,126	--	--	--	--
1986					
Number of observations in sample	46				
Average sales \$	239,095	--	--	--	--
Average expense \$	222,806	--	--	--	--
Average net profit (loss) \$	16,289	--	--	--	--
Businesses reporting a profit (No.)	35				
Average sales \$	303,615	--	--	--	--
Average expense \$	259,541	--	--	--	--
Average net profit \$	44,074	--	--	--	--
Businesses reporting a loss (No.)	11				
Average sales \$	185,325	--	--	--	--
Average expense \$	196,901	--	--	--	--
Average net loss \$	-11,576	--	--	--	--
1987					
Number of observations in sample	32				
Average sales \$	239,110	--	--	--	--
Average expense \$	227,980	--	--	--	--
Average net profit (loss) \$	11,130	--	--	--	--
Businesses reporting a profit (No.)	21				
Average sales \$	237,918	--	--	--	--
Average expense \$	206,172	--	--	--	--
Average net profit \$	31,746	--	--	--	--
Businesses reporting a loss (No.)	11				
Average sales \$	226,795	--	--	--	--
Average expense \$	241,465	--	--	--	--
Average net loss \$	-14,670	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Platemaking, Typesetting & Bindery Industry (SIC 282)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	16.7	--	--	--	--	91.4	18.2	--	--	--	--
Occupancy expenses	12.5	--	--	--	--	100.0	12.5	--	--	--	--
Depreciation	4.3	--	--	--	--	100.0	4.3	--	--	--	--
Repairs & maintenance	1.4	--	--	--	--	95.7	1.5	--	--	--	--
Heat, light & telephone	1.9	--	--	--	--	95.7	2.0	--	--	--	--
Rent	4.9	--	--	--	--	95.7	5.2	--	--	--	--
Personnel expenses	37.0	--	--	--	--	100.0	37.0	--	--	--	--
Financial expenses	3.1	--	--	--	--	100.0	3.1	--	--	--	--
Interest & bank charges	2.2	--	--	--	--	100.0	2.2	--	--	--	--
Professional fees	0.9	--	--	--	--	95.7	1.0	--	--	--	--
Other expenses	22.5	--	--	--	--	100.0	22.5	--	--	--	--
Profit (loss)	8.1	--	--	--	--	100.0	8.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 2820 - Platemaking, Typesetting and Bindery Industry

Businesses primarily engaged in providing specialized services to the printing and publishing trades, advertising agencies or others: the making of image bearing photographic films, plates and printers' dies of all types; typesetting for the printing trade; making binders or covers; hand or machine bindery work and allied post-printing, converting or finishing operations. Included are businesses engaged in photographic film developing, printing and enlarging.

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

Saskatchewan, Platemaking, Typesetting & Bindery Industry (SIC 282)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	35	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	55	--	--	--	--
Total current assets	90	--	--	--	--
Fixed assets	69	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	17	--	--	--	--
Total assets	176	--	--	--	--
Liabilities and equity					
Current loans	17	--	--	--	--
Other current liabilities	34	--	--	--	--
Total current liabilities	50	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	25	--	--	--	--
Other liabilities	30	--	--	--	--
Total liabilities	105	--	--	--	--
Total equity	71	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Platemaking, Typesetting & Bindery Industry (SIC 282)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.8	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	1.5	--	--	--	--
Interest coverage ratio (times)	4.9	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Platemaking, Typesetting & Bindery Industry (SIC 282)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	34	--	--	--	--
Depreciation	16	--	--	--	--
Other	-7	--	--	--	--
Dividends	-1	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-11	--	--	--	--
Increase in investment	-1	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	16	--	--	--	--
Repayment of long term debt	-13	--	--	--	--
Loans from shareholders	1	--	--	--	--
Repayment of loans from shareholders	-7	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	1	--	--	--	--
Decrease in equity	-8	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	19	--	--	--	--
Cash & equivalents-Beginning of the year	27	--	--	--	--
Cash & equivalents - End of the year	46	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
 See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987
Saskatchewan, Platemaking, Typesetting & Bindery Industry (SIC 282)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	45	3,733	223	9	15
less than 20	38	1,911	116	9	15
20 - 99	5	1,686	102	-	-
100 - 499	1	X	1	-	-
500 and over	1	X	4	-	-
1987					
Total	67	5,973	399	13	...
less than 20	57	3,053	201	13	...
20 - 99	7	2,791	192	-	...
100 - 499	3	129	6	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Platemaking, Typesetting & Bindery Industry (SIC 282)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	11				
Average sales \$	263,558	--	--	--	--
Average expense \$	228,148	--	--	--	--
Average net profit (loss) \$	35,410	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	262,770	--	--	--	--
Average expense \$	221,329	--	--	--	--
Average net profit \$	41,441	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	415,000	--	--	--	--
Average expense \$	432,000	--	--	--	--
Average net loss \$	-17,000	--	--	--	--
1986					
Number of observations in sample	14				
Average sales \$	163,166	--	--	--	--
Average expense \$	144,526	--	--	--	--
Average net profit (loss) \$	18,640	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	157,955	--	--	--	--
Average expense \$	137,818	--	--	--	--
Average net profit \$	20,137	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	120,639	--	--	--	--
Average expense \$	127,849	--	--	--	--
Average net loss \$	-7,210	--	--	--	--
1987					
Number of observations in sample	17				
Average sales \$	300,165	--	--	--	--
Average expense \$	269,142	--	--	--	--
Average net profit (loss) \$	31,023	--	--	--	--
Businesses reporting a profit (No.)	15				
Average sales \$	297,422	--	--	--	--
Average expense \$	258,311	--	--	--	--
Average net profit \$	39,111	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	345,650	--	--	--	--
Average expense \$	368,337	--	--	--	--
Average net loss \$	-22,687	--	--	--	--

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

See table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Publishing Industries (SIC 283)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	11.3	--	--	--	--	41.9	26.8	--	--	--	--
Occupancy expenses	3.4	--	--	--	--	100.0	3.4	--	--	--	--
Depreciation	1.8	--	--	--	--	100.0	1.8	--	--	--	--
Repairs & maintenance	0.2	--	--	--	--	34.9	0.5	--	--	--	--
Heat, light & telephone	1.0	--	--	--	--	76.7	1.4	--	--	--	--
Rent	0.4	--	--	--	--	24.4	1.6	--	--	--	--
Personnel expenses	18.7	--	--	--	--	100.0	18.7	--	--	--	--
Financial expenses	1.3	--	--	--	--	100.0	1.3	--	--	--	--
Interest & bank charges	0.4	--	--	--	--	41.9	1.0	--	--	--	--
Professional fees	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Other expenses	50.1	--	--	--	--	100.0	50.1	--	--	--	--
Profit (loss)	15.3	--	--	--	--	100.0	15.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 2830 - Publishing Industries

Businesses primarily engaged in publishing and which do no printing. The term "publishing" as applied in this industry group includes the publishing of books, other reading matter, maps, guides and the like.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Publishing Industries (SIC 283)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Publishing Industries (SIC 283)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	19.0	--	--	--	--
Interest coverage ratio (times)	3.4	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Publishing Industries (SIC 283)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987
Saskatchewan, Publishing Industries (SIC 283)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	43	3,535	206	9	7
less than 20	32	1,970	125	7	7
20 - 99	5	1,429	72	-	-
100 - 499	6	136	9	2	-
500 and over	-	-	-	-	-
1987					
Total	57	4,815	302	9	...
less than 20	42	2,570	184	8	...
20 - 99	9	2,062	106	1	...
100 - 499	6	183	12	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	11				
Average sales \$	575,540	--	--	--	--
Average expense \$	564,072	--	--	--	--
Average net profit (loss) \$	11,468	--	--	--	--
Businesses reporting a profit (No.)	9				
Average sales \$	567,766	--	--	--	--
Average expense \$	545,377	--	--	--	--
Average net profit \$	22,389	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	118,069	--	--	--	--
Average expense \$	166,209	--	--	--	--
Average net loss \$	-48,140	--	--	--	--
1987					
Number of observations in sample	10				
Average sales \$	318,801	--	--	--	--
Average expense \$	319,443	--	--	--	--
Average net profit (loss) \$	-642	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	487,170	--	--	--	--
Average expense \$	456,751	--	--	--	--
Average net profit \$	30,419	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	267,708	--	--	--	--
Average expense \$	276,925	--	--	--	--
Average net loss \$	-9,217	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskatchewan, Ornamental & Architectural Metal Products Industries (SIC 303)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	29.4	--	--	--	--	100.0	29.4	--	--	--	--
Occupancy expenses	7.1	--	--	--	--	100.0	7.1	--	--	--	--
Depreciation	2.2	--	--	--	--	95.6	2.4	--	--	--	--
Repairs & maintenance	0.4	--	--	--	--	72.1	0.5	--	--	--	--
Heat, light & telephone	3.5	--	--	--	--	100.0	3.5	--	--	--	--
Rent	1.0	--	--	--	--	93.2	1.1	--	--	--	--
Personnel expenses	16.8	--	--	--	--	55.5	30.2	--	--	--	--
Financial expenses	1.4	--	--	--	--	95.6	1.5	--	--	--	--
Interest & bank charges	1.0	--	--	--	--	92.7	1.1	--	--	--	--
Professional fees	0.4	--	--	--	--	95.6	0.4	--	--	--	--
Other expenses	19.9	--	--	--	--	100.0	19.9	--	--	--	--
Profit (loss)	25.4	--	--	--	--	100.0	25.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 3030 - Ornamental and Architectural Metal Products Industries

Businesses primarily engaged in manufacturing metal windows and doors; prefabricated, portable metal buildings; and other ornamental and architectural metal products.

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

Saskatchewan, Ornamental & Architectural Metal Products Industries (SIC 303)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	59	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	59	--	--	--	--
Total current assets	118	--	--	--	--
Fixed assets	35	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	9	--	--	--	--
Total assets	162	--	--	--	--
Liabilities and equity					
Current loans	36	--	--	--	--
Other current liabilities	45	--	--	--	--
Total current liabilities	81	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	5	--	--	--	--
Other liabilities	47	--	--	--	--
Total liabilities	133	--	--	--	--
Total equity	29	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Ornamental & Architectural Metal Products Industries (SIC 303)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.5	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	4.5	--	--	--	--
Interest coverage ratio (times)	2.2	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Ornamental & Architectural Metal Products Industries (SIC 303)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	7	--	--	--	--
Depreciation	8	--	--	--	--
Other	-25	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-7	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	-	--	--	--	--
Repayment of long term debt	-6	--	--	--	--
Loans from shareholders	5	--	--	--	--
Repayment of loans from shareholders	-	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-18	--	--	--	--
Cash & equivalents-Beginning of the year	-12	--	--	--	--
Cash & equivalents - End of the year	-30	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Ornamental & Architectural Metal Products Industries (SIC 303)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	35	3,237	150	6	2
less than 20	28	1,703	80	5	2
20 - 99	3	1,167	55	-	-
100 - 499	3	X	15	1	-
500 and over	1	X	-	-	-
1987					
Total	34	4,350	225	8	...
less than 20	24	2,258	116	4	...
20 - 99	7	1,164	61	4	...
100 - 499	3	928	48	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Ornamental & Architectural Metal Products Industries (SIC 303)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	9				
Average sales \$	317,016	--	--	--	--
Average expense \$	299,006	--	--	--	--
Average net profit (loss) \$	18,010	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	316,395	--	--	--	--
Average expense \$	291,134	--	--	--	--
Average net profit \$	25,261	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	157,162	--	--	--	--
Average expense \$	162,589	--	--	--	--
Average net loss \$	-5,427	--	--	--	--
1986					
Number of observations in sample	11				
Average sales \$	211,795	--	--	--	--
Average expense \$	234,730	--	--	--	--
Average net profit (loss) \$	-22,935	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	314,861	--	--	--	--
Average expense \$	301,083	--	--	--	--
Average net profit \$	13,778	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	197,574	--	--	--	--
Average expense \$	226,403	--	--	--	--
Average net loss \$	-28,829	--	--	--	--
1987					
Number of observations in sample	17				
Average sales \$	265,718	--	--	--	--
Average expense \$	254,726	--	--	--	--
Average net profit (loss) \$	10,992	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	266,156	--	--	--	--
Average expense \$	243,624	--	--	--	--
Average net profit \$	22,532	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	335,634	--	--	--	--
Average expense \$	348,325	--	--	--	--
Average net loss \$	-12,691	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Stamped, Pressed & Coated Metal Products Industries (SIC 304)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	5					
Low sales value (\$000's)	(1)	--	--	--	--	
High sales value (\$000's)	(1)	--	--	--	--	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	43.7	--	--	--	--	100.0	43.7	--	--	--	--
Occupancy expenses	7.0	--	--	--	--	100.0	7.0	--	--	--	--
Depreciation	3.6	--	--	--	--	82.0	4.4	--	--	--	--
Repairs & maintenance	0.2	--	--	--	--	36.0	0.6	--	--	--	--
Heat, light & telephone	1.7	--	--	--	--	100.0	1.7	--	--	--	--
Rent	1.5	--	--	--	--	36.0	4.0	--	--	--	--
Personnel expenses	29.6	--	--	--	--	100.0	29.6	--	--	--	--
Financial expenses	3.6	--	--	--	--	100.0	3.6	--	--	--	--
Interest & bank charges	2.9	--	--	--	--	100.0	2.9	--	--	--	--
Professional fees	0.7	--	--	--	--	100.0	0.7	--	--	--	--
Other expenses	9.2	--	--	--	--	100.0	9.2	--	--	--	--
Profit (loss)	7.0	--	--	--	--	100.0	7.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 3040 - Stamped, Pressed and Coated Metal Products Industries

Businesses primarily engaged in custom metal coating, manufacturing metal closures and containers and other stamped and pressed metal products.

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

Saskatchewan, Stamped, Pressed & Coated Metal Products Industries (SIC 304)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	42	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	28	--	--	--	--
Total current assets	70	--	--	--	--
Fixed assets	95	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	21	--	--	--	--
Total assets	186	--	--	--	--
Liabilities and equity					
Current loans	22	--	--	--	--
Other current liabilities	54	--	--	--	--
Total current liabilities	77	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	3	--	--	--	--
Other liabilities	60	--	--	--	--
Total liabilities	140	--	--	--	--
Total equity	47	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Stamped, Pressed & Coated Metal Products Industries (SIC 304)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	3.0	--	--	--	--
Interest coverage ratio (times)	3.6	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Stamped, Pressed & Coated Metal Products Industries (SIC 304)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
 See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987
Saskatchewan, Stamped, Pressed & Coated Metal Products Industries (SIC 304)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	40	10,979	532	8	4
less than 20	23	2,192	105	5	3
20 - 99	8	3,796	185	2	-
100 - 499	3	420	20	1	1
500 and over	6	4,571	222	-	-
1987					
Total	33	13,183	574	-	...
less than 20	15	1,828	79	-	...
20 - 99	9	5,110	223	-	...
100 - 499	4	1,573	68	-	...
500 and over	5	4,672	204	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Stamped, Pressed & Coated Metal Products Industries (SIC 304)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	9				
Average sales \$	281,423	--	--	--	--
Average expense \$	248,279	--	--	--	--
Average net profit (loss) \$	33,144	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	277,608	--	--	--	--
Average expense \$	224,051	--	--	--	--
Average net profit \$	53,557	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	99,440	--	--	--	--
Average expense \$	113,935	--	--	--	--
Average net loss \$	-14,495	--	--	--	--
1986					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	8				
Average sales \$	281,253	--	--	--	--
Average expense \$	265,734	--	--	--	--
Average net profit (loss) \$	15,519	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	388,716	--	--	--	--
Average expense \$	339,128	--	--	--	--
Average net profit \$	49,588	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	305,877	--	--	--	--
Average expense \$	324,397	--	--	--	--
Average net loss \$	-18,520	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Machine Shop Industry (SIC 3081)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	22				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	22.7	--	--	--	--	94.0	24.2	--	--	--	--
Occupancy expenses	9.5	--	--	--	--	100.0	9.5	--	--	--	--
Depreciation	5.2	--	--	--	--	82.3	6.3	--	--	--	--
Repairs & maintenance	0.8	--	--	--	--	84.8	0.9	--	--	--	--
Heat, light & telephone	2.4	--	--	--	--	87.7	2.7	--	--	--	--
Rent	1.2	--	--	--	--	62.3	2.0	--	--	--	--
Personnel expenses	34.2	--	--	--	--	98.0	34.9	--	--	--	--
Financial expenses	3.2	--	--	--	--	100.0	3.2	--	--	--	--
Interest & bank charges	2.1	--	--	--	--	93.7	2.2	--	--	--	--
Professional fees	1.1	--	--	--	--	92.7	1.2	--	--	--	--
Other expenses	21.8	--	--	--	--	100.0	21.8	--	--	--	--
Profit (loss)	8.5	--	--	--	--	100.0	8.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 3081 - Machine Shop Industry

Businesses primarily engaged in manufacturing machine parts and equipment, other than complete machines, for the trade. This industry includes machine shops providing custom and repair services. Businesses primarily engaged in rebuilding or remanufacturing automotive engines are included here.

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

Saskatchewan, Machine Shop Industry (SIC 3081)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	21	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	53	--	--	--	--
Total current assets	74	--	--	--	--
Fixed assets	70	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	2	--	--	--	--
Total assets	146	--	--	--	--
Liabilities and equity					
Current loans	10	--	--	--	--
Other current liabilities	25	--	--	--	--
Total current liabilities	35	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	3	--	--	--	--
Other liabilities	51	--	--	--	--
Total liabilities	89	--	--	--	--
Total equity	58	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Machine Shop Industry (SIC 3081)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	2.1	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	1.5	--	--	--	--
Interest coverage ratio (times)	4.0	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Machine Shop Industry (SIC 3081)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	3	--	--	--	--
Depreciation	13	--	--	--	--
Other	-13	--	--	--	--
Dividends	-7	--	--	--	--
Investment activities					
Disposal of fixed assets	2	--	--	--	--
Purchase of fixed assets	-20	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	9	--	--	--	--
Repayment of long term debt	-7	--	--	--	--
Loans from shareholders	10	--	--	--	--
Repayment of loans from shareholders	-2	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	1	--	--	--	--
Decrease in equity	-4	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-16	--	--	--	--
Cash & equivalents-Beginning of the year	4	--	--	--	--
Cash & equivalents - End of the year	-12	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Machine Shop Industry (SIC 3081)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	65	10,045	396	8	4
less than 20	60	6,327	251	8	4
20 - 99	4	X	138	-	-
100 - 499	1	X	7	-	-
500 and over	-	-	-	-	-
1987					
Total	71	10,123	369	7	...
less than 20	67	6,537	240	7	...
20 - 99	3	X	120	-	...
100 - 499	1	X	9	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Machine Shop Industry (SIC 3081)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	34				
Average sales \$	201,194	--	--	--	--
Average expense \$	182,113	--	--	--	--
Average net profit (loss) \$	19,081	--	--	--	--
Businesses reporting a profit (No.)	22				
Average sales \$	206,397	--	--	--	--
Average expense \$	176,075	--	--	--	--
Average net profit \$	30,322	--	--	--	--
Businesses reporting a loss (No.)	12				
Average sales \$	208,561	--	--	--	--
Average expense \$	224,459	--	--	--	--
Average net loss \$	-15,898	--	--	--	--
1986					
Number of observations in sample	29				
Average sales \$	175,121	--	--	--	--
Average expense \$	159,181	--	--	--	--
Average net profit (loss) \$	15,940	--	--	--	--
Businesses reporting a profit (No.)	25				
Average sales \$	141,867	--	--	--	--
Average expense \$	120,265	--	--	--	--
Average net profit \$	21,602	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	406,646	--	--	--	--
Average expense \$	411,772	--	--	--	--
Average net loss \$	-5,126	--	--	--	--
1987					
Number of observations in sample	38				
Average sales \$	197,787	--	--	--	--
Average expense \$	196,597	--	--	--	--
Average net profit (loss) \$	1,190	--	--	--	--
Businesses reporting a profit (No.)	25				
Average sales \$	208,664	--	--	--	--
Average expense \$	185,638	--	--	--	--
Average net profit \$	23,026	--	--	--	--
Businesses reporting a loss (No.)	13				
Average sales \$	174,190	--	--	--	--
Average expense \$	199,353	--	--	--	--
Average net loss \$	-25,163	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Single Family Housing (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	90					
Low sales value (\$000's)	(1)	(1)	101	158	360	
High sales value (\$000's)	(1)	101	158	360	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	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
Occupancy expenses	5.3	10.5	5.4	3.6	2.1	97.2	5.5	10.5	5.9	3.7	2.1
Depreciation	2.1	3.3	2.6	1.6	0.9	87.5	2.4	4.0	3.2	1.8	1.0
Repairs & maintenance	1.2	4.3	0.3	0.3	0.2	43.4	2.9	10.3	0.7	0.6	0.4
Heat, light & 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
Financial expenses	2.2	3.6	2.2	2.0	1.2	94.8	2.4	3.6	2.2	2.2	1.4
Interest & bank charges	1.5	2.2	1.5	1.5	1.0	82.6	1.9	2.9	1.7	1.8	1.2
Professional fees	0.7	1.4	0.7	0.5	0.3	78.6	0.9	2.0	0.8	0.6	0.4
Other expenses	33.9	30.6	30.1	26.9	47.6	100.0	33.9	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
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4011 - Single Family Housing Contractors

Businesses primarily engaged in the development and construction of single detached and single attached dwellings such as: cottages, single duplexes, garden homes, semi-detached houses, single attached houses, single detached houses, erecting prefabricated homes, row houses (except row duplexes), single residences and summer homes.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Single Family Housing (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	56				
Low sales value (\$000's)	(1)	(1)	91	200	423
High sales value (\$000's)	(1)	91	200	423	(1)
Average (\$000's)					
Assets					
Cash	-	-	-	-	-
Accounts and notes receivable	36	8	8	26	97
Inventory	-	-	-	-	-
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 assets	-	-	-	-	-
Other assets	4	10	-	2	7
Total assets	178	208	38	196	285
Liabilities and equity					
Current loans	18	-	12	25	34
Other current liabilities	87	71	15	120	149
Total current liabilities	106	71	27	145	183
Mortgages payable	-	-	-	-	-
Long term debt	3	2	1	9	1
Other liabilities	26	8	10	32	52
Total liabilities	135	82	37	186	236
Total equity	43	126	1	10	49

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

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	56				
Low sales value (\$000's)	(1)	(1)	91	200	423
High sales value (\$000's)	(1)	91	200	423	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.3	2.6	0.7	0.8	1.3
Leverage ratios					
Debt/equity ratio (times)	3.1	0.6	47.1	17.8	4.8
Interest coverage ratio (times)	2.8	9.6	0.9	1.6	3.1
Debt ratio (times)	0.8	0.4	1.0	0.9	0.8

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Single Family Housing (SIC 4011)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	34				
Low sales value (\$000's)	(1)	(1)	116	268	453
High sales value (\$000's)	(1)	116	268	453	(1)
Average (\$000's)					
Operating activities					
Cash from operations	5	5	-3	-	19
Depreciation	3	2	2	5	5
Other	-7	3	14	-42	-1
Dividends	-4	-	-3	-6	-8
Investment activities					
Disposal of fixed assets	1	-	1	-	2
Purchase of fixed assets	-7	-	-4	-12	-12
Increase in investment	-2	-	-	-	-5
Decrease in investment	4	-	15	-	2
Financing activities					
Increase in long term debt	3	-	3	8	-
Repayment of long term debt	-4	-1	-3	-2	-11
Loans from shareholders	6	-	3	5	16
Repayment of loans from shareholders	-3	-6	-1	-1	-2
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	2	-	-
Increase(decrease) in cash & equivalents	-3	2	24	-45	4
Cash & equivalents-Beginning of the year	29	-9	124	24	-37
Cash & equivalents - End of the year	26	-7	149	-22	-33

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
 See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987
Saskatchewan, Residential Building and Development (SIC 401)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	923	46,311	2,292	226	113
less than 20	905	29,148	1,457	221	112
20 - 99	14	9,655	465	4	-
100 - 499	3	X	353	1	1
500 and over	1	X	17	-	-
1987					
Total	976	48,314	2,320	210	...
less than 20	954	35,266	1,705	204	...
20 - 99	20	X	584	6	...
100 - 499	2	X	31	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Single Family Housing (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	175				
Average sales \$	240,475	36,817	85,244	224,337	615,500
Average expense \$	234,314	34,139	77,996	219,878	605,241
Average net profit (loss) \$	6,161	2,678	7,248	4,459	10,259
Businesses reporting a profit (No.)	131				
Average sales \$	255,592	35,894	83,752	228,125	674,596
Average expense \$	242,161	28,577	71,896	217,652	650,519
Average net profit \$	13,431	7,317	11,856	10,473	24,077
Businesses reporting a loss (No.)	44				
Average sales \$	202,887	38,507	91,820	210,719	470,500
Average expense \$	217,809	44,312	104,897	227,881	494,146
Average net loss \$	-14,922	-5,805	-13,077	-17,162	-23,646
1986					
Number of observations in sample	233				
Average sales \$	290,397	45,597	86,292	170,822	858,878
Average expense \$	280,852	35,379	77,608	162,384	848,038
Average net profit (loss) \$	9,545	10,218	8,684	8,438	10,840
Businesses reporting a profit (No.)	177				
Average sales \$	287,954	45,412	86,339	160,891	859,172
Average expense \$	269,285	30,665	74,210	147,398	824,867
Average net profit \$	18,669	14,747	12,129	13,493	34,305
Businesses reporting a loss (No.)	56				
Average sales \$	298,416	46,165	86,114	203,202	858,181
Average expense \$	313,682	49,850	90,483	211,246	903,149
Average net loss \$	-15,266	-3,685	-4,369	-8,044	-44,968
1987					
Number of observations in sample	120				
Average sales \$	290,457	62,140	129,900	249,176	720,611
Average expense \$	280,044	55,747	124,236	238,102	702,091
Average net profit (loss) \$	10,413	6,393	5,664	11,074	18,520
Businesses reporting a profit (No.)	81				
Average sales \$	296,698	60,692	133,469	257,562	735,070
Average expense \$	272,700	41,198	118,960	232,485	698,155
Average net profit \$	23,998	19,494	14,509	25,077	36,915
Businesses reporting a loss (No.)	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

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Residential Renovation (SIC 4013)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	48				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	30.8	--	--	--	--	70.3	43.8	--	--	--	--
Occupancy expenses	8.6	--	--	--	--	100.0	8.6	--	--	--	--
Depreciation	6.3	--	--	--	--	82.5	7.6	--	--	--	--
Repairs & maintenance	0.5	--	--	--	--	21.8	2.2	--	--	--	--
Heat, light & telephone	0.7	--	--	--	--	54.8	1.2	--	--	--	--
Rent	1.2	--	--	--	--	65.2	1.9	--	--	--	--
Personnel expenses	18.0	--	--	--	--	80.2	22.4	--	--	--	--
Financial expenses	1.7	--	--	--	--	83.5	2.0	--	--	--	--
Interest & bank charges	1.1	--	--	--	--	60.6	1.8	--	--	--	--
Professional fees	0.6	--	--	--	--	71.9	0.8	--	--	--	--
Other expenses	25.7	--	--	--	--	100.0	25.7	--	--	--	--
Profit (loss)	15.2	--	--	--	--	95.6	15.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4013 - Residential Renovation Contractors

Businesses primarily engaged in residential additions, major improvements and repairs, renovation, rehabilitation, retro-fitting and conversions involving more than one trade such as: general contractors for residential additions, general contractors for home improvements and repairs, general contractors for house alterations and general contractors for residential renovations.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	--	--	--	--	--
Accounts and notes receivable	15	--	--	--	--
Inventory	--	--	--	--	--
Other current assets	19	--	--	--	--
Total current assets	34	--	--	--	--
Fixed assets	13	--	--	--	--
Less: Accum. dep. on fixed assets	--	--	--	--	--
Other assets	--	--	--	--	--
Total assets	48	--	--	--	--
Liabilities and equity					
Current loans	2	--	--	--	--
Other current liabilities	36	--	--	--	--
Total current liabilities	38	--	--	--	--
Mortgages payable	--	--	--	--	--
Long term debt	3	--	--	--	--
Other liabilities	8	--	--	--	--
Total liabilities	49	--	--	--	--
Total equity	-1	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Residential Renovation (SIC 4013)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-65.6	--	--	--	--
Interest coverage ratio (times)	1.8	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Residential Renovation (SIC 4013)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Residential Building and Development (SIC 401)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	923	46,311	2,292	226	113
less than 20	905	29,148	1,457	221	112
20 - 99	14	9,655	465	4	-
100 - 499	3	X	353	1	1
500 and over	1	X	17	-	-
1987					
Total	976	48,314	2,320	210	...
less than 20	954	35,266	1,705	204	...
20 - 99	20	X	584	6	...
100 - 499	2	X	31	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	55				
Average sales \$	133,054	34,579	57,858	88,387	351,393
Average expense \$	127,972	32,733	45,318	89,484	344,351
Average net profit (loss) \$	5,082	1,846	12,540	-1,097	7,042
Businesses reporting a profit (No.)	46				
Average sales \$	110,522	32,581	56,990	88,000	264,516
Average expense \$	102,001	23,188	43,444	86,000	253,371
Average net profit \$	8,521	9,393	13,546	-	11,145
Businesses reporting a loss (No.)	9				
Average sales \$	222,887	39,820	73,000	94,000	684,729
Average expense \$	235,050	57,773	78,000	111,000	693,428
Average net loss \$	-12,163	-17,953	-5,000	-17,000	-8,699
1986					
Number of observations in sample	109				
Average sales \$	105,045	29,793	37,699	60,418	292,269
Average expense \$	94,579	18,034	22,518	51,561	286,202
Average net profit (loss) \$	10,466	11,759	15,181	8,857	6,067
Businesses reporting a profit (No.)	87				
Average sales \$	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	15,448	9,665	17,134
Businesses reporting a loss (No.)	22				
Average sales \$	214,636	-	40,739	62,269	540,900
Average expense \$	230,708	-	52,058	69,032	571,034
Average net loss \$	-16,072	-	-11,319	-6,763	-30,134
1987					
Number of observations in sample	58				
Average sales \$	95,604	29,334	45,540	86,685	220,858
Average expense \$	84,973	24,775	34,512	72,531	208,072
Average net profit (loss) \$	10,631	4,559	11,028	14,154	12,786
Businesses reporting a profit (No.)	43				
Average sales \$	87,614	29,400	45,540	85,999	189,515
Average expense \$	72,948	23,657	34,512	70,193	163,429
Average net profit \$	14,666	5,743	11,028	15,806	26,086
Businesses reporting a loss (No.)	15				
Average sales \$	145,506	28,940	-	108,998	298,579
Average expense \$	166,266	31,463	-	148,561	318,774
Average net loss \$	-20,760	-2,523	-	-39,563	-20,195

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Excavating and Grading (SIC 4214)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	58					
Low sales value (\$000's)	(1)	(1)	46	75	154	(1)
High sales value (\$000's)	(1)	46	75	154		

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4214 - Excavating and Grading Contractors

Businesses primarily engaged in construction site excavating and grading. Included are businesses engaged in construction site blasting, construction site drainage, construction site excavating, construction site grading, construction site land breaking and clearing, construction site rock removal and construction site trenching.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	31				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	23	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	24	--	--	--	--
Total current assets	47	--	--	--	--
Fixed assets	109	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	2	--	--	--	--
Total assets	159	--	--	--	--
Liabilities and equity					
Current loans	23	--	--	--	--
Other current liabilities	34	--	--	--	--
Total current liabilities	57	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	7	--	--	--	--
Other liabilities	63	--	--	--	--
Total liabilities	127	--	--	--	--
Total equity	32	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Excavating and Grading (SIC 4214)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	31				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.8	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	3.9	--	--	--	--
Interest coverage ratio (times)	2.1	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Excavating and Grading (SIC 4214)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	18	--	--	--	--
Depreciation	31	--	--	--	--
Other	6	--	--	--	--
Dividends	-5	--	--	--	--
Investment activities					
Disposal of fixed assets	23	--	--	--	--
Purchase of fixed assets	-57	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	21	--	--	--	--
Repayment of long term debt	-22	--	--	--	--
Loans from shareholders	3	--	--	--	--
Repayment of loans from shareholders	-8	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-2	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	7	--	--	--	--
Cash & equivalents-Beginning of the year	-7	--	--	--	--
Cash & equivalents - End of the year	-	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Excavating and Grading (SIC 4214)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	253	10,506	479	53	24
less than 20	249	8,876	410	52	24
20 - 99	3	X	26	1	-
100 - 499	1	X	43	-	-
500 and over	-	-	-	-	-
1987					
Total	259	13,680	616	41	...
less than 20	253	10,313	467	40	...
20 - 99	5	X	98	1	...
100 - 499	1	X	51	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

Newly reporting and *no longer reporting* businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Excavating and Grading (SIC 4214)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	200				
Average sales \$	155,273	41,104	61,451	142,778	355,757
Average expense \$	141,863	32,417	72,087	117,854	345,093
Average net profit (loss) \$	13,410	8,687	9,364	24,924	10,664
Businesses reporting a profit (No.)	158				
Average sales \$	180,616	40,578	84,470	142,843	454,774
Average expense \$	155,367	26,148	67,886	114,075	413,357
Average net profit \$	25,249	14,430	16,584	28,568	41,417
Businesses reporting a loss (No.)	42				
Average sales \$	137,078	42,288	72,972	144,097	288,955
Average expense \$	146,084	46,539	83,886	154,871	299,038
Average net loss \$	-9,006	-4,251	-10,914	-10,774	-10,083
1986					
Number of observations in sample	260				
Average sales \$	213,594	35,674	63,952	138,477	616,274
Average expense \$	194,940	26,912	57,533	122,431	572,885
Average net profit (loss) \$	18,654	8,762	6,419	16,046	43,389
Businesses reporting a profit (No.)	204				
Average sales \$	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
Businesses reporting a loss (No.)	56				
Average sales \$	242,706	36,402	69,300	140,068	725,054
Average expense \$	253,703	45,935	80,328	148,377	740,172
Average net loss \$	-10,997	-9,533	-11,028	-8,309	-15,118
1987					
Number of observations in sample	67				
Average sales \$	145,379	39,625	60,366	101,437	380,086
Average expense \$	131,655	35,477	52,878	88,894	349,371
Average net profit (loss) \$	13,724	4,148	7,488	12,543	30,715
Businesses reporting a profit (No.)	48				
Average sales \$	147,319	40,020	59,315	97,427	392,515
Average expense \$	127,912	31,388	46,573	80,374	353,312
Average net profit \$	19,407	8,632	12,742	17,053	39,203
Businesses reporting a loss (No.)	19				
Average sales \$	134,869	38,725	63,033	117,847	319,872
Average expense \$	141,935	44,819	68,888	123,755	330,277
Average net loss \$	-7,066	-6,094	-5,855	-5,908	-10,405

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Other Site Work (SIC 4219)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	28.8	--	--	--	--	85.8	33.6	--	--	--	--
Occupancy expenses	13.1	--	--	--	--	100.0	13.1	--	--	--	--
Depreciation	7.0	--	--	--	--	100.0	7.0	--	--	--	--
Repairs & maintenance	3.7	--	--	--	--	60.2	6.1	--	--	--	--
Heat, light & telephone	1.2	--	--	--	--	90.1	1.3	--	--	--	--
Rent	1.3	--	--	--	--	70.1	1.8	--	--	--	--
Personnel expenses	16.8	--	--	--	--	90.1	18.6	--	--	--	--
Financial expenses	1.7	--	--	--	--	70.1	2.4	--	--	--	--
Interest & bank charges	1.2	--	--	--	--	65.8	1.8	--	--	--	--
Professional fees	0.5	--	--	--	--	58.5	0.8	--	--	--	--
Other expenses	21.4	--	--	--	--	100.0	21.4	--	--	--	--
Profit (loss)	18.2	--	--	--	--	100.0	18.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4219 - Other Site Work

Businesses primarily engaged in site work not elsewhere classified. Included in this industry are businesses primarily engaged in landscape contracting who purchase nursery stock. These businesses include landscape contractors and ripraping installation.

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

Saskatchewan, Other Site Work (SIC 4219)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	33	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	46	--	--	--	--
Total current assets	78	--	--	--	--
Fixed assets	38	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	8	--	--	--	--
Total assets	125	--	--	--	--
Liabilities and equity					
Current loans	14	--	--	--	--
Other current liabilities	33	--	--	--	--
Total current liabilities	47	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	4	--	--	--	--
Other liabilities	30	--	--	--	--
Total liabilities	81	--	--	--	--
Total equity	44	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Other Site Work (SIC 4219)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	1.9	--	--	--	--
Interest coverage ratio (times)	3.1	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Other Site Work (SIC 4219)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Other Site Work (SIC 4219)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	68	3,629	166	11	11
less than 20	66	1,972	81	10	11
20 - 99	1	X	20	1	-
100 - 499	-	-	-	-	-
500 and over	1	X	55	-	-
1987					
Total	86	6,951	314	16	...
less than 20	84	3,313	150	16	...
20 - 99	1	X	87	-	...
100 - 499	-	-	-	-	...
500 and over	1	X	77	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Other Site Work (SIC 4219)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	22				
Average sales \$	173,866	--	--	--	--
Average expense \$	163,650	--	--	--	--
Average net profit (loss) \$	10,216	--	--	--	--
Businesses reporting a profit (No.)	17				
Average sales \$	228,313	--	--	--	--
Average expense \$	209,067	--	--	--	--
Average net profit \$	19,246	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	147,259	--	--	--	--
Average expense \$	152,837	--	--	--	--
Average net loss \$	-5,578	--	--	--	--
1986					
Number of observations in sample	27				
Average sales \$	105,014	--	--	--	--
Average expense \$	93,491	--	--	--	--
Average net profit (loss) \$	11,523	--	--	--	--
Businesses reporting a profit (No.)	20				
Average sales \$	99,975	--	--	--	--
Average expense \$	84,463	--	--	--	--
Average net profit \$	15,512	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	150,726	--	--	--	--
Average expense \$	156,433	--	--	--	--
Average net loss \$	-5,707	--	--	--	--
1987					
Number of observations in sample	14				
Average sales \$	109,555	--	--	--	--
Average expense \$	95,663	--	--	--	--
Average net profit (loss) \$	13,892	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	105,475	--	--	--	--
Average expense \$	91,010	--	--	--	--
Average net profit \$	14,465	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	525,596	--	--	--	--
Average expense \$	537,785	--	--	--	--
Average net loss \$	-12,189	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Concrete Pouring & Finishing (SIC 4224)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	60					
Low sales value (\$000's)	(1)	(1)	52	173	293	293
High sales value (\$000's)	(1)	52	173	293		(1)

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	26.5	23.9	27.1	31.7	23.4	74.4	35.6	28.3	41.4	42.5	31.8
Occupancy expenses	9.6	11.1	7.9	6.8	12.6	100.0	9.6	11.1	7.9	6.8	12.6
Depreciation	4.6	7.2	3.2	2.7	5.2	86.5	5.3	9.6	3.8	3.2	5.2
Repairs & maintenance	2.4	1.7	2.8	1.7	3.3	64.1	3.7	2.0	4.9	3.5	5.0
Heat, light & 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	25.6	22.2	24.4	24.1	31.4	98.9	25.9	22.2	25.5	24.1	31.4
Financial expenses	3.0	6.1	1.2	2.7	2.2	93.8	3.2	6.1	1.4	2.9	2.3
Interest & bank charges	1.9	3.9	0.7	1.5	1.8	88.7	2.2	3.9	0.9	1.8	1.9
Professional fees	1.1	2.2	0.5	1.2	0.4	82.9	1.3	2.9	0.6	1.4	0.4
Other expenses	28.7	27.3	26.8	29.7	31.1	100.0	28.7	27.3	26.8	29.7	31.1
Profit (loss)	6.6	9.5	12.6	4.9	-0.6	100.0	6.6	9.5	12.6	4.9	-0.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4224 - Concrete Pouring and Finishing Contractors

Businesses primarily engaged in concrete pouring or placement and concrete finishing. Concrete dampproofing, concrete finishing, concrete pouring, concrete pumping (placement), gunning concrete, paving with concrete, pressure grouting, sealing or coating concrete, waterproofing concrete and weatherproofing concrete are also included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Concrete Pouring & Finishing (SIC 4224)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	38				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	26	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	26	--	--	--	--
Total current assets	52	--	--	--	--
Fixed assets	60	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	3	--	--	--	--
Total assets	115	--	--	--	--
Liabilities and equity					
Current loans	9	--	--	--	--
Other current liabilities	47	--	--	--	--
Total current liabilities	57	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	6	--	--	--	--
Other liabilities	39	--	--	--	--
Total liabilities	101	--	--	--	--
Total equity	14	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Concrete Pouring & Finishing (SIC 4224)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	38				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	7.3	--	--	--	--
Interest coverage ratio (times)	0.4	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Concrete Pouring & Finishing (SIC 4224)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-4	--	--	--	--
Depreciation	16	--	--	--	--
Other	5	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	12	--	--	--	--
Purchase of fixed assets	-20	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	2	--	--	--	--
Financing activities					
Increase in long term debt	11	--	--	--	--
Repayment of long term debt	-14	--	--	--	--
Loans from shareholders	2	--	--	--	--
Repayment of loans from shareholders	-3	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-2	--	--	--	--
Increase(decrease) in cash & equivalents	5	--	--	--	--
Cash & equivalents-Beginning of the year	-6	--	--	--	--
Cash & equivalents - End of the year	-1	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
 See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987
Saskatchewan, Concrete Pouring & Finishing (SIC 4224)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	162	9,603	445	35	7
less than 20	157	6,448	298	34	7
20 - 99	5	3,154	146	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	170	11,433	519	40	...
less than 20	165	7,678	348	39	...
20 - 99	5	3,755	170	1	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Concrete Pouring & Finishing (SIC 4224)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	80				
Average sales \$	213,925	34,681	74,792	180,260	565,968
Average expense \$	201,379	26,051	63,393	168,569	547,502
Average net profit (loss) \$	12,546	8,630	11,399	11,691	18,466
Businesses reporting a profit (No.)	61				
Average sales \$	187,774	35,221	74,332	161,400	480,142
Average expense \$	166,320	24,192	62,564	133,805	444,920
Average net profit \$	21,454	11,029	11,768	27,795	35,222
Businesses reporting a loss (No.)	19				
Average sales \$	308,458	30,712	94,000	211,414	897,706
Average expense \$	327,015	39,731	98,000	226,326	944,003
Average net loss \$	-18,557	-9,019	-4,000	-14,912	-46,297
1986					
Number of observations in sample	87				
Average sales \$	209,343	45,111	75,714	123,342	593,205
Average expense \$	206,536	39,660	69,301	117,024	600,157
Average net profit (loss) \$	2,807	5,451	6,413	6,318	-6,952
Businesses reporting a profit (No.)	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
Average net profit \$	15,984	7,262	9,706	19,964	27,004
Businesses reporting a loss (No.)	16				
Average sales \$	175,501	29,391	67,502	109,767	495,342
Average expense \$	192,838	38,485	70,020	111,033	551,813
Average net loss \$	-17,337	-9,094	-2,518	-1,266	-56,471
1987					
Number of observations in sample	65				
Average sales \$	224,388	42,171	107,707	233,992	513,683
Average expense \$	217,964	40,885	97,196	220,762	513,012
Average net profit (loss) \$	6,424	1,286	10,511	13,230	671
Businesses reporting a profit (No.)	46				
Average sales \$	236,597	38,917	102,114	241,524	563,831
Average expense \$	217,570	30,621	90,077	211,779	537,802
Average net profit \$	19,027	8,296	12,037	29,745	26,029
Businesses reporting a loss (No.)	19				
Average sales \$	214,519	52,123	164,983	217,853	423,117
Average expense \$	237,656	72,273	170,102	240,009	468,240
Average net loss \$	-23,137	-20,150	-5,119	-22,156	-45,123

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Masonry Work (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	37				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	39.3	--	--	--	--	89.1	44.1	--	--	--	--
Occupancy expenses	5.8	--	--	--	--	98.7	5.9	--	--	--	--
Depreciation	3.1	--	--	--	--	96.7	3.3	--	--	--	--
Repairs & maintenance	1.0	--	--	--	--	53.6	1.8	--	--	--	--
Heat, light & telephone	1.0	--	--	--	--	94.6	1.0	--	--	--	--
Rent	0.8	--	--	--	--	72.0	1.1	--	--	--	--
Personnel expenses	21.1	--	--	--	--	98.7	21.4	--	--	--	--
Financial expenses	1.7	--	--	--	--	100.0	1.7	--	--	--	--
Interest & bank charges	1.2	--	--	--	--	78.1	1.5	--	--	--	--
Professional fees	0.5	--	--	--	--	75.1	0.6	--	--	--	--
Other expenses	24.7	--	--	--	--	100.0	24.7	--	--	--	--
Profit (loss)	7.4	--	--	--	--	100.0	7.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4231 - Masonry Contractors

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

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	23				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	20	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	26	--	--	--	--
Total current assets	46	--	--	--	--
Fixed assets	32	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	7	--	--	--	--
Total assets	85	--	--	--	--
Liabilities and equity					
Current loans	8	--	--	--	--
Other current liabilities	38	--	--	--	--
Total current liabilities	46	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	4	--	--	--	--
Other liabilities	15	--	--	--	--
Total liabilities	65	--	--	--	--
Total equity	20	--	--	--	--

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

See Table 1 for symbols and notes.

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

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	23				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.0	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	3.2	--	--	--	--
Interest coverage ratio (times)	1.3	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Masonry Work (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	2	--	--	--	--
Depreciation	4	--	--	--	--
Other	-5	--	--	--	--
Dividends	-1	--	--	--	--
Investment activities					
Disposal of fixed assets	4	--	--	--	--
Purchase of fixed assets	-11	--	--	--	--
Increase in investment	-1	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	4	--	--	--	--
Repayment of long term debt	-1	--	--	--	--
Loans from shareholders	6	--	--	--	--
Repayment of loans from shareholders	-2	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	2	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	1	--	--	--	--
Cash & equivalents-Beginning of the year	15	--	--	--	--
Cash & equivalents - End of the year	16	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Masonry Work (SIC 4231)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	116	9,089	421	20	5
less than 20	107	4,488	208	18	3
20 - 99	8	4,601	213	2	2
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	114	9,277	419	22	...
less than 20	105	4,200	190	21	...
20 - 99	7	X	169	-	...
100 - 499	2	X	60	1	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Masonry Work (SIC 4231)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	42				
Average sales \$	131,508	--	--	--	--
Average expense \$	120,434	--	--	--	--
Average net profit (loss) \$	11,074	--	--	--	--
Businesses reporting a profit (No.)	35				
Average sales \$	115,692	--	--	--	--
Average expense \$	101,556	--	--	--	--
Average net profit \$	14,136	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	203,068	--	--	--	--
Average expense \$	210,682	--	--	--	--
Average net loss \$	-7,614	--	--	--	--
1986					
Number of observations in sample	55				
Average sales \$	91,729	31,758	36,981	52,622	245,553
Average expense \$	85,970	26,148	39,471	44,685	233,577
Average net profit (loss) \$	5,759	5,610	-2,490	7,937	11,976
Businesses reporting a profit (No.)	36				
Average sales \$	72,994	31,758	-	49,426	137,799
Average expense \$	60,921	26,148	-	37,200	119,414
Average net profit \$	12,073	5,610	-	12,226	18,385
Businesses reporting a loss (No.)	19				
Average sales \$	243,275	-	36,981	61,176	631,669
Average expense \$	248,949	-	39,471	64,715	642,661
Average net loss \$	-5,674	-	-2,490	-3,538	-10,992
1987					
Number of observations in sample	41				
Average sales \$	170,528	--	--	--	--
Average expense \$	161,368	--	--	--	--
Average net profit (loss) \$	9,160	--	--	--	--
Businesses reporting a profit (No.)	29				
Average sales \$	181,632	--	--	--	--
Average expense \$	167,320	--	--	--	--
Average net profit \$	14,312	--	--	--	--
Businesses reporting a loss (No.)	12				
Average sales \$	257,477	--	--	--	--
Average expense \$	265,837	--	--	--	--
Average net loss \$	-8,360	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Siding Work (SIC 4232)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	13.1	--	--	--	--	63.4	20.6	--	--	--	--
Occupancy expenses	6.1	--	--	--	--	91.7	6.6	--	--	--	--
Depreciation	4.2	--	--	--	--	91.7	4.5	--	--	--	--
Repairs & maintenance	0.1	--	--	--	--	21.8	0.5	--	--	--	--
Heat, light & telephone	0.8	--	--	--	--	52.1	1.5	--	--	--	--
Rent	1.0	--	--	--	--	39.8	2.6	--	--	--	--
Personnel expenses	6.0	--	--	--	--	39.4	15.1	--	--	--	--
Financial 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	--	--	--	--
Profit (loss)	51.4	--	--	--	--	100.0	51.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4232 - Siding Contractors

Businesses primarily engaged in the installation and repair of siding, cladding, metal doors and window frames and related work. Included are businesses dealing in the installation of metal awnings, canopies and shutters; installation of cladding (excluding glass); installation of curtain walls; installation of metal doors and window frames; installation of metal, hardboard and vinyl exterior siding; installation of metal and plastic fascia and soffit and the installation of aluminum, steel, asbestos, cement, plastic and hardboard siding.

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

Saskatchewan, Siding Work (SIC 4232)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	31	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	52	--	--	--	--
Total current assets	83	--	--	--	--
Fixed assets	43	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	-	--	--	--	--
Total assets	127	--	--	--	--
Liabilities and equity					
Current loans	23	--	--	--	--
Other current liabilities	52	--	--	--	--
Total current liabilities	75	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	3	--	--	--	--
Other liabilities	39	--	--	--	--
Total liabilities	118	--	--	--	--
Total equity	9	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Siding Work (SIC 4232)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.1	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	13.1	--	--	--	--
Interest coverage ratio (times)	2.4	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Siding Work (SIC 4232)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Siding Work (SIC 4232)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	38	1,652	76	8	3
less than 20	36	1,406	65	8	3
20 - 99	1	X	10	-	-
100 - 499	-	-	-	-	-
500 and over	1	X	1	-	-
1987					
Total	44	2,728	123	13	...
less than 20	40	2,204	100	10	...
20 - 99	3	X	21	3	...
100 - 499	-	-	-	-	...
500 and over	1	X	2	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quantile, 1985-1987
Saskatchewan, Siding Work (SIC 4232)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	14				
Average sales \$	344,136	--	--	--	--
Average expense \$	335,545	--	--	--	--
Average net profit (loss) \$	8,591	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	450,130	--	--	--	--
Average expense \$	437,217	--	--	--	--
Average net profit \$	12,913	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	410,312	--	--	--	--
Average expense \$	435,201	--	--	--	--
Average net loss \$	-24,889	--	--	--	--
1986					
Number of observations in sample	11				
Average sales \$	74,621	--	--	--	--
Average expense \$	64,141	--	--	--	--
Average net profit (loss) \$	10,480	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	82,428	--	--	--	--
Average expense \$	70,214	--	--	--	--
Average net profit \$	12,214	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	78,634	--	--	--	--
Average expense \$	95,651	--	--	--	--
Average net loss \$	-17,017	--	--	--	--
1987					
Number of observations in sample	12				
Average sales \$	76,898	--	--	--	--
Average expense \$	55,051	--	--	--	--
Average net profit (loss) \$	21,847	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	77,047	--	--	--	--
Average expense \$	55,031	--	--	--	--
Average net profit \$	22,016	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	199,240	--	--	--	--
Average expense \$	200,831	--	--	--	--
Average net loss \$	-1,591	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Plumbing (SIC 4241)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	75				
Low sales value (\$000's)	(1)	(1)	41	84	231
High sales value (\$000's)	(1)	41	84	231	(1)

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	41.1	47.7	40.7	40.5	35.6	88.0	46.7	53.2	46.0	46.5	40.9
Occupancy expenses	4.9	7.1	4.5	5.1	2.9	100.0	4.9	7.1	4.5	5.1	2.9
Depreciation	2.3	3.3	2.9	1.7	1.4	92.0	2.5	3.4	2.9	2.1	1.6
Repairs & maintenance	0.9	2.0	0.4	1.0	0.2	46.7	1.9	4.3	1.9	1.4	0.4
Heat, light & telephone	1.2	1.8	1.0	1.4	0.8	87.8	1.4	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
Interest & bank charges	1.4	2.4	0.9	1.5	0.9	88.3	1.6	3.1	0.9	1.6	1.1
Professional fees	0.5	0.5	0.2	0.8	0.5	80.8	0.6	0.8	0.4	0.9	0.5
Other expenses	25.4	25.7	27.8	21.5	26.4	100.0	25.4	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
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4241 - Plumbing Contractors

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

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

Saskatchewan, Plumbing (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	49				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	42	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	44	--	--	--	--
Total current assets	86	--	--	--	--
Fixed assets	26	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	3	--	--	--	--
Total assets	116	--	--	--	--
Liabilities and equity					
Current loans	14	--	--	--	--
Other current liabilities	47	--	--	--	--
Total current liabilities	61	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	5	--	--	--	--
Other liabilities	30	--	--	--	--
Total liabilities	95	--	--	--	--
Total equity	21	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Plumbing (SIC 4241)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	49				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.4	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	4.5	--	--	--	--
Interest coverage ratio (times)	1.2	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Plumbing (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	32				
Low sales value (\$000's)	(1)	(1)	98	228	521
High sales value (\$000's)	(1)	98	228	521	(1)
Average (\$000's)					
Operating activities					
Cash from operations	3	5	6	5	-4
Depreciation	6	2	5	7	9
Other	-9	-3	2	-2	-11
Dividends	-	-	-	-	-1
Investment activities					
Disposal of fixed assets	5	11	-	7	1
Purchase of fixed assets	-9	-	-6	-16	-14
Increase in investment	-3	-1	-9	-	-
Decrease in investment	-	-	-	-	-
Financing activities					
Increase in long term debt	8	-	2	7	23
Repayment of long term debt	-10	-7	-10	-8	-14
Loans from shareholders	8	7	8	5	13
Repayment of loans from shareholders	-7	-11	-3	-9	-7
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-1
Other	-	-	-	-	-
Increase(decrease) in cash & equivalents	-3	2	-4	-2	-6
Cash & equivalents-Beginning of the year	1	7	-4	14	-12
Cash & equivalents - End of the year	-2	9	-9	13	-18

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Plumbing (SIC 4241)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	287	27,034	1,260	44	36
less than 20	275	17,209	805	43	33
20 - 99	12	9,825	455	1	3
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	314	31,684	1,446	41	...
less than 20	300	18,708	858	40	...
20 - 99	13	X	409	1	...
100 - 499	1	X	179	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Plumbing (SIC 4241)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	172				
Average sales \$	178,135	34,994	68,039	118,991	490,514
Average expense \$	170,759	34,532	68,495	107,767	472,243
Average net profit (loss) \$	7,376	462	-456	11,224	18,271
Businesses reporting a profit (No.)	138				
Average sales \$	179,943	35,258	59,120	118,986	506,407
Average expense \$	163,669	27,796	39,657	104,420	482,804
Average net profit \$	16,274	7,462	19,463	14,566	23,603
Businesses reporting a loss (No.)	34				
Average sales \$	154,398	34,144	75,000	119,019	389,429
Average expense \$	170,203	56,301	91,000	128,437	405,073
Average net loss \$	-15,805	-22,157	-16,000	-9,418	-15,644
1986					
Number of observations in sample	225				
Average sales \$	185,573	46,006	95,572	149,054	451,659
Average expense \$	175,201	37,301	83,439	132,435	447,630
Average net profit (loss) \$	10,372	8,705	12,133	16,619	4,029
Businesses reporting a profit (No.)	161				
Average sales \$	173,657	45,418	94,009	145,668	409,534
Average expense \$	157,065	35,289	79,539	122,014	391,418
Average net profit \$	16,592	10,129	14,470	23,654	18,116
Businesses reporting a loss (No.)	64				
Average sales \$	207,556	50,524	106,911	163,596	509,193
Average expense \$	216,520	52,744	111,732	177,198	524,405
Average net loss \$	-8,964	-2,220	-4,821	-13,602	-15,212
1987					
Number of observations in sample	105				
Average sales \$	196,681	33,161	57,688	154,980	540,893
Average expense \$	185,849	24,024	49,971	138,830	530,569
Average net profit (loss) \$	10,832	9,137	7,717	16,150	10,324
Businesses reporting a profit (No.)	74				
Average sales \$	193,860	32,370	59,065	152,565	531,441
Average expense \$	176,223	21,052	48,040	128,927	506,873
Average net profit \$	17,637	11,318	11,025	23,638	24,568
Businesses reporting a loss (No.)	31				
Average sales \$	204,638	40,710	54,276	162,479	561,087
Average expense \$	214,477	52,383	54,757	169,576	581,192
Average net loss \$	-9,839	-11,673	-481	-7,097	-20,105

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

See table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Wet Heating & Air Conditioning Work (SIC 4243)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	27.9	--	--	--	--	55.9	49.9	--	--	--	--
Occupancy expenses	6.1	--	--	--	--	100.0	6.1	--	--	--	--
Depreciation	2.9	--	--	--	--	100.0	2.9	--	--	--	--
Repairs & maintenance	1.6	--	--	--	--	28.7	5.6	--	--	--	--
Heat, light & telephone	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Rent	0.8	--	--	--	--	58.5	1.3	--	--	--	--
Personnel expenses	20.5	--	--	--	--	82.8	24.8	--	--	--	--
Financial expenses	1.9	--	--	--	--	87.2	2.1	--	--	--	--
Interest & bank charges	1.3	--	--	--	--	66.3	2.0	--	--	--	--
Professional fees	0.6	--	--	--	--	87.2	0.6	--	--	--	--
Other expenses	30.6	--	--	--	--	100.0	30.6	--	--	--	--
Profit (loss)	13.0	--	--	--	--	100.0	13.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4243 - Wet Heating and Air Conditioning Contractors

Businesses primarily engaged in the installation and repair of secondary hot water or system heating systems, cooling and air conditioning equipment and solar heating systems involving liquids. These businesses include: central air conditioning installation, contractors installing steam boilers (excluding power boilers), installation of central cooling equipment and piping, installation of cooling towers, heat pump installation, installation of hydronic heating systems, installation of secondary hot water and steam piping systems, installation of snow melting equipment (liquid systems), solar heating fluid systems installation, installation of unitary heating, cooling or air conditioning equipment, installation of heating and air conditioning water pumping systems and the installation of central wet heating equipment and piping.

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

Saskatchewan, Wet Heating & Air Conditioning Work (SIC 4243)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	63	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	26	--	--	--	--
Total current assets	88	--	--	--	--
Fixed assets	30	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	1	--	--	--	--
Total assets	119	--	--	--	--
Liabilities and equity					
Current loans	18	--	--	--	--
Other current liabilities	45	--	--	--	--
Total current liabilities	62	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	2	--	--	--	--
Other liabilities	30	--	--	--	--
Total liabilities	94	--	--	--	--
Total equity	25	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Wet Heating & Air Conditioning Work (SIC 4243)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.4	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	3.9	--	--	--	--
Interest coverage ratio (times)	1.3	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Wet Heating & Air Conditioning Work (SIC 4243)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Wet Heating & Air Conditioning Work (SIC 4243)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	44	7,588	354	4	3
less than 20	37	3,047	144	4	1
20 - 99	5	X	103	-	-
100 - 499	2	X	107	-	2
500 and over	-	-	-	-	-
1987					
Total	40	9,841	449	6	...
less than 20	33	3,686	170	3	...
20 - 99	5	X	165	2	...
100 - 499	2	X	114	1	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Wet Heating & Air Conditioning Work (SIC 4243)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	26				
Average sales \$	428,680	--	--	--	--
Average expense \$	409,971	--	--	--	--
Average net profit (loss) \$	18,709	--	--	--	--
Businesses reporting a profit (No.)	19				
Average sales \$	473,507	--	--	--	--
Average expense \$	446,992	--	--	--	--
Average net profit \$	26,515	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	374,790	--	--	--	--
Average expense \$	382,966	--	--	--	--
Average net loss \$	-8,176	--	--	--	--
1986					
Number of observations in sample	24				
Average sales \$	296,696	--	--	--	--
Average expense \$	277,866	--	--	--	--
Average net profit (loss) \$	18,830	--	--	--	--
Businesses reporting a profit (No.)	20				
Average sales \$	291,046	--	--	--	--
Average expense \$	267,028	--	--	--	--
Average net profit \$	24,018	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	373,962	--	--	--	--
Average expense \$	387,771	--	--	--	--
Average net loss \$	-13,809	--	--	--	--
1987					
Number of observations in sample	16				
Average sales \$	302,859	--	--	--	--
Average expense \$	285,602	--	--	--	--
Average net profit (loss) \$	17,257	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	293,077	--	--	--	--
Average expense \$	263,864	--	--	--	--
Average net profit \$	29,213	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	383,655	--	--	--	--
Average expense \$	405,330	--	--	--	--
Average net loss \$	-21,675	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Electrical Work (SIC 4261)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	76				
Low sales value (\$000's)	(1)	(1)	46	84	190
High sales value (\$000's)	(1)	46	84	190	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	41.8	42.6	44.3	42.2	38.2	95.7	43.7	49.3	44.3	42.2	39.6
Occupancy expenses	6.0	8.8	5.1	5.6	4.6	100.0	6.0	8.8	5.1	5.6	4.6
Depreciation	2.3	3.0	1.8	3.0	1.6	90.9	2.6	3.0	2.2	3.4	1.7
Repairs & maintenance	0.7	0.5	0.8	0.8	0.6	49.7	1.3	1.7	2.4	1.1	0.9
Heat, light & telephone	1.4	2.1	1.6	1.2	0.8	83.9	1.7	2.6	2.3	1.3	0.8
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	29.4	30.8
Financial expenses	2.0	3.1	1.7	2.2	1.1	96.4	2.1	3.1	1.8	2.4	1.1
Interest & bank charges	1.3	2.1	1.0	1.5	0.6	71.1	1.8	3.9	1.3	2.0	0.8
Professional fees	0.7	1.0	0.7	0.7	0.4	82.1	0.9	1.0	1.0	0.9	0.5
Other expenses	16.1	16.7	13.8	14.0	19.8	100.0	16.1	16.7	13.8	14.0	19.8
Profit (loss)	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	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4261- Electrical Contractors

Businesses primarily engaged in the installation and repair of electrical and communication wiring systems, except transmission and distribution lines. Included in this industry are audio-visual wiring systems installation, electric base board heaters installation, installation of electric heating blast coils, installation of electric burglar alarm systems, installation of electric power control panels and outlets, electrical work, electric fire alarm systems installation, installation of intercommunication systems, electric lighting systems installation, public address systems installation, installation of electric snow melting cables, telephone wiring installation and electrical wire installations to houses buildings and structures.

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

Saskatchewan, Electrical Work (SIC 4261)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	47				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	36	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	35	--	--	--	--
Total current assets	71	--	--	--	--
Fixed assets	21	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	1	--	--	--	--
Total assets	93	--	--	--	--
Liabilities and equity					
Current loans	10	--	--	--	--
Other current liabilities	33	--	--	--	--
Total current liabilities	43	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	3	--	--	--	--
Other liabilities	21	--	--	--	--
Total liabilities	67	--	--	--	--
Total equity	26	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Electrical Work (SIC 4261)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	47				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.6	--	--	--	--
Interest coverage ratio (times)	4.9	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Electrical Work (SIC 4261)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	26				
Low sales value (\$000's)	(1)	(1)	84	150	331
High sales value (\$000's)	(1)	84	150	331	(1)
Average (\$000's)					
Operating activities					
Cash from operations	-	2	1	-13	14
Depreciation	5	6	5	4	6
Other	2	-3	-8	15	-3
Dividends	-5	-	-	-12	-4
Investment activities					
Disposal of fixed assets	-	-	1	-	-
Purchase of fixed assets	-5	-5	-7	-4	-6
Increase in investment	-1	-	-	-1	-
Decrease in investment	-	-	-	-	-
Financing activities					
Increase in long term debt	3	9	1	2	3
Repayment of long term debt	-3	-	-4	-3	-3
Loans from shareholders	7	2	11	10	2
Repayment of loans from shareholders	-5	-5	-8	-2	-6
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-
Increase(decrease) in cash & equivalents	-1	5	-6	-6	3
Cash & equivalents-Beginning of the year	3	1	-5	3	11
Cash & equivalents - End of the year	2	6	-11	-4	14

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Electrical Work (SIC 4261)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	496	41,259	1,919	74	45
less than 20	469	24,059	1,112	68	45
20 - 99	17	12,157	576	2	-
100 - 495	7	1,015	45	4	-
500 and over	3	4,028	186	-	-
1987					
Total	483	43,371	1,967	67	...
less than 20	454	25,236	1,145	63	...
20 - 99	22	14,239	642	3	...
100 - 499	4	857	43	-	...
500 and over	3	3,039	137	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Electrical Work (SIC 4251)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	243				
Average sales \$	132,078	33,700	62,089	101,321	331,200
Average expense \$	122,755	23,625	54,578	91,787	321,030
Average net profit (loss) \$	9,323	10,075	7,511	9,534	10,170
Businesses reporting a profit (No.)	189				
Average sales \$	137,141	32,747	61,798	109,887	344,330
Average expense \$	121,007	19,170	51,531	92,235	320,090
Average net profit \$	16,134	13,577	10,267	16,452	24,240
Businesses reporting a loss (No.)	54				
Average sales \$	123,396	38,185	63,264	85,570	306,565
Average expense \$	130,829	44,601	66,859	89,061	322,795
Average net loss \$	-7,433	-6,416	-3,595	-3,491	-16,230
1986					
Number of observations in sample	237				
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 profit (loss) \$	10,709	10,137	13,233	9,534	9,931
Businesses reporting a profit (No.)	227				
Average sales \$	183,980	36,701	64,806	122,362	512,050
Average expense \$	166,021	25,100	49,149	102,352	487,482
Average net profit \$	17,959	11,601	15,657	20,010	24,568
Businesses reporting a loss (No.)	70				
Average sales \$	144,005	37,633	79,895	126,168	332,323
Average expense \$	155,048	43,484	82,205	134,745	359,757
Average net loss \$	-11,043	-5,851	-2,310	-8,577	-27,434
1987					
Number of observations in sample	96				
Average sales \$	168,956	37,205	65,298	128,984	444,337
Average expense \$	156,603	26,778	53,700	122,012	423,921
Average net profit (loss) \$	12,353	10,427	11,598	6,972	20,416
Businesses reporting a profit (No.)	70				
Average sales \$	164,209	37,205	66,193	123,389	430,049
Average expense \$	144,310	26,778	49,787	105,470	395,205
Average net profit \$	19,899	10,427	16,406	17,919	34,844
Businesses reporting a loss (No.)	26				
Average sales \$	226,440	-	62,801	141,361	475,157
Average expense \$	236,360	-	64,613	158,607	485,860
Average net loss \$	-9,920	-	-1,812	-17,246	-10,703

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Drywall Work (SIC 4272)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	32				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	10.7	--	--	--	--	39.8	26.8	--	--	--	--
Occupancy expenses	7.4	--	--	--	--	100.0	7.4	--	--	--	--
Depreciation	4.5	--	--	--	--	90.1	5.0	--	--	--	--
Repairs & maintenance	0.8	--	--	--	--	36.9	2.3	--	--	--	--
Heat, light & telephone	1.4	--	--	--	--	66.1	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 & bank charges	1.7	--	--	--	--	55.2	3.1	--	--	--	--
Professional fees	0.4	--	--	--	--	78.2	0.5	--	--	--	--
Other expenses	24.7	--	--	--	--	100.0	24.7	--	--	--	--
Profit (loss)	40.4	--	--	--	--	100.0	40.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4272 - Drywall Contractors

Businesses primarily engaged in the installation of drywall sheets or panels, including related taping of joints, sanding and other drywall finishing. This industry includes businesses engaged in drywall finishing (taping, sanding, stippling), drywall installation, installation of gypsum wallboard, sheetrock installation (dry wallboard), drywall stippling and taping drywall joints.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Drywall Work (SIC 4272)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	71	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	30	--	--	--	--
Total current assets	100	--	--	--	--
Fixed assets	27	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	2	--	--	--	--
Total assets	130	--	--	--	--
Liabilities and equity					
Current loans	17	--	--	--	--
Other current liabilities	58	--	--	--	--
Total current liabilities	75	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	6	--	--	--	--
Other liabilities	18	--	--	--	--
Total liabilities	101	--	--	--	--
Total equity	29	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Drywall Work (SIC 4272)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.3	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	3.4	--	--	--	--
Interest coverage ratio (times)	6.3	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Drywall Work (SIC 4272)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	17	--	--	--	--
Depreciation	3	--	--	--	--
Other	-19	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	3	--	--	--	--
Purchase of fixed assets	-5	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	2	--	--	--	--
Repayment of long term debt	-	--	--	--	--
Loans from shareholders	-	--	--	--	--
Repayment of loans from shareholders	-2	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-3	--	--	--	--
Cash & equivalents-Beginning of the year	16	--	--	--	--
Cash & equivalents - End of the year	13	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Drywall Work (SIC 4272)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	95	4,254	197	18	16
less than 20	95	4,254	197	18	15
20 - 99	-	-	-	-	1
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	95	4,736	215	19	...
less than 20	93	X	170	19	...
20 - 99	2	X	45	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Drywall Work (SIC 4272)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	93				
Average sales \$	90,214	26,160	31,540	50,064	253,091
Average expense \$	75,598	14,965	15,404	37,890	234,134
Average net profit (loss) \$	14,616	11,195	16,136	12,174	18,957
Businesses reporting a profit (No.)	85				
Average sales \$	89,576	26,100	31,540	50,248	250,417
Average expense \$	73,689	13,673	15,404	37,296	228,383
Average net profit \$	15,887	12,427	16,136	12,952	22,034
Businesses reporting a loss (No.)	8				
Average sales \$	116,618	27,000	-	46,000	276,853
Average expense \$	123,084	33,000	-	51,000	285,253
Average net loss \$	-6,466	-6,000	-	-5,000	-8,400
1986					
Number of observations in sample	85				
Average sales \$	131,378	29,192	37,216	48,044	411,060
Average expense \$	114,833	8,013	19,231	36,211	395,876
Average net profit (loss) \$	16,545	21,179	17,985	11,833	15,184
Businesses reporting a profit (No.)	73				
Average sales \$	141,708	29,248	37,216	47,998	452,370
Average expense \$	123,562	7,218	19,231	35,917	431,882
Average net profit \$	18,146	22,031	17,985	12,081	20,488
Businesses reporting a loss (No.)	12				
Average sales \$	103,904	27,768	-	50,992	232,953
Average expense \$	107,892	27,897	-	55,143	240,635
Average net loss \$	-3,988	-129	-	-4,151	-7,682
1987					
Number of observations in sample	46				
Average sales \$	92,538	--	--	--	--
Average expense \$	73,648	--	--	--	--
Average net profit (loss) \$	18,890	--	--	--	--
Businesses reporting a profit (No.)	38				
Average sales \$	94,453	--	--	--	--
Average expense \$	72,459	--	--	--	--
Average net profit \$	21,994	--	--	--	--
Businesses reporting a loss (No.)	8				
Average sales \$	130,900	--	--	--	--
Average expense \$	135,721	--	--	--	--
Average net loss \$	-4,821	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Finish Carpentry (SIC 4274)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	59				
Low sales value (\$000's)	(1)	(1)	30	38	60
High sales value (\$000's)	(1)	30	38	60	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	23.5	15.1	24.5	21.2	32.8	55.8	42.0	42.8	44.5	43.2	39.4
Occupancy expenses	5.8	5.9	6.0	6.5	4.9	97.8	6.0	6.1	6.0	6.5	5.1
Depreciation	2.9	4.1	3.9	2.0	1.9	74.8	3.9	4.6	5.0	4.3	2.2
Repairs & maintenance	0.4	0.5	0.4	0.3	0.4	55.7	0.8	0.9	0.6	0.8	0.9
Heat, light & 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	21.4	57.7	20.0	15.4	31.4	11.9	22.5
Financial expenses	1.8	1.6	1.6	2.0	1.9	85.5	2.1	2.1	2.0	2.3	2.0
Interest & bank charges	1.0	1.1	1.1	0.7	1.1	60.0	1.7	1.8	2.3	1.8	1.2
Professional fees	0.8	0.6	0.4	1.3	0.8	69.6	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
Profit (loss)	28.6	36.1	37.5	28.4	13.5	100.0	28.6	36.1	37.5	28.4	13.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4274 - Finish Carpentry Contractors

Businesses primarily engaged in on-site cabinetry, millwork installation, pre-fabricated sash and door installation, garage door installation, exterior and interior trimming and miscellaneous hardware installation. Included are businesses engaged in the installation and finishing of cabinetry, construction of built-in cabinets, the installation of interior and exterior wood trim.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Finish Carpentry (SIC 4274)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	14	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	17	--	--	--	--
Total current assets	31	--	--	--	--
Fixed assets	26	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	4	--	--	--	--
Total assets	61	--	--	--	--
Liabilities and equity					
Current loans	16	--	--	--	--
Other current liabilities	30	--	--	--	--
Total current liabilities	45	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	19	--	--	--	--
Total liabilities	64	--	--	--	--
Total equity	-3	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Finish Carpentry (SIC 4274)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-21.1	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Finish Carpentry (SIC 4274)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-3	--	--	--	--
Depreciation	4	--	--	--	--
Other	7	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-38	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	34	--	--	--	--
Repayment of long term debt	-4	--	--	--	--
Loans from shareholders	-	--	--	--	--
Repayment of loans from shareholders	-	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-	--	--	--	--
Cash & equivalents-Beginning of the year	-8	--	--	--	--
Cash & equivalents - End of the year	-8	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987
Saskatchewan, Finish Carpentry (SIC 4274)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	172	3,562	165	47	25
less than 20	172	3,562	165	47	25
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	215	5,430	247	58	...
less than 20	215	5,430	247	58	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	163				
Average sales \$	75,252	28,042	36,211	52,417	184,336
Average expense \$	63,910	16,802	26,958	36,151	175,727
Average net profit (loss) \$	11,342	11,240	9,253	16,266	8,609
Businesses reporting a profit (No.)	144				
Average sales \$	69,592	27,967	35,918	52,280	162,202
Average expense \$	55,390	14,047	25,019	35,224	147,268
Average net profit \$	14,202	13,920	10,899	17,056	14,934
Businesses reporting a loss (No.)	19				
Average sales \$	99,446	28,409	38,451	55,583	275,340
Average expense \$	105,581	30,224	41,775	57,588	292,738
Average net loss \$	-6,135	-1,815	-3,324	-2,005	-17,398
1986					
Number of observations in sample	198				
Average sales \$	73,717	29,166	41,697	67,599	156,404
Average expense \$	60,388	20,719	31,218	49,331	140,285
Average net profit (loss) \$	13,329	8,447	10,479	18,268	16,119
Businesses reporting a profit (No.)	173				
Average sales \$	68,050	29,081	41,854	67,895	133,369
Average expense \$	51,983	17,875	30,628	46,925	112,502
Average net profit \$	16,067	11,206	11,226	20,970	20,867
Businesses reporting a loss (No.)	25				
Average sales \$	98,861	29,524	39,295	65,035	261,591
Average expense \$	102,572	32,700	40,261	70,175	267,152
Average net loss \$	-3,711	-3,176	-966	-5,140	-5,561
1987					
Number of observations in sample	67				
Average sales \$	71,940	27,498	35,644	47,251	177,366
Average expense \$	59,638	17,487	23,413	35,862	161,789
Average net profit (loss) \$	12,302	10,011	12,231	11,389	15,577
Businesses reporting a profit (No.)	58				
Average sales \$	66,948	27,472	35,371	46,101	158,847
Average expense \$	51,366	17,262	19,808	31,581	136,813
Average net profit \$	15,582	10,210	15,563	14,520	22,034
Businesses reporting a loss (No.)	9				
Average sales \$	101,110	29,513	36,769	52,752	285,405
Average expense \$	109,223	34,808	38,251	56,335	307,497
Average net loss \$	-8,113	-5,295	-1,482	-3,583	-22,092

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Painting and Decorating Work (SIC 4275)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	36				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	18.0	--	--	--	--	74.8	24.1	--	--	--	--
Occupancy expenses	9.6	--	--	--	--	92.4	10.3	--	--	--	--
Depreciation	4.7	--	--	--	--	87.6	5.4	--	--	--	--
Repairs & maintenance	0.7	--	--	--	--	38.9	1.8	--	--	--	--
Heat, light & 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	--	--	--	--	89.4	2.2	--	--	--	--
Interest & bank charges	1.3	--	--	--	--	79.5	1.6	--	--	--	--
Professional fees	0.7	--	--	--	--	72.1	0.9	--	--	--	--
Other expenses	24.3	--	--	--	--	100.0	24.3	--	--	--	--
Profit (loss)	22.7	--	--	--	--	92.4	24.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4275 - Painting and Decorating Contractors

Businesses primarily engaged in painting, paperhanging and decorating in buildings and painting of heavy (engineering) structures. Included are businesses primarily engaged in paint or paper stripping and parking lot or road surface marking. This industry includes the painting of bridges and structures, interior decorating, paint stripping (except furniture), interior and exterior painting of buildings, paper hanging (interior decorating) and wallpaper hanging and removal.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Painting and Decorating Work (SIC 4275)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	9	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	11	--	--	--	--
Total current assets	20	--	--	--	--
Fixed assets	20	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	-	--	--	--	--
Total assets	41	--	--	--	--
Liabilities and equity					
Current loans	4	--	--	--	--
Other current liabilities	15	--	--	--	--
Total current liabilities	18	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	3	--	--	--	--
Other liabilities	7	--	--	--	--
Total liabilities	28	--	--	--	--
Total equity	12	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Painting and Decorating Work (SIC 4275)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.1	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.3	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Painting and Decorating Work (SIC 4275)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-10	--	--	--	--
Depreciation	11	--	--	--	--
Other	-5	--	--	--	--
Dividends	-6	--	--	--	--
Investment activities					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-14	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	8	--	--	--	--
Repayment of long term debt	-5	--	--	--	--
Loans from shareholders	8	--	--	--	--
Repayment of loans from shareholders	-3	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-14	--	--	--	--
Cash & equivalents-Beginning of the year	20	--	--	--	--
Cash & equivalents - End of the year	6	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
 See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987
Saskatchewan, Painting and Decorating Work (SIC 4275)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	222	8,359	387	53	22
less than 20	218	7,906	366	52	21
20 - 99	4	453	21	1	-
100 - 499	-	-	-	-	1
500 and over	-	-	-	-	-
1987					
Total	234	10,247	468	50	...
less than 20	231	9,900	449	49	...
20 - 99	2	X	4	1	...
100 - 499	1	X	15	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Painting and Decorating Work (SIC 4275)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	93				
Average sales \$	124,217	28,616	39,262	63,117	365,874
Average expense \$	110,452	18,644	25,269	45,631	352,262
Average net profit (loss) \$	13,765	9,972	13,993	17,486	13,612
Businesses reporting a profit (No.)	82				
Average sales \$	145,375	28,616	38,323	63,117	451,442
Average expense \$	128,410	18,644	20,919	45,631	428,446
Average net profit \$	16,965	9,972	17,404	17,486	22,996
Businesses reporting a loss (No.)	11				
Average sales \$	97,188	-	46,200	-	148,175
Average expense \$	107,923	-	57,405	-	158,440
Average net loss \$	-10,735	-	-11,205	-	-10,265
1986					
Number of observations in sample	133				
Average sales \$	84,711	27,631	36,560	68,582	206,070
Average expense \$	74,824	19,518	30,551	50,443	198,785
Average net profit (loss) \$	9,887	8,113	6,009	18,139	7,285
Businesses reporting a profit (No.)	106				
Average sales \$	77,445	27,642	36,499	68,530	177,110
Average expense \$	64,126	19,492	30,233	48,404	158,374
Average net profit \$	13,319	8,150	6,266	20,126	18,736
Businesses reporting a loss (No.)	27				
Average sales \$	92,913	25,100	42,629	69,138	234,786
Average expense \$	99,805	25,909	62,222	72,232	238,856
Average net loss \$	-6,892	-809	-19,593	-3,094	-4,070
1987					
Number of observations in sample	41				
Average sales \$	70,922	--	--	--	--
Average expense \$	58,472	--	--	--	--
Average net profit (loss) \$	12,450	--	--	--	--
Businesses reporting a profit (No.)	34				
Average sales \$	67,751	--	--	--	--
Average expense \$	50,241	--	--	--	--
Average net profit \$	17,510	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	141,007	--	--	--	--
Average expense \$	153,400	--	--	--	--
Average net loss \$	-12,393	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Truck Transport Industries (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	221				
Low sales value (\$000's)	(1)	(1)	42	81	123
High sales value (\$000's)	(1)	42	61	123	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)			
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%
	Percent of sales						Percent of sales			
Vehicle expenses	29.3	26.3	26.3	31.2	33.2	95.6	30.6	26.9	28.1	33.4
Depreciation	12.0	12.7	11.2	11.7	12.4	87.6	13.7	14.0	14.7	13.5
Repairs & maintenance	6.4	4.9	5.1	8.0	7.7	60.7	10.6	11.6	7.1	15.1
Fuel expense	10.8	8.8	10.0	11.4	13.1	58.2	18.6	19.1	18.0	20.7
Personnel expenses	14.4	7.8	14.3	14.7	20.6	81.2	17.7	12.6	18.0	16.2
Financial expenses	4.2	3.2	4.3	4.9	4.3	94.0	4.4	3.5	4.8	5.0
Interest & bank charges	3.5	2.6	3.8	4.2	3.5	88.7	4.0	3.2	4.6	4.3
Professional fees	0.7	0.6	0.5	0.7	0.8	74.5	0.9	1.0	0.8	0.9
Other expenses	34.8	32.2	32.0	39.6	35.4	100.0	34.8	32.2	32.0	39.6
Profit (loss)	17.4	30.5	23.1	9.7	6.5	99.8	17.4	30.5	23.1	9.7
Total)	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4560 - Truck Transport Industry

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

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

Saskatchewan, Truck Transport Industries (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	80				
Low sales value (\$000's)	(1)	(1)	98	124	218
High sales value (\$000's)	(1)	98	124	218	(1)
Average (\$000's)					
Assets					
Cash	-	-	-	-	-
Accounts and notes receivable	18	4	7	14	45
Inventory	-	-	-	-	-
Other current assets	27	13	16	26	52
Total current assets	45	17	23	41	96
Fixed assets	93	24	65	106	170
Less: Accum. dep. on fixed assets	-	-	-	-	-
Other assets	8	7	2	5	18
Total assets	147	48	90	151	285
Liabilities and equity					
Current loans	18	2	19	15	35
Other current liabilities	37	17	17	23	89
Total current liabilities	55	19	36	37	124
Mortgages payable	-	-	-	-	-
Long term debt	14	2	19	10	23
Other liabilities	36	18	16	47	61
Total liabilities	105	39	71	94	208
Total equity	42	9	19	57	77

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Truck Transport Industries (SIC 456)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	80				
Low sales value (\$000's)	(1)	(1)	98	124	218
High sales value (\$000's)	(1)	98	124	218	(1)
Average					
Liquidity ratio					
Current ratio (times)	0.8	0.9	0.6	1.1	0.8
Leverage ratios					
Debt/equity ratio (times)	2.5	4.6	3.6	1.6	2.7
Interest coverage ratio (times)	1.0	-	-	1.6	1.7
Debt ratio (times)	0.7	0.8	0.8	0.6	0.7

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Truck Transport Industries (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	40				
Low sales value (\$000's)	(1)	(1)	82	156	211
High sales value (\$000's)	(1)	82	156	211	(1)
Average (\$000's)					
Operating activities					
Cash from operations	-6	-15	-8	-16	10
Depreciation	31	19	21	38	43
Other	-6	-3	-2	-12	-6
Dividends	-2	-	-2	-	-3
Investment activities					
Disposal of fixed assets	14	3	4	12	35
Purchase of fixed assets	-28	-8	-16	-22	-61
Increase in investment	-1	-	-	-	-2
Decrease in investment	1	-	-	-	2
Financing activities					
Increase in long term debt	25	4	7	27	58
Repayment of long term debt	-27	-5	-10	-32	-58
Loans from shareholders	8	7	5	7	11
Repayment of loans from shareholders	-5	-7	-3	-1	-9
Advances & loans from government	-	-	-	-	1
Increase in equity	-	-	-	-	-
Decrease in equity	-2	-	-	-	-6
Other	-1	-	-1	-1	-
Increase(decrease) in cash & equivalents	2	-4	-6	-1	16
Cash & equivalents-Beginning of the year	2	5	16	-8	-10
Cash & equivalents - End of the year	3	1	10	-9	7

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Truck Transport Industries (SIC 456)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	961	113,827	5,826	244	147
less than 20	885	37,256	1,821	235	142
20 - 99	48	25,575	1,276	7	3
100 - 499	19	34,997	1,693	-	1
500 and over	9	15,999	1,036	2	1
1987					
Total	1,122	134,834	6,035	228	...
less than 20	1,025	43,860	1,865	219	...
20 - 99	60	31,468	1,372	5	...
100 - 499	24	41,537	1,757	2	...
500 and over	13	17,969	1,041	2	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Truck Transport Industries (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	354				
Average sales \$	158,473	37,024	74,278	111,492	411,098
Average expense \$	145,152	27,765	62,814	96,141	393,887
Average net profit (loss) \$	13,321	9,259	11,464	15,351	17,211
Businesses reporting a profit (No.)	309				
Average sales \$	155,524	37,520	74,757	111,293	398,525
Average expense \$	135,138	24,774	57,603	94,716	363,459
Average net profit \$	20,386	12,746	17,154	16,577	35,066
Businesses reporting a loss (No.)	55				
Average sales \$	165,892	34,366	71,944	115,478	441,780
Average expense \$	181,228	43,803	88,250	124,714	468,145
Average net loss \$	-15,336	-9,437	-16,306	-9,236	-26,365
1986					
Number of observations in sample	600				
Average sales \$	163,580	40,257	73,743	116,426	423,892
Average expense \$	147,802	29,101	62,493	97,710	401,905
Average net profit (loss) \$	15,778	11,156	11,250	18,716	21,987
Businesses reporting a profit (No.)	540				
Average sales \$	163,407	39,941	72,714	116,383	424,589
Average expense \$	141,187	27,226	54,777	95,692	387,053
Average net profit \$	22,220	12,715	17,937	20,691	37,536
Businesses reporting a loss (No.)	60				
Average sales \$	165,052	43,456	78,034	117,016	421,701
Average expense \$	179,155	48,033	94,693	125,267	448,627
Average net loss \$	-14,103	-4,577	-16,659	-8,251	-26,926
1987					
Number of observations in sample	254				
Average sales \$	117,179	33,900	62,453	103,657	268,705
Average expense \$	105,001	23,317	49,194	92,861	254,631
Average net profit (loss) \$	12,178	10,583	13,259	10,796	14,074
Businesses reporting a profit (No.)	193				
Average sales \$	115,674	34,000	60,951	101,461	266,282
Average expense \$	96,120	20,378	42,166	81,187	240,749
Average net profit \$	19,554	13,622	18,785	20,274	25,533
Businesses reporting a loss (No.)	61				
Average sales \$	121,775	33,313	69,201	108,059	276,525
Average expense \$	134,284	40,656	80,772	116,263	299,446
Average net loss \$	-12,509	-7,343	-11,571	-8,204	-22,921

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

See table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, General Freight Trucking Industry (SIC 4561)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	180					
Low sales value (\$000's)	(1)	(1)	43	81	121	
High sales value (\$000's)	(1)	43	81	121	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	0.9	...	...	...	...	2.6	33.7	-	-	...	...
Occupancy expenses	21.8	20.1	20.2	23.1	23.7	98.1	22.2	20.7	21.1	23.3	23.7
Depreciation	11.9	13.7	10.1	11.6	12.3	87.2	13.7	15.4	13.1	13.2	13.0
Repairs & maintenance	6.5	4.7	5.2	8.7	7.5	61.1	10.7	10.6	7.0	15.5	10.9
Heat, 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
Financial expenses	4.0	3.1	3.8	4.6	4.4	93.2	4.3	3.4	4.4	4.6	4.5
Interest & bank charges	3.3	2.5	3.3	3.9	3.5	87.2	3.8	3.2	4.2	4.0	3.8
Professional fees	0.7	0.6	0.6	0.7	0.8	73.6	0.9	1.0	0.8	0.8	1.0
Other expenses	41.3	38.2	36.6	47.3	43.2	100.0	41.3	38.2	36.6	47.3	43.2
Profit (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	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4561 General Freight Trucking Industry

Businesses primarily engaged in the provision of local and long distance trucking and transfer of general freight. This industry includes general freight cartage services, general freight local trucking services, general freight long distance trucking services, general freight transfer trucking services, general freight truck transport services and general freight trucking contractors.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, General Freight Trucking Industry (SIC 4561)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	51				
Low sales value (\$000's)	(1)	(1)	98	124	215
High sales value (\$000's)	(1)	98	124	215	(1)
Average (\$000's)					
Assets					
Cash	-	-	-	-	-
Accounts and notes receivable	16	3	9	13	39
Inventory	-	-	-	-	-
Other current assets	23	13	18	18	44
Total current assets	40	16	27	32	83
Fixed assets	82	25	61	109	131
Less: Accum. dep. on fixed assets	-	-	-	-	-
Other assets	6	4	1	4	15
Total assets	128	46	89	145	228
Liabilities and equity					
Current loans	16	-	16	11	36
Other current liabilities	32	20	19	18	70
Total current liabilities	48	20	35	29	106
Mortgages payable	-	-	-	-	-
Long term debt	13	-	13	11	28
Other liabilities	29	14	16	42	42
Total liabilities	90	35	64	82	176
Total equity	38	11	25	63	52

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, General Freight Trucking Industry (SIC 4561)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	51				
Low sales value (\$000's)	(1)	(1)	98	124	215
High sales value (\$000's)	(1)	98	124	215	(1)
Average					
Liquidity ratio					
Current ratio (times)	0.8	0.8	0.8	1.1	0.8
Leverage ratios					
Debt/equity ratio (times)	2.4	3.1	2.6	1.3	3.4
Interest coverage ratio (times)	1.0	...	...	1.6	2.0
Debt ratio (times)	0.7	0.8	0.7	0.6	0.8

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	20				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-11	--	--	--	--
Depreciation	29	--	--	--	--
Other	-3	--	--	--	--
Dividends	-2	--	--	--	--
Investment activities					
Disposal of fixed assets	14	--	--	--	--
Purchase of fixed assets	-33	--	--	--	--
Increase in investment	-1	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	35	--	--	--	--
Repayment of long term debt	-31	--	--	--	--
Loans from shareholders	7	--	--	--	--
Repayment of loans from shareholders	-3	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-2	--	--	--	--
Other	-1	--	--	--	--
Increase(decrease) in cash & equivalents	-1	--	--	--	--
Cash & equivalents-Beginning of the year	4	--	--	--	--
Cash & equivalents - End of the year	3	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Truck Transport Industries (SIC 456)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	961	113,827	5,826	244	147
less than 20	885	37,256	1,821	235	142
20 - 99	48	25,575	1,276	7	3
100 - 499	19	34,997	1,693	-	1
500 and over	9	15,999	1,036	2	1
1987					
Total	1,122	134,834	6,035	228	...
less than 20	1,025	43,860	1,865	219	...
20 - 99	60	31,468	1,372	5	...
100 - 499	24	41,537	1,757	2	...
500 and over	13	17,969	1,041	2	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	125				
Average sales \$	182,670	45,636	94,892	132,271	457,882
Average expense \$	170,225	36,323	78,546	120,249	445,783
Average net profit (loss) \$	12,445	9,313	16,346	12,022	12,099
Businesses reporting a profit (No.)	108				
Average sales \$	191,094	42,978	95,257	132,453	493,689
Average expense \$	169,791	29,461	76,629	119,944	453,130
Average net profit \$	21,303	13,517	18,628	12,509	40,559
Businesses reporting a loss (No.)	17				
Average sales \$	167,406	56,683	86,199	122,927	403,816
Average expense \$	189,888	64,838	124,113	135,910	434,691
Average net loss \$	-22,482	-8,155	-37,914	-12,983	-30,875
1986					
Number of observations in sample	104				
Average sales \$	209,772	37,771	74,595	154,501	572,219
Average expense \$	196,537	25,245	74,545	136,102	550,255
Average net profit (loss) \$	13,235	12,526	50	18,399	21,964
Businesses reporting a profit (No.)	93				
Average sales \$	230,337	37,605	71,969	154,468	657,307
Average expense \$	206,350	24,872	53,515	134,607	612,405
Average net profit \$	23,987	12,733	18,454	19,861	44,902
Businesses reporting a loss (No.)	11				
Average sales \$	171,254	48,656	77,519	155,132	403,710
Average expense \$	184,983	49,683	97,961	165,115	427,174
Average net loss \$	-13,729	-1,027	-20,442	-9,983	-23,464
1987					
Number of observations in sample	207				
Average sales \$	108,776	33,881	62,517	101,856	236,849
Average expense \$	95,566	22,881	47,972	89,884	221,527
Average net profit (loss) \$	13,210	11,000	14,545	11,972	15,322
Businesses reporting a profit (No.)	163				
Average sales \$	106,903	33,997	61,417	100,885	231,312
Average expense \$	87,063	19,239	41,626	80,727	206,658
Average net profit \$	19,840	14,758	19,791	20,158	24,654
Businesses reporting a loss (No.)	44				
Average sales \$	115,418	33,313	67,816	104,410	256,131
Average expense \$	126,623	40,656	78,560	113,972	273,304
Average net loss \$	-11,205	-7,343	-10,744	-9,562	-17,173

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

See Table 1 for 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)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-27	--	--	--	--
Depreciation	49	--	--	--	--
Other	19	--	--	--	--
Dividends	-3	--	--	--	--
Investment activities					
Disposal of fixed assets	19	--	--	--	--
Purchase of fixed assets	-43	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	1	--	--	--	--
Financing activities					
Increase in long term debt	18	--	--	--	--
Repayment of long term debt	-33	--	--	--	--
Loans from shareholders	17	--	--	--	--
Repayment of loans from shareholders	-8	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-11	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-2	--	--	--	--
Cash & equivalents-Beginning of the year	-27	--	--	--	--
Cash & equivalents - End of the year	-29	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Truck Transport Industries (SIC 456)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	961	113,827	5,826	244	147
less than 20	885	37,256	1,821	235	142
20 - 99	48	25,575	1,276	7	3
100 - 499	19	34,997	1,693	-	1
500 and over	9	15,999	1,036	2	1
1987					
Total	1,122	134,834	6,035	228	...
less than 20	1,025	43,860	1,865	219	...
20 - 99	60	31,468	1,372	5	...
100 - 499	24	41,537	1,757	2	...
500 and over	13	17,969	1,041	2	...

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	12	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	18	--	--	--	--
Total current assets	30	--	--	--	--
Fixed assets	133	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	17	--	--	--	--
Total assets	180	--	--	--	--
Liabilities and equity					
Current loans	32	--	--	--	--
Other current liabilities	39	--	--	--	--
Total current liabilities	71	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	25	--	--	--	--
Other liabilities	68	--	--	--	--
Total liabilities	164	--	--	--	--
Total equity	16	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.4	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	10.3	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Vehicle expenses	33.3	--	--	--	--	100.0	33.3	--	--	--	--
Depreciation	17.4	--	--	--	--	100.0	17.4	--	--	--	--
Repairs & maintenance	7.6	--	--	--	--	44.7	16.9	--	--	--	--
Fuel expense	8.3	--	--	--	--	43.0	19.4	--	--	--	--
Personnel expenses	13.4	--	--	--	--	70.9	19.0	--	--	--	--
Financial expenses	4.6	--	--	--	--	100.0	4.6	--	--	--	--
Interest & bank charges	4.0	--	--	--	--	100.0	4.0	--	--	--	--
Professional fees	0.6	--	--	--	--	90.0	0.6	--	--	--	--
Other expenses	41.4	--	--	--	--	100.0	41.4	--	--	--	--
Profit (loss)	7.3	--	--	--	--	100.0	7.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
 Total weighted expenditure on a given item
 (2) Value in each cell = $\frac{\text{Total weighted sales of all businesses in the sample}}{\text{Total weighted expenditure on a given item}} \times 100$ for each quartile.
 Total weighted expenditure on a given item
 (3) Value in each cell = $\frac{\text{Total weighted sales of businesses reporting this item of expenditure}}{\text{Total weighted expenditure on a given item}} \times 100$ for each quartile.

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4564 - Dry Bulk Materials Trucking Industry

Businesses primarily engaged in transporting, usually by dump-trucks, such dry bulk materials as cement, fill, sand and debris including snow. Included are businesses engaged in the dry materials bulk hopper truck service, dry bulk truck transporting service, dry chemicals bulk tank truck service, dump truck transporting service (fill, sand, debris), snow hauling truck service and dry bulk tank truck transporting service.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	45				
Average sales \$	265,768	--	--	--	--
Average expense \$	257,146	--	--	--	--
Average net profit (loss) \$	8,622	--	--	--	--
Businesses reporting a profit (No.)	31				
Average sales \$	277,647	--	--	--	--
Average expense \$	247,254	--	--	--	--
Average net profit \$	30,393	--	--	--	--
Businesses reporting a loss (No.)	14				
Average sales \$	257,801	--	--	--	--
Average expense \$	277,525	--	--	--	--
Average net loss \$	-19,724	--	--	--	--
1986					
Number of observations in sample	52				
Average sales \$	209,735	28,135	57,335	166,353	587,118
Average expense \$	187,564	21,443	41,822	153,321	533,669
Average net profit (loss) \$	22,171	6,692	15,513	13,032	53,449
Businesses reporting a profit (No.)	43				
Average sales \$	228,105	28,135	56,426	158,603	669,255
Average expense \$	195,112	21,443	38,731	131,600	588,673
Average net profit \$	32,993	6,692	17,695	27,003	80,582
Businesses reporting a loss (No.)	9				
Average sales \$	224,961	-	65,550	185,664	423,668
Average expense \$	233,797	-	69,735	207,446	424,211
Average net loss \$	-8,836	-	-4,185	-21,782	-543
1987					
Number of observations in sample	18				
Average sales \$	112,025	--	--	--	--
Average expense \$	111,138	--	--	--	--
Average net profit (loss) \$	887	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	127,280	--	--	--	--
Average expense \$	115,212	--	--	--	--
Average net profit \$	12,068	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	130,815	--	--	--	--
Average expense \$	142,926	--	--	--	--
Average net loss \$	-12,111	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Forest Products Trucking Industry (SIC 4565)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	31.7	--	--	--	--	67.8	48.8	--	--	--	--
Occupancy expenses	12.1	--	--	--	--	100.0	12.1	--	--	--	--
Depreciation	6.3	--	--	--	--	100.0	6.3	--	--	--	--
Repairs & maintenance	5.0	--	--	--	--	69.7	7.1	--	--	--	--
Heat, light & telephone	0.5	--	--	--	--	74.6	0.6	--	--	--	--
Rent	0.3	--	--	--	--	18.2	1.9	--	--	--	--
Personnel expenses	14.8	--	--	--	--	48.5	30.6	--	--	--	--
Financial expenses	2.5	--	--	--	--	100.0	2.5	--	--	--	--
Interest & bank charges	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Professional fees	0.1	--	--	--	--	69.7	0.2	--	--	--	--
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 observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
 Total weighted expenditure on a given item
 (2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.
 Total weighted expenditure on a given item
 (3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4565 - Forest Products Trucking Industry

Businesses primarily engaged in transporting pulpwood, wood chips and saw-logs whether or not specialized equipment is used. Included are businesses engaged in the log hauling trucking service, lumber hauling truck service, timber hauling truck service and the wood chips truck hauling service.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Forest Products Trucking Industry (SIC 4565)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Forest Products Trucking Industry (SIC 4565)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.3	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.1	--	--	--	--
Interest coverage ratio (times)	2.8	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Forest Products Trucking Industry (SIC 4565)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-				
Low sales value (\$000's)	-	--	--	--	--
High sales value (\$000's)	-	--	--	--	--
Average (\$000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Truck Transport Industries (SIC 456)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	961	113,827	5,826	244	147
less than 20	885	37,256	1,821	235	142
20 - 99	48	25,575	1,276	7	3
100 - 499	19	34,997	1,693	-	1
500 and over	9	15,999	1,036	2	1
1987					
Total	1,122	134,834	6,035	228	...
less than 20	1,025	43,860	1,865	219	...
20 - 99	60	31,468	1,372	5	...
100 - 499	24	41,537	1,757	2	...
500 and over	13	17,969	1,041	2	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Forest Products Trucking Industry (SIC 4565)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	10				
Average sales \$	125,644	--	--	--	--
Average expense \$	114,285	--	--	--	--
Average net profit (loss) \$	11,359	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	125,644	--	--	--	--
Average expense \$	114,285	--	--	--	--
Average net profit \$	11,359	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1986					
Number of observations in sample	11				
Average sales \$	123,596	--	--	--	--
Average expense \$	114,607	--	--	--	--
Average net profit (loss) \$	8,989	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	156,699	--	--	--	--
Average expense \$	139,049	--	--	--	--
Average net profit \$	17,650	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	160,339	--	--	--	--
Average expense \$	175,641	--	--	--	--
Average net loss \$	-15,302	--	--	--	--
1987					
Number of observations in sample	5				
Average sales \$	98,910	--	--	--	--
Average expense \$	85,420	--	--	--	--
Average net profit (loss) \$	13,490	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	98,910	--	--	--	--
Average expense \$	85,420	--	--	--	--
Average net profit \$	13,490	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, School Bus Operations Industry (SIC 4573)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	-	--	--	--	--	4.8	1.0	--	--	--	--
Occupancy expenses	23.3	--	--	--	--	100.0	23.3	--	--	--	--
Depreciation	15.4	--	--	--	--	100.0	15.4	--	--	--	--
Repairs & maintenance	6.7	--	--	--	--	60.8	11.0	--	--	--	--
Heat, light & telephone	0.2	--	--	--	--	30.1	0.8	--	--	--	--
Rent	0.9	--	--	--	--	14.5	6.5	--	--	--	--
Personnel expenses	7.7	--	--	--	--	64.1	12.0	--	--	--	--
Financial expenses	4.9	--	--	--	--	100.0	4.9	--	--	--	--
Interest & bank charges	4.2	--	--	--	--	74.7	5.6	--	--	--	--
Professional fees	0.7	--	--	--	--	75.0	0.9	--	--	--	--
Other expenses	20.0	--	--	--	--	100.0	20.0	--	--	--	--
Profit (loss)	44.1	--	--	--	--	100.0	44.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4573 - School Bus Operations Industry

Businesses primarily engaged in operating buses and other motor vehicles to transport pupils to and from 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)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, School Bus Operations Industry (SIC 4573)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	X	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	X	--	--	--	--
Interest coverage ratio (times)	X	--	--	--	--
Debt ratio (times)	X	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, School Bus Operations Industry (SIC 4573)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, School Bus Operations Industry (SIC 4573)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	75	13,726	1,283	13	2
less than 20	65	2,682	213	13	2
20 - 99	6	3,099	300	-	-
100 - 499	3	X	569	-	-
500 and over	1	X	201	-	-
1987					
Total	78	15,014	1,025	7	...
less than 20	66	2,643	158	6	...
20 - 99	7	4,041	283	-	...
100 - 499	4	X	435	1	...
500 and over	1	X	149	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, School Bus Operations Industry (SIC 4573)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	14				
Average sales \$	150,870	--	--	--	--
Average expense \$	120,413	--	--	--	--
Average net profit (loss) \$	30,457	--	--	--	--
Businesses reporting a profit (No.)	14				
Average sales \$	150,870	--	--	--	--
Average expense \$	120,413	--	--	--	--
Average net profit \$	30,457	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1986					
Number of observations in sample	19				
Average sales \$	100,536	--	--	--	--
Average expense \$	85,785	--	--	--	--
Average net profit (loss) \$	14,751	--	--	--	--
Businesses reporting a profit (No.)	18				
Average sales \$	73,484	--	--	--	--
Average expense \$	56,187	--	--	--	--
Average net profit \$	17,297	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	958,833	--	--	--	--
Average expense \$	999,261	--	--	--	--
Average net loss \$	-40,428	--	--	--	--
1987					
Number of observations in sample	16				
Average sales \$	46,634	--	--	--	--
Average expense \$	30,297	--	--	--	--
Average net profit (loss) \$	16,337	--	--	--	--
Businesses reporting a profit (No.)	15				
Average sales \$	42,753	--	--	--	--
Average expense \$	25,529	--	--	--	--
Average net profit \$	17,224	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	160,861	--	--	--	--
Average expense \$	165,042	--	--	--	--
Average net loss \$	-4,181	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Vehicle expenses	22.3	--	--	--	--	100.0	22.3	--	--	--	--
Depreciation	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	--	--	--	--
Financial expenses	3.0	--	--	--	--	82.0	3.6	--	--	--	--
Interest & bank charges	2.5	--	--	--	--	63.7	3.9	--	--	--	--
Professional fees	0.4	--	--	--	--	54.2	0.8	--	--	--	--
Other expenses	43.4	--	--	--	--	100.0	43.4	--	--	--	--
Profit (loss)	21.3	--	--	--	--	100.0	21.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4581 - Taxicab Industry

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

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Taxicab Industry (SIC 4581)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	5.8	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	38.9	--	--	--	--
Interest coverage ratio (times)	3.6	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Taxicab Industry (SIC 4581)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-				
Low sales value (\$'000's)	-	--	--	--	--
High sales value (\$'000's)	-	--	--	--	--
Average (\$'000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Taxicab Industry (SIC 4581)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$'000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	68	2,860	234	19	10
less than 20	65	1,694	136	19	10
20 - 99	3	1,166	98	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	72	3,348	325	15	...
less than 20	69	2,242	216	14	...
20 - 99	2	X	109	-	...
100 - 499	1	X	-	1	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	20				
Average sales \$	70,253	--	--	--	--
Average expense \$	63,154	--	--	--	--
Average net profit (loss) \$	7,099	--	--	--	--
Businesses reporting a profit (No.)	18				
Average sales \$	42,048	--	--	--	--
Average expense \$	32,223	--	--	--	--
Average net profit \$	9,825	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	261,142	--	--	--	--
Average expense \$	270,836	--	--	--	--
Average net loss \$	-9,694	--	--	--	--
1986					
Number of observations in sample	15				
Average sales \$	40,985	--	--	--	--
Average expense \$	28,892	--	--	--	--
Average net profit (loss) \$	12,093	--	--	--	--
Businesses reporting a profit (No.)	15				
Average sales \$	40,985	--	--	--	--
Average expense \$	28,892	--	--	--	--
Average net profit \$	12,093	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1987					
Number of observations in sample	21				
Average sales \$	44,323	--	--	--	--
Average expense \$	36,127	--	--	--	--
Average net profit (loss) \$	8,196	--	--	--	--
Businesses reporting a profit (No.)	16				
Average sales \$	44,323	--	--	--	--
Average expense \$	36,127	--	--	--	--
Average net profit \$	8,196	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Courier Service Industry (SIC 4842)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	-	--	--	--	--	-	-	--	--	--	--
Occupancy expenses	15.5	--	--	--	--	100.0	15.5	--	--	--	--
Depreciation	8.3	--	--	--	--	100.0	8.3	--	--	--	--
Repairs & maintenance	5.5	--	--	--	--	45.0	12.2	--	--	--	--
Heat, light & telephone	1.0	--	--	--	--	51.7	1.9	--	--	--	--
Rent	0.7	--	--	--	--	53.1	1.3	--	--	--	--
Personnel expenses	9.2	--	--	--	--	77.7	11.8	--	--	--	--
Financial expenses	2.9	--	--	--	--	100.0	2.9	--	--	--	--
Interest & bank charges	2.5	--	--	--	--	84.4	2.9	--	--	--	--
Professional fees	0.4	--	--	--	--	93.3	0.5	--	--	--	--
Other expenses	40.4	--	--	--	--	100.0	40.4	--	--	--	--
Profit (loss)	32.0	--	--	--	--	100.0	32.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 4842):

SIC 4842 - Courier Service Industry

Businesses primarily engaged in providing a delivery service for letters and mail-type small parcels. Businesses engaged in courier messenger services, courier parcel delivery services, courier parcel express services and courier pick-up and delivery services are included in the industry.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Courier Service Industry (SIC 4842)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	X	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	X	--	--	--	--
Interest coverage ratio (times)	X	--	--	--	--
Debt ratio (times)	X	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Courier Service Industry (SIC 4842)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-				
Low sales value (\$'000's)	-	--	--	--	--
High sales value (\$'000's)	-	--	--	--	--
Average (\$'000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Courier Service Industry (SIC 4842)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$'000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	51	3,496	236	16	3
less than 20	47	971	65	16	3
20 - 99	-	-	-	-	-
100 - 499	1	X	6	-	-
500 and over	3	X	165	-	-
1987					
Total	63	5,678	333	13	...
less than 20	58	1,634	95	13	...
20 - 99	-	-	-	-	...
100 - 499	2	X	10	-	...
500 and over	3	X	228	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

Newly reporting and *no longer reporting* businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Courier Service Industry (SIC 4842)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	12				
Average sales \$	43,560	--	--	--	--
Average expense \$	27,864	--	--	--	--
Average net profit (loss) \$	15,696	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	43,560	--	--	--	--
Average expense \$	27,864	--	--	--	--
Average net profit \$	15,696	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1986					
Number of observations in sample	19				
Average sales \$	39,543	--	--	--	--
Average expense \$	20,170	--	--	--	--
Average net profit (loss) \$	19,373	--	--	--	--
Businesses reporting a profit (No.)	17				
Average sales \$	39,398	--	--	--	--
Average expense \$	19,398	--	--	--	--
Average net profit \$	20,000	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	31,031	--	--	--	--
Average expense \$	39,564	--	--	--	--
Average net loss \$	-8,533	--	--	--	--
1987					
Number of observations in sample	13				
Average sales \$	41,083	--	--	--	--
Average expense \$	29,413	--	--	--	--
Average net profit (loss) \$	11,670	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	37,572	--	--	--	--
Average expense \$	18,102	--	--	--	--
Average net profit \$	19,470	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	54,069	--	--	--	--
Average expense \$	61,667	--	--	--	--
Average net loss \$	-7,598	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Wholesale Petroleum Products (SIC 5111)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	75				
Low sales value (\$000's)	(1)	(1)	119	227	491
High sales value (\$000's)	(1)	119	227	491	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						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
Occupancy expenses	9.5	9.9	15.7	9.7	2.6	97.8	9.8	9.9	16.6	9.7	2.7
Depreciation	5.8	6.0	9.8	5.6	1.4	92.0	6.3	6.9	10.7	5.6	1.6
Repairs & maintenance	1.4	1.5	2.1	1.5	0.4	67.0	2.0	2.2	2.9	2.4	0.5
Heat, light & telephone	1.8	2.4	2.5	1.7	0.5	87.9	2.0	3.5	2.7	1.8	0.5
Rent	0.6	-	1.3	0.9	0.3	29.4	2.2	-	4.2	1.5	1.1
Personnel expenses	22.9	30.7	28.9	24.9	7.4	94.3	24.2	34.6	31.4	24.9	7.7
Financial expenses	4.2	7.0	5.3	3.3	1.4	98.6	4.3	7.0	5.3	3.3	1.4
Interest & bank charges	3.4	6.0	4.2	2.5	1.1	96.0	3.6	6.0	4.3	2.6	1.3
Professional fees	0.8	1.1	1.1	0.7	0.2	83.4	0.9	1.8	1.1	0.9	0.3
Other expenses	30.2	32.6	29.9	31.0	27.4	100.0	30.2	32.6	29.9	31.0	27.4
Profit (loss)	5.3	9.3	2.7	6.6	2.9	100.0	5.3	9.3	2.7	6.6	2.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 5111 - Wholesale Petroleum Products

Businesses primarily engaged in wholesale dealing in refined petroleum products. Businesses primarily engaged in dealing in fuel oil and liquefied petroleum gases are classified in this industry regardless of whether their sales are considered to be wholesale or retail. Included are businesses engaged in wholesale bulk tank station, wholesale diesel fuel, wholesale fuel oil, wholesale furnace oil, wholesale gasoline, wholesale heating oil, wholesale kerosene, wholesale liquified petroleum gases, wholesale lubricating oils and greases, wholesale petroleum products and wholesale of refined petroleum products.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Wholesale Petroleum Products (SIC 5111)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	52				
Low sales value (\$000's)	(1)	(1)	158	254	522
High sales value (\$000's)	(1)	158	254	522	(1)
Average (\$000's)					
Assets					
Cash	-	-	-	-	-
Accounts and notes receivable	64	17	115	29	93
Inventory	-	-	-	-	-
Other current assets	60	42	20	88	91
Total current assets	124	59	135	117	184
Fixed assets	76	77	87	81	60
Less: Accum. dep. on fixed assets	-	-	-	-	-
Other assets	13	19	5	7	22
Total assets	214	156	226	206	267
Liabilities and equity					
Current loans	53	9	91	44	68
Other current liabilities	54	28	64	47	77
Total current liabilities	107	37	155	91	145
Mortgages payable	-	-	-	-	-
Long term debt	10	2	18	-	19
Other liabilities	30	66	12	15	26
Total liabilities	147	105	186	107	191
Total equity	67	51	41	99	76

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Wholesale Petroleum Products (SIC 5111)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	52				
Low sales value (\$000's)	(1)	(1)	158	254	522
High sales value (\$000's)	(1)	158	254	522	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.2	1.6	0.9	1.3	1.3
Leverage ratios					
Debt/equity ratio (times)	2.2	2.1	4.5	1.1	2.5
Interest coverage ratio (times)	2.6	1.3	2.4	3.7	2.7
Debt ratio (times)	0.7	0.7	0.8	0.5	0.7

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Wholesale Petroleum Products (SIC 5111)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	22				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	29	--	--	--	--
Depreciation	24	--	--	--	--
Other	-35	--	--	--	--
Dividends	-8	--	--	--	--
Investment activities					
Disposal of fixed assets	12	--	--	--	--
Purchase of fixed assets	-19	--	--	--	--
Increase in investment	-1	--	--	--	--
Decrease in investment	3	--	--	--	--
Financing activities					
Increase in long term debt	4	--	--	--	--
Repayment of long term debt	-18	--	--	--	--
Loans from shareholders	1	--	--	--	--
Repayment of loans from shareholders	-3	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	1	--	--	--	--
Decrease in equity	-1	--	--	--	--
Other	-1	--	--	--	--
Increase(decrease) in cash & equivalents	-9	--	--	--	--
Cash & equivalents-Beginning of the year	-13	--	--	--	--
Cash & equivalents - End of the year	-22	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Wholesale Petroleum Products (SIC 5111)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	384	27,910	1,694	29	23
less than 20	374	20,151	1,229	27	23
20 - 99	8	4,939	297	1	-
100 - 499	1	X	116	-	-
500 and over	1	X	52	1	-
1987					
Total	386	35,991	1,908	30	...
less than 20	371	24,757	1,304	28	...
20 - 99	10	6,821	377	-	...
100 - 499	3	X	18	1	...
500 and over	2	X	209	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	66				
Average sales \$	571,264	63,773	184,107	635,431	1,401,743
Average expense \$	551,271	47,688	165,713	619,985	1,371,686
Average net profit (loss) \$	19,993	16,085	18,394	15,446	30,047
Businesses reporting a profit (No.)	55				
Average sales \$	560,718	73,540	183,101	622,647	1,363,585
Average expense \$	531,906	52,834	164,207	595,508	1,315,075
Average net profit \$	28,812	20,706	18,894	27,139	48,510
Businesses reporting a loss (No.)	11				
Average sales \$	603,630	28,888	229,292	670,336	1,486,004
Average expense \$	611,552	29,308	233,363	686,811	1,496,726
Average net loss \$	-7,922	-420	-4,071	-16,475	-10,722
1986					
Number of observations in sample	70				
Average sales \$	772,962	114,871	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 a profit (No.)	59				
Average sales \$	811,956	108,448	432,336	998,855	1,708,184
Average expense \$	788,812	86,423	424,952	976,939	1,666,934
Average net profit \$	23,144	22,025	7,384	21,916	41,250
Businesses reporting a loss (No.)	11				
Average sales \$	691,634	142,771	289,705	764,126	1,569,934
Average expense \$	711,663	151,077	305,523	786,461	1,603,592
Average net loss \$	-20,029	-8,306	-15,818	-22,335	-33,658
1987					
Number of observations in sample	114				
Average sales \$	374,724	77,802	168,781	333,784	918,527
Average expense \$	358,024	67,914	158,886	309,592	895,705
Average net profit (loss) \$	16,700	9,888	9,895	24,192	22,822
Businesses reporting a profit (No.)	94				
Average sales \$	377,489	75,762	198,910	319,604	915,681
Average expense \$	351,487	62,595	173,945	284,847	884,559
Average net profit \$	26,002	13,167	24,965	34,757	31,122
Businesses reporting a loss (No.)	20				
Average sales \$	395,182	93,409	140,152	412,798	934,370
Average expense \$	414,601	108,609	144,576	447,468	957,752
Average net loss \$	-19,419	-15,200	-4,424	-34,670	-23,382

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Wholesale Food (SIC 521)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	21				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	48.9	--	--	--	--	79.1	61.8	--	--	--	--
Occupancy expenses	6.8	--	--	--	--	86.1	7.9	--	--	--	--
Depreciation	2.0	--	--	--	--	72.2	2.7	--	--	--	--
Repairs & maintenance	0.7	--	--	--	--	51.1	1.5	--	--	--	--
Heat, light & telephone	1.8	--	--	--	--	69.8	2.6	--	--	--	--
Rent	2.2	--	--	--	--	53.6	4.2	--	--	--	--
Personnel expenses	27.9	--	--	--	--	90.7	30.7	--	--	--	--
Financial expenses	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Interest & bank charges	1.0	--	--	--	--	100.0	1.0	--	--	--	--
Professional fees	0.4	--	--	--	--	72.1	0.6	--	--	--	--
Other expenses	19.7	--	--	--	--	100.0	19.7	--	--	--	--
Profit (loss)	-4.6	--	--	--	--	100.0	-4.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 5210 - Wholesale Food

Businesses primarily engaged in wholesale dealing in confectionery, frozen foods (packaged), dairy products, poultry and eggs, fish and seafood, fresh fruits and vegetables, meat and meat products or other specialty lines of food.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	17	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	19	--	--	--	--
Total current assets	37	--	--	--	--
Fixed assets	31	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	4	--	--	--	--
Total assets	72	--	--	--	--
Liabilities and equity					
Current loans	5	--	--	--	--
Other current liabilities	41	--	--	--	--
Total current liabilities	46	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	4	--	--	--	--
Other liabilities	27	--	--	--	--
Total liabilities	76	--	--	--	--
Total equity	-4	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Wholesale Food (SIC 521)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.8	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-19.2	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Wholesale Food (SIC 521)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Wholesale Food (SIC 521)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	84	34,073	1,477	12	6
less than 20	59	3,674	161	10	4
20 - 99	15	2,748	164	1	-
100 - 499	6	957	39	-	2
500 and over	4	26,694	1,113	1	-
1987					
Total	98	40,265	1,570	27	...
less than 20	70	4,425	176	23	...
20 - 99	17	3,285	180	1	...
100 - 499	5	907	33	-	...
500 and over	6	31,647	1,181	3	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987

Saskatchewan, Wholesale Food (SIC 521)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	11				
Average sales \$	434,508	--	--	--	--
Average expense \$	432,933	--	--	--	--
Average net profit (loss) \$	1,575	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	528,249	--	--	--	--
Average expense \$	510,319	--	--	--	--
Average net profit \$	17,930	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	174,815	--	--	--	--
Average expense \$	182,679	--	--	--	--
Average net loss \$	-7,864	--	--	--	--
1986					
Number of observations in sample	10				
Average sales \$	492,164	--	--	--	--
Average expense \$	491,833	--	--	--	--
Average net profit (loss) \$	331	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	183,679	--	--	--	--
Average expense \$	165,140	--	--	--	--
Average net profit \$	18,539	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	624,913	--	--	--	--
Average expense \$	642,445	--	--	--	--
Average net loss \$	-17,532	--	--	--	--
1987					
Number of observations in sample	30				
Average sales \$	241,392	--	--	--	--
Average expense \$	242,609	--	--	--	--
Average net profit (loss) \$	-1,217	--	--	--	--
Businesses reporting a profit (No.)	21				
Average sales \$	220,445	--	--	--	--
Average expense \$	208,755	--	--	--	--
Average net profit \$	11,690	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	304,668	--	--	--	--
Average expense \$	326,270	--	--	--	--
Average net loss \$	-21,602	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Wholesale Apparel (SIC 531)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	17.9	--	--	--	--	31.6	56.8	--	--	--	--
Occupancy expenses	7.6	--	--	--	--	100.0	7.6	--	--	--	--
Depreciation	3.1	--	--	--	--	86.8	3.6	--	--	--	--
Repairs & maintenance	0.3	--	--	--	--	24.9	1.4	--	--	--	--
Heat, light & telephone	2.0	--	--	--	--	93.5	2.1	--	--	--	--
Rent	2.2	--	--	--	--	68.4	3.2	--	--	--	--
Personnel expenses	58.5	--	--	--	--	100.0	58.5	--	--	--	--
Financial expenses	1.9	--	--	--	--	100.0	1.9	--	--	--	--
Interest & bank charges	0.8	--	--	--	--	80.3	1.0	--	--	--	--
Professional fees	1.1	--	--	--	--	100.0	1.1	--	--	--	--
Other expenses	12.8	--	--	--	--	100.0	12.8	--	--	--	--
Profit (loss)	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 5310 - Wholesale Apparel

Businesses primarily engaged in wholesale dealing in men's and boys' clothing and furnishings; women's, misses' and children's outerwear, hosiery, underwear and apparel accessories; shoes and other footwear; and other apparel.

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

Saskatchewan, Wholesale Apparel (SIC 531)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	8	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	46	--	--	--	--
Total current assets	54	--	--	--	--
Fixed assets	18	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	3	--	--	--	--
Total assets	75	--	--	--	--
Liabilities and equity					
Current loans	-	--	--	--	--
Other current liabilities	14	--	--	--	--
Total current liabilities	15	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	55	--	--	--	--
Total liabilities	70	--	--	--	--
Total equity	5	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Wholesale Apparel (SIC 531)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	3.6	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	15.2	--	--	--	--
Interest coverage ratio (times)	3.2	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Wholesale Apparel (SIC 531)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Wholesale Apparel (SIC 531)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	24	2,974	258	4	3
less than 20	19	661	34	4	2
20 - 99	1	X	1	-	1
100 - 499	2	X	3	-	-
500 and over	2	X	230	-	-
1987					
Total	22	1,083	47	4	...
less than 20	16	547	24	2	...
20 - 99	5	X	6	2	...
100 - 499	-	-	-	-	...
500 and over	1	X	17	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987

Saskatchewan, Wholesale Apparel (SIC 531)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	12				
Average sales \$	149,801	--	--	--	--
Average expense \$	143,975	--	--	--	--
Average net profit (loss) \$	5,826	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	234,488	--	--	--	--
Average expense \$	218,174	--	--	--	--
Average net profit \$	16,314	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	67,475	--	--	--	--
Average expense \$	77,744	--	--	--	--
Average net loss \$	-10,269	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Wholesale Motor Vehicle Parts and Accessories (SIC 552)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	22				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	34.9	--	--	--	--	63.7	54.9	--	--	--	--
Occupancy expenses	4.0	--	--	--	--	65.9	6.1	--	--	--	--
Depreciation	0.6	--	--	--	--	40.8	1.6	--	--	--	--
Repairs & maintenance	0.5	--	--	--	--	42.7	1.1	--	--	--	--
Heat, light & telephone	1.5	--	--	--	--	65.9	2.3	--	--	--	--
Rent	1.4	--	--	--	--	39.5	3.5	--	--	--	--
Personnel expenses	11.3	--	--	--	--	63.7	17.7	--	--	--	--
Financial expenses	1.0	--	--	--	--	65.9	1.5	--	--	--	--
Interest & bank charges	0.7	--	--	--	--	61.4	1.2	--	--	--	--
Professional fees	0.3	--	--	--	--	51.7	0.5	--	--	--	--
Other expenses	52.7	--	--	--	--	100.0	52.7	--	--	--	--
Profit (loss)	-3.9	--	--	--	--	100.0	-3.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
 Total weighted expenditure on a given item
 Value in each cell = $\frac{\text{Total weighted sales of all businesses in the sample}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.
 (2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.
 (3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 5520 - Wholesale Motor Vehicle Parts and Accessories

Businesses primarily engaged in wholesale dealing in tires, tubes and other motor vehicle parts and accessories.

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

Saskatchewan, Wholesale Motor Vehicle Parts and Accessories (SIC 552)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	20				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	64	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	132	--	--	--	--
Total current assets	196	--	--	--	--
Fixed assets	63	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	4	--	--	--	--
Total assets	263	--	--	--	--
Liabilities and equity					
Current loans	51	--	--	--	--
Other current liabilities	67	--	--	--	--
Total current liabilities	118	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	7	--	--	--	--
Other liabilities	74	--	--	--	--
Total liabilities	199	--	--	--	--
Total equity	64	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Wholesale Motor Vehicle Parts and Accessories (SIC 552)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	20				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	3.1	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Wholesale Motor Vehicle Parts and Accessories (SIC 552)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	5	--	--	--	--
Depreciation	11	--	--	--	--
Other	-9	--	--	--	--
Dividends	-1	--	--	--	--
Investment activities					
Disposal of fixed assets	3	--	--	--	--
Purchase of fixed assets	-26	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	1	--	--	--	--
Financing activities					
Increase in long term debt	10	--	--	--	--
Repayment of long term debt	-11	--	--	--	--
Loans from shareholders	12	--	--	--	--
Repayment of loans from shareholders	-3	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-8	--	--	--	--
Cash & equivalents-Beginning of the year	2	--	--	--	--
Cash & equivalents - End of the year	-6	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Wholesale Motor Vehicle Parts and Accessories (SIC 552)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	147	32,025	1,653	21	11
less than 20	112	10,812	568	15	10
20 - 99	19	6,324	320	5	-
100 - 499	15	X	365	1	-
500 and over	1	X	400	-	1
1987					
Total	143	37,448	1,871	11	...
less than 20	113	13,459	676	8	...
20 - 99	16	5,308	265	3	...
100 - 499	12	X	388	-	...
500 and over	2	X	542	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Wholesale Motor Vehicle Parts and Accessories (SIC 552)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	8				
Average sales \$	517,246	--	--	--	--
Average expense \$	504,558	--	--	--	--
Average net profit (loss) \$	12,688	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	642,623	--	--	--	--
Average expense \$	608,059	--	--	--	--
Average net profit \$	34,564	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	637,490	--	--	--	--
Average expense \$	664,724	--	--	--	--
Average net loss \$	-27,234	--	--	--	--
1986					
Number of observations in sample	16				
Average sales \$	622,762	--	--	--	--
Average expense \$	599,780	--	--	--	--
Average net profit (loss) \$	22,982	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	619,242	--	--	--	--
Average expense \$	584,431	--	--	--	--
Average net profit \$	34,811	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	861,522	--	--	--	--
Average expense \$	913,311	--	--	--	--
Average net loss \$	-51,789	--	--	--	--
1987					
Number of observations in sample	38				
Average sales \$	368,524	--	--	--	--
Average expense \$	370,153	--	--	--	--
Average net profit (loss) \$	-1,629	--	--	--	--
Businesses reporting a profit (No.)	26				
Average sales \$	375,858	--	--	--	--
Average expense \$	365,120	--	--	--	--
Average net profit \$	10,738	--	--	--	--
Businesses reporting a loss (No.)	12				
Average sales \$	357,018	--	--	--	--
Average expense \$	386,344	--	--	--	--
Average net loss \$	-29,326	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Wholesale Plumbing, Heating, Air Conditioning Equipment & Supplies (SIC 5622)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	33.5	--	--	--	--	80.9	41.4	--	--	--	--
Occupancy expenses	7.3	--	--	--	--	100.0	7.3	--	--	--	--
Depreciation	3.1	--	--	--	--	80.9	3.8	--	--	--	--
Repairs & maintenance	0.2	--	--	--	--	80.9	0.3	--	--	--	--
Heat, light & telephone	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Rent	2.7	--	--	--	--	70.5	3.8	--	--	--	--
Personnel expenses	8.6	--	--	--	--	80.9	10.6	--	--	--	--
Financial expenses	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Interest & bank charges	1.9	--	--	--	--	100.0	1.9	--	--	--	--
Professional fees	0.4	--	--	--	--	100.0	0.4	--	--	--	--
Other expenses	37.8	--	--	--	--	100.0	37.8	--	--	--	--
Profit (loss)	10.6	--	--	--	--	80.9	13.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 5622 - Wholesale Plumbing, Heating and Air Conditioning Equipment and Supplies

SIC 3622 - Wholesale Plumbing, Heating and Air Conditioning Equipment and Supplies. Businesses primarily engaged in wholesale dealing in plumbing goods, non-electric heating equipment, air conditioning and ventilating equipment (except small window-type units). Included are businesses engaged in wholesale of air conditioning equipment (except window type units); wholesale of bathtubs and sinks; wholesale of non-refrigerated drinking fountains; wholesale metal fireplaces; wholesale fuel burning equipment; wholesale of non-electric furnaces, stoves and heaters; wholesale gas and oil heating equipment; wholesale of non-electric heating and cooking equipment; wholesale non-electric heating boilers; wholesale non-electric heating radiators; wholesale oil and gas hot water heaters; wholesale laundry tubs, wholesale pipe fittings; wholesale plumbing fixtures; wholesale sanitary ware; wholesale sauna equipment; wholesale non-electric space and water heating stoves; wholesale toilet bowls and tanks; wholesale urinals; wholesale water and steam systems valves; wholesale ventilating equipment (except domestic fans); wholesale non-electric warm air heating equipment and water softening equipment.

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

Saskatchewan, Wholesale Plumbing, Heating, Air Conditioning Equipment & Supplies (SIC 5622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	30	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	54	--	--	--	--
Total current assets	84	--	--	--	--
Fixed assets	18	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	1	--	--	--	--
Total assets	102	--	--	--	--
Liabilities and equity					
Current loans	13	--	--	--	--
Other current liabilities	39	--	--	--	--
Total current liabilities	52	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	56	--	--	--	--
Total liabilities	109	--	--	--	--
Total equity	-7	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Wholesale Plumbing, Heating, Air Conditioning Equipment & Supplies (SIC 5622)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.6	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-16.6	--	--	--	--
Interest coverage ratio (times)	-	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Wholesale Plumbing, Heating, Air Conditioning Equipment & Supplies (SIC 5622)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-11	--	--	--	--
Depreciation	10	--	--	--	--
Other	-6	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	6	--	--	--	--
Purchase of fixed assets	-16	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	5	--	--	--	--
Repayment of long term debt	-21	--	--	--	--
Loans from shareholders	19	--	--	--	--
Repayment of loans from shareholders	-5	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	1	--	--	--	--
Increase(decrease) in cash & equivalents	-18	--	--	--	--
Cash & equivalents-Beginning of the year	-44	--	--	--	--
Cash & equivalents - End of the year	-63	--	--	--	+

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Wholesale Plumbing, Heating, Air Conditioning Equipment & Supplies (SIC 5622)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	32	4,897	239	6	3
less than 20	22	1,372	65	6	1
20 - 99	5	287	13	-	2
100 - 499	3	X	118	-	-
500 and over	2	X	43	-	-
1987					
Total	31	5,027	252	7	...
less than 20	22	1,102	55	5	...
20 - 99	4	226	11	1	...
100 - 499	3	X	127	-	...
500 and over	2	X	59	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Wholesale Plumbing, Heating, Air Conditioning Equipment & Supplies (SIC 5622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	9				
Average sales \$	345,059	--	--	--	--
Average expense \$	335,412	--	--	--	--
Average net profit (loss) \$	9,647	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	290,867	--	--	--	--
Average expense \$	273,021	--	--	--	--
Average net profit \$	17,846	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	649,393	--	--	--	--
Average expense \$	667,992	--	--	--	--
Average net loss \$	-18,599	--	--	--	--
1987					
Number of observations in sample	17				
Average sales \$	260,595	--	--	--	--
Average expense \$	259,410	--	--	--	--
Average net profit (loss) \$	1,185	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	219,745	--	--	--	--
Average expense \$	206,784	--	--	--	--
Average net profit \$	12,961	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	511,975	--	--	--	--
Average expense \$	529,303	--	--	--	--
Average net loss \$	-17,328	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Wholesale Lumber and Building Materials (SIC 563)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	47				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	52.5	--	--	--	--	88.2	59.5	--	--	--	--
Fancy expenses	6.5	--	--	--	--	100.0	6.5	--	--	--	--
Depreciation	3.4	--	--	--	--	96.3	3.5	--	--	--	--
Repairs & maintenance	1.2	--	--	--	--	58.7	2.1	--	--	--	--
Heat, light & telephone	1.1	--	--	--	--	90.8	1.3	--	--	--	--
Rent	0.7	--	--	--	--	52.9	1.4	--	--	--	--
Personnel expenses	9.7	--	--	--	--	87.5	11.0	--	--	--	--
Financial expenses	2.5	--	--	--	--	92.2	2.7	--	--	--	--
Interest & bank charges	1.9	--	--	--	--	73.6	2.5	--	--	--	--
Professional fees	0.6	--	--	--	--	84.0	0.7	--	--	--	--
Other expenses	26.1	--	--	--	--	100.0	26.1	--	--	--	--
Profit (loss)	2.8	--	--	--	--	97.0	2.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
- (2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.
- (3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 5630 - Wholesale Lumber and Building Materials

Businesses primarily engaged in dealing in lumber, plywood and millwork; paint, glass and wallpaper; and other building materials.

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

Saskatchewan, Wholesale Lumber and Building Materials (SIC 563)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	36				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	46	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	104	--	--	--	--
Total current assets	151	--	--	--	--
Fixed assets	77	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	8	--	--	--	--
Total assets	236	--	--	--	--
Liabilities and equity					
Current loans	49	--	--	--	--
Other current liabilities	61	--	--	--	--
Total current liabilities	110	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	16	--	--	--	--
Other liabilities	64	--	--	--	--
Total liabilities	189	--	--	--	--
Total equity	46	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Wholesale Lumber and Building Materials (SIC 563)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	36				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.4	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	4.1	--	--	--	--
Interest coverage ratio (times)	1.7	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Wholesale Lumber and Building Materials (SIC 563)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	27				
Low sales value (\$000's)	(1)	(1)	265	333	644
High sales value (\$000's)	(1)	265	333	644	(1)
Average (\$000's)					
Operating activities					
Cash from operations	10	9	17	3	18
Depreciation	12	7	26	6	16
Other	5	28	56	-8	-28
Dividends	-4	-4	-	-7	-3
Investment activities					
Disposal of fixed assets	7	5	29	1	5
Purchase of fixed assets	-43	-31	-191	-5	-23
Increase in investment	-3	-	-1	-7	-2
Decrease in investment	1	-	-	-	2
Financing activities					
Increase in long term debt	30	13	140	9	13
Repayment of long term debt	-18	-1	-71	-12	-13
Loans from shareholders	3	-	1	5	6
Repayment of loans from shareholders	-11	-35	-5	-3	-4
Advances & loans from government	-	-	-	-	-
Increase in equity	2	-	-	1	6
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-
Increase(decrease) in cash & equivalents	-9	-8	2	-16	-7
Cash & equivalents-Beginning of the year	-21	-15	-22	-34	-9
Cash & equivalents - End of the year	-30	-23	-20	-50	-16

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Wholesale Lumber and Building Materials (SIC 563)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	252	42,216	2,349	35	29
less than 20	211	15,910	881	30	22
20 - 99	24	11,967	667	2	6
100 - 499	10	5,693	318	2	1
500 and over	7	8,646	483	1	-
1987					
Total	271	46,759	2,299	42	...
less than 20	224	19,030	936	37	...
20 - 99	29	14,528	713	4	...
100 - 499	12	6,168	304	1	...
500 and over	6	7,033	346	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Wholesale Lumber and Building Materials (SIC 563)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	39				
Average sales \$	492,974	--	--	--	--
Average expense \$	480,634	--	--	--	--
Average net profit (loss) \$	12,340	--	--	--	--
Businesses reporting a profit (No.)	26				
Average sales \$	512,172	--	--	--	--
Average expense \$	480,670	--	--	--	--
Average net profit \$	31,502	--	--	--	--
Businesses reporting a loss (No.)	13				
Average sales \$	472,448	--	--	--	--
Average expense \$	499,944	--	--	--	--
Average net loss \$	-27,496	--	--	--	--
1986					
Number of observations in sample	52				
Average sales \$	601,951	84,371	172,669	696,222	1,454,540
Average expense \$	586,249	70,730	167,899	699,454	1,406,912
Average net profit (loss) \$	15,702	13,641	4,770	-3,232	47,628
Businesses reporting a profit (No.)	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 net profit \$	27,289	18,809	5,411	28,071	56,862
Businesses reporting a loss (No.)	8				
Average sales \$	734,839	75,353	130,497	819,386	1,914,120
Average 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					
Number of observations in sample	91				
Average sales \$	374,936	46,518	184,211	434,453	834,563
Average expense \$	366,451	43,242	175,287	433,671	813,602
Average net profit (loss) \$	8,485	3,276	8,924	782	20,961
Businesses reporting a profit (No.)	65				
Average sales \$	390,375	46,518	218,909	443,669	852,402
Average expense \$	370,425	43,242	201,134	417,420	819,904
Average net profit \$	19,950	3,276	17,775	26,249	32,498
Businesses reporting a loss (No.)	26				
Average sales \$	437,680	-	127,182	426,911	758,947
Average expense \$	455,554	-	132,807	446,968	786,887
Average net loss \$	-17,874	-	-5,625	-20,057	-27,940

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	61					
Low sales value (\$000's)	(1)	(1)	55	154	343	
High sales value (\$000's)	(1)	55	154	343	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	51.4	60.0	47.0	46.7	54.4	88.8	57.8	60.0	59.5	54.7	57.5
Occupancy expenses	5.7	4.8	7.4	6.2	4.0	100.0	5.7	4.8	7.4	6.2	4.0
Depreciation	2.7	1.4	5.1	2.0	1.6	92.5	2.9	2.0	5.1	2.1	1.7
Repairs & maintenance	0.9	1.1	0.2	1.5	0.8	60.0	1.5	2.7	0.7	1.7	1.0
Heat, light & telephone	1.8	2.3	1.6	2.2	1.2	91.4	1.9	3.9	1.6	2.2	1.2
Rent	0.4	-	0.4	0.4	0.5	38.4	1.0	-	0.9	0.9	1.1
Personnel expenses	11.5	4.7	11.0	17.9	10.7	89.3	12.9	6.8	12.6	18.4	10.9
Financial expenses	2.2	1.7	2.5	1.3	3.0	94.9	2.3	2.0	2.8	1.3	3.0
Interest & bank charges	1.4	0.1	1.7	0.7	2.6	86.7	1.6	0.1	1.9	0.9	3.1
Professional 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
Profit (loss)	1.7	16.4	-5.7	-1.3	2.1	96.4	1.8	16.4	-5.7	-1.5	2.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 5711 - Wholesale Farm Machinery, Equipment and Supplies

Businesses primarily engaged in wholesale dealing in new or used farm machinery, equipment, supplies and parts. This industry includes businesses primarily engaged in selling such equipment directly to farmers as well as those selling to farm equipment dealers. Also included are businesses primarily engaged in the repair of farm machinery and equipment as well as those primarily engaged in wholesaling garden and lawn tractors and equipment. Wholesale farm machinery and equipment (including elevators); wholesale combines; wholesale crop preparation machinery (cleaning, drying, conditioning); wholesale farm cultivators, seeders and spreaders; wholesale dairy farm machinery; wholesale farm implements, farm machinery and equipment repairs; wholesale farm machinery and equipment; wholesale garden and lawn tractors; wholesale farm grinders, mixers and crushers; wholesale farm crop harvesting machinery; wholesale haying machinery; wholesale irrigation equipment; wholesale farm crop planting machinery; wholesale farm and garden ploughs, harrows and tillers; wholesale farm sprayers and dusters; wholesale farm swathers and windrowers and wholesale farm and garden tractors are also included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Wholesale Farm Machinery, Equipment and Supplies (SIC 5711)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	33				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	16	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	145	--	--	--	--
Total current assets	161	--	--	--	--
Fixed assets	60	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	8	--	--	--	--
Total assets	229	--	--	--	--
Liabilities and equity					
Current loans	20	--	--	--	--
Other current liabilities	58	--	--	--	--
Total current liabilities	78	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	5	--	--	--	--
Other liabilities	77	--	--	--	--
Total liabilities	160	--	--	--	--
Total equity	69	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Wholesale Farm Machinery, Equipment and Supplies (SIC 5711)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	33				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	2.1	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.3	--	--	--	--
Interest coverage ratio (times)	2.2	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Wholesale Farm Machinery, Equipment and Supplies (SIC 5711)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	23				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	14	--	--	--	--
Depreciation	8	--	--	--	--
Other	5	--	--	--	--
Dividends	-3	--	--	--	--
Investment activities					
Disposal of fixed assets	2	--	--	--	--
Purchase of fixed assets	-20	--	--	--	--
Increase in investment	-1	--	--	--	--
Decrease in investment	6	--	--	--	--
Financing activities					
Increase in long term debt	22	--	--	--	--
Repayment of long term debt	-7	--	--	--	--
Loans from shareholders	3	--	--	--	--
Repayment of loans from shareholders	-38	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-9	--	--	--	--
Cash & equivalents-Beginning of the year	4	--	--	--	--
Cash & equivalents - End of the year	-5	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Wholesale Farm Machinery, Equipment and Supplies (SIC 5711)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	502	71,649	3,579	47	29
less than 20	452	45,298	2,268	42	28
20 - 99	48	22,132	1,101	5	1
100 - 499	1	X	23	-	-
500 and over	1	X	187	-	-
1987					
Total	461	66,829	3,077	35	...
less than 20	421	43,205	1,993	33	...
20 - 99	36	18,415	846	1	...
100 - 499	3	X	155	1	...
500 and over	1	X	83	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Wholesale Farm Machinery, Equipment and Supplies (SIC 5711)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	85				
Average sales \$	514,890	45,102	195,297	478,323	1,340,839
Average expense \$	496,706	34,653	197,768	456,841	1,297,562
Average net profit (loss) \$	18,184	10,449	-2,471	21,482	43,277
Businesses reporting a profit (No.)	71				
Average sales \$	513,080	44,601	203,465	509,710	1,294,544
Average expense \$	478,259	33,527	185,530	472,896	1,221,084
Average net profit \$	34,821	11,074	17,935	36,814	73,460
Businesses reporting a loss (No.)	14				
Average sales \$	587,878	55,707	188,718	408,563	1,698,525
Average 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
1986					
Number of observations in sample	92				
Average sales \$	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
Businesses reporting a profit (No.)	68				
Average sales \$	620,825	61,987	203,094	853,504	1,364,713
Average expense \$	591,860	50,375	181,317	820,414	1,315,334
Average net profit \$	28,965	11,612	21,777	33,090	49,379
Businesses reporting a loss (No.)	24				
Average sales \$	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					
Number of observations in sample	107				
Average sales \$	255,950	53,303	91,195	246,592	632,708
Average expense \$	251,119	53,836	85,892	245,043	619,704
Average net profit (loss) \$	4,831	-533	5,303	1,549	13,004
Businesses reporting a profit (No.)	68				
Average sales \$	263,403	46,792	96,745	255,129	654,946
Average expense \$	248,115	38,048	84,452	245,022	624,936
Average net profit \$	15,288	8,744	12,293	10,107	30,010
Businesses reporting a loss (No.)	39				
Average sales \$	240,674	61,310	70,625	235,116	595,644
Average expense \$	255,134	73,249	91,231	245,072	610,985
Average net loss \$	-14,460	-11,939	-20,606	-9,956	-15,341

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

See table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Wholesale Industrial Machinery Equipment and Supplies (SIC 5731)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	46.6	--	--	--	--	92.8	50.3	--	--	--	--
Occupancy expenses	7.5	--	--	--	--	95.9	7.8	--	--	--	--
Depreciation	1.2	--	--	--	--	80.9	1.5	--	--	--	--
Repairs & maintenance	0.7	--	--	--	--	50.5	1.4	--	--	--	--
Heat, light & telephone	2.2	--	--	--	--	85.4	2.6	--	--	--	--
Rent	3.4	--	--	--	--	80.9	4.2	--	--	--	--
Personnel expenses	18.2	--	--	--	--	80.7	22.5	--	--	--	--
Financial expenses	2.6	--	--	--	--	95.9	2.7	--	--	--	--
Interest & bank charges	1.7	--	--	--	--	77.4	2.2	--	--	--	--
Professional fees	0.9	--	--	--	--	85.4	1.0	--	--	--	--
Other expenses	16.7	--	--	--	--	100.0	16.7	--	--	--	--
Profit (loss)	8.4	--	--	--	--	84.0	10.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 5731 - Wholesale Industrial Machinery, Equipment and Supplies

Businesses primarily engaged in wholesale dealing in any type of new and used industrial machinery, equipment, supplies and parts, including non-electric powerhouse and power transmission equipment, materials handling equipment and industrial tractors. This industry also includes wholesale chemical industries machinery, equipment and supplies; wholesale compressors and vacuum pumps; wholesale conveying equipment (except farm); wholesale elevating machinery (except farm); wholesale food and beverage processing machinery; wholesale foundry machinery and equipment; wholesale hoisting machinery and equipment (except construction and forestry); wholesale industrial furnaces, kilns and ovens; wholesale industrial machinery, equipment and supplies; wholesale lift trucks (except construction and forestry); wholesale mechanical and power transmission equipment; wholesale metal working machinery; wholesale power plant machinery; wholesale power transmission equipment (except electrical); wholesale powerhouse equipment (except electrical); wholesale printing and lithographing industries machinery; wholesale pulp and paper industry machinery; wholesale industrial pumps; wholesale textile industries machinery, equipment and supplies and wholesale welding and machinery.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Wholesale Industrial Machinery Equipment and Supplies (SIC 5731)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	36	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	67	--	--	--	--
Total current assets	103	--	--	--	--
Fixed assets	12	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	2	--	--	--	--
Total assets	118	--	--	--	--
Liabilities and equity					
Current loans	31	--	--	--	--
Other current liabilities	55	--	--	--	--
Total current liabilities	85	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	4	--	--	--	--
Other liabilities	32	--	--	--	--
Total liabilities	121	--	--	--	--
Total equity	-3	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Wholesale Industrial Machinery Equipment and Supplies (SIC 5731)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-39.8	--	--	--	--
Interest coverage ratio (times)	0.5	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Wholesale Industrial Machinery Equipment and Supplies (SIC 5731)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-19	--	--	--	--
Depreciation	4	--	--	--	--
Other	21	--	--	--	--
Dividends	-1	--	--	--	--
Investment activities					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-5	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	8	--	--	--	--
Repayment of long term debt	-4	--	--	--	--
Loans from shareholders	4	--	--	--	--
Repayment of loans from shareholders	-3	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	5	--	--	--	--
Cash & equivalents-Beginning of the year	-35	--	--	--	--
Cash & equivalents - End of the year	-30	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Wholesale Industrial Machinery Equipment and Supplies (SIC 5731)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	86	14,822	667	12	5
less than 20	55	6,665	308	9	5
20 - 99	12	3,885	171	1	-
100 - 499	18	X	177	2	-
500 and over	1	X	11	-	-
1987					
Total	92	16,706	665	9	...
less than 20	59	7,323	287	4	...
20 - 99	17	5,047	213	4	...
100 - 499	14	X	91	1	...
500 and over	2	X	74	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Wholesale Industrial Machinery Equipment and Supplies (SIC 5731)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	5				
Average sales \$	918,986	--	--	--	--
Average expense \$	874,604	--	--	--	--
Average net profit (loss) \$	44,382	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	918,986	--	--	--	--
Average expense \$	874,604	--	--	--	--
Average net profit \$	44,382	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1986					
Number of observations in sample	7				
Average sales \$	449,653	--	--	--	--
Average expense \$	440,224	--	--	--	--
Average net profit (loss) \$	9,429	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	488,513	--	--	--	--
Average expense \$	452,747	--	--	--	--
Average net profit \$	35,766	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	536,855	--	--	--	--
Average expense \$	646,399	--	--	--	--
Average net loss \$	-109,544	--	--	--	--
1987					
Number of observations in sample	23				
Average sales \$	198,607	--	--	--	--
Average expense \$	194,270	--	--	--	--
Average net profit (loss) \$	4,337	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	199,981	--	--	--	--
Average expense \$	179,145	--	--	--	--
Average net profit \$	20,836	--	--	--	--
Businesses reporting a loss (No.)	11				
Average sales \$	323,254	--	--	--	--
Average expense \$	345,124	--	--	--	--
Average net loss \$	-21,870	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Wholesale Waste Materials (SIC 591)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	38.6	--	--	--	--	94.9	40.7	--	--	--	--
Occupancy expenses	8.0	--	--	--	--	100.0	8.0	--	--	--	--
Depreciation	3.3	--	--	--	--	98.9	3.3	--	--	--	--
Repairs & maintenance	1.0	--	--	--	--	83.7	1.2	--	--	--	--
Heat, light & telephone	3.1	--	--	--	--	100.0	3.1	--	--	--	--
Rent	0.6	--	--	--	--	25.4	2.3	--	--	--	--
Personnel expenses	35.3	--	--	--	--	93.9	37.6	--	--	--	--
Financial expenses	3.7	--	--	--	--	100.0	3.7	--	--	--	--
Interest & bank charges	2.7	--	--	--	--	80.2	3.3	--	--	--	--
Professional fees	1.1	--	--	--	--	92.2	1.1	--	--	--	--
Other expenses	28.3	--	--	--	--	100.0	28.3	--	--	--	--
Profit (loss)	-14.0	--	--	--	--	100.0	-14.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 5910 - Wholesale Waste Materials

Businesses primarily engaged in automobile wrecking and in buying and selling waste materials.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
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	--	--	--	--
Total assets	124	--	--	--	--
Liabilities and equity					
Current loans	14	--	--	--	--
Other current liabilities	31	--	--	--	--
Total current liabilities	45	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	5	--	--	--	--
Other liabilities	51	--	--	--	--
Total liabilities	101	--	--	--	--
Total equity	23	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Wholesale Waste Materials (SIC 591)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	4.5	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Wholesale Waste Materials (SIC 591)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Wholesale Waste Materials (SIC 591)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	55	3,391	118	17	5
less than 20	54	X	71	17	5
20 - 99	1	X	47	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	59	3,445	208	12	...
less than 20	53	1,696	102	9	...
20 - 99	5	X	103	2	...
100 - 499	1	X	3	1	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

Newly reporting and *no longer reporting* businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Wholesale Waste Materials (SIC 591)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	14				
Average sales \$	290,352	--	--	--	--
Average expense \$	277,444	--	--	--	--
Average net profit (loss) \$	12,908	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	487,181	--	--	--	--
Average expense \$	470,550	--	--	--	--
Average net profit \$	16,631	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	335,374	--	--	--	--
Average expense \$	357,183	--	--	--	--
Average net loss \$	-21,809	--	--	--	--
1986					
Number of observations in sample	25				
Average sales \$	99,859	--	--	--	--
Average expense \$	90,160	--	--	--	--
Average net profit (loss) \$	9,699	--	--	--	--
Businesses reporting a profit (No.)	24				
Average sales \$	100,022	--	--	--	--
Average expense \$	86,418	--	--	--	--
Average net profit \$	13,604	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	75,706	--	--	--	--
Average expense \$	93,639	--	--	--	--
Average net loss \$	-17,933	--	--	--	--
1987					
Number of observations in sample	18				
Average sales \$	169,930	--	--	--	--
Average expense \$	173,047	--	--	--	--
Average net profit (loss) \$	-3,117	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	258,482	--	--	--	--
Average expense \$	239,297	--	--	--	--
Average net profit \$	19,185	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	127,763	--	--	--	--
Average expense \$	141,423	--	--	--	--
Average net loss \$	-13,660	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Food (Groceries) Stores (SIC 6011)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	27				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	49.9	--	--	--	--	89.8	55.5	--	--	--	--
Occupancy expenses	4.1	--	--	--	--	100.0	4.1	--	--	--	--
Depreciation	1.1	--	--	--	--	88.4	1.3	--	--	--	--
Repairs & maintenance	0.6	--	--	--	--	87.8	0.6	--	--	--	--
Heat, light & telephone	1.5	--	--	--	--	90.8	1.7	--	--	--	--
Rent	0.8	--	--	--	--	54.8	1.5	--	--	--	--
Personnel expenses	12.0	--	--	--	--	98.9	12.1	--	--	--	--
Financial expenses	2.2	--	--	--	--	100.0	2.2	--	--	--	--
Interest & bank charges	1.8	--	--	--	--	93.5	1.9	--	--	--	--
Professional fees	0.4	--	--	--	--	89.0	0.4	--	--	--	--
Other expenses	33.0	--	--	--	--	100.0	33.0	--	--	--	--
Profit (loss)	-1.1	--	--	--	--	98.3	-1.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6011 - Food (Groceries) Stores

Businesses primarily engaged in retailing a general line of groceries such as canned and/or frozen foods, prepared meats, fresh fruit and vegetables, desserts and staples such as tea, coffee, spices, sugar and flour. Fresh meats and poultry may be included. In addition, limited lines of newspapers, magazines, paper products, soft drinks, beer and wine, tobacco products, health and beauty aids, housewares, flowers, plants and other non-food articles may be sold. These businesses include chain grocery stores, convenience food (groceries) stores, corner grocery stores, food (groceries) stores, retail general foods, retail groceries and supermarkets.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Food (Groceries) Stores (SIC 6011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	7	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	62	--	--	--	--
Total current assets	69	--	--	--	--
Fixed assets	70	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	8	--	--	--	--
Total assets	147	--	--	--	--
Liabilities and equity					
Current loans	19	--	--	--	--
Other current liabilities	28	--	--	--	--
Total current liabilities	47	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	28	--	--	--	--
Other liabilities	67	--	--	--	--
Total liabilities	142	--	--	--	--
Total equity	5	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Food (Groceries) Stores (SIC 6011)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.5	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	27.8	--	--	--	--
Interest coverage ratio (times)	1.1	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Food (Groceries) Stores (SIC 6011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	2	--	--	--	--
Depreciation	9	--	--	--	--
Other	6	--	--	--	--
Dividends	-5	--	--	--	--
Investment activities					
Disposal of fixed assets	3	--	--	--	--
Purchase of fixed assets	-7	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	26	--	--	--	--
Repayment of long term debt	-33	--	--	--	--
Loans from shareholders	12	--	--	--	--
Repayment of loans from shareholders	-9	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-3	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	2	--	--	--	--
Cash & equivalents-Beginning of the year	-15	--	--	--	--
Cash & equivalents - End of the year	-13	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Food (Groceries) Stores (SIC 6011)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	129	90,307	6,234	10	12
less than 20	114	9,585	661	10	12
20 - 99	11	5,049	348	-	-
100 - 499	-	-	-	-	-
500 and over	4	75,673	5,225	-	-
1987					
Total	156	105,385	7,454	26	...
less than 20	138	10,445	737	26	...
20 - 99	13	5,918	418	-	...
100 - 499	1	X	53	-	...
500 and over	4	X	6,246	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Food (Groceries) Stores (SIC 5011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	307				
Average sales \$	401,572	90,822	211,854	395,563	908,047
Average expense \$	393,023	91,348	209,107	387,101	884,535
Average net profit (loss) \$	8,549	-526	2,747	8,462	23,512
Businesses reporting a profit (No.)	258				
Average sales \$	395,812	85,920	209,508	392,081	895,737
Average expense \$	379,509	80,001	196,330	378,240	863,466
Average net profit \$	16,303	5,919	13,178	13,841	32,271
Businesses reporting a loss (No.)	49				
Average sales \$	419,671	95,892	214,852	406,783	961,155
Average expense \$	429,901	103,083	225,433	415,660	975,428
Average net loss \$	-10,230	-7,191	-10,581	-8,877	-14,273
1986					
Number of observations in sample	317				
Average sales \$	442,686	107,827	261,025	467,089	934,804
Average expense \$	437,937	106,909	256,582	463,763	924,493
Average net profit (loss) \$	4,749	918	4,443	3,326	10,311
Businesses reporting a profit (No.)	262				
Average sales \$	440,854	115,599	284,636	457,428	905,754
Average expense \$	424,241	109,296	266,617	439,639	881,410
Average net profit \$	16,613	6,303	18,019	17,789	24,344
Businesses reporting a loss (No.)	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
1987					
Number of observations in sample	45				
Average sales \$	502,746	--	--	--	--
Average expense \$	498,391	--	--	--	--
Average net profit (loss) \$	4,355	--	--	--	--
Businesses reporting a profit (No.)	27				
Average sales \$	533,219	--	--	--	--
Average expense \$	519,984	--	--	--	--
Average net profit \$	13,235	--	--	--	--
Businesses reporting a loss (No.)	18				
Average sales \$	470,553	--	--	--	--
Average expense \$	479,053	--	--	--	--
Average net loss \$	-8,500	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Food (Specialty) Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	105				
Low sales value (\$'000's)	(1)	(1)	88	224	437
High sales value (\$'000's)	(1)	88	224	437	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	62.6	42.1	76.3	62.8	69.1	89.7	69.8	61.2	79.0	67.5	69.1
Occupancy expenses	6.5	11.6	6.1	4.5	4.0	98.6	6.6	12.2	6.1	4.5	4.0
Depreciation	2.1	4.4	1.1	1.4	1.5	77.9	2.7	7.8	1.3	1.7	1.7
Repairs & maintenance	0.8	1.1	0.9	0.7	0.4	83.1	0.9	1.7	1.2	0.7	0.4
Heat, 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	6.0	6.2	90.1	10.9	34.6	3.3	6.4	6.2
Financial expenses	2.1	2.7	2.0	2.2	1.6	94.7	2.2	3.0	2.2	2.2	1.6
Interest & bank charges	1.8	2.1	1.7	1.9	1.4	86.4	2.0	3.0	2.0	1.9	1.4
Professional fees	0.4	0.6	0.3	0.3	0.2	79.3	0.5	1.2	0.4	0.3	0.2
Other expenses	15.6	15.2	8.4	22.5	16.4	100.0	15.6	15.2	8.4	22.5	16.4
Profit (loss)	3.3	4.3	4.1	2.0	2.7	96.9	3.4	4.9	4.1	2.0	2.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. This industry includes bread and pastry shops, butcher shops, confectionery stores, dairy products stores, delicatessens, fish and sea food stores, fruit and vegetable stores, health food stores, ice cream stores, milk stores and specialty food stores (except take-out food services).

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Food (Specialty) Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	27				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	4	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	50	--	--	--	--
Total current assets	54	--	--	--	--
Fixed assets	66	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	6	--	--	--	--
Total assets	126	--	--	--	--
Liabilities and equity					
Current loans	14	--	--	--	--
Other current liabilities	36	--	--	--	--
Total current liabilities	50	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	14	--	--	--	--
Other liabilities	54	--	--	--	--
Total liabilities	118	--	--	--	--
Total equity	8	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Food (Specialty) Stores (SIC 6012)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	27				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.1	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	14.1	--	--	--	--
Interest coverage ratio (times)	1.6	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Food (Specialty) Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	4	--	--	--	--
Depreciation	8	--	--	--	--
Other	1	--	--	--	--
Dividends	-1	--	--	--	--
Investment activities					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-6	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	1	--	--	--	--
Repayment of long term debt	-11	--	--	--	--
Loans from shareholders	2	--	--	--	--
Repayment of loans from shareholders	-1	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-3	--	--	--	--
Cash & equivalents-Beginning of the year	2	--	--	--	--
Cash & equivalents - End of the year	-1	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
 See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987
Saskatchewan, Food (Specialty) Stores (SIC 6012)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	259	14,439	993	83	57
less than 20	251	9,427	649	83	57
20 - 99	4	1,462	100	-	-
100 - 499	2	X	10	-	-
500 and over	2	X	234	-	-
1987					
Total	360	20,568	1,443	60	...
less than 20	353	14,328	1,003	60	...
20 - 99	4	1,204	85	-	...
100 - 499	2	X	11	-	...
500 and over	1	X	344	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Food (Specialty) Stores (SIC 5012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	85				
Average sales \$	242,791	50,714	105,272	242,150	573,028
Average expense \$	238,263	45,808	103,378	235,885	567,982
Average net profit (loss) \$	4,528	4,906	1,894	6,265	5,046
Businesses reporting a profit (No.)	72				
Average sales \$	250,042	49,972	117,744	242,425	590,027
Average expense \$	239,867	41,313	109,397	232,593	576,166
Average net profit \$	10,175	8,659	8,347	9,832	13,861
Businesses reporting a loss (No.)	13				
Average sales \$	231,471	52,707	89,883	239,945	543,347
Average expense \$	242,432	57,873	95,953	262,209	553,693
Average net loss \$	-10,961	-5,166	-6,070	-22,264	-10,346
1986					
Number of observations in sample	177				
Average sales \$	158,825	31,433	70,922	136,799	396,144
Average expense \$	159,567	28,653	73,394	144,161	392,061
Average net profit (loss) \$	-742	2,780	-2,472	-7,362	4,083
Businesses reporting a profit (No.)	124				
Average sales \$	153,121	31,605	69,343	151,822	359,714
Average expense \$	142,167	25,601	59,046	142,903	341,116
Average net profit \$	10,954	6,004	10,297	8,919	18,598
Businesses reporting a loss (No.)	53				
Average sales \$	169,162	31,209	71,885	122,763	450,789
Average expense \$	182,149	32,627	82,152	145,336	468,480
Average net loss \$	-12,987	-1,418	-10,267	-22,573	-17,691
1987					
Number of observations in sample	155				
Average sales \$	315,089	61,849	149,694	344,984	703,829
Average expense \$	305,810	58,932	143,101	335,351	685,854
Average net profit (loss) \$	9,279	2,917	6,593	9,633	17,975
Businesses reporting a profit (No.)	121				
Average sales \$	304,685	61,723	148,607	337,926	670,483
Average expense \$	289,822	55,235	138,354	322,219	643,478
Average net profit \$	14,863	6,488	10,253	15,707	27,005
Businesses reporting a loss (No.)	34				
Average sales \$	355,946	62,166	152,810	371,235	837,573
Average expense \$	386,225	68,202	156,703	384,182	855,814
Average net loss \$	-10,279	-6,036	-3,893	-12,947	-18,241

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Prescription Drugs & Patent Medicine Stores (SIC 603)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	26				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	39.5	--	--	--	--	81.2	48.6	--	--	--	--
Occupancy expenses	3.9	--	--	--	--	99.4	3.9	--	--	--	--
Depreciation	1.1	--	--	--	--	95.2	1.1	--	--	--	--
Repairs & maintenance	0.3	--	--	--	--	74.6	0.4	--	--	--	--
Heat, light & telephone	0.7	--	--	--	--	84.3	0.8	--	--	--	--
Rent	1.9	--	--	--	--	65.6	2.8	--	--	--	--
Personnel expenses	27.6	--	--	--	--	100.0	27.6	--	--	--	--
Financial expenses	1.5	--	--	--	--	94.9	1.6	--	--	--	--
Interest & bank charges	0.9	--	--	--	--	70.9	1.3	--	--	--	--
Professional fees	0.6	--	--	--	--	92.4	0.6	--	--	--	--
Other expenses	21.8	--	--	--	--	100.0	21.8	--	--	--	--
Profit (loss)	5.7	--	--	--	--	96.5	5.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6030 - Prescription Drugs and Patent Medicine Stores

Businesses primarily engaged in retail dealing in prescription drugs and patent or proprietary and herbal medicines, sick room supplies, cosmetics and toiletries.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Prescription Drugs & Patent Medicine Stores (SIC 603)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	21				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	18	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	118	--	--	--	--
Total current assets	135	--	--	--	--
Fixed assets	48	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	14	--	--	--	--
Total assets	197	--	--	--	--
Liabilities and equity					
Current loans	26	--	--	--	--
Other current liabilities	61	--	--	--	--
Total current liabilities	87	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	50	--	--	--	--
Total liabilities	138	--	--	--	--
Total equity	59	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Prescription Drugs & Patent Medicine Stores (SIC 603)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	21				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.6	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.3	--	--	--	--
Interest coverage ratio (times)	3.0	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Prescription Drugs & Patent Medicine Stores (SIC 603)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	25	--	--	--	--
Depreciation	8	--	--	--	--
Other	-11	--	--	--	--
Dividends	-3	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-6	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	3	--	--	--	--
Repayment of long term debt	-7	--	--	--	--
Loans from shareholders	1	--	--	--	--
Repayment of loans from shareholders	-4	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	6	--	--	--	--
Cash & equivalents-Beginning of the year	7	--	--	--	--
Cash & equivalents - End of the year	13	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Prescription Drugs & Patent Medicine Stores (SIC 603)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	245	33,159	2,483	21	25
less than 20	228	17,232	1,291	20	22
20 - 99	14	4,301	322	1	3
100 - 499	2	X	691	-	-
500 and over	1	X	179	-	-
1987					
Total	279	40,985	2,753	21	...
less than 20	260	22,157	1,489	17	...
20 - 99	17	5,998	403	4	...
100 - 499	1	X	355	-	...
500 and over	1	X	506	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Prescription Drugs & Patent Medicine Stores (SIC 603)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	40				
Average sales \$	445,027	--	--	--	--
Average expense \$	428,219	--	--	--	--
Average net profit (loss) \$	16,808	--	--	--	--
Businesses reporting a profit (No.)	37				
Average sales \$	582,313	--	--	--	--
Average expense \$	548,911	--	--	--	--
Average net profit \$	33,402	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	519,489	--	--	--	--
Average expense \$	548,902	--	--	--	--
Average net loss \$	-29,413	--	--	--	--
1986					
Number of observations in sample	111				
Average sales \$	408,729	52,285	127,415	393,322	1,061,895
Average expense \$	386,484	45,437	126,749	382,199	991,552
Average net profit (loss) \$	22,245	6,848	666	11,123	70,343
Businesses reporting a profit (No.)	93				
Average sales \$	409,863	51,363	139,517	400,469	1,048,102
Average expense \$	378,948	41,685	135,180	377,336	961,590
Average net profit \$	30,915	9,678	4,337	23,133	86,512
Businesses reporting a loss (No.)	18				
Average sales \$	414,890	55,523	114,296	355,871	1,133,869
Average expense \$	432,949	58,599	117,611	407,683	1,147,901
Average net loss \$	-18,059	-3,076	-3,315	-51,812	-14,032
1987					
Number of observations in sample	51				
Average sales \$	419,349	94,855	312,069	532,990	737,483
Average expense \$	398,070	91,982	276,093	510,208	713,995
Average net profit (loss) \$	21,279	2,873	35,976	22,782	23,488
Businesses reporting a profit (No.)	39				
Average sales \$	439,916	182,903	299,268	535,958	741,535
Average expense \$	408,327	165,228	256,679	496,783	714,618
Average net profit \$	31,589	17,675	42,589	39,175	26,917
Businesses reporting a loss (No.)	12				
Average sales \$	421,834	73,256	382,951	527,682	703,445
Average expense \$	425,149	74,014	383,592	534,225	708,763
Average net loss \$	-3,315	-758	-641	-6,543	-5,318

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Pharmacies (SIC 6031)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Too 25%
Businesses in sample (No.)	25				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	39.6	--	--	--	--	81.7	48.5	--	--	--	--
Occupancy expenses	4.0	--	--	--	--	100.0	4.0	--	--	--	--
Depreciation	1.1	--	--	--	--	95.7	1.1	--	--	--	--
Repairs & maintenance	0.3	--	--	--	--	74.9	0.4	--	--	--	--
Heat, light & telephone	0.7	--	--	--	--	84.8	0.8	--	--	--	--
Rent	1.9	--	--	--	--	65.8	2.9	--	--	--	--
Personnel expenses	27.6	--	--	--	--	100.0	27.6	--	--	--	--
Financial expenses	1.5	--	--	--	--	94.8	1.6	--	--	--	--
Interest & bank charges	0.9	--	--	--	--	70.9	1.3	--	--	--	--
Professional fees	0.6	--	--	--	--	92.9	0.6	--	--	--	--
Other expenses	21.8	--	--	--	--	100.0	21.8	--	--	--	--
Profit (loss)	5.5	--	--	--	--	96.5	5.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6031 - Pharmacies

Businesses primarily engaged in retail dealing in drugs, pharmaceuticals and patent medicines and drug sundries. Prescribed medicines must be sold but are not necessarily the source of greatest revenue. They may be secondarily engaged in selling other lines such as cosmetics, toiletries, tobacco products, confectionery, stationery, giftware and novelty merchandise. This industry includes prescription drug stores, retail pharmaceuticals, prescription pharmacies and retail prescription medicines.

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

Saskatchewan, Pharmacies (SIC 6031)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	21				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	18	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	118	--	--	--	--
Total current assets	135	--	--	--	--
Fixed assets	48	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	14	--	--	--	--
Total assets	197	--	--	--	--
Liabilities and equity					
Current loans	26	--	--	--	--
Other current liabilities	61	--	--	--	--
Total current liabilities	87	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	50	--	--	--	--
Total liabilities	138	--	--	--	--
Total equity	59	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Pharmacies (SIC 6031)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	21				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.6	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.3	--	--	--	--
Interest coverage ratio (times)	3.0	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	25	--	--	--	--
Depreciation	8	--	--	--	--
Other	-11	--	--	--	--
Dividends	-3	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-6	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	3	--	--	--	--
Repayment of long term debt	-7	--	--	--	--
Loans from shareholders	1	--	--	--	--
Repayment of loans from shareholders	-4	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	6	--	--	--	--
Cash & equivalents-Beginning of the year	7	--	--	--	--
Cash & equivalents - End of the year	13	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Pharmacies (SIC 6031)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	223	32,162	2,409	17	18
less than 20	207	16,520	1,238	16	15
20 - 99	13	4,016	301	1	3
100 - 499	2	X	691	-	-
500 and over	1	X	179	-	-
1987					
Total	241	39,542	2,855	12	...
less than 20	223	21,005	1,411	8	...
20 - 99	16	5,707	383	4	...
100 - 499	1	X	355	-	...
500 and over	1	X	506	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	34				
Average sales \$	595,662	--	--	--	--
Average expense \$	569,418	--	--	--	--
Average net profit (loss) \$	26,244	--	--	--	--
Businesses reporting a profit (No.)	32				
Average sales \$	645,620	--	--	--	--
Average expense \$	605,560	--	--	--	--
Average net profit \$	40,060	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	519,500	--	--	--	--
Average expense \$	549,000	--	--	--	--
Average net loss \$	-29,500	--	--	--	--
1986					
Number of observations in sample	106				
Average sales \$	488,876	43,688	177,570	521,423	1,212,822
Average expense \$	461,084	38,357	175,003	492,971	1,138,005
Average net profit (loss) \$	27,792	5,331	2,567	28,452	74,817
Businesses reporting a profit (No.)	89				
Average sales \$	514,015	40,577	259,599	521,301	1,234,581
Average expense \$	471,297	32,069	226,718	491,122	1,135,278
Average net profit \$	42,718	8,508	32,881	30,179	99,303
Businesses reporting a loss (No.)	17				
Average sales \$	462,593	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					
Number of observations in sample	48				
Average sales \$	442,687	--	--	--	--
Average expense \$	420,133	--	--	--	--
Average net profit (loss) \$	22,554	--	--	--	--
Businesses reporting a profit (No.)	37				
Average sales \$	477,602	--	--	--	--
Average expense \$	440,763	--	--	--	--
Average net profit \$	36,839	--	--	--	--
Businesses reporting a loss (No.)	11				
Average sales \$	416,770	--	--	--	--
Average expense \$	420,093	--	--	--	--
Average net loss \$	-3,323	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Men's Clothing Stores (SIC 6121)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	43.0	--	--	--	--	83.6	51.4	--	--	--	--
Occupancy expenses	10.1	--	--	--	--	100.0	10.1	--	--	--	--
Depreciation	0.9	--	--	--	--	85.7	1.1	--	--	--	--
Repairs & maintenance	0.3	--	--	--	--	80.3	0.3	--	--	--	--
Heat, light & telephone	1.3	--	--	--	--	100.0	1.3	--	--	--	--
Rent	7.6	--	--	--	--	88.8	8.6	--	--	--	--
Personnel expenses	19.4	--	--	--	--	100.0	19.4	--	--	--	--
Financial expenses	3.5	--	--	--	--	100.0	3.5	--	--	--	--
Interest & bank charges	2.6	--	--	--	--	92.1	2.8	--	--	--	--
Professional fees	0.9	--	--	--	--	96.5	1.0	--	--	--	--
Other expenses	20.6	--	--	--	--	100.0	20.6	--	--	--	--
Profit (loss)	3.4	--	--	--	--	100.0	3.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6121 - Men's Clothing Stores

Businesses primarily engaged in retail dealing in men's and boys' clothing (except athletic) and accessories. Businesses primarily engaged in custom tailoring are included here. Businesses engaged in retail men's and boys' apparel, retail men's and boys' beachwear, retail men's and boys' clothing, men's custom tailored clothing, men's retail gloves, haberdashery, retail men's and boys' hats and caps, retail men's and boys' hosiery, retail men's and boys' jackets, retail men's and boys' neckwear, men's clothing stores, retail men's furnishings, retail men's and boys' overcoats, retail men's and boys' pants and slacks, retail men's and boys' shirts, retail men's and boys' sleep and loungewear, retail men's and boys' sportswear, retail men's and boys' suits, retail men's and boys' sweaters, retail men's and boys' swimwear, retail men's and boys' underclothing, retail men's and boys' uniforms (except athletic) and retail men's and boys' clothing are included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Men's Clothing Stores (SIC 6121)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	17	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	157	--	--	--	--
Total current assets	174	--	--	--	--
Fixed assets	37	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	16	--	--	--	--
Total assets	228	--	--	--	--
Liabilities and equity					
Current loans	30	--	--	--	--
Other current liabilities	73	--	--	--	--
Total current liabilities	103	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	17	--	--	--	--
Other liabilities	65	--	--	--	--
Total liabilities	185	--	--	--	--
Total equity	43	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Men's Clothing Stores (SIC 6121)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	4.3	--	--	--	--
Interest coverage ratio (times)	1.6	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Men's Clothing Stores (SIC 6121)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	4	--	--	--	--
Depreciation	6	--	--	--	--
Other	-2	--	--	--	--
Dividends	-4	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-4	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	5	--	--	--	--
Repayment of long term debt	-11	--	--	--	--
Loans from shareholders	2	--	--	--	--
Repayment of loans from shareholders	-1	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	6	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-	--	--	--	--
Cash & equivalents-Beginning of the year	-17	--	--	--	--
Cash & equivalents - End of the year	-17	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Men's Clothing Stores (SIC 6121)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	89	6,548	522	8	5
less than 20	84	3,797	304	8	5
20 - 99	2	X	65	-	-
100 - 499	2	X	41	-	-
500 and over	1	X	112	-	-
1987					
Total	91	7,924	631	9	...
less than 20	84	3,955	316	8	...
20 - 99	3	633	50	1	...
100 - 499	1	X	14	-	...
500 and over	3	X	251	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Men's Clothing Stores (SIC 6121)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	24				
Average sales \$	213,167	--	--	--	--
Average expense \$	200,417	--	--	--	--
Average net profit (loss) \$	12,750	--	--	--	--
Businesses reporting a profit (No.)	24				
Average sales \$	213,167	--	--	--	--
Average expense \$	200,417	--	--	--	--
Average net profit \$	12,750	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1986					
Number of observations in sample	18				
Average sales \$	270,215	--	--	--	--
Average expense \$	270,434	--	--	--	--
Average net profit (loss) \$	-219	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	321,331	--	--	--	--
Average expense \$	308,396	--	--	--	--
Average net profit \$	12,935	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	273,669	--	--	--	--
Average expense \$	294,197	--	--	--	--
Average net loss \$	-20,528	--	--	--	--
1987					
Number of observations in sample	31				
Average sales \$	300,768	--	--	--	--
Average expense \$	294,930	--	--	--	--
Average net profit (loss) \$	5,838	--	--	--	--
Businesses reporting a profit (No.)	21				
Average sales \$	304,036	--	--	--	--
Average expense \$	286,696	--	--	--	--
Average net profit \$	17,340	--	--	--	--
Businesses reporting a loss (No.)	10				
Average sales \$	304,825	--	--	--	--
Average expense \$	318,773	--	--	--	--
Average net loss \$	-13,948	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Women's Clothing Stores (SIC 6131)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	33				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	42.8	--	--	--	--	81.2	52.7	--	--	--	--
Occupancy expenses	9.7	--	--	--	--	100.0	9.7	--	--	--	--
Depreciation	1.6	--	--	--	--	89.8	1.8	--	--	--	--
Repairs & maintenance	0.6	--	--	--	--	80.3	0.8	--	--	--	--
Heat, light & telephone	1.6	--	--	--	--	95.8	1.7	--	--	--	--
Rent	5.9	--	--	--	--	78.7	7.5	--	--	--	--
Personnel expenses	14.7	--	--	--	--	95.8	15.4	--	--	--	--
Financial expenses	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Interest & bank charges	1.6	--	--	--	--	78.5	2.0	--	--	--	--
Professional fees	0.5	--	--	--	--	95.5	0.5	--	--	--	--
Other expenses	29.1	--	--	--	--	100.0	29.1	--	--	--	--
Profit (loss)	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6131 - Women's Clothing Stores

Businesses primarily engaged in retail dealing in women's clothing (except athletic) and accessories. Included are businesses engaged in retail women's clothing and accessories, retail women's apparel, retail women's clothing, retail women's coats, women's clothing custom tailoring, retail dresses, retail women's dressing gowns, retail foundation garments, retail women's gloves, retail women's headwear, retail women's hosiery, retail lingerie, retail millinery, retail women's neckwear, retail skirts, retail women's slacks and pants, retail women's sleepwear, retail women's sportswear (except athletic), retail women's suits, retail women's sweaters, retail women's undergarments, retail women's uniforms (except athletic) and women's clothing stores.

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

Saskatchewan, Women's Clothing Stores (SIC 6131)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	25				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	2	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	86	--	--	--	--
Total current assets	88	--	--	--	--
Fixed assets	15	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	2	--	--	--	--
Total assets	105	--	--	--	--
Liabilities and equity					
Current loans	12	--	--	--	--
Other current liabilities	46	--	--	--	--
Total current liabilities	58	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	9	--	--	--	--
Other liabilities	20	--	--	--	--
Total liabilities	87	--	--	--	--
Total equity	18	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Women's Clothing Stores (SIC 6131)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	25				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.5	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	5.0	--	--	--	--
Interest coverage ratio (times)	0.2	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Women's Clothing Stores (SIC 6131)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	25				
Low sales value (\$000's)	(1)	(1)	147	229	345
High sales value (\$000's)	(1)	147	229	345	(1)
Average (\$000's)					
Operating activities					
Cash from operations	-	-	-7	-	7
Depreciation	3	1	3	3	5
Other	-4	-4	-6	-15	9
Dividends	-1	-	-	-1	-3
Investment activities					
Disposal of fixed assets	1	-	-	1	1
Purchase of fixed assets	-8	-	-2	-5	-25
Increase in investment	-	-	-	-1	-
Decrease in investment	1	-	-	2	3
Financing activities					
Increase in long term debt	7	-	-	3	25
Repayment of long term debt	-4	-	-4	-1	-11
Loans from shareholders	9	-	16	16	1
Repayment of loans from shareholders	-3	-	-	-7	-4
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-
Increase(decrease) in cash & equivalents	-	-3	-	-4	8
Cash & equivalents-Beginning of the year	-3	4	3	-8	-9
Cash & equivalents - End of the year	-2	1	3	-12	-1

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Women's Clothing Stores (SIC 6131)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	188	10,444	1,045	28	23
less than 20	165	4,898	491	28	23
20 - 99	5	890	89	-	-
100 - 499	7	644	64	-	-
500 and over	11	4,012	401	-	-
1987					
Total	192	13,210	1,159	30	...
less than 20	173	5,494	482	29	...
20 - 99	3	672	59	-	...
100 - 499	6	758	66	1	...
500 and over	10	6,286	552	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Women's Clothing Stores (SIC 6131)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	19				
Average sales \$	179,622	--	--	--	--
Average expense \$	167,150	--	--	--	--
Average net profit (loss) \$	12,472	--	--	--	--
Businesses reporting a profit (No.)	18				
Average sales \$	179,673	--	--	--	--
Average expense \$	166,586	--	--	--	--
Average net profit \$	13,087	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	107,676	--	--	--	--
Average expense \$	121,006	--	--	--	--
Average net loss \$	-13,330	--	--	--	--
1986					
Number of observations in sample	64				
Average sales \$	193,294	79,470	126,619	164,923	402,183
Average expense \$	189,544	71,068	122,497	161,038	403,574
Average net profit (loss) \$	3,750	8,402	4,122	3,885	-1,411
Businesses reporting a profit (No.)	43				
Average sales \$	211,617	81,511	123,451	167,267	474,237
Average expense \$	200,816	70,300	113,477	161,611	457,876
Average net profit \$	10,801	11,211	9,974	5,656	16,361
Businesses reporting a loss (No.)	21				
Average sales \$	164,956	70,518	135,647	148,732	304,927
Average expense \$	177,510	74,434	148,208	157,081	330,316
Average net loss \$	-12,554	-3,916	-12,561	-8,349	-25,389
1987					
Number of observations in sample	60				
Average sales \$	201,820	75,215	138,935	201,077	392,051
Average expense \$	202,091	74,329	143,144	207,297	383,592
Average net profit (loss) \$	-271	886	-4,209	-6,220	8,459
Businesses reporting a profit (No.)	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 profit \$	11,210	12,299	4,992	7,390	20,157
Businesses reporting a loss (No.)	21				
Average sales \$	216,023	103,484	135,527	204,750	420,332
Average expense \$	243,959	162,662	150,646	221,198	441,328
Average net loss \$	-27,936	-59,178	-15,119	-16,448	-20,996

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

See Table 1 for symbols and notes.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Clothing Stores n.e.c. (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	44.6	--	--	--	--	100.0	44.6	--	--	--	--
Occupancy expenses	5.8	--	--	--	--	100.0	5.8	--	--	--	--
Depreciation	1.3	--	--	--	--	100.0	1.3	--	--	--	--
Repairs & maintenance	0.3	--	--	--	--	69.6	0.4	--	--	--	--
Heat, light & telephone	1.3	--	--	--	--	100.0	1.3	--	--	--	--
Rent	2.9	--	--	--	--	47.0	6.2	--	--	--	--
Personnel expenses	16.5	--	--	--	--	100.0	16.5	--	--	--	--
Financial expenses	2.7	--	--	--	--	100.0	2.7	--	--	--	--
Interest & bank charges	1.9	--	--	--	--	81.0	2.3	--	--	--	--
Professional fees	0.9	--	--	--	--	100.0	0.9	--	--	--	--
Other expenses	23.6	--	--	--	--	100.0	23.6	--	--	--	--
Profit (loss)	6.8	--	--	--	--	100.0	6.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
- (2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.
- (3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6141 - Clothing Stores n.e.c.

Businesses primarily engaged in retail dealing in clothing not elsewhere classified or in a combination of men's, women's and children's clothing and accessories. Included in this industry are businesses primarily engaged in retailing fur goods. Retail children's and infants' clothing, children's clothing stores, retail children's coats, combination (men's, women's and children's) clothing stores, retail children's dresses, blouses and shirts, family clothing stores, retail fur goods, retail children's hosiery, retail infants and toddlers clothing, retail children's pants and slacks, retail children's skirts, retail children's sleepwear, retail children's suits, retail children's sweaters and retail children's underwear are also included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Clothing Stores n.e.c. (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	3	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	105	--	--	--	--
Total current assets	108	--	--	--	--
Fixed assets	32	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	4	--	--	--	--
Total assets	145	--	--	--	--
Liabilities and equity					
Current loans	15	--	--	--	--
Other current liabilities	48	--	--	--	--
Total current liabilities	63	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	37	--	--	--	--
Total liabilities	100	--	--	--	--
Total equity	45	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Clothing Stores n.e.c. (SIC 6141)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.2	--	--	--	--
Interest coverage ratio (times)	2.2	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Clothing Stores n.e.c. (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	10	--	--	--	--
Depreciation	4	--	--	--	--
Other	-9	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-3	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	1	--	--	--	--
Repayment of long term debt	-1	--	--	--	--
Loans from shareholders	1	--	--	--	--
Repayment of loans from shareholders	-2	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-	--	--	--	--
Cash & equivalents-Beginning of the year	10	--	--	--	--
Cash & equivalents - End of the year	9	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Clothing Stores n.e.c. (SIC 6141)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	51	1,673	200	4	7
less than 20	50	X	198	4	6
20 - 99	1	X	2	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	1
1987					
Total	63	2,059	183	12	...
less than 20	62	X	155	12	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	1	X	28	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Clothing Stores n.e.c. (SIC 6141)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	18				
Average sales \$	225,366	--	--	--	--
Average expense \$	225,448	--	--	--	--
Average net profit (loss) \$	-82	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	263,081	--	--	--	--
Average expense \$	247,262	--	--	--	--
Average net profit \$	15,819	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	177,709	--	--	--	--
Average expense \$	188,901	--	--	--	--
Average net loss \$	-11,192	--	--	--	--
1986					
Number of observations in sample	48				
Average sales \$	216,021	--	--	--	--
Average expense \$	211,617	--	--	--	--
Average net profit (loss) \$	4,404	--	--	--	--
Businesses reporting a profit (No.)	29				
Average sales \$	302,615	--	--	--	--
Average expense \$	284,895	--	--	--	--
Average net profit \$	17,720	--	--	--	--
Businesses reporting a loss (No.)	19				
Average sales \$	220,490	--	--	--	--
Average expense \$	233,469	--	--	--	--
Average net loss \$	-12,979	--	--	--	--
1987					
Number of observations in sample	27				
Average sales \$	229,610	--	--	--	--
Average expense \$	216,569	--	--	--	--
Average net profit (loss) \$	13,041	--	--	--	--
Businesses reporting a profit (No.)	21				
Average sales \$	223,999	--	--	--	--
Average expense \$	204,335	--	--	--	--
Average net profit \$	19,664	--	--	--	--
Businesses reporting a loss (No.)	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.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Fabric and Yarn Stores (SIC 6151)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	42.1	--	--	--	--	72.5	58.1	--	--	--	--
Occupancy expenses	14.3	--	--	--	--	100.0	14.3	--	--	--	--
Depreciation	1.9	--	--	--	--	100.0	1.9	--	--	--	--
Repairs & maintenance	0.1	--	--	--	--	48.0	0.3	--	--	--	--
Heat, light & telephone	1.6	--	--	--	--	79.0	2.0	--	--	--	--
Rent	10.7	--	--	--	--	81.1	13.2	--	--	--	--
Personnel expenses	15.0	--	--	--	--	100.0	16.0	--	--	--	--
Financial expenses	3.7	--	--	--	--	100.0	3.7	--	--	--	--
Interest & bank charges	2.8	--	--	--	--	94.8	2.9	--	--	--	--
Professional fees	1.0	--	--	--	--	96.5	1.0	--	--	--	--
Other expenses	45.1	--	--	--	--	100.0	45.1	--	--	--	--
Profit (loss)	-21.3	--	--	--	--	100.0	-21.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6151 - Fabric and Yarn Stores

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

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

Saskatchewan, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	1	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	52	--	--	--	--
Total current assets	53	--	--	--	--
Fixed assets	75	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	1	--	--	--	--
Total assets	128	--	--	--	--
Liabilities and equity					
Current loans	2	--	--	--	--
Other current liabilities	33	--	--	--	--
Total current liabilities	35	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	152	--	--	--	--
Total liabilities	187	--	--	--	--
Total equity	-59	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Fabric and Yarn Stores (SIC 6151)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.5	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-3.2	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	1.5	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Fabric and Yarn Stores (SIC 6151)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	70	2,749	334	12	7
less than 20	67	1,316	160	12	7
20 - 99	-	-	-	-	-
100 - 499	3	1,433	174	-	-
500 and over	-	-	-	-	-
1987					
Total	72	2,453	218	7	...
less than 20	69	1,268	113	7	...
20 - 99	1	X	58	-	...
100 - 499	2	X	47	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

*Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Fabric and Yarn Stores (SIC 6151)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	13				
Average sales \$	151,030	--	--	--	--
Average expense \$	146,316	--	--	--	--
Average net profit (loss) \$	4,714	--	--	--	--
Businesses reporting a profit (No.)	9				
Average sales \$	106,267	--	--	--	--
Average expense \$	95,503	--	--	--	--
Average net profit \$	10,764	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	217,652	--	--	--	--
Average expense \$	219,883	--	--	--	--
Average net loss \$	-2,231	--	--	--	--
1986					
Number of observations in sample	33				
Average sales \$	125,782	--	--	--	--
Average expense \$	120,215	--	--	--	--
Average net profit (loss) \$	5,567	--	--	--	--
Businesses reporting a profit (No.)	28				
Average sales \$	127,176	--	--	--	--
Average expense \$	118,686	--	--	--	--
Average net profit \$	8,490	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	163,134	--	--	--	--
Average expense \$	171,439	--	--	--	--
Average net loss \$	-8,305	--	--	--	--
1987					
Number of observations in sample	20				
Average sales \$	133,228	--	--	--	--
Average expense \$	140,489	--	--	--	--
Average net profit (loss) \$	-7,261	--	--	--	--
Businesses reporting a profit (No.)	13				
Average sales \$	134,250	--	--	--	--
Average expense \$	128,544	--	--	--	--
Average net profit \$	5,706	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	251,988	--	--	--	--
Average expense \$	276,609	--	--	--	--
Average net loss \$	-24,621	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Household Furniture Stores (SIC 621)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	31				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	37.4	--	--	--	--	93.2	40.2	--	--	--	--
Occupancy expenses	9.5	--	--	--	--	100.0	9.5	--	--	--	--
Depreciation	2.5	--	--	--	--	93.6	2.7	--	--	--	--
Repairs & maintenance	0.6	--	--	--	--	79.9	0.8	--	--	--	--
Heat, light & telephone	2.8	--	--	--	--	100.0	2.8	--	--	--	--
Rent	3.6	--	--	--	--	51.9	6.9	--	--	--	--
Personnel expenses	16.6	--	--	--	--	99.0	16.8	--	--	--	--
Financial expenses	3.5	--	--	--	--	97.3	3.6	--	--	--	--
Interest & bank charges	2.7	--	--	--	--	84.0	3.3	--	--	--	--
Professional fees	0.7	--	--	--	--	94.4	0.8	--	--	--	--
Other expenses	20.9	--	--	--	--	100.0	20.9	--	--	--	--
Profit (loss)	12.1	--	--	--	--	100.0	12.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
- $$\text{Value in each cell} = \frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100 \quad \text{for each quartile.}$$
- (2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6210 - Household Furniture Stores

Businesses primarily engaged in retail dealing in household furniture. Businesses primarily engaged in furniture refinishing and repair are included in this industry group.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Household Furniture Stores (SIC 621)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	21				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	14	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	99	--	--	--	--
Total current assets	114	--	--	--	--
Fixed assets	47	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	25	--	--	--	--
Total assets	186	--	--	--	--
Liabilities and equity					
Current loans	28	--	--	--	--
Other current liabilities	51	--	--	--	--
Total current liabilities	79	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	2	--	--	--	--
Other liabilities	67	--	--	--	--
Total liabilities	149	--	--	--	--
Total equity	37	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Household Furniture Stores (SIC 621)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	21				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.4	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	4.0	--	--	--	--
Interest coverage ratio (times)	0.4	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Household Furniture Stores (SIC 621)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-5	--	--	--	--
Depreciation	4	--	--	--	--
Other	7	--	--	--	--
Dividends	-4	--	--	--	--
Investment activities					
Disposal of fixed assets	56	--	--	--	--
Purchase of fixed assets	-5	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	5	--	--	--	--
Repayment of long term debt	-23	--	--	--	--
Loans from shareholders	2	--	--	--	--
Repayment of loans from shareholders	-38	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-1	--	--	--	--
Cash & equivalents-Beginning of the year	-24	--	--	--	--
Cash & equivalents - End of the year	-25	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Household Furniture Stores (SIC 621)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	167	13.650	902	29	11
less than 20	159	7.904	527	29	11
20 - 99	6	X	132	-	-
100 - 499	2	X	243	-	-
500 and over	-	-	-	-	-
1987					
Total	165	13.849	960	21	...
less than 20	157	8.119	563	21	...
20 - 99	6	X	160	-	...
100 - 499	2	X	237	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Household Furniture Stores (SIC 621)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	29				
Average sales \$	441,050	--	--	--	--
Average expense \$	429,745	--	--	--	--
Average net profit (loss) \$	11,305	--	--	--	--
Businesses reporting a profit (No.)	20				
Average sales \$	444,858	--	--	--	--
Average expense \$	419,983	--	--	--	--
Average net profit \$	24,875	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	338,918	--	--	--	--
Average expense \$	362,458	--	--	--	--
Average net loss \$	-23,540	--	--	--	--
1986					
Number of observations in sample	20				
Average sales \$	337,222	--	--	--	--
Average expense \$	325,539	--	--	--	--
Average net profit (loss) \$	11,683	--	--	--	--
Businesses reporting a profit (No.)	15				
Average sales \$	324,894	--	--	--	--
Average expense \$	309,628	--	--	--	--
Average net profit \$	15,266	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	475,333	--	--	--	--
Average expense \$	483,008	--	--	--	--
Average net loss \$	-7,675	--	--	--	--
1987					
Number of observations in sample	50				
Average sales \$	238,312	37,905	119,985	229,414	565,945
Average expense \$	231,178	27,320	114,054	226,566	556,772
Average net profit (loss) \$	7,134	10,585	5,931	2,848	9,173
Businesses reporting a profit (No.)	31				
Average sales \$	236,269	40,459	110,126	236,724	557,767
Average expense \$	218,342	24,451	92,307	221,451	535,159
Average net profit \$	17,927	16,008	17,819	15,273	22,608
Businesses reporting a loss (No.)	19				
Average sales \$	244,728	27,751	139,470	218,853	592,837
Average expense \$	264,391	38,728	157,033	233,956	627,847
Average net loss \$	-19,663	-10,977	-17,563	-15,103	-35,010

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Furniture, Refinishing and Repair Shop (SIC 6213)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Businesses in sample (No.)	10										
Low sales value (\$000's)	(1)	--	--	--	--						
High sales value (\$000's)	(1)	--	--	--	--						
Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	22.0	--	--	--	--	86.3	25.5	--	--	--	--
Occupancy expenses	11.0	--	--	--	--	100.0	11.0	--	--	--	--
Depreciation	4.0	--	--	--	--	97.3	4.1	--	--	--	--
Repairs & maintenance	0.9	--	--	--	--	85.6	1.0	--	--	--	--
Heat, light & telephone	3.3	--	--	--	--	100.0	3.3	--	--	--	--
Rent	2.9	--	--	--	--	41.6	7.0	--	--	--	--
Personnel expenses	18.7	--	--	--	--	100.0	18.7	--	--	--	--
Financial expenses	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Interest & bank charges	2.0	--	--	--	--	77.9	2.6	--	--	--	--
Professional fees	0.4	--	--	--	--	94.5	0.5	--	--	--	--
Other expenses	17.2	--	--	--	--	100.0	17.2	--	--	--	--
Profit (loss)	28.5	--	--	--	--	100.0	28.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6213 - Furniture Refinishing and Repair Shops

Businesses primarily engaged in the repair and refinishing of furniture such as retail antique furniture repair, retail furniture reupholstering, furniture refinishing and repair shops, furniture repair, furniture paint and varnish stripping and polishing of furniture.

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

Saskatchewan, Furniture, Refinishing and Repair Shop (SIC 6213)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Furniture, Refinishing and Repair Shop (SIC 6213)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	...	--	--	--	--
Interest coverage ratio (times)	2.9	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Furniture, Refinishing and Repair Shop (SIC 5213)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Furniture, Refinishing and Repair Shop (SIC 5213)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	45	1,145	81	10	3
less than 20	45	1,145	81	10	3
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	39	963	65	10	...
less than 20	39	963	65	10	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Furniture, Refinishing and Repair Shop (SIC 6213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	7				
Average sales \$	92,285	--	--	--	--
Average expense \$	79,137	--	--	--	--
Average net profit (loss) \$	13,148	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	98,514	--	--	--	--
Average expense \$	81,635	--	--	--	--
Average net profit \$	16,879	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	58,460	--	--	--	--
Average expense \$	73,912	--	--	--	--
Average net loss \$	-15,452	--	--	--	--
1986					
Number of observations in sample	12				
Average sales \$	83,576	--	--	--	--
Average expense \$	65,011	--	--	--	--
Average net profit (loss) \$	18,565	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	78,789	--	--	--	--
Average expense \$	59,151	--	--	--	--
Average net profit \$	19,638	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	289,306	--	--	--	--
Average expense \$	310,371	--	--	--	--
Average net loss \$	-21,065	--	--	--	--
1987					
Number of observations in sample	13				
Average sales \$	95,561	--	--	--	--
Average expense \$	87,056	--	--	--	--
Average net profit (loss) \$	8,505	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	118,252	--	--	--	--
Average expense \$	102,660	--	--	--	--
Average net profit \$	15,592	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	133,379	--	--	--	--
Average expense \$	141,801	--	--	--	--
Average net loss \$	-8,422	--	--	--	--

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	54	(1)	41	124	212	
Low sales value (\$000's)	(1)	41	124	212	(1)	
High sales value (\$000's)	(1)					

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	49.4	39.7	51.1	51.2	55.2	90.8	54.6	58.6	51.1	54.4	55.2
Occupancy expenses	9.1	12.4	9.6	7.9	6.8	99.3	9.2	12.4	9.6	8.1	6.8
Depreciation	2.9	5.8	2.3	2.0	1.5	77.3	3.7	8.3	3.0	2.6	1.7
Repairs & maintenance	0.8	1.6	0.6	0.7	0.4	67.1	1.2	2.3	1.6	0.8	0.6
Heat, light & telephone	2.1	3.0	1.8	1.8	1.7	86.8	2.4	3.7	2.2	1.9	2.0
Rent	3.3	2.0	4.9	3.3	3.2	52.9	6.3	14.6	8.4	5.0	4.5
Personnel expenses	11.1	6.1	4.9	14.4	18.1	69.1	16.1	17.5	12.9	14.7	18.1
Financial expenses	2.2	1.5	4.4	1.4	1.6	87.5	2.5	2.5	4.4	1.6	1.6
Interest & bank charges	1.4	1.4	2.3	0.9	1.3	77.3	1.9	3.0	2.8	1.0	1.5
Professional fees	0.8	0.1	2.1	0.5	0.3	69.9	1.1	0.3	2.9	0.7	0.4
Other expenses	23.0	34.5	16.9	24.1	16.5	100.0	23.0	34.5	16.9	24.1	16.5
Profit (loss)	5.2	5.7	13.1	1.0	1.8	97.8	5.3	5.7	14.5	1.0	1.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6220 - Appliance, Television, Radio and Stereo Stores

Businesses primarily engaged in retail dealing in major household appliances, small electrical appliances, television, radio and sound equipment. Repair shops for such appliances are included in this industry group.

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

Saskatchewan, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	30				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	11	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	85	--	--	--	--
Total current assets	95	--	--	--	--
Fixed assets	28	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	1	--	--	--	--
Total assets	125	--	--	--	--
Liabilities and equity					
Current loans	11	--	--	--	--
Other current liabilities	38	--	--	--	--
Total current liabilities	49	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	2	--	--	--	--
Other liabilities	48	--	--	--	--
Total liabilities	100	--	--	--	--
Total equity	26	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	30				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	2.0	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	3.9	--	--	--	--
Interest coverage ratio (times)	0.3	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	11	--	--	--	--
Depreciation	4	--	--	--	--
Other	-20	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-17	--	--	--	--
Increase in investment	-2	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	12	--	--	--	--
Repayment of long term debt	-5	--	--	--	--
Loans from shareholders	14	--	--	--	--
Repayment of loans from shareholders	-2	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-4	--	--	--	--
Cash & equivalents-Beginning of the year	-1	--	--	--	--
Cash & equivalents - End of the year	-5	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Appliance, Television, Radio and Stereo Stores (SIC 622)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	307	15,111	1,076	60	36
less than 20	300	12,357	878	59	34
20 - 99	4	1,488	100	1	2
100 - 499	2	X	38	-	-
500 and over	1	X	60	-	-
1987					
Total	306	17,408	1,131	45	...
less than 20	295	12,670	798	42	...
20 - 99	7	3,168	220	1	...
100 - 499	3	X	24	2	...
500 and over	1	X	89	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	41				
Average sales \$	192,263	--	--	--	--
Average expense \$	180,040	--	--	--	--
Average net profit (loss) \$	2,223	--	--	--	--
Businesses reporting a profit (No.)	32				
Average sales \$	175,146	--	--	--	--
Average expense \$	164,786	--	--	--	--
Average net profit \$	10,360	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	217,297	--	--	--	--
Average expense \$	230,609	--	--	--	--
Average net loss \$	-13,312	--	--	--	--
1986					
Number of observations in sample	51				
Average sales \$	130,774	29,734	56,257	82,121	354,983
Average expense \$	121,592	30,767	49,993	77,011	328,595
Average net profit (loss) \$	9,182	-1,033	6,264	5,110	26,388
Businesses reporting a profit (No.)	41				
Average sales \$	119,953	41,109	56,234	80,691	301,816
Average expense \$	101,271	39,210	36,654	57,649	271,572
Average net profit \$	18,692	1,899	19,580	23,042	30,244
Businesses reporting a loss (No.)	10				
Average sales \$	271,916	26,287	56,274	82,536	922,565
Average expense \$	277,125	28,208	60,317	82,636	937,338
Average net loss \$	-5,209	-1,921	-4,043	-100	-14,773
1987					
Number of observations in sample	82				
Average sales \$	184,123	31,185	65,626	163,223	476,458
Average expense \$	178,781	29,987	60,612	161,789	462,735
Average net profit (loss) \$	5,342	1,198	5,014	1,434	13,723
Businesses reporting a profit (No.)	51				
Average sales \$	184,398	28,727	61,654	168,798	478,411
Average expense \$	172,885	24,536	49,153	160,304	457,545
Average net profit \$	11,513	4,191	12,501	8,494	20,866
Businesses reporting a loss (No.)	31				
Average sales \$	182,683	35,039	70,881	155,278	469,541
Average expense \$	189,830	38,522	75,773	163,904	481,121
Average net loss \$	-7,147	-3,489	-4,892	-8,626	-11,580

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskatchewan, Appliance, Television, Radio & Stereo Stores (SIC 6221)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	46.4	--	--	--	--	98.5	47.1	--	--	--	--
Occupancy expenses	12.5	--	--	--	--	100.0	12.5	--	--	--	--
Depreciation	2.9	--	--	--	--	73.2	4.0	--	--	--	--
Repairs & maintenance	0.7	--	--	--	--	55.3	1.3	--	--	--	--
Heat, light & telephone	2.4	--	--	--	--	96.9	2.5	--	--	--	--
Rent	6.4	--	--	--	--	78.5	8.2	--	--	--	--
Personnel expenses	9.5	--	--	--	--	61.5	15.5	--	--	--	--
Financial expenses	2.0	--	--	--	--	100.0	2.0	--	--	--	--
Interest & bank charges	1.3	--	--	--	--	92.1	1.4	--	--	--	--
Professional fees	0.8	--	--	--	--	82.8	0.9	--	--	--	--
Other expenses	28.8	--	--	--	--	100.0	28.8	--	--	--	--
Profit (loss)	0.7	--	--	--	--	100.0	0.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6221 - Appliance, Television, Radio and Stereo Stores

Businesses primarily engaged in retail dealing in household appliances, radios, television sets and sound equipment. These businesses include retail portable household air conditioners, appliance, radio, television and stereo stores, retail household appliances, retail household laundry driers, retail household food preparation appliances, retail household floor and rug care appliances, retail household freezers, retail household hair driers, retail household kitchen appliances, retail microwave and convention ovens, retail household ranges (stoves), retail household refrigerators, retail household sewing machines, retail household stoves, retail household vacuum cleaners and retail household washing machines.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Appliance, Television, Radio & Stereo Stores (SIC 6221)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	15	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	78	--	--	--	--
Total current assets	93	--	--	--	--
Fixed assets	38	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	1	--	--	--	--
Total assets	132	--	--	--	--
Liabilities and equity					
Current loans	10	--	--	--	--
Other current liabilities	39	--	--	--	--
Total current liabilities	50	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	22	--	--	--	--
Total liabilities	73	--	--	--	--
Total equity	59	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Appliance, Television, Radio & Stereo Stores (SIC 6221)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	1.2	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Appliance, Television, Radio & Stereo Stores (SIC 6221)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Appliance, Television, Radio & Stereo Stores (SIC 6221)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	73	3,501	228	11	9
less than 20	71	2,857	187	11	9
20 - 99	1	X	27	-	-
100 - 499	1	X	14	-	-
500 and over	-	-	-	-	-
1987					
Total	63	4,000	275	8	...
less than 20	67	2,636	181	7	...
20 - 99	1	X	93	-	...
100 - 499	1	X	1	1	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Appliance, Television, Radio & Stereo Stores (SIC 6221)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	11				
Average sales \$	112,894	--	--	--	--
Average expense \$	109,287	--	--	--	--
Average net profit (loss) \$	3,607	--	--	--	--
Businesses reporting a profit (No.)	9				
Average sales \$	119,036	--	--	--	--
Average expense \$	106,870	--	--	--	--
Average net profit \$	12,166	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	228,496	--	--	--	--
Average expense \$	249,532	--	--	--	--
Average net loss \$	-21,036	--	--	--	--
1986					
Number of observations in sample	13				
Average sales \$	280,351	--	--	--	--
Average expense \$	254,892	--	--	--	--
Average net profit (loss) \$	25,459	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	197,074	--	--	--	--
Average expense \$	162,572	--	--	--	--
Average net profit \$	34,502	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	688,093	--	--	--	--
Average expense \$	697,071	--	--	--	--
Average net loss \$	-8,978	--	--	--	--
1987					
Number of observations in sample	22				
Average sales \$	159,438	--	--	--	--
Average expense \$	157,180	--	--	--	--
Average net profit (loss) \$	2,258	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	142,134	--	--	--	--
Average expense \$	132,296	--	--	--	--
Average net profit \$	9,838	--	--	--	--
Businesses reporting a loss (No.)	10				
Average sales \$	239,372	--	--	--	--
Average expense \$	247,891	--	--	--	--
Average net loss \$	-8,519	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Television, Radio & Stereo Stores (SIC 6222)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Businesses in sample (No.)	27										
Low sales value (\$000's)	(1)	--	--	--	--						
High sales value (\$000's)	(1)	--	--	--	--						
Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	50.8	--	--	--	--	78.1	65.0	--	--	--	--
Occupancy expenses	8.0	--	--	--	--	98.7	8.1	--	--	--	--
Depreciation	3.0	--	--	--	--	67.6	4.5	--	--	--	--
Repairs & maintenance	0.9	--	--	--	--	74.0	1.2	--	--	--	--
Heat, light & telephone	2.1	--	--	--	--	87.5	2.4	--	--	--	--
Rent	2.0	--	--	--	--	46.4	4.3	--	--	--	--
Personnel expenses	7.4	--	--	--	--	68.3	10.8	--	--	--	--
Financial expenses	3.1	--	--	--	--	97.4	3.2	--	--	--	--
Interest & bank charges	2.0	--	--	--	--	91.3	2.2	--	--	--	--
Professional fees	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	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6222 - Television, Radio and Stereo Stores

Businesses primarily engaged in retail dealing in television and radio receiving sets and sound equipment. Such stores may be secondarily engaged in selling records, tapes, musical instruments and parts for television and radio sets and stereo equipment as well as some repairing of such equipment. Included are businesses engaged in retail home computers; retail loud speakers; retail household radio receiving sets; retail sound equipment, components and parts; retail household stereo record players; retail household tape players and recorders; retail telephones; television and radio stores; television, radio and stereo stores; retail television sets; retail tuners and amplifiers and retail video recorders.

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

Saskatchewan, Television, Radio & Stereo Stores (SIC 5222)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	7	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	78	--	--	--	--
Total current assets	85	--	--	--	--
Fixed assets	23	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	-	--	--	--	--
Total assets	108	--	--	--	--
Liabilities and equity					
Current loans	7	--	--	--	--
Other current liabilities	34	--	--	--	--
Total current liabilities	42	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	2	--	--	--	--
Other liabilities	49	--	--	--	--
Total liabilities	92	--	--	--	--
Total equity	16	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Television, Radio & Stereo Stores (SIC 5222)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	2.0	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	5.9	--	--	--	--
Interest coverage ratio (times)	0.7	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Television, Radio & Stereo Stores (SIC 6222)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	13	--	--	--	--
Depreciation	6	--	--	--	--
Other	-61	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-64	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	46	--	--	--	--
Repayment of long term debt	-3	--	--	--	--
Loans from shareholders	66	--	--	--	--
Repayment of loans from shareholders	-1	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	2	--	--	--	--
Cash & equivalents-Beginning of the year	-14	--	--	--	--
Cash & equivalents - End of the year	-12	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Television, Radio & Stereo Stores (SIC 6222)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	144	7,849	517	30	16
less than 20	140	5,855	373	30	14
20 - 99	2	X	61	-	2
100 - 499	1	X	23	-	-
500 and over	1	X	60	-	-
1987					
Total	143	9,276	649	24	...
less than 20	134	5,902	410	22	...
20 - 99	6	1,828	127	1	...
100 - 499	2	X	23	1	...
500 and over	1	X	89	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Television, Radio & Stereo Stores (SIC 6222)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	23				
Average sales \$	238,457	--	--	--	--
Average expense \$	239,201	--	--	--	--
Average net profit (loss) \$	-744	--	--	--	--
Businesses reporting a profit (No.)	16				
Average sales \$	240,917	--	--	--	--
Average expense \$	227,040	--	--	--	--
Average net profit \$	13,877	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	270,444	--	--	--	--
Average expense \$	281,174	--	--	--	--
Average net loss \$	-10,730	--	--	--	--
1986					
Number of observations in sample	28				
Average sales \$	171,084	--	--	--	--
Average expense \$	158,222	--	--	--	--
Average net profit (loss) \$	12,862	--	--	--	--
Businesses reporting a profit (No.)	24				
Average sales \$	224,005	--	--	--	--
Average expense \$	203,858	--	--	--	--
Average net profit \$	20,147	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	58,620	--	--	--	--
Average expense \$	64,737	--	--	--	--
Average net loss \$	-6,117	--	--	--	--
1987					
Number of observations in sample	45				
Average sales \$	219,822	--	--	--	--
Average expense \$	214,522	--	--	--	--
Average net profit (loss) \$	5,300	--	--	--	--
Businesses reporting a profit (No.)	29				
Average sales \$	226,826	--	--	--	--
Average expense \$	214,905	--	--	--	--
Average net profit \$	11,921	--	--	--	--
Businesses reporting a loss (No.)	16				
Average sales \$	211,895	--	--	--	--
Average expense \$	219,006	--	--	--	--
Average net loss \$	-7,111	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Saskatchewan, Appliance, Television, Radio & Stereo Repair Shops (SIC 6223)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	42.2	--	--	--	--	98.1	43.0	--	--	--	--
Occupancy expenses	7.2	--	--	--	--	100.0	7.2	--	--	--	--
Depreciation	2.8	--	--	--	--	94.7	2.9	--	--	--	--
Repairs & maintenance	1.0	--	--	--	--	72.8	1.4	--	--	--	--
Heat, light & telephone	2.0	--	--	--	--	81.5	2.5	--	--	--	--
Rent	1.4	--	--	--	--	25.1	5.7	--	--	--	--
Personnel expenses	16.4	--	--	--	--	66.8	24.5	--	--	--	--
Financial expenses	0.8	--	--	--	--	54.6	1.5	--	--	--	--
Interest & bank charges	0.6	--	--	--	--	34.2	1.9	--	--	--	--
Professional fees	0.2	--	--	--	--	39.8	0.4	--	--	--	--
Other expenses	17.6	--	--	--	--	100.0	17.6	--	--	--	--
Profit (loss)	15.8	--	--	--	--	100.0	15.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

- Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6223 - Appliance, Television, Radio and Stereo Repair Shops

Businesses primarily engaged in the repair and maintenance of radios, television sets, stereo equipment, tape recorders and household electrical appliances. Such shops may be secondarily engaged in selling such equipment and parts. Businesses primarily engaged in retail dealing in such equipment and appliances are classified in one of the preceding classes of this industry group. Businesses engaged in the repair of household appliances, repair of radios, repair of stereo equipment and the repair of television sets are included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Appliance, Television, Radio & Stereo Repair Shops (SIC 6223)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	9	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	112	--	--	--	--
Total current assets	121	--	--	--	--
Fixed assets	17	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	1	--	--	--	--
Total assets	140	--	--	--	--
Liabilities and equity					
Current loans	2	--	--	--	--
Other current liabilities	35	--	--	--	--
Total current liabilities	37	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	101	--	--	--	--
Total liabilities	139	--	--	--	--
Total equity	1	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Appliance, Television, Radio & Stereo Repair Shops (SIC 6223)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	3.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	128.7	--	--	--	--
Interest coverage ratio (times)	1.4	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Appliance, Television, Radio & Stereo Repair Shops (SIC 6223)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Appliance, Television, Radio & Stereo Repair Shops (SIC 6223)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	84	3,573	315	18	10
less than 20	83	X	305	17	10
20 - 99	1	X	10	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	90	4,030	199	13	...
less than 20	90	4,030	199	13	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Appliance, Television, Radio & Stereo Repair Shops (SIC 6223)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	7				
Average sales \$	72,571	--	--	--	--
Average expense \$	56,360	--	--	--	--
Average net profit (loss) \$	16,211	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	72,571	--	--	--	--
Average expense \$	56,360	--	--	--	--
Average net profit \$	16,211	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1986					
Number of observations in sample	10				
Average sales \$	53,329	--	--	--	--
Average expense \$	47,099	--	--	--	--
Average net profit (loss) \$	6,230	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	74,475	--	--	--	--
Average expense \$	58,230	--	--	--	--
Average net profit \$	16,245	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	54,369	--	--	--	--
Average expense \$	57,055	--	--	--	--
Average net loss \$	-2,686	--	--	--	--
1987					
Number of observations in sample	15				
Average sales \$	114,078	--	--	--	--
Average expense \$	105,493	--	--	--	--
Average net profit (loss) \$	8,585	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	108,000	--	--	--	--
Average expense \$	93,128	--	--	--	--
Average net profit \$	14,872	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	175,402	--	--	--	--
Average expense \$	177,826	--	--	--	--
Average net loss \$	-2,424	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Automobile (New) Dealers (SIC 6311)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	88.2	--	--	--	--	100.0	88.2	--	--	--	--
Occupancy expenses	2.4	--	--	--	--	92.8	2.6	--	--	--	--
Depreciation	0.2	--	--	--	--	73.9	0.3	--	--	--	--
Repairs & maintenance	0.5	--	--	--	--	62.8	0.8	--	--	--	--
Heat, light & telephone	0.6	--	--	--	--	92.8	0.6	--	--	--	--
Rent	1.1	--	--	--	--	81.7	1.3	--	--	--	--
Personnel expenses	4.2	--	--	--	--	92.8	4.5	--	--	--	--
Financial expenses	0.7	--	--	--	--	92.8	0.8	--	--	--	--
Interest & bank charges	0.5	--	--	--	--	81.6	0.7	--	--	--	--
Professional fees	0.2	--	--	--	--	92.8	0.2	--	--	--	--
Other expenses	5.0	--	--	--	--	100.0	5.0	--	--	--	--
Profit (loss)	-0.5	--	--	--	--	100.0	-0.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6311 - Automobile (New) Dealers

Businesses primarily engaged in retail dealing in new automobiles. These businesses are usually operated under a factory franchise and have departments engaged in the sale of used cars, parts and accessories, motor vehicle repairs and often include service station facilities.

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

Saskatchewan, Automobile (New) Dealers (SIC 6311)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Automobile (New) Dealers (SIC 6311)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	24.7	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Automobile (New) Dealers (SIC 6311)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-				
Low sales value (\$000's)	-	--	--	--	--
High sales value (\$000's)	-	--	--	--	--
Average (\$000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Automobile Dealers

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	319	94,324	4,632	33	30
less than 20	254	29,235	1,439	27	28
20 - 99	54	38,715	1,899	3	1
100 - 499	11	26,374	1,294	3	1
500 and over	-	-	-	-	-
1987					
Total	333	109,506	4,907	41	...
less than 20	268	34,087	1,533	32	...
20 - 99	50	37,804	1,691	5	...
100 - 499	15	37,615	1,683	4	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987

Saskatchewan, Automobile (New) Dealers (SIC 6311)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	24				
Average sales \$	939,530	--	--	--	--
Average expense \$	979,614	--	--	--	--
Average net profit (loss) \$	-40,084	--	--	--	--
Businesses reporting a profit (No.)	16				
Average sales \$	928,588	--	--	--	--
Average expense \$	905,298	--	--	--	--
Average net profit \$	23,290	--	--	--	--
Businesses reporting a loss (No.)	8				
Average sales \$	981,971	--	--	--	--
Average expense \$	1,051,035	--	--	--	--
Average net loss \$	-69,064	--	--	--	--
1986					
Number of observations in sample	27				
Average sales \$	1,122,428	--	--	--	--
Average expense \$	1,113,148	--	--	--	--
Average net profit (loss) \$	9,280	--	--	--	--
Businesses reporting a profit (No.)	22				
Average sales \$	1,126,725	--	--	--	--
Average expense \$	1,109,386	--	--	--	--
Average net profit \$	17,339	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	1,081,094	--	--	--	--
Average expense \$	1,143,614	--	--	--	--
Average net loss \$	-52,520	--	--	--	--
1987					
Number of observations in sample	34				
Average sales \$	887,428	--	--	--	--
Average expense \$	902,393	--	--	--	--
Average net profit (loss) \$	-14,965	--	--	--	--
Businesses reporting a profit (No.)	17				
Average sales \$	819,733	--	--	--	--
Average expense \$	797,071	--	--	--	--
Average net profit \$	22,662	--	--	--	--
Businesses reporting a loss (No.)	17				
Average sales \$	866,997	--	--	--	--
Average expense \$	890,866	--	--	--	--
Average net loss \$	-23,869	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Automobile (Used) Dealers (SIC 6312)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	67.3	--	--	--	--	97.7	68.9	--	--	--	--
Occupancy expenses	6.5	--	--	--	--	85.5	7.6	--	--	--	--
Depreciation	0.5	--	--	--	--	50.4	0.9	--	--	--	--
Repairs & maintenance	1.9	--	--	--	--	44.2	4.4	--	--	--	--
Heat, light & telephone	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	2.2	--	--	--	--
Interest & bank charges	1.5	--	--	--	--	86.4	1.7	--	--	--	--
Professional fees	0.5	--	--	--	--	80.5	0.6	--	--	--	--
Other expenses	19.1	--	--	--	--	100.0	19.1	--	--	--	--
Profit (loss)	0.7	--	--	--	--	95.5	0.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6312 - Automobile (Used) Dealers

Businesses primarily engaged in retail dealing in used cars. Such businesses may be secondarily engaged in selling new cars and equipment.

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

Saskatchewan, Automobile (Used) Dealers (SIC 6312)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	6	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	59	--	--	--	--
Total current assets	65	--	--	--	--
Fixed assets	17	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	25	--	--	--	--
Total assets	107	--	--	--	--
Liabilities and equity					
Current loans	18	--	--	--	--
Other current liabilities	23	--	--	--	--
Total current liabilities	41	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	2	--	--	--	--
Other liabilities	39	--	--	--	--
Total liabilities	82	--	--	--	--
Total equity	26	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Automobile (Used) Dealers (SIC 6312)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.6	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	3.2	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Automobile (Used) Dealers (SIC 6312)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Automobile Dealers

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	319	94,324	4,632	33	30
less than 20	254	29,235	1,439	27	28
20 - 99	54	38,715	1,899	3	1
100 - 499	11	26,374	1,294	3	1
500 and over	-	-	-	-	-
1987					
Total	333	109,506	4,907	41	...
less than 20	268	34,087	1,533	32	...
20 - 99	50	37,804	1,691	5	...
100 - 499	15	37,615	1,683	4	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Automobile (Used) Dealers (SIC 6312)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	17				
Average sales \$	328,474	--	--	--	--
Average expense \$	318,949	--	--	--	--
Average net profit (loss) \$	9,525	--	--	--	--
Businesses reporting a profit (No.)	13				
Average sales \$	388,094	--	--	--	--
Average expense \$	379,165	--	--	--	--
Average net profit \$	18,929	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	278,519	--	--	--	--
Average expense \$	281,831	--	--	--	--
Average net loss \$	-3,312	--	--	--	--
1986					
Number of observations in sample	28				
Average sales \$	92,370	--	--	--	--
Average expense \$	116,027	--	--	--	--
Average net profit (loss) \$	-23,657	--	--	--	--
Businesses reporting a profit (No.)	18				
Average sales \$	151,522	--	--	--	--
Average expense \$	146,788	--	--	--	--
Average net profit \$	4,734	--	--	--	--
Businesses reporting a loss (No.)	10				
Average sales \$	91,062	--	--	--	--
Average expense \$	118,944	--	--	--	--
Average net loss \$	-27,882	--	--	--	--
1987					
Number of observations in sample	40				
Average sales \$	207,934	--	--	--	--
Average expense \$	207,490	--	--	--	--
Average net profit (loss) \$	444	--	--	--	--
Businesses reporting a profit (No.)	23				
Average sales \$	213,202	--	--	--	--
Average expense \$	205,235	--	--	--	--
Average net profit \$	7,967	--	--	--	--
Businesses reporting a loss (No.)	17				
Average sales \$	199,019	--	--	--	--
Average expense \$	210,107	--	--	--	--
Average net loss \$	-11,088	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	115					
Low sales value (\$000's)	(1)	(1)	118	242	534	
High sales value (\$000's)	(1)	118	242	534	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	62.8	45.4	73.5	69.6	61.9	91.5	68.6	54.0	73.5	76.9	67.5
Occupancy expenses	4.2	6.5	4.3	3.3	2.9	100.0	4.2	6.5	4.3	3.3	2.9
Depreciation	1.4	1.9	1.9	0.9	1.0	75.5	1.9	3.1	2.4	1.2	1.1
Repairs & maintenance	0.4	0.3	0.5	0.5	0.4	66.0	0.6	0.6	0.9	0.7	0.5
Heat, light & telephone	1.8	4.0	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
Financial expenses	1.7	2.3	2.1	1.3	1.3	94.9	1.8	2.3	2.4	1.9	1.3
Interest & bank charges	1.3	1.8	1.7	1.0	1.0	75.6	1.8	2.2	2.9	1.3	1.1
Professional fees	0.4	0.5	0.4	0.3	0.3	87.0	0.4	0.6	0.5	0.3	0.3
Other expenses	17.1	22.0	9.1	13.7	23.7	100.0	17.1	22.0	9.1	13.7	23.7
Profit (loss)	6.6	18.7	3.4	2.9	2.2	98.8	6.7	19.7	3.4	2.9	2.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6331 - Gasoline Service Stations

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

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Gasoline Service Stations (SIC 6331)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	29				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	20	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	52	--	--	--	--
Total current assets	72	--	--	--	--
Fixed assets	119	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	10	--	--	--	--
Total assets	201	--	--	--	--
Liabilities and equity					
Current loans	23	--	--	--	--
Other current liabilities	59	--	--	--	--
Total current liabilities	83	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	12	--	--	--	--
Other liabilities	74	--	--	--	--
Total liabilities	169	--	--	--	--
Total equity	32	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Gasoline Service Stations (SIC 6331)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	29				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	5.3	--	--	--	--
Interest coverage ratio (times)	1.9	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Gasoline Service Stations (SIC 6331)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	23	--	--	--	--
Depreciation	16	--	--	--	--
Other	-4	--	--	--	--
Dividends	-1	--	--	--	--
Investment activities					
Disposal of fixed assets	9	--	--	--	--
Purchase of fixed assets	-44	--	--	--	--
Increase in investment	-8	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	34	--	--	--	--
Repayment of long term debt	-21	--	--	--	--
Loans from shareholders	4	--	--	--	--
Repayment of loans from shareholders	-4	--	--	--	--
Advances & loans from government	2	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	1	--	--	--	--
Increase(decrease) in cash & equivalents	5	--	--	--	--
Cash & equivalents-Beginning of the year	-1	--	--	--	--
Cash & equivalents - End of the year	5	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
 See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987
Saskatchewan, Gasoline Service Stations (SIC 6331)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	559	34,733	3,182	82	63
less than 20	540	26,497	2,435	80	61
20 - 99	15	4,591	412	1	1
100 - 499	1	X	12	1	1
500 and over	3	X	323	-	-
1987					
Total	660	45,041	4,055	143	...
less than 20	627	30,900	2,790	138	...
20 - 99	26	6,418	567	4	...
100 - 499	4	3,153	285	1	...
500 and over	3	4,570	413	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Gasoline Service Stations (SIC 6331)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	293				
Average sales \$	506,294	106,433	276,570	542,053	1,100,118
Average expense \$	495,161	98,859	264,088	535,528	1,082,169
Average net profit (loss) \$	11,133	7,574	12,482	6,525	17,949
Businesses reporting a profit (No.)	247				
Average sales \$	506,087	108,768	275,185	557,301	1,083,092
Average expense \$	487,613	95,534	258,382	538,855	1,057,679
Average net profit \$	18,474	13,234	16,803	18,446	25,413
Businesses reporting a loss (No.)	46				
Average sales \$	515,196	100,703	285,736	517,994	1,156,351
Average expense \$	525,557	107,018	301,875	530,278	1,163,057
Average net loss \$	-10,361	-6,315	-16,139	-12,284	-6,706
1986					
Number of observations in sample	314				
Average sales \$	534,575	104,916	287,526	600,524	1,145,334
Average expense \$	526,690	94,665	274,922	593,100	1,144,073
Average net profit (loss) \$	7,885	10,251	12,604	7,424	1,261
Businesses reporting a profit (No.)	241				
Average sales \$	562,593	104,423	291,022	626,291	1,228,634
Average expense \$	543,856	91,219	274,602	603,089	1,206,512
Average net profit \$	18,737	13,204	16,420	23,202	22,122
Businesses reporting a loss (No.)	73				
Average sales \$	502,173	107,948	270,608	573,420	1,056,716
Average expense \$	513,144	115,862	276,472	582,593	1,077,649
Average net loss \$	-10,971	-7,914	-5,864	-9,173	-20,933
1987					
Number of observations in sample	192				
Average sales \$	391,956	75,386	176,460	374,692	941,286
Average expense \$	380,174	65,916	169,603	361,857	923,321
Average net profit (loss) \$	11,782	9,470	6,857	12,835	17,965
Businesses reporting a profit (No.)	151				
Average sales \$	375,792	81,066	162,569	370,179	889,355
Average expense \$	357,853	69,247	149,012	352,266	860,885
Average net profit \$	17,939	11,819	13,557	17,913	28,470
Businesses reporting a loss (No.)	41				
Average sales \$	432,329	36,669	215,814	392,297	1,084,536
Average expense \$	441,494	43,213	227,939	399,273	1,095,549
Average net loss \$	-9,165	-6,544	-12,125	-6,976	-11,013

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	24				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	52.2	--	--	--	--	92.7	56.3	--	--	--	--
Occupancy expenses	7.7	--	--	--	--	100.0	7.7	--	--	--	--
Depreciation	1.5	--	--	--	--	79.7	1.9	--	--	--	--
Repairs & maintenance	0.4	--	--	--	--	74.2	0.5	--	--	--	--
Heat, light & telephone	2.4	--	--	--	--	97.7	2.5	--	--	--	--
Rent	3.4	--	--	--	--	71.1	4.8	--	--	--	--
Personnel expenses	12.5	--	--	--	--	100.0	12.5	--	--	--	--
Financial expenses	2.8	--	--	--	--	100.0	2.8	--	--	--	--
Interest & bank charges	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Professional fees	0.5	--	--	--	--	83.3	0.6	--	--	--	--
Other expenses	22.6	--	--	--	--	100.0	22.6	--	--	--	--
Profit (loss)	2.1	--	--	--	--	95.9	2.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6342 - Tire, Battery, Parts and Accessories Stores

Businesses primarily engaged in retail dealing in new or used tires, tubes, batteries and other automobile parts and accessories separately or in combination. These businesses may be secondarily engaged in tire installation and repair as well as in automobile repair. This industry includes the following types of retail operations: retail automotive batteries, retail automotive parts and accessories, retail automotive cassettes and 8-track tape recorders, retail motor vehicle radios (including C.B. or GRS), retail motor vehicle stereos, retail motor vehicle tape decks and retail tires and tubes.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	28	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	87	--	--	--	--
Total current assets	115	--	--	--	--
Fixed assets	41	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	6	--	--	--	--
Total assets	162	--	--	--	--
Liabilities and equity					
Current loans	19	--	--	--	--
Other current liabilities	80	--	--	--	--
Total current liabilities	98	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	5	--	--	--	--
Other liabilities	55	--	--	--	--
Total liabilities	159	--	--	--	--
Total equity	3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	57.2	--	--	--	--
Interest coverage ratio (times)	1.4	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-4	--	--	--	--
Depreciation	5	--	--	--	--
Other	4	--	--	--	--
Dividends	-1	--	--	--	--
Investment activities					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-3	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	3	--	--	--	--
Repayment of long term debt	-12	--	--	--	--
Loans from shareholders	6	--	--	--	--
Repayment of loans from shareholders	-3	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-4	--	--	--	--
Cash & equivalents-Beginning of the year	-13	--	--	--	--
Cash & equivalents - End of the year	-17	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, 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)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	135	12,008	785	21	17
less than 20	129	8,323	547	21	16
20 - 99	5	X	114	-	1
100 - 495	1	X	124	-	-
500 and over	-	-	-	-	-
1987					
Total	157	14,393	889	17	...
less than 20	152	10,735	866	17	...
20 - 99	4	X	80	-	...
100 - 499	1	X	143	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

Newly reporting and *no longer reporting* businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	30				
Average sales \$	336,413	--	--	--	--
Average expense \$	323,142	--	--	--	--
Average net profit (loss) \$	13,271	--	--	--	--
Businesses reporting a profit (No.)	21				
Average sales \$	351,744	--	--	--	--
Average expense \$	328,120	--	--	--	--
Average net profit \$	23,624	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	296,879	--	--	--	--
Average expense \$	309,119	--	--	--	--
Average net loss \$	-12,240	--	--	--	--
1986					
Number of observations in sample	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 a profit (No.)	50				
Average sales \$	243,778	-	55,763	180,601	494,971
Average expense \$	226,586	-	48,682	169,885	461,191
Average net profit \$	17,192	-	7,081	10,716	33,780
Businesses reporting a loss (No.)	14				
Average sales \$	164,387	25,138	76,972	138,614	416,825
Average expense \$	173,051	27,604	80,690	143,841	440,067
Average net loss \$	-8,664	-2,466	-3,718	-5,227	-23,242
1987					
Number of observations in sample	49				
Average sales \$	250,363	--	--	--	--
Average expense \$	244,208	--	--	--	--
Average net profit (loss) \$	6,155	--	--	--	--
Businesses reporting a profit (No.)	34				
Average sales \$	251,619	--	--	--	--
Average expense \$	237,910	--	--	--	--
Average net profit \$	13,709	--	--	--	--
Businesses reporting a loss (No.)	15				
Average sales \$	316,799	--	--	--	--
Average expense \$	327,252	--	--	--	--
Average net loss \$	-10,453	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Garages (General Repairs) (SIC 6351)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	44				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	42.3	--	--	--	--	91.8	46.0	--	--	--	--
Occupancy expenses	10.0	--	--	--	--	100.0	10.0	--	--	--	--
Depreciation	3.7	--	--	--	--	88.2	4.1	--	--	--	--
Repairs & maintenance	0.7	--	--	--	--	64.1	1.2	--	--	--	--
Heat, light & telephone	2.0	--	--	--	--	94.9	2.1	--	--	--	--
Rent	3.6	--	--	--	--	55.8	6.5	--	--	--	--
Personnel expenses	15.6	--	--	--	--	80.8	19.3	--	--	--	--
Financial expenses	1.8	--	--	--	--	100.0	1.8	--	--	--	--
Interest & bank charges	1.2	--	--	--	--	87.7	1.4	--	--	--	--
Professional fees	0.5	--	--	--	--	84.8	0.6	--	--	--	--
Other expenses	21.4	--	--	--	--	100.0	21.4	--	--	--	--
Profit (loss)	9.0	--	--	--	--	100.0	9.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small too be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6351 - Garages (General Repairs)

Businesses primarily engaged in general mechanical and electrical repairs to motor vehicles. Garages may be secondarily engaged in selling gasoline and lubricating motor vehicles. These businesses include motor vehicle general repairs.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Saskatchewan, Garages (General Repairs) (SIC 6351)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	19	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	43	--	--	--	--
Total current assets	63	--	--	--	--
Fixed assets	47	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	9	--	--	--	--
Total assets	119	--	--	--	--
Liabilities and equity					
Current loans	20	--	--	--	--
Other current liabilities	29	--	--	--	--
Total current liabilities	49	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	7	--	--	--	--
Other liabilities	22	--	--	--	--
Total liabilities	78	--	--	--	--
Total equity	40	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Garages (General Repairs) (SIC 6351)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.3	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	1.9	--	--	--	--
Interest coverage ratio (times)	0.7	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Garages (General Repairs) (SIC 6351)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-5	--	--	--	--
Depreciation	15	--	--	--	--
Other	-3	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-5	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	7	--	--	--	--
Repayment of long term debt	-9	--	--	--	--
Loans from shareholders	9	--	--	--	--
Repayment of loans from shareholders	-18	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-1	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-11	--	--	--	--
Cash & equivalents-Beginning of the year	5	--	--	--	--
Cash & equivalents - End of the year	-6	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Garages (General Repairs) (SIC 6351)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	306	11,927	742	50	32
less than 20	305	X	711	50	32
20 - 99	1	X	31	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	326	12,624	730	52	...
less than 20	326	12,624	730	52	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

*"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Garages (General Repairs) (SIC 6351)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	75				
Average sales \$	111,055	42,544	55,661	94,324	251,692
Average expense \$	100,300	38,822	52,944	80,823	228,612
Average net profit (loss) \$	10,755	3,722	2,717	13,501	23,080
Businesses reporting a profit (No.)	68				
Average sales \$	111,923	42,711	55,661	94,055	255,263
Average expense \$	99,218	34,936	52,944	79,909	229,083
Average net profit \$	12,705	7,775	2,717	14,146	26,180
Businesses reporting a loss (No.)	7				
Average sales \$	118,599	42,184	-	100,386	213,226
Average expense \$	124,053	47,172	-	101,452	223,535
Average net loss \$	-5,454	-4,988	-	-1,066	-10,309
1986					
Number of observations in sample	100				
Average sales \$	114,772	34,284	56,719	97,585	270,500
Average expense \$	102,756	22,366	44,091	92,931	251,634
Average net profit (loss) \$	12,016	11,918	12,628	4,654	18,866
Businesses reporting a profit (No.)	86				
Average sales \$	114,372	34,284	56,115	96,394	270,694
Average expense \$	100,775	22,366	41,709	90,160	248,866
Average net profit \$	13,597	11,918	14,406	6,234	21,828
Businesses reporting a loss (No.)	14				
Average sales \$	146,462	-	65,002	105,542	268,843
Average expense \$	154,486	-	78,768	111,427	275,262
Average net loss \$	-8,024	-	-11,766	-5,885	-6,419
1987					
Number of observations in sample	81				
Average sales \$	180,389	48,599	93,129	178,713	401,115
Average expense \$	170,717	40,341	81,790	170,217	390,520
Average net profit (loss) \$	9,672	8,258	11,339	8,496	10,595
Businesses reporting a profit (No.)	64				
Average sales \$	174,883	48,599	91,048	180,307	379,578
Average expense \$	161,047	40,341	78,103	167,928	357,814
Average net profit \$	13,836	8,258	12,945	12,379	21,764
Businesses reporting a loss (No.)	17				
Average sales \$	248,860	-	122,073	168,478	456,029
Average expense \$	263,967	-	133,071	184,919	473,911
Average net loss \$	-15,107	-	-10,998	-16,441	-17,882

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Paint & Body Repair Shops (SIC 6352)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	33				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	35.6	--	--	--	--	86.6	41.1	--	--	--	--
Occupancy expenses	9.2	--	--	--	--	100.0	9.2	--	--	--	--
Depreciation	2.5	--	--	--	--	74.6	3.3	--	--	--	--
Repairs & maintenance	0.6	--	--	--	--	68.1	0.9	--	--	--	--
Heat, light & telephone	2.7	--	--	--	--	93.4	2.9	--	--	--	--
Rent	3.4	--	--	--	--	50.4	6.7	--	--	--	--
Personnel expenses	23.1	--	--	--	--	85.0	27.2	--	--	--	--
Financial expenses	3.2	--	--	--	--	91.4	3.5	--	--	--	--
Interest & bank charges	2.6	--	--	--	--	89.6	2.9	--	--	--	--
Professional fees	0.6	--	--	--	--	68.5	0.9	--	--	--	--
Other expenses	19.0	--	--	--	--	100.0	19.0	--	--	--	--
Profit (loss)	10.0	--	--	--	--	96.9	10.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6352 - Paint and Body Repairs

Businesses primarily engaged in repairing and/or repainting motor vehicle bodies, fenders and doors. Businesses in this industry may be secondarily engaged in mechanical repairs. Motor vehicle body repairs, motor vehicle collision repairs, motor vehicle frame straightening and the painting of motor vehicles are businesses also included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Paint & Body Repair Shops (SIC 6352)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	23	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	45	--	--	--	--
Total current assets	69	--	--	--	--
Fixed assets	77	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	-	--	--	--	--
Total assets	146	--	--	--	--
Liabilities and equity					
Current loans	15	--	--	--	--
Other current liabilities	43	--	--	--	--
Total current liabilities	58	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	9	--	--	--	--
Other liabilities	45	--	--	--	--
Total liabilities	112	--	--	--	--
Total equity	34	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Paint & Body Repair Shops (SIC 6352)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	3.3	--	--	--	--
Interest coverage ratio (times)	1.6	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Paint & Body Repair Shops (SIC 6352)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	3	--	--	--	--
Depreciation	7	--	--	--	--
Other	7	--	--	--	--
Dividends	-1	--	--	--	--
Investment activities					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-14	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	5	--	--	--	--
Repayment of long term debt	-8	--	--	--	--
Loans from shareholders	11	--	--	--	--
Repayment of loans from shareholders	-8	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	4	--	--	--	--
Cash & equivalents-Beginning of the year	4	--	--	--	--
Cash & equivalents - End of the year	8	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Paint & Body Repair Shops (SIC 6352)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	309	21,857	1,336	53	24
less than 20	301	18,661	1,141	53	24
20 - 99	8	3,196	195	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	305	25,262	1,431	34	...
less than 20	296	20,318	1,151	34	...
20 - 99	9	4,944	280	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Paint & Body Repair Shops (SIC 6352)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	43				
Average sales \$	148,983	--	--	--	--
Average expense \$	136,976	--	--	--	--
Average net profit (loss) \$	12,007	--	--	--	--
Businesses reporting a profit (No.)	37				
Average sales \$	183,198	--	--	--	--
Average expense \$	165,657	--	--	--	--
Average net profit \$	17,541	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	127,354	--	--	--	--
Average expense \$	132,170	--	--	--	--
Average net loss \$	-4,816	--	--	--	--
1986					
Number of observations in sample	62				
Average sales \$	318,395	90,355	168,877	275,550	738,798
Average expense \$	315,296	79,774	154,769	295,491	731,148
Average net profit (loss) \$	3,099	10,581	14,108	-19,941	7,650
Businesses reporting a profit (No.)	50				
Average sales \$	378,462	90,691	170,743	320,859	931,556
Average expense \$	353,947	78,161	155,566	286,063	895,997
Average net profit \$	24,515	12,530	15,177	34,796	35,559
Businesses reporting a loss (No.)	12				
Average sales \$	275,761	86,499	131,416	272,860	612,268
Average expense \$	289,012	98,292	138,768	296,050	622,938
Average net loss \$	-13,251	-11,793	-7,352	-23,190	-10,670
1987					
Number of observations in sample	74				
Average sales \$	175,470	35,532	103,580	175,837	386,930
Average expense \$	167,498	26,157	99,323	170,659	373,854
Average net profit (loss) \$	7,972	9,375	4,257	5,178	13,076
Businesses reporting a profit (No.)	52				
Average sales \$	186,013	35,837	97,132	191,235	419,848
Average expense \$	167,562	24,250	81,539	175,776	388,683
Average net profit \$	18,451	11,587	15,593	15,459	31,165
Businesses reporting a loss (No.)	22				
Average sales \$	158,558	33,645	118,929	144,110	337,549
Average expense \$	172,830	37,937	141,660	160,115	351,608
Average net loss \$	-14,272	-4,292	-22,731	-16,005	-14,059

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	39				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	67.4	--	--	--	--	97.7	69.0	--	--	--	--
Occupancy expenses	4.9	--	--	--	--	100.0	4.9	--	--	--	--
Depreciation	1.9	--	--	--	--	78.9	2.5	--	--	--	--
Repairs & maintenance	0.4	--	--	--	--	85.1	0.4	--	--	--	--
Heat, light & telephone	2.3	--	--	--	--	97.4	2.4	--	--	--	--
Rent	0.3	--	--	--	--	13.3	2.3	--	--	--	--
Personnel expenses	6.2	--	--	--	--	91.2	6.8	--	--	--	--
Financial expenses	1.7	--	--	--	--	100.0	1.7	--	--	--	--
Interest & bank charges	1.3	--	--	--	--	93.3	1.4	--	--	--	--
Professional fees	0.5	--	--	--	--	86.2	0.5	--	--	--	--
Other expenses	18.9	--	--	--	--	100.0	18.9	--	--	--	--
Profit (loss)	0.9	--	--	--	--	96.4	0.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6412 - General Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis, the most important of which is food. Other merchandise sold usually includes ready-to-wear apparel, toiletries, cosmetics, hardware, farm supplies and housewares. Businesses may be described as: country general stores and general stores.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	15	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	68	--	--	--	--
Total current assets	83	--	--	--	--
Fixed assets	50	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	3	--	--	--	--
Total assets	136	--	--	--	--
Liabilities and equity					
Current loans	9	--	--	--	--
Other current liabilities	35	--	--	--	--
Total current liabilities	44	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	53	--	--	--	--
Total liabilities	98	--	--	--	--
Total equity	38	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, General Stores (SIC 6412)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.6	--	--	--	--
Interest coverage ratio (times)	2.0	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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 Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	6	--	--	--	--
Depreciation	4	--	--	--	--
Other	-6	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	7	--	--	--	--
Purchase of fixed assets	-17	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	12	--	--	--	--
Repayment of long term debt	-4	--	--	--	--
Loans from shareholders	-	--	--	--	--
Repayment of loans from shareholders	-1	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	1	--	--	--	--
Cash & equivalents-Beginning of the year	-3	--	--	--	--
Cash & equivalents - End of the year	-1	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	277	141,196	12,367	30	14
less than 20	239	9,347	817	30	14
20 - 99	18	9,340	818	-	-
100 - 499	8	19,659	1,722	-	-
500 and over	12	102,850	9,010	-	-
1987					
Total	241	145,328	11,884	18	...
less than 20	203	8,500	692	17	...
20 - 99	18	9,263	757	-	...
100 - 499	8	22,215	1,817	-	...
500 and over	12	105,350	8,618	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	35				
Average sales \$	358,516	--	--	--	--
Average expense \$	349,169	--	--	--	--
Average net profit (loss) \$	9,347	--	--	--	--
Businesses reporting a profit (No.)	30				
Average sales \$	350,338	--	--	--	--
Average expense \$	338,998	--	--	--	--
Average net profit \$	11,340	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	441,546	--	--	--	--
Average expense \$	443,924	--	--	--	--
Average net loss \$	-2,378	--	--	--	--
1986					
Number of observations in sample	60				
Average sales \$	448,757	41,426	124,951	336,148	1,292,501
Average expense \$	446,537	46,864	125,717	328,781	1,284,786
Average net profit (loss) \$	2,220	-5,438	-766	7,367	7,715
Businesses reporting a profit (No.)	44				
Average sales \$	464,332	65,413	147,087	327,609	1,317,219
Average expense \$	454,133	59,944	139,843	315,076	1,301,670
Average net profit \$	10,199	5,469	7,244	12,533	15,549
Businesses reporting a loss (No.)	16				
Average sales \$	442,446	37,058	106,556	388,357	1,237,812
Average expense \$	454,618	44,482	113,978	412,581	1,247,429
Average net loss \$	-12,172	-7,424	-7,422	-24,224	-9,617
1987					
Number of observations in sample	54				
Average sales \$	284,631	78,788	192,675	298,208	568,854
Average expense \$	280,308	80,067	185,428	297,560	558,177
Average net profit (loss) \$	4,323	-1,279	7,247	648	10,677
Businesses reporting a profit (No.)	34				
Average sales \$	282,744	73,864	194,067	322,246	540,699
Average expense \$	270,794	66,979	183,275	316,374	516,546
Average net profit \$	11,950	6,885	10,792	5,872	24,153
Businesses reporting a loss (No.)	20				
Average sales \$	291,346	82,969	187,711	278,202	616,500
Average expense \$	298,763	91,411	193,107	281,903	628,630
Average net loss \$	-7,417	-8,442	-5,396	-3,701	-12,130

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Other General Merchandise Stores (SIC 5413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	28				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	60.5	--	--	--	--	96.1	62.9	--	--	--	--
Occupancy expenses	3.9	--	--	--	--	100.0	3.9	--	--	--	--
Depreciation	0.9	--	--	--	--	66.8	1.4	--	--	--	--
Repairs & maintenance	0.4	--	--	--	--	78.8	0.5	--	--	--	--
Heat, light & telephone	2.0	--	--	--	--	100.0	2.0	--	--	--	--
Rent	0.5	--	--	--	--	18.1	2.9	--	--	--	--
Personnel expenses	9.8	--	--	--	--	94.7	10.3	--	--	--	--
Financial expenses	2.7	--	--	--	--	100.0	2.7	--	--	--	--
Interest & bank charges	2.2	--	--	--	--	69.9	3.1	--	--	--	--
Professional fees	0.6	--	--	--	--	81.7	0.7	--	--	--	--
Other expenses	22.9	--	--	--	--	100.0	22.9	--	--	--	--
Profit (loss)	0.2	--	--	--	--	94.5	0.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 12 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 5413 - Other General Merchandise Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis including ready-to-wear apparel, toiletries, cosmetics, hardware and housewares where food and household furniture are not normally commodity lines and where one commodity line accounts for more than 50% of total revenue. General merchandise stores (except department stores and general stores), mail order offices of department stores and variety stores are included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Other General Merchandise Stores (SIC 6413)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	29	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	93	--	--	--	--
Total current assets	122	--	--	--	--
Fixed assets	33	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	8	--	--	--	--
Total assets	163	--	--	--	--
Liabilities and equity					
Current loans	9	--	--	--	--
Other current liabilities	39	--	--	--	--
Total current liabilities	48	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	4	--	--	--	--
Other liabilities	20	--	--	--	--
Total liabilities	72	--	--	--	--
Total equity	90	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Other General Merchandise Stores (SIC 6413)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	2.5	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	0.8	--	--	--	--
Interest coverage ratio (times)	0.9	--	--	--	--
Debt ratio (times)	0.4	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Other General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	277	141.196	12.367	30	14
less than 20	239	9.347	817	30	14
20 - 99	18	9.340	818	-	-
100 - 499	8	19.659	1.722	-	-
500 and over	12	102.850	9.010	-	-
1987					
Total	241	145.328	11.884	18	...
less than 20	203	8.500	692	17	...
20 - 99	18	9.263	757	-	...
100 - 499	8	22.215	1.817	-	...
500 and over	12	105.350	8.618	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Other General Merchandise Stores (SIC 6413)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	20				
Average sales \$	219,852	--	--	--	--
Average expense \$	219,805	--	--	--	--
Average net profit (loss) \$	47	--	--	--	--
Businesses reporting a profit (No.)	15				
Average sales \$	286,585	--	--	--	--
Average expense \$	269,146	--	--	--	--
Average net profit \$	17,439	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	232,531	--	--	--	--
Average expense \$	250,002	--	--	--	--
Average net loss \$	-17,471	--	--	--	--
1986					
Number of observations in sample	32				
Average sales \$	285,449	--	--	--	--
Average expense \$	278,506	--	--	--	--
Average net profit (loss) \$	6,943	--	--	--	--
Businesses reporting a profit (No.)	25				
Average sales \$	363,227	--	--	--	--
Average expense \$	345,147	--	--	--	--
Average net profit \$	18,080	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	320,557	--	--	--	--
Average expense \$	324,627	--	--	--	--
Average net loss \$	-4,070	--	--	--	--
1987					
Number of observations in sample	35				
Average sales \$	264,276	--	--	--	--
Average expense \$	262,660	--	--	--	--
Average net profit (loss) \$	1,616	--	--	--	--
Businesses reporting a profit (No.)	22				
Average sales \$	272,759	--	--	--	--
Average expense \$	263,644	--	--	--	--
Average net profit \$	9,115	--	--	--	--
Businesses reporting a loss (No.)	13				
Average sales \$	246,008	--	--	--	--
Average expense \$	254,310	--	--	--	--
Average net loss \$	-8,302	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Florist Shops (SIC 6521)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	27.9	--	--	--	--	79.5	35.1	--	--	--	--
Occupancy expenses	12.9	--	--	--	--	100.0	12.9	--	--	--	--
Depreciation	2.0	--	--	--	--	69.1	2.9	--	--	--	--
Repairs & maintenance	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	--	--	--	--
Financial expenses	3.5	--	--	--	--	100.0	3.5	--	--	--	--
Interest & bank charges	2.5	--	--	--	--	79.5	3.1	--	--	--	--
Professional fees	1.0	--	--	--	--	100.0	1.0	--	--	--	--
Other expenses	29.3	--	--	--	--	100.0	29.3	--	--	--	--
Profit (loss)	10.1	--	--	--	--	100.0	10.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6521 - Florist Shops

Businesses primarily engaged in retail dealing in cut flowers, potted plants and the like. These businesses may be secondarily engaged in selling seeds, bulbs, nursery stock and garden supplies. Businesses engaged in retail cut flowers, florist shops, retail potted plants and retail fresh flowers and wreaths are also included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Florist Shops (SIC 6521)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	16	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	40	--	--	--	--
Total current assets	56	--	--	--	--
Fixed assets	10	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	6	--	--	--	--
Total assets	72	--	--	--	--
Liabilities and equity					
Current loans	7	--	--	--	--
Other current liabilities	26	--	--	--	--
Total current liabilities	34	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	70	--	--	--	--
Total liabilities	104	--	--	--	--
Total equity	-32	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Florist Shops (SIC 6521)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-3.2	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	1.4	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Florist Shops (SIC 6521)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	19	--	--	--	--
Depreciation	6	--	--	--	--
Other	-7	--	--	--	--
Dividends	-3	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	12	--	--	--	--
Repayment of long term debt	-17	--	--	--	--
Loans from shareholders	21	--	--	--	--
Repayment of loans from shareholders	-1	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	1	--	--	--	--
Decrease in equity	-18	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	12	--	--	--	--
Cash & equivalents-Beginning of the year	-15	--	--	--	--
Cash & equivalents - End of the year	-3	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Florist Shops (SIC 6521)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	101	4,836	454	20	10
less than 20	96	3,461	323	20	10
20 - 99	5	1,375	131	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	107	5,003	443	15	...
less than 20	104	3,908	346	15	...
20 - 99	3	1,095	97	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Florist Shops (SIC 6521)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	32				
Average sales \$	143,879	--	--	--	--
Average expense \$	133,976	--	--	--	--
Average net profit (loss) \$	9,903	--	--	--	--
Businesses reporting a profit (No.)	23				
Average sales \$	188,927	--	--	--	--
Average expense \$	171,331	--	--	--	--
Average net profit \$	17,596	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	64,306	--	--	--	--
Average expense \$	71,643	--	--	--	--
Average net loss \$	-7,337	--	--	--	--
1986					
Number of observations in sample	25				
Average sales \$	278,376	--	--	--	--
Average expense \$	271,115	--	--	--	--
Average net profit (loss) \$	7,261	--	--	--	--
Businesses reporting a profit (No.)	19				
Average sales \$	325,619	--	--	--	--
Average expense \$	310,337	--	--	--	--
Average net profit \$	15,282	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	337,179	--	--	--	--
Average expense \$	348,313	--	--	--	--
Average net loss \$	-11,134	--	--	--	--
1987					
Number of observations in sample	46				
Average sales \$	139,779	--	--	--	--
Average expense \$	132,812	--	--	--	--
Average net profit (loss) \$	6,967	--	--	--	--
Businesses reporting a profit (No.)	30				
Average sales \$	162,051	--	--	--	--
Average expense \$	146,972	--	--	--	--
Average net profit \$	15,079	--	--	--	--
Businesses reporting a loss (No.)	16				
Average sales \$	101,075	--	--	--	--
Average expense \$	112,936	--	--	--	--
Average net loss \$	-11,861	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Hardware Stores (SIC 6531)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	28				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	60.6	--	--	--	--	92.1	65.8	--	--	--	--
Occupancy expenses	4.9	--	--	--	--	100.0	4.9	--	--	--	--
Depreciation	0.8	--	--	--	--	76.3	1.1	--	--	--	--
Repairs & maintenance	0.3	--	--	--	--	83.1	0.4	--	--	--	--
Heat, light & telephone	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Rent	2.1	--	--	--	--	50.8	4.2	--	--	--	--
Personnel expenses	9.3	--	--	--	--	92.4	10.1	--	--	--	--
Financial expenses	2.8	--	--	--	--	100.0	2.8	--	--	--	--
Interest & bank charges	2.4	--	--	--	--	79.7	3.0	--	--	--	--
Professional fees	0.4	--	--	--	--	98.4	0.4	--	--	--	--
Other expenses	19.2	--	--	--	--	100.0	19.2	--	--	--	--
Profit (loss)	3.1	--	--	--	--	100.0	3.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

$$\text{Total weighted expenditure on a given item} / \text{Total weighted sales of all businesses in the sample} \times 100 \text{ for each quartile.}$$

 (2) Value in each cell =

$$\text{Total weighted expenditure on a given item} / \text{Total weighted sales of businesses reporting this item of expenditure} \times 100 \text{ for each quartile.}$$

 (3) Value in each cell =

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
 (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
 (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6531 - Hardware Stores

Businesses primarily engaged in retail dealing in any combination of the basic lines of hardware, such as hand and power tools, builders' hardware, fasteners, electrical and plumbing supplies. These businesses may be secondarily engaged in retailing housewares, electrical appliances, paint, sporting goods, etc. This industry includes retail builders' hardware, retail carpenters' tools, retail electrical supplies, retail fasteners (except clothing), retail furniture and cabinet fittings, retail hand edge tools, hardware stores, retail mechanics' measuring tools, retail mechanics' tools, retail nails, retail plumbing supplies and retail power driven hand tools.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Hardware Stores (SIC 6531)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	4	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	190	--	--	--	--
Total current assets	193	--	--	--	--
Fixed assets	36	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	19	--	--	--	--
Total assets	249	--	--	--	--
Liabilities and equity					
Current loans	45	--	--	--	--
Other current liabilities	71	--	--	--	--
Total current liabilities	116	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	9	--	--	--	--
Other liabilities	93	--	--	--	--
Total liabilities	217	--	--	--	--
Total equity	31	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Hardware Stores (SIC 6531)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	6.9	--	--	--	--
Interest coverage ratio (times)	0.9	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Hardware Stores (SIC 5531)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	9	--	--	--	--
Depreciation	6	--	--	--	--
Other	-5	--	--	--	--
Dividends	-6	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-7	--	--	--	--
Increase in investment	-4	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	7	--	--	--	--
Repayment of long term debt	-14	--	--	--	--
Loans from shareholders	10	--	--	--	--
Repayment of loans from shareholders	-2	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-1	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-6	--	--	--	--
Cash & equivalents-Beginning of the year	-8	--	--	--	--
Cash & equivalents - End of the year	-14	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Hardware, Paint, Glass and Wallpaper Stores (SIC 653)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	232	12,288	1,084	32	22
less than 20	222	8,406	785	31	22
20 - 99	9	X	290	1	-
100 - 499	1	X	9	-	-
500 and over	-	-	-	-	-
1987					
Total	226	13,781	1,033	28	...
less than 20	215	9,943	770	24	...
20 - 99	11	3,838	263	4	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Hardware Stores (SIC 6531)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	52				
Average sales \$	242,981	69,599	106,305	162,206	633,733
Average expense \$	234,076	64,079	96,406	154,169	621,649
Average net profit (loss) \$	8,885	5,520	9,899	8,037	12,084
Businesses reporting a profit (No.)	41				
Average sales \$	251,057	71,501	112,102	160,624	659,999
Average expense \$	237,217	61,121	94,853	152,089	640,804
Average net profit \$	13,840	10,380	17,249	8,535	19,195
Businesses reporting a loss (No.)	11				
Average sales \$	240,668	65,967	90,266	247,706	558,734
Average expense \$	250,987	69,726	100,702	266,563	566,956
Average net loss \$	-10,319	-3,759	-10,436	-18,857	-8,222
1986					
Number of observations in sample	102				
Average sales \$	278,268	43,854	118,033	229,839	721,347
Average expense \$	275,812	56,322	101,550	231,232	714,142
Average net profit (loss) \$	2,456	-12,468	16,483	-1,393	7,205
Businesses reporting a profit (No.)	69				
Average sales \$	296,179	47,726	119,677	243,175	774,139
Average expense \$	279,926	41,550	99,787	232,504	745,862
Average net profit \$	16,253	6,176	19,890	10,671	28,277
Businesses reporting a loss (No.)	33				
Average sales \$	243,017	43,289	104,957	210,776	613,046
Average expense \$	263,134	58,479	115,573	229,414	649,070
Average net loss \$	-20,117	-15,190	-10,616	-18,638	-36,024
1987					
Number of observations in sample	61				
Average sales \$	339,707	124,775	199,064	398,495	636,494
Average expense \$	329,665	107,725	193,823	387,386	629,726
Average net profit (loss) \$	10,042	17,050	5,241	11,109	6,768
Businesses reporting a profit (No.)	44				
Average sales \$	343,195	126,055	209,326	398,899	638,499
Average expense \$	327,238	107,034	191,842	387,077	622,998
Average net profit \$	15,957	19,021	17,484	11,822	15,501
Businesses reporting a loss (No.)	17				
Average sales \$	327,826	113,341	176,538	391,967	629,465
Average expense \$	339,442	113,901	198,171	392,380	653,316
Average net loss \$	-11,614	-560	-21,633	-413	-23,851

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	60.3	--	--	--	--	89.5	67.4	--	--	--	--
Occupancy expenses	7.3	--	--	--	--	100.0	7.3	--	--	--	--
Depreciation	1.7	--	--	--	--	70.1	2.4	--	--	--	--
Repairs & maintenance	0.7	--	--	--	--	61.9	1.1	--	--	--	--
Heat, light & telephone	1.5	--	--	--	--	100.0	1.5	--	--	--	--
Rent	3.4	--	--	--	--	70.5	4.9	--	--	--	--
Personnel expenses	9.8	--	--	--	--	81.0	12.1	--	--	--	--
Financial expenses	2.5	--	--	--	--	95.8	2.6	--	--	--	--
Interest & bank charges	1.7	--	--	--	--	95.8	1.8	--	--	--	--
Professional fees	0.8	--	--	--	--	95.8	0.8	--	--	--	--
Other expenses	19.0	--	--	--	--	100.0	19.0	--	--	--	--
Profit (loss)	1.2	--	--	--	--	96.5	1.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6541 - Sporting Goods Stores

Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as: retail archery equipment, retail athletic clothing (including uniforms), retail athletic footwear, retail baseball equipment, retail bowling equipment, retail camping equipment (except tent trailers), retail sports and fishing tackle, retail football equipment, retail golf equipment, retail hockey equipment, retail hunting equipment, retail playground equipment, retail skiing equipment, retail soccer equipment, retail softball equipment, sporting goods stores, retail tennis equipment, and retail track and field equipment.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	12	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	141	--	--	--	--
Total current assets	153	--	--	--	--
Fixed assets	35	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	6	--	--	--	--
Total assets	194	--	--	--	--
Liabilities and equity					
Current loans	32	--	--	--	--
Other current liabilities	56	--	--	--	--
Total current liabilities	87	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	13	--	--	--	--
Other liabilities	61	--	--	--	--
Total liabilities	162	--	--	--	--
Total equity	32	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Sporting Goods Stores (SIC 6541)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.8	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	5.0	--	--	--	--
Interest coverage ratio (times)	4.0	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	8	--	--	--	--
Depreciation	7	--	--	--	--
Other	-2	--	--	--	--
Dividends	-4	--	--	--	--
Investment activities					
Disposal of fixed assets	4	--	--	--	--
Purchase of fixed assets	-12	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	9	--	--	--	--
Repayment of long term debt	-8	--	--	--	--
Loans from shareholders	5	--	--	--	--
Repayment of loans from shareholders	-12	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-5	--	--	--	--
Cash & equivalents-Beginning of the year	-19	--	--	--	--
Cash & equivalents - End of the year	-24	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Sporting Goods Stores (SIC 6541)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	114	5,611	498	21	13
less than 20	110	4,592	410	21	13
20 - 99	4	1,019	88	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	118	6,825	504	20	...
less than 20	114	5,643	415	20	...
20 - 99	4	1,182	89	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987

Saskatchewan, Sporting Goods Stores (SIC 6541)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	39				
Average sales \$	330,413	--	--	--	--
Average expense \$	328,534	--	--	--	--
Average net profit (loss) \$	1,879	--	--	--	--
Businesses reporting a profit (No.)	29				
Average sales \$	319,778	--	--	--	--
Average expense \$	303,982	--	--	--	--
Average net profit \$	15,796	--	--	--	--
Businesses reporting a loss (No.)	10				
Average sales \$	361,140	--	--	--	--
Average expense \$	381,032	--	--	--	--
Average net loss \$	-19,892	--	--	--	--
1986					
Number of observations in sample	57				
Average sales \$	403,533	102,765	249,149	384,416	877,802
Average expense \$	400,297	103,687	233,986	397,366	866,148
Average net profit (loss) \$	3,236	-922	15,163	-12,950	11,654
Businesses reporting a profit (No.)	43				
Average sales \$	408,468	122,079	249,149	379,472	883,171
Average expense \$	394,459	104,525	233,986	368,934	870,391
Average net profit \$	14,009	17,554	15,163	10,538	12,780
Businesses reporting a loss (No.)	14				
Average sales \$	417,004	88,489	-	390,450	772,072
Average expense \$	439,245	103,069	-	432,065	782,601
Average net loss \$	-22,241	-14,580	-	-41,615	-10,529
1987					
Number of observations in sample	29				
Average sales \$	302,987	--	--	--	--
Average expense \$	294,561	--	--	--	--
Average net profit (loss) \$	8,426	--	--	--	--
Businesses reporting a profit (No.)	17				
Average sales \$	403,836	--	--	--	--
Average expense \$	375,725	--	--	--	--
Average net profit \$	28,111	--	--	--	--
Businesses reporting a loss (No.)	12				
Average sales \$	277,671	--	--	--	--
Average expense \$	293,716	--	--	--	--
Average net loss \$	-16,045	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Musical Instrument and Record Stores (SIC 655)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	26.5	--	--	--	--	79.0	33.6	--	--	--	--
Occupancy expenses	9.0	--	--	--	--	100.0	9.0	--	--	--	--
Depreciation	2.9	--	--	--	--	76.6	3.7	--	--	--	--
Repairs & maintenance	1.3	--	--	--	--	82.5	1.6	--	--	--	--
Heat, light & telephone	1.5	--	--	--	--	68.5	2.1	--	--	--	--
Rent	3.4	--	--	--	--	68.2	4.9	--	--	--	--
Personnel expenses	16.8	--	--	--	--	77.0	21.9	--	--	--	--
Financial expenses	6.2	--	--	--	--	100.0	6.2	--	--	--	--
Interest & bank charges	4.6	--	--	--	--	74.7	6.2	--	--	--	--
Professional fees	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Other expenses	35.9	--	--	--	--	100.0	35.9	--	--	--	--
Profit (loss)	5.5	--	--	--	--	88.5	6.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6550 - Musical Instrument and Record Stores

Businesses primarily engaged in retail dealing in musical instruments, sheet music, records and tapes.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Musical Instrument and Record Stores (SIC 655)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	7	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	77	--	--	--	--
Total current assets	84	--	--	--	--
Fixed assets	64	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	2	--	--	--	--
Total assets	150	--	--	--	--
Liabilities and equity					
Current loans	22	--	--	--	--
Other current liabilities	39	--	--	--	--
Total current liabilities	60	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	4	--	--	--	--
Other liabilities	52	--	--	--	--
Total liabilities	117	--	--	--	--
Total equity	33	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Musical Instrument and Record Stores (SIC 655)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.4	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	3.5	--	--	--	--
Interest coverage ratio (times)	1.8	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Musical Instrument and Record Stores (SIC 655)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Musical Instrument and Record Stores (SIC 655)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	69	3,302	294	16	9
less than 20	65	2,326	207	16	8
20 - 99	4	976	87	-	-
100 - 499	-	-	-	-	1
500 and over	-	-	-	-	-
1987					
Total	60	3,881	284	7	...
less than 20	57	3,071	226	7	...
20 - 99	2	X	25	-	...
100 - 499	1	X	33	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Musical Instrument and Record Stores (SIC 655)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	7				
Average sales \$	485,158	--	--	--	--
Average expense \$	473,950	--	--	--	--
Average net profit (loss) \$	11,208	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	485,158	--	--	--	--
Average expense \$	473,950	--	--	--	--
Average net profit \$	11,208	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1987					
Number of observations in sample	15				
Average sales \$	153,157	--	--	--	--
Average expense \$	149,148	--	--	--	--
Average net profit (loss) \$	4,009	--	--	--	--
Businesses reporting a profit (No.)	13				
Average sales \$	160,262	--	--	--	--
Average expense \$	151,358	--	--	--	--
Average net profit \$	8,904	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	143,507	--	--	--	--
Average expense \$	165,811	--	--	--	--
Average net loss \$	-22,304	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Jewellery Stores (SIC 6561)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	45.6	--	--	--	--	94.9	48.0	--	--	--	--
Occupancy expenses	11.2	--	--	--	--	93.3	12.0	--	--	--	--
Depreciation	2.7	--	--	--	--	82.3	3.3	--	--	--	--
Repairs & maintenance	0.7	--	--	--	--	82.3	0.9	--	--	--	--
Heat, light & telephone	1.6	--	--	--	--	82.5	2.0	--	--	--	--
Rent	6.1	--	--	--	--	68.8	8.9	--	--	--	--
Personnel expenses	12.8	--	--	--	--	88.9	14.4	--	--	--	--
Financial expenses	4.0	--	--	--	--	93.3	4.3	--	--	--	--
Interest & bank charges	2.9	--	--	--	--	93.3	3.1	--	--	--	--
Professional fees	1.1	--	--	--	--	80.0	1.3	--	--	--	--
Other expenses	20.0	--	--	--	--	100.0	20.0	--	--	--	--
Profit (loss)	6.5	--	--	--	--	100.0	6.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
 Total weighted expenditure on a given item
 (2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.
 Total weighted expenditure on a given item
 (3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
 (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
 (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6561 - Jewellery Stores

Businesses primarily engaged in retail dealing in new jewellery. Many such businesses have a department engaged in watch, clock and jewellery repair. Businesses engaged in retail costume jewellery, custom jewellery, retail precious metal flatware and hollow ware, retail jewellery, retail precious metal jewellery, retail precious stone jewellery and retail watches and clocks are also included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Jewellery Stores (SIC 6561)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	4	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	118	--	--	--	--
Total current assets	122	--	--	--	--
Fixed assets	27	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	1	--	--	--	--
Total assets	149	--	--	--	--
Liabilities and equity					
Current loans	11	--	--	--	--
Other current liabilities	39	--	--	--	--
Total current liabilities	50	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	11	--	--	--	--
Other liabilities	62	--	--	--	--
Total liabilities	123	--	--	--	--
Total equity	26	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Jewellery Stores (SIC 6561)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	2.4	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	4.7	--	--	--	--
Interest coverage ratio (times)	2.2	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Jewellery Stores (SIC 6561)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	11	--	--	--	--
Depreciation	5	--	--	--	--
Other	-11	--	--	--	--
Dividends	-1	--	--	--	--
Investment activities					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-3	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	8	--	--	--	--
Repayment of long term debt	-8	--	--	--	--
Loans from shareholders	3	--	--	--	--
Repayment of loans from shareholders	-9	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-5	--	--	--	--
Cash & equivalents-Beginning of the year	9	--	--	--	--
Cash & equivalents - End of the year	4	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Jewellery Stores (SIC 6561)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	97	7,814	711	5	14
less than 20	89	3,963	361	5	14
20 - 99	4	810	73	-	-
100 - 499	2	X	22	-	-
500 and over	2	X	255	-	-
1987					
Total	117	9,161	715	15	...
less than 20	111	5,243	413	14	...
20 - 99	3	857	62	1	...
100 - 499	1	X	13	-	...
500 and over	2	X	227	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

Newly reporting and *no longer reporting* businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Jewellery Stores (SIC 6561)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	23				
Average sales \$	169,455	--	--	--	--
Average expense \$	145,717	--	--	--	--
Average net profit (loss) \$	23,738	--	--	--	--
Businesses reporting a profit (No.)	23				
Average sales \$	169,455	--	--	--	--
Average expense \$	145,717	--	--	--	--
Average net profit \$	23,738	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1986					
Number of observations in sample	21				
Average sales \$	242,894	--	--	--	--
Average expense \$	240,207	--	--	--	--
Average net profit (loss) \$	2,687	--	--	--	--
Businesses reporting a profit (No.)	19				
Average sales \$	237,903	--	--	--	--
Average expense \$	217,462	--	--	--	--
Average net profit \$	20,441	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	418,549	--	--	--	--
Average expense \$	436,995	--	--	--	--
Average net loss \$	-18,446	--	--	--	--
1987					
Number of observations in sample	44				
Average sales \$	190,260	--	--	--	--
Average expense \$	177,157	--	--	--	--
Average net profit (loss) \$	13,103	--	--	--	--
Businesses reporting a profit (No.)	34				
Average sales \$	199,536	--	--	--	--
Average expense \$	180,606	--	--	--	--
Average net profit \$	18,930	--	--	--	--
Businesses reporting a loss (No.)	10				
Average sales \$	278,926	--	--	--	--
Average expense \$	287,112	--	--	--	--
Average net loss \$	-8,186	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	54.0	--	--	--	--	98.1	55.1	--	--	--	--
Occupancy expenses	11.3	--	--	--	--	98.0	11.5	--	--	--	--
Depreciation	1.5	--	--	--	--	88.1	2.3	--	--	--	--
Repairs & 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	--	--	--	--	93.3	12.2	--	--	--	--
Financial expenses	3.0	--	--	--	--	86.8	3.5	--	--	--	--
Interest & bank charges	2.7	--	--	--	--	78.1	3.4	--	--	--	--
Professional fees	0.3	--	--	--	--	60.8	0.5	--	--	--	--
Other expenses	17.9	--	--	--	--	100.0	17.9	--	--	--	--
Profit (loss)	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6580 - Toy, Hobby, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	1	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	40	--	--	--	--
Total current assets	41	--	--	--	--
Fixed assets	19	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	-	--	--	--	--
Total assets	60	--	--	--	--
Liabilities and equity					
Current loans	6	--	--	--	--
Other current liabilities	19	--	--	--	--
Total current liabilities	25	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	4	--	--	--	--
Other liabilities	35	--	--	--	--
Total liabilities	65	--	--	--	--
Total equity	-5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.6	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-14.1	--	--	--	--
Interest coverage ratio (times)	1.3	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	159	4,051	350	29	16
less than 20	153	3,378	290	28	16
20 - 99	3	516	46	1	-
100 - 499	3	157	14	-	-
500 and over	-	-	-	-	-
1987					
Total	164	5,047	362	41	...
less than 20	156	4,078	292	38	...
20 - 99	2	X	24	1	...
100 - 499	5	479	35	2	...
500 and over	1	X	11	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	21				
Average sales \$	156,571	--	--	--	--
Average expense \$	152,717	--	--	--	--
Average net profit (loss) \$	3,854	--	--	--	--
Businesses reporting a profit (No.)	16				
Average sales \$	162,646	--	--	--	--
Average expense \$	153,668	--	--	--	--
Average net profit \$	8,978	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	40,625	--	--	--	--
Average expense \$	52,709	--	--	--	--
Average net loss \$	-12,084	--	--	--	--
1986					
Number of observations in sample	43				
Average sales \$	93,458	--	--	--	--
Average expense \$	92,458	--	--	--	--
Average net profit (loss) \$	1,000	--	--	--	--
Businesses reporting a profit (No.)	28				
Average sales \$	93,713	--	--	--	--
Average expense \$	87,385	--	--	--	--
Average net profit \$	6,328	--	--	--	--
Businesses reporting a loss (No.)	15				
Average sales \$	121,388	--	--	--	--
Average expense \$	128,883	--	--	--	--
Average net loss \$	-7,495	--	--	--	--
1987					
Number of observations in sample	27				
Average sales \$	100,926	--	--	--	--
Average expense \$	98,066	--	--	--	--
Average net profit (loss) \$	2,860	--	--	--	--
Businesses reporting a profit (No.)	17				
Average sales \$	106,396	--	--	--	--
Average expense \$	95,065	--	--	--	--
Average net profit \$	11,331	--	--	--	--
Businesses reporting a loss (No.)	10				
Average sales \$	93,692	--	--	--	--
Average expense \$	100,090	--	--	--	--
Average net loss \$	-6,398	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	54.1	--	--	--	--	100.0	54.1	--	--	--	--
Occupancy expenses	11.4	--	--	--	--	97.3	11.7	--	--	--	--
Depreciation	1.4	--	--	--	--	67.4	2.0	--	--	--	--
Repairs & maintenance	0.4	--	--	--	--	68.1	0.7	--	--	--	--
Heat, light & telephone	1.6	--	--	--	--	82.2	2.0	--	--	--	--
Rent	8.0	--	--	--	--	69.7	11.4	--	--	--	--
Personnel expenses	12.5	--	--	--	--	96.5	13.0	--	--	--	--
Financial expenses	3.3	--	--	--	--	94.9	3.5	--	--	--	--
Interest & bank charges	2.9	--	--	--	--	94.9	3.1	--	--	--	--
Professional fees	0.4	--	--	--	--	60.3	0.6	--	--	--	--
Other expenses	17.5	--	--	--	--	100.0	17.5	--	--	--	--
Profit (loss)	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

Total weighted expenditure on a given item

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

Total weighted expenditure on a given item

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6582 - Gift, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as: retail carvings and artwork, retail handicraft ceramics, retail seasonal and holiday decorations, retail handicraft découpage, retail eskimo carvings, retail gift wrap supplies, gift shops, retail handcrafted goods (novelties, souvenirs), joke shops, retail handicraft macramé, retail handicraft metalwork, retail novelty merchandise, retail handicraft pottery and retail souvenirs.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.3	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-8.3	--	--	--	--
Interest coverage ratio (times)	1.7	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Gift, Novelty and Souvenir Stores (SIC 6582)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	119	3,039	259	19	13
less than 20	114	2,415	204	18	13
20 - 99	3	X	46	1	-
100 - 499	2	X	9	-	-
500 and over	-	-	-	-	-
1987					
Total	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) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	14				
Average sales \$	116,471	--	--	--	--
Average expense \$	114,657	--	--	--	--
Average net profit (loss) \$	1,814	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	127,751	--	--	--	--
Average expense \$	118,526	--	--	--	--
Average net profit \$	9,225	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	57,713	--	--	--	--
Average expense \$	66,585	--	--	--	--
Average net loss \$	-8,872	--	--	--	--
1986					
Number of observations in sample	35				
Average sales \$	98,754	--	--	--	--
Average expense \$	99,377	--	--	--	--
Average net profit (loss) \$	-623	--	--	--	--
Businesses reporting a profit (No.)	23				
Average sales \$	98,097	--	--	--	--
Average expense \$	90,711	--	--	--	--
Average net profit \$	7,386	--	--	--	--
Businesses reporting a loss (No.)	12				
Average sales \$	130,037	--	--	--	--
Average expense \$	138,515	--	--	--	--
Average net loss \$	-8,478	--	--	--	--
1987					
Number of observations in sample	19				
Average sales \$	102,701	--	--	--	--
Average expense \$	98,436	--	--	--	--
Average net profit (loss) \$	4,265	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	107,566	--	--	--	--
Average expense \$	94,977	--	--	--	--
Average net profit \$	12,589	--	--	--	--
Businesses reporting a loss (No.)	8				
Average sales \$	95,157	--	--	--	--
Average expense \$	101,496	--	--	--	--
Average net loss \$	-6,339	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Second-Hand Merchandise Stores, n.e.c. (SIC 6591)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	36.8	--	--	--	--	100.0	36.8	--	--	--	--
Occupancy expenses	14.8	--	--	--	--	100.0	14.8	--	--	--	--
Depreciation	1.2	--	--	--	--	69.8	1.7	--	--	--	--
Repairs & maintenance	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Heat, light & telephone	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Rent	9.9	--	--	--	--	79.4	12.5	--	--	--	--
Personnel expenses	9.0	--	--	--	--	86.4	10.4	--	--	--	--
Financial expenses	3.1	--	--	--	--	88.8	3.5	--	--	--	--
Interest & bank charges	2.6	--	--	--	--	59.2	4.4	--	--	--	--
Professional fees	0.5	--	--	--	--	88.8	0.5	--	--	--	--
Other expenses	25.1	--	--	--	--	100.0	25.1	--	--	--	--
Profit (loss)	11.2	--	--	--	--	100.0	11.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- * zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6591 - Second-Hand Merchandise Stores n.e.c.

Businesses primarily engaged in retail dealing in used merchandise, not elsewhere classified. Pawnshops are included in this industry. This industry includes retail antiques, retail used appliances, retail used books, retail used clothing, retail used crockery, retail used furniture, retail used glassware and china, retail used jewellery, retail used musical instruments, pawnshops and retail second-hand merchandise.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Saskatchewan, Second-Hand Merchandise Stores, n.e.c. (SIC 6591)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Second-Hand Merchandise Stores, n.e.c. (SIC 6591)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.0	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-48.5	--	--	--	--
Interest coverage ratio (times)	1.7	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Second-Hand Merchandise Stores, n.e.c. (SIC 6591)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Second-Hand Merchandise Stores, n.e.c. (SIC 6591)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	59	1,687	146	24	11
less than 20	58	X	96	24	11
20 - 99	1	X	50	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	67	1,811	137	18	...
less than 20	66	X	110	18	...
20 - 99	1	X	27	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Second-Hand Merchandise Stores, n.e.c. (SIC 6591)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	16				
Average sales \$	131,426	--	--	--	--
Average expense \$	127,898	--	--	--	--
Average net profit (loss) \$	3,528	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	168,188	--	--	--	--
Average expense \$	161,785	--	--	--	--
Average net profit \$	6,403	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	131,132	--	--	--	--
Average expense \$	134,583	--	--	--	--
Average net loss \$	-3,451	--	--	--	--
1986					
Number of observations in sample	15				
Average sales \$	146,388	--	--	--	--
Average expense \$	133,419	--	--	--	--
Average net profit (loss) \$	12,969	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	172,997	--	--	--	--
Average expense \$	151,242	--	--	--	--
Average net profit \$	21,755	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	86,859	--	--	--	--
Average expense \$	89,373	--	--	--	--
Average net loss \$	-2,514	--	--	--	--
1987					
Number of observations in sample	12				
Average sales \$	128,509	--	--	--	--
Average expense \$	122,940	--	--	--	--
Average net profit (loss) \$	5,569	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	131,548	--	--	--	--
Average expense \$	119,134	--	--	--	--
Average net profit \$	12,414	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	196,394	--	--	--	--
Average expense \$	200,922	--	--	--	--
Average net loss \$	-4,528	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Direct Sellers (SIC 6921)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	20				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	57.9	--	--	--	--	77.4	74.8	--	--	--	--
Occupancy expenses	3.8	--	--	--	--	21.9	4.2	--	--	--	--
Depreciation	1.7	--	--	--	--	21.9	2.2	--	--	--	--
Repairs & maintenance	0.2	--	--	--	--	21.9	0.9	--	--	--	--
Heat, light & telephone	0.9	--	--	--	--	68.5	1.3	--	--	--	--
Rent	1.0	--	--	--	--	46.5	2.2	--	--	--	--
Personnel expenses	2.4	--	--	--	--	49.5	4.8	--	--	--	--
Financial expenses	1.0	--	--	--	--	75.5	1.3	--	--	--	--
Interest & bank charges	0.8	--	--	--	--	74.9	1.1	--	--	--	--
Professional fees	0.2	--	--	--	--	24.2	0.7	--	--	--	--
Other expenses	21.8	--	--	--	--	100.0	21.8	--	--	--	--
Profit (loss)	13.1	--	--	--	--	100.0	13.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
 (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
 (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6921 - Direct Sellers

Businesses primarily engaged in retail dealing in a variety of products such as dairy products, beverages, cosmetics and kitchenware by means of telephone, door-to-door canvassing or parties arranged in customers' homes. Mail-order houses are included here. Direct mail marketing operators, direct personal retailing operators, direct selling of merchandise, door-to-door retailing of merchandise, retail food and beverage home delivery, mail order houses, home delivery newspapers, direct sales non-store retailing party plan merchandising and retail telephone selling of merchandise are included here.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Saskatchewan, Direct Sellers (SIC 6921)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-	--	--	--	--
Low sales value (\$000's)	-	--	--	--	--
High sales value (\$000's)	-	--	--	--	--
Average (\$000's)					
Assets	-				
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity	-				
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Direct Sellers (SIC 6921)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-				
Low sales value (\$000's)	-	--	--	--	--
High sales value (\$000's)	-	--	--	--	--
Average					
Liquidity ratio	-				
Current ratio (times)	-	--	--	--	--
Leverage ratios	-				
Debt/equity ratio (times)	-	--	--	--	--
Interest coverage ratio (times)	-	--	--	--	--
Debt ratio (times)	-	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Direct Sellers (SIC 6921)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-				
Low sales value (\$000's)	-	--	--	--	--
High sales value (\$000's)	-	--	--	--	--
Average (\$000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Direct Sellers (SIC 6921)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	23	1,019	84	6	4
less than 20	20	488	38	6	4
20 - 99	1	X	18	-	-
100 - 499	2	X	28	-	-
500 and over	-	-	-	-	-
1987					
Total	42	1,464	97	15	...
less than 20	38	X	85	14	...
20 - 99	1	X	2	1	...
100 - 499	3	144	10	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

*"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quantile, 1985-1987

Saskatchewan, Direct Sellers (SIC 6921)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	38				
Average sales \$	94,348	--	--	--	--
Average expense \$	93,270	--	--	--	--
Average net profit (loss) \$	1,078	--	--	--	--
Businesses reporting a profit (No.)	27				
Average sales \$	105,580	--	--	--	--
Average expense \$	98,521	--	--	--	--
Average net profit \$	7,059	--	--	--	--
Businesses reporting a loss (No.)	11				
Average sales \$	60,343	--	--	--	--
Average expense \$	71,895	--	--	--	--
Average net loss \$	-11,552	--	--	--	--
1986					
Number of observations in sample	40				
Average sales \$	58,443	--	--	--	--
Average expense \$	55,814	--	--	--	--
Average net profit (loss) \$	2,629	--	--	--	--
Businesses reporting a profit (No.)	26				
Average sales \$	58,727	--	--	--	--
Average expense \$	50,748	--	--	--	--
Average net profit \$	7,979	--	--	--	--
Businesses reporting a loss (No.)	14				
Average sales \$	61,018	--	--	--	--
Average expense \$	67,868	--	--	--	--
Average net loss \$	-6,850	--	--	--	--
1987					
Number of observations in sample	26				
Average sales \$	72,094	--	--	--	--
Average expense \$	65,702	--	--	--	--
Average net profit (loss) \$	6,392	--	--	--	--
Businesses reporting a profit (No.)	15				
Average sales \$	83,066	--	--	--	--
Average expense \$	68,753	--	--	--	--
Average net profit \$	14,313	--	--	--	--
Businesses reporting a loss (No.)	11				
Average sales \$	58,586	--	--	--	--
Average expense \$	64,695	--	--	--	--
Average net loss \$	-6,109	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Operators of Buildings and Dwellings (SIC 751)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	40				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	28.2	--	--	--	--	100.0	28.2	--	--	--	--
Depreciation	13.6	--	--	--	--	93.2	14.6	--	--	--	--
Repairs & maintenance	6.7	--	--	--	--	83.1	8.0	--	--	--	--
Heat, light & telephone	6.3	--	--	--	--	67.6	9.3	--	--	--	--
Rent	1.7	--	--	--	--	23.9	7.1	--	--	--	--
Personnel expenses	14.0	--	--	--	--	63.2	22.2	--	--	--	--
Financial expenses	26.4	--	--	--	--	100.0	26.4	--	--	--	--
Interest & bank charges	24.1	--	--	--	--	86.8	27.8	--	--	--	--
Professional fees	2.3	--	--	--	--	95.0	2.4	--	--	--	--
Other expenses	24.8	--	--	--	--	100.0	24.8	--	--	--	--
Profit (loss)	6.4	--	--	--	--	90.3	7.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 7510 - Operators of Buildings and Dwellings

Businesses primarily engaged in operating, or in owning and operating buildings and dwellings.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Operators of Buildings and Dwellings (SIC 751)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	36				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	1	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	42	--	--	--	--
Total current assets	43	--	--	--	--
Fixed assets	407	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	30	--	--	--	--
Total assets	480	--	--	--	--
Liabilities and equity					
Current loans	9	--	--	--	--
Other current liabilities	39	--	--	--	--
Total current liabilities	49	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	2	--	--	--	--
Other liabilities	358	--	--	--	--
Total liabilities	418	--	--	--	--
Total equity	62	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Operators of Buildings and Dwellings (SIC 751)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	36				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	6.7	--	--	--	--
Interest coverage ratio (times)	1.8	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	583	40,682	2,259	101	69
less than 20	532	18,653	1,035	92	68
20 - 99	30	11,041	625	4	-
100 - 499	14	7,736	425	4	-
500 and over	7	3,252	174	1	1
1987					
Total	607	72,372	3,359	92	...
less than 20	570	22,867	1,074	87	...
20 - 99	22	10,435	480	3	...
100 - 499	8	7,694	355	-	...
500 and over	7	31,376	1,450	2	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	41				
Average sales \$	116,284	--	--	--	--
Average expense \$	94,527	--	--	--	--
Average net profit (loss) \$	21,757	--	--	--	--
Businesses reporting a profit (No.)	29				
Average sales \$	137,048	--	--	--	--
Average expense \$	87,846	--	--	--	--
Average net profit \$	49,202	--	--	--	--
Businesses reporting a loss (No.)	12				
Average sales \$	86,896	--	--	--	--
Average expense \$	100,892	--	--	--	--
Average net loss \$	-13,996	--	--	--	--
1986					
Number of observations in sample	97				
Average sales \$	130,593	36,351	56,910	94,685	334,424
Average expense \$	112,908	31,010	57,783	92,279	270,558
Average net profit (loss) \$	17,685	5,341	-873	2,406	63,866
Businesses reporting a profit (No.)	59				
Average sales \$	137,805	35,429	61,246	107,132	347,413
Average expense \$	99,393	26,288	46,004	79,951	245,330
Average net profit \$	38,412	9,141	15,242	27,181	102,083
Businesses reporting a loss (No.)	38				
Average sales \$	121,040	37,942	56,270	89,640	300,309
Average expense \$	133,194	39,163	59,524	97,275	336,815
Average net loss \$	-12,154	-1,221	-3,254	-7,635	-36,506
1987					
Number of observations in sample	81				
Average sales \$	159,103	32,634	54,295	119,456	430,027
Average expense \$	122,685	28,493	50,845	87,271	324,132
Average net profit (loss) \$	36,418	4,141	3,450	32,185	105,895
Businesses reporting a profit (No.)	58				
Average sales \$	171,438	33,530	54,585	126,724	470,912
Average expense \$	119,449	23,233	43,294	88,906	322,364
Average net profit \$	51,989	10,297	11,291	37,818	148,548
Businesses reporting a loss (No.)	23				
Average sales \$	110,863	30,321	53,799	77,657	281,676
Average expense \$	128,559	42,079	63,745	77,863	330,547
Average net loss \$	-17,696	-11,758	-8,946	-206	-48,871

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Operators of Residential Buildings and Dwellings (SIC 7511)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	27	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	-	--	--	--	--	-	-	--	--	--	--
Occupancy expenses	28.7	--	--	--	--	100.0	28.7	--	--	--	--
Depreciation	12.5	--	--	--	--	91.6	13.6	--	--	--	--
Repairs & maintenance	8.0	--	--	--	--	92.7	8.6	--	--	--	--
Heat, light & telephone	6.8	--	--	--	--	73.9	9.2	--	--	--	--
Rent	1.5	--	--	--	--	23.8	6.1	--	--	--	--
Personnel expenses	14.4	--	--	--	--	62.6	22.9	--	--	--	--
Financial expenses	28.9	--	--	--	--	100.0	28.9	--	--	--	--
Interest & bank charges	26.3	--	--	--	--	87.2	30.2	--	--	--	--
Professional fees	2.6	--	--	--	--	100.0	2.6	--	--	--	--
Other expenses	27.0	--	--	--	--	100.0	27.0	--	--	--	--
Profit (loss)	1.1	--	--	--	--	87.4	1.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 7511 - Operators of Residential Buildings and Dwellings

Businesses primarily engaged in operating, or in owning and operating residential buildings and dwellings. This industry includes apartment building operating, apartment hotel operating, condominium management, leasing of residential buildings and residential buildings real estate operating.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Operators of Residential Buildings and Dwellings (SIC 7511)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	24				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	1	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	50	--	--	--	--
Total current assets	51	--	--	--	--
Fixed assets	445	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	23	--	--	--	--
Total assets	520	--	--	--	--
Liabilities and equity					
Current loans	7	--	--	--	--
Other current liabilities	43	--	--	--	--
Total current liabilities	50	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	2	--	--	--	--
Other liabilities	416	--	--	--	--
Total liabilities	468	--	--	--	--
Total equity	52	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Operators of Residential Buildings and Dwellings (SIC 7511)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	24				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.0	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	9.0	--	--	--	--
Interest coverage ratio (times)	1.7	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Operators of Residential Buildings and Dwellings (SIC 7511)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-				
Low sales value (\$000's)	-	--	--	--	--
High sales value (\$000's)	-	--	--	--	--
Average (\$000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Operators of Residential Buildings and Dwellings (SIC 7511)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	308	21,488	1,157	41	37
less than 20	288	9,017	494	38	37
20 - 99	15	5,215	270	2	-
100 - 499	4	X	388	1	-
500 and over	1	X	5	-	-
1987					
Total	327	24,804	1,149	39	...
less than 20	313	11,053	513	38	...
20 - 99	12	X	322	1	...
100 - 499	2	X	314	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

Newly reporting and *no longer reporting* businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Operators of Residential Buildings and Dwellings (SIC 7511)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	18				
Average sales \$	89,204	--	--	--	--
Average expense \$	63,586	--	--	--	--
Average net profit (loss) \$	25,618	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	88,041	--	--	--	--
Average expense \$	43,450	--	--	--	--
Average net profit \$	44,591	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	133,432	--	--	--	--
Average expense \$	162,205	--	--	--	--
Average net loss \$	-28,773	--	--	--	--
1986					
Number of observations in sample	28				
Average sales \$	157,056	--	--	--	--
Average expense \$	136,314	--	--	--	--
Average net profit (loss) \$	20,742	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	193,371	--	--	--	--
Average expense \$	133,776	--	--	--	--
Average net profit \$	59,595	--	--	--	--
Businesses reporting a loss (No.)	17				
Average sales \$	121,755	--	--	--	--
Average expense \$	132,711	--	--	--	--
Average net loss \$	-10,956	--	--	--	--
1987					
Number of observations in sample	46				
Average sales \$	144,907	--	--	--	--
Average expense \$	122,902	--	--	--	--
Average net profit (loss) \$	22,005	--	--	--	--
Businesses reporting a profit (No.)	32				
Average sales \$	148,239	--	--	--	--
Average expense \$	113,208	--	--	--	--
Average net profit \$	35,031	--	--	--	--
Businesses reporting a loss (No.)	14				
Average sales \$	133,477	--	--	--	--
Average expense \$	162,018	--	--	--	--
Average net loss \$	-28,541	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Operators of Non-Residential Buildings (SIC 7512)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	27.3	--	--	--	--	100.0	27.3	--	--	--	--
Depreciation	17.4	--	--	--	--	99.2	17.5	--	--	--	--
Repairs & maintenance	2.6	--	--	--	--	50.1	5.2	--	--	--	--
Heat, light & telephone	4.6	--	--	--	--	46.2	9.9	--	--	--	--
Rent	2.7	--	--	--	--	23.9	11.5	--	--	--	--
Personnel expenses	13.7	--	--	--	--	65.1	21.0	--	--	--	--
Financial expenses	18.3	--	--	--	--	100.0	18.3	--	--	--	--
Interest & bank charges	16.8	--	--	--	--	87.7	19.2	--	--	--	--
Professional fees	1.4	--	--	--	--	76.2	1.9	--	--	--	--
Other expenses	16.3	--	--	--	--	100.0	16.3	--	--	--	--
Profit (loss)	24.5	--	--	--	--	100.0	24.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 7512 - Operators of Non-Residential Buildings

Businesses primarily engaged in operating, or owning and operating non-residential buildings. This industry includes arena operating, conference/convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, operating non-residential buildings real estate, shopping centre operating, stadium operating and theatre building operating.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	1	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	15	--	--	--	--
Total current assets	16	--	--	--	--
Fixed assets	277	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	28	--	--	--	--
Total assets	321	--	--	--	--
Liabilities and equity					
Current loans	5	--	--	--	--
Other current liabilities	28	--	--	--	--
Total current liabilities	33	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	193	--	--	--	--
Total liabilities	227	--	--	--	--
Total equity	94	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Operators of Non-Residential Buildings (SIC 7512)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.5	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.4	--	--	--	--
Interest coverage ratio (times)	2.8	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Operators of Non-Residential Buildings (SIC 7512)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	170	15,107	854	27	18
less than 20	143	6,300	357	22	17
20 - 99	13	5,525	318	1	-
100 - 499	9	599	32	3	-
500 and over	5	2,683	147	1	1
1987					
Total	173	42,781	1,980	32	...
less than 20	152	7,191	339	28	...
20 - 99	9	3,451	156	2	...
100 - 499	5	763	35	-	...
500 and over	7	31,376	1,450	2	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	16				
Average sales \$	141,747	--	--	--	--
Average expense \$	127,856	--	--	--	--
Average net profit (loss) \$	13,891	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	215,560	--	--	--	--
Average expense \$	168,262	--	--	--	--
Average net profit \$	47,298	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	69,750	--	--	--	--
Average expense \$	80,000	--	--	--	--
Average net loss \$	-10,250	--	--	--	--
1986					
Number of observations in sample	60				
Average sales \$	85,956	29,128	41,578	59,574	213,545
Average expense \$	73,368	20,466	37,217	60,062	175,725
Average net profit (loss) \$	12,588	8,662	4,361	-488	37,820
Businesses reporting a profit (No.)	41				
Average sales \$	85,520	29,500	34,354	63,083	215,143
Average expense \$	64,357	18,784	24,764	52,251	161,627
Average net profit \$	21,163	10,716	9,590	10,832	53,516
Businesses reporting a loss (No.)	19				
Average sales \$	84,631	27,414	49,326	58,078	203,704
Average expense \$	101,187	28,225	50,574	63,392	262,558
Average net loss \$	-16,556	-811	-1,248	-5,314	-58,854
1987					
Number of observations in sample	35				
Average sales \$	177,027	--	--	--	--
Average expense \$	108,835	--	--	--	--
Average net profit (loss) \$	68,192	--	--	--	--
Businesses reporting a profit (No.)	26				
Average sales \$	178,680	--	--	--	--
Average expense \$	102,356	--	--	--	--
Average net profit \$	76,324	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	186,841	--	--	--	--
Average expense \$	202,739	--	--	--	--
Average net loss \$	-5,898	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Insurance and Real Estate Agencies (SIC 7611)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	25				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	9.6	--	--	--	--	100.0	9.6	--	--	--	--
Depreciation	4.3	--	--	--	--	99.6	4.4	--	--	--	--
Repairs & maintenance	1.0	--	--	--	--	61.5	1.6	--	--	--	--
Heat, light & telephone	2.6	--	--	--	--	90.2	2.8	--	--	--	--
Rent	1.8	--	--	--	--	44.4	3.9	--	--	--	--
Personnel expenses	51.0	--	--	--	--	92.8	55.0	--	--	--	--
Financial expenses	8.3	--	--	--	--	98.6	8.4	--	--	--	--
Interest & bank charges	6.6	--	--	--	--	86.4	7.6	--	--	--	--
Professional fees	1.7	--	--	--	--	81.1	2.1	--	--	--	--
Other expenses	24.0	--	--	--	--	100.0	24.0	--	--	--	--
Profit (loss)	7.1	--	--	--	--	100.0	7.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 7611 - Insurance and Real Estate Agencies

Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields. Businesses engaged in real estate appraisal services, independent insurance claim adjusters, insurance agents and brokers, insurance and real estate agencies, insurance broker services and real estate agencies are included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	15	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	43	--	--	--	--
Total current assets	58	--	--	--	--
Fixed assets	139	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	33	--	--	--	--
Total assets	230	--	--	--	--
Liabilities and equity					
Current loans	11	--	--	--	--
Other current liabilities	49	--	--	--	--
Total current liabilities	61	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	3	--	--	--	--
Other liabilities	132	--	--	--	--
Total liabilities	195	--	--	--	--
Total equity	35	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Insurance and Real Estate Agencies (SIC 7611)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.0	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	5.7	--	--	--	--
Interest coverage ratio (times)	1.4	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	9	--	--	--	--
Depreciation	9	--	--	--	--
Other	3	--	--	--	--
Dividends	-11	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-22	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	16	--	--	--	--
Repayment of long term debt	-11	--	--	--	--
Loans from shareholders	3	--	--	--	--
Repayment of loans from shareholders	-7	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-12	--	--	--	--
Cash & equivalents-Beginning of the year	39	--	--	--	--
Cash & equivalents - End of the year	27	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Insurance and Real Estate Agencies (SIC 7611)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	623	52,508	2,651	96	64
less than 20	581	32,784	1,658	92	60
20 - 99	29	14,806	746	3	3
100 - 499	8	2,294	115	1	1
500 and over	5	2,624	132	-	-
1987					
Total	674	68,540	3,405	89	...
less than 20	622	38,061	1,893	84	...
20 - 99	33	19,299	958	2	...
100 - 499	12	8,188	406	2	...
500 and over	7	2,992	148	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	45				
Average sales \$	163,838	--	--	--	--
Average expense \$	153,112	--	--	--	--
Average net profit (loss) \$	10,726	--	--	--	--
Businesses reporting a profit (No.)	37				
Average sales \$	187,780	--	--	--	--
Average expense \$	164,544	--	--	--	--
Average net profit \$	23,236	--	--	--	--
Businesses reporting a loss (No.)	8				
Average sales \$	130,895	--	--	--	--
Average expense \$	144,345	--	--	--	--
Average net loss \$	-13,450	--	--	--	--
1986					
Number of observations in sample	74				
Average sales \$	155,364	47,334	64,161	116,148	393,811
Average expense \$	146,744	49,141	57,436	109,222	371,177
Average net profit (loss) \$	8,620	-1,807	6,725	6,926	22,634
Businesses reporting a profit (No.)	61				
Average sales \$	152,789	41,630	63,068	89,338	417,121
Average expense \$	126,842	29,657	53,108	51,554	373,049
Average net profit \$	25,947	11,973	9,960	37,784	44,072
Businesses reporting a loss (No.)	13				
Average sales \$	148,333	49,796	66,507	123,859	353,168
Average expense \$	154,502	57,552	66,731	125,809	367,914
Average net loss \$	-6,169	-7,756	-224	-1,950	-14,746
1987					
Number of observations in sample	36				
Average sales \$	147,838	--	--	--	--
Average expense \$	137,487	--	--	--	--
Average net profit (loss) \$	10,351	--	--	--	--
Businesses reporting a profit (No.)	28				
Average sales \$	150,620	--	--	--	--
Average expense \$	131,820	--	--	--	--
Average net profit \$	18,800	--	--	--	--
Businesses reporting a loss (No.)	8				
Average sales \$	179,052	--	--	--	--
Average expense \$	190,182	--	--	--	--
Average net loss \$	-11,130	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Computer Services (SIC 7721)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	11.2	--	--	--	--	100.0	11.2	--	--	--	--
Depreciation	6.4	--	--	--	--	100.0	6.4	--	--	--	--
Repairs & maintenance	0.8	--	--	--	--	49.4	1.6	--	--	--	--
Heat, light & telephone	1.7	--	--	--	--	36.6	4.6	--	--	--	--
Rent	2.3	--	--	--	--	59.0	3.8	--	--	--	--
Personnel expenses	32.7	--	--	--	--	80.5	40.7	--	--	--	--
Financial expenses	8.5	--	--	--	--	100.0	8.5	--	--	--	--
Interest & bank charges	2.0	--	--	--	--	73.7	2.8	--	--	--	--
Professional fees	6.4	--	--	--	--	93.3	6.9	--	--	--	--
Other expenses	36.9	--	--	--	--	100.0	36.9	--	--	--	--
Profit (loss)	10.8	--	--	--	--	100.0	10.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 7721 - Computer Services

Businesses primarily engaged in providing computer facilities on a rental, leasing or time sharing basis and such activities as programming, planning and systems work. This industry includes computer consulting services, computer input preparation services, computer processing services, computer programming services, computer rental or leasing services (except finance leasing), computer services, computer software services, computer time-sharing services, computer services software packages, computer services systems analysis and design and computer services systems design.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Saskatchewan, Computer Services (SIC 7721)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	13	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	7	--	--	--	--
Total current assets	20	--	--	--	--
Fixed assets	25	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	13	--	--	--	--
Total assets	57	--	--	--	--
Liabilities and equity					
Current loans	5	--	--	--	--
Other current liabilities	27	--	--	--	--
Total current liabilities	32	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	16	--	--	--	--
Total liabilities	48	--	--	--	--
Total equity	9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Computer Services (SIC 7721)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.6	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	5.2	--	--	--	--
Interest coverage ratio (times)	2.6	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Computer Services (SIC 7721)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	68	18,199	804	18	14
less than 20	54	3,271	109	17	12
20 - 99	4	3,526	117	-	2
100 - 499	7	6,268	208	-	-
500 and over	3	5,134	170	1	-
1987					
Total	92	29,768	982	20	...
less than 20	70	6,207	210	14	...
20 - 99	8	1,221	40	4	...
100 - 499	10	15,827	519	1	...
500 and over	4	6,513	213	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Computer Services (SIC 7721)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	14				
Average sales \$	119,447	--	--	--	--
Average expense \$	94,624	--	--	--	--
Average net profit (loss) \$	24,823	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	141,549	--	--	--	--
Average expense \$	100,864	--	--	--	--
Average net profit \$	40,685	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	142,781	--	--	--	--
Average expense \$	144,101	--	--	--	--
Average net loss \$	-1,320	--	--	--	--
1987					
Number of observations in sample	20				
Average sales \$	90,358	--	--	--	--
Average expense \$	84,022	--	--	--	--
Average net profit (loss) \$	6,336	--	--	--	--
Businesses reporting a profit (No.)	13				
Average sales \$	120,932	--	--	--	--
Average expense \$	100,715	--	--	--	--
Average net profit \$	20,217	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	69,032	--	--	--	--
Average expense \$	74,978	--	--	--	--
Average net loss \$	-5,946	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Advertising Agencies (SIC 7741)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	6.3	--	--	--	--	16.4	38.2	--	--	--	--
Occupancy expenses	3.5	--	--	--	--	96.6	3.6	--	--	--	--
Depreciation	0.6	--	--	--	--	96.6	0.7	--	--	--	--
Repairs & maintenance	0.1	--	--	--	--	44.2	0.2	--	--	--	--
Heat, light & telephone	1.7	--	--	--	--	96.6	1.8	--	--	--	--
Rent	1.1	--	--	--	--	57.1	1.9	--	--	--	--
Personnel expenses	37.3	--	--	--	--	100.0	37.3	--	--	--	--
Financial expenses	5.3	--	--	--	--	100.0	5.3	--	--	--	--
Interest & bank charges	0.7	--	--	--	--	68.5	1.0	--	--	--	--
Professional fees	4.7	--	--	--	--	85.5	5.5	--	--	--	--
Other expenses	40.8	--	--	--	--	100.0	40.8	--	--	--	--
Profit (loss)	6.8	--	--	--	--	100.0	6.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 7741 - Advertising Agencies

Businesses primarily engaged in creating and/or placing advertising with the publications, radio and television media. This industry includes advertising placement services, advertising services, advertising and publicity agency consulting services and sales promotion campaign services.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Advertising Agencies (SIC 7741)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	34	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	24	--	--	--	--
Total current assets	58	--	--	--	--
Fixed assets	6	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	3	--	--	--	--
Total assets	67	--	--	--	--
Liabilities and equity					
Current loans	19	--	--	--	--
Other current liabilities	42	--	--	--	--
Total current liabilities	61	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	6	--	--	--	--
Total liabilities	69	--	--	--	--
Total equity	-2	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Advertising Agencies (SIC 7741)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-44.1	--	--	--	--
Interest coverage ratio (times)	3.5	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Advertising Agencies (SIC 7741)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Advertising Agencies (SIC 7741)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	33	3,054	177	12	9
less than 20	31	X	111	12	9
20 - 99	2	X	56	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	48	3,085	206	15	...
less than 20	45	1,972	131	15	...
20 - 99	3	1,113	75	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Advertising Agencies (SIC 7741)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	7				
Average sales \$	79,641	--	--	--	--
Average expense \$	34,058	--	--	--	--
Average net profit (loss) \$	45,583	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	79,641	--	--	--	--
Average expense \$	34,058	--	--	--	--
Average net profit \$	45,583	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1987					
Number of observations in sample	16				
Average sales \$	237,587	--	--	--	--
Average expense \$	228,173	--	--	--	--
Average net profit (loss) \$	9,414	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	204,790	--	--	--	--
Average expense \$	176,859	--	--	--	--
Average net profit \$	27,931	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	525,410	--	--	--	--
Average expense \$	534,589	--	--	--	--
Average net loss \$	-9,179	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	45				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	16.2	--	--	--	--	91.6	17.6	--	--	--	--
Depreciation	8.3	--	--	--	--	78.8	10.6	--	--	--	--
Repairs & maintenance	0.7	--	--	--	--	39.8	1.7	--	--	--	--
Heat, light & telephone	3.7	--	--	--	--	87.5	4.3	--	--	--	--
Rent	3.4	--	--	--	--	64.5	5.3	--	--	--	--
Personnel expenses	27.4	--	--	--	--	73.4	37.2	--	--	--	--
Financial expenses	6.7	--	--	--	--	93.4	7.1	--	--	--	--
Interest & bank charges	3.0	--	--	--	--	68.6	4.4	--	--	--	--
Professional fees	3.7	--	--	--	--	84.1	4.4	--	--	--	--
Other expenses	29.9	--	--	--	--	100.0	29.9	--	--	--	--
Profit (loss)	20.0	--	--	--	--	99.2	20.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 7771 - Management Consulting Services

Businesses primarily engaged in providing business and management consulting services such as: business management consulting services, customs consultants, financial management consultants, manager development consultants, office systems management consultants, organization management consultants, personnel management consultants and tariff and customs consultants.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	32				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	34	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	43	--	--	--	--
Total current assets	77	--	--	--	--
Fixed assets	54	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	15	--	--	--	--
Total assets	146	--	--	--	--
Liabilities and equity					
Current loans	11	--	--	--	--
Other current liabilities	53	--	--	--	--
Total current liabilities	64	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	7	--	--	--	--
Other liabilities	43	--	--	--	--
Total liabilities	114	--	--	--	--
Total equity	31	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Management Consulting Services (SIC 7771)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	32				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	3.7	--	--	--	--
Interest coverage ratio (times)	2.2	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	28	--	--	--	--
Depreciation	7	--	--	--	--
Other	-20	--	--	--	--
Dividends	-19	--	--	--	--
Investment activities					
Disposal of fixed assets	10	--	--	--	--
Purchase of fixed assets	-8	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	13	--	--	--	--
Repayment of long term debt	-19	--	--	--	--
Loans from shareholders	13	--	--	--	--
Repayment of loans from shareholders	-	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	5	--	--	--	--
Cash & equivalents-Beginning of the year	7	--	--	--	--
Cash & equivalents - End of the year	12	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Management Consulting Services (SIC 7771)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	257	11,918	531	71	40
less than 20	250	10,771	482	70	39
20 - 99	3	83	3	-	1
100 - 499	2	X	15	-	-
500 and over	2	X	31	1	-
1987					
Total	339	21,547	1,509	82	...
less than 20	320	14,787	1,034	74	...
20 - 99	11	3,355	236	5	...
100 - 499	5	1,975	139	3	...
500 and over	3	1,430	100	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Management Consulting Services (SIC 7771)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	20				
Average sales \$	105,376	--	--	--	--
Average expense \$	68,362	--	--	--	--
Average net profit (loss) \$	37,014	--	--	--	--
Businesses reporting a profit (No.)	18				
Average sales \$	91,952	--	--	--	--
Average expense \$	53,505	--	--	--	--
Average net profit \$	38,447	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	906,724	--	--	--	--
Average expense \$	917,097	--	--	--	--
Average net loss \$	-10,373	--	--	--	--
1986					
Number of observations in sample	37				
Average sales \$	77,430	--	--	--	--
Average expense \$	64,650	--	--	--	--
Average net profit (loss) \$	12,780	--	--	--	--
Businesses reporting a profit (No.)	33				
Average sales \$	77,168	--	--	--	--
Average expense \$	47,397	--	--	--	--
Average net profit \$	29,771	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	96,620	--	--	--	--
Average expense \$	101,529	--	--	--	--
Average net loss \$	-4,909	--	--	--	--
1987					
Number of observations in sample	52				
Average sales \$	142,046	46,807	65,531	120,344	335,501
Average expense \$	115,425	42,049	28,567	115,558	275,524
Average net profit (loss) \$	26,621	4,758	36,964	4,786	59,977
Businesses reporting a profit (No.)	45				
Average sales \$	134,843	44,364	65,531	123,757	305,720
Average expense \$	92,675	14,911	28,567	98,805	228,415
Average net profit \$	42,168	29,453	36,964	24,952	77,305
Businesses reporting a loss (No.)	7				
Average sales \$	369,864	51,339	-	115,738	942,514
Average expense \$	488,757	92,383	-	138,172	1,235,715
Average net loss \$	-118,893	-41,044	-	-22,434	-293,201

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Hotels and Motor Hotels (SIC 9111)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	64				
Low sales value (\$000's)	(1)	(1)	138	223	358
High sales value (\$000's)	(1)	138	223	358	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	13.6	16.9	14.0	8.0	15.5	100.0	13.6	16.9	14.0	8.0	15.5
Depreciation	5.0	5.0	6.1	3.5	5.5	87.4	5.7	5.3	7.2	4.8	5.5
Repairs & maintenance	2.9	6.4	1.9	1.5	1.9	94.1	3.0	6.9	2.1	1.6	1.9
Heat, light & telephone	3.9	5.4	3.0	3.0	4.5	98.4	4.0	5.4	3.2	3.0	4.5
Rent	1.8	-	3.0	0.1	3.7	26.7	6.6	0.2	11.4	0.5	7.4
Personnel expenses	12.9	11.5	9.4	14.8	15.9	98.2	13.2	12.4	9.4	14.8	15.9
Financial expenses	5.9	2.9	6.2	6.7	7.6	91.8	6.5	3.8	6.2	7.5	7.6
Interest & bank charges	5.3	2.2	5.6	6.3	6.7	89.2	5.9	3.3	5.7	7.1	6.7
Professional fees	0.7	0.7	0.6	0.4	0.9	87.3	0.7	1.0	0.7	0.4	0.9
Other expenses	65.2	62.4	66.3	69.1	62.9	100.0	65.2	62.4	66.3	69.1	62.9
Profit (loss)	2.4	6.3	4.1	1.4	-2.0	98.3	2.4	6.3	4.4	1.4	-2.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9111 - Hotels and Motor Hotels

Business primarily engaged in providing short term accommodation to the public with or without food, beverage and other services. A hotel-type room has access only from the interior of the building and a motel-hotel type room has access from both the interior and exterior. Included are businesses engaged in hostels, hotel accommodation services (except apartment hotels), hotel lodging services (except apartment hotels), hotels (except apartment and private hotels) and motor hotels.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Saskatchewan, Hotels and Motor Hotels (SIC 9111)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	28				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	2	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	19	--	--	--	--
Total current assets	21	--	--	--	--
Fixed assets	293	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	47	--	--	--	--
Total assets	360	--	--	--	--
Liabilities and equity					
Current loans	11	--	--	--	--
Other current liabilities	74	--	--	--	--
Total current liabilities	85	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	15	--	--	--	--
Other liabilities	259	--	--	--	--
Total liabilities	360	--	--	--	--
Total equity	-	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Hotels and Motor Hotels (SIC 9111)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	28				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	---	--	--	--	--
Interest coverage ratio (times)	0.7	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Hotels and Motor Hotels (SIC 9111)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	24				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-7	--	--	--	--
Depreciation	20	--	--	--	--
Other	21	--	--	--	--
Dividends	-1	--	--	--	--
Investment activities					
Disposal of fixed assets	4	--	--	--	--
Purchase of fixed assets	-11	--	--	--	--
Increase in investment	-3	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	8	--	--	--	--
Repayment of long term debt	-29	--	--	--	--
Loans from shareholders	8	--	--	--	--
Repayment of loans from shareholders	-8	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-4	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-	--	--	--	--
Cash & equivalents-Beginning of the year	-	--	--	--	--
Cash & equivalents - End of the year	-	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Hotels and Motor Hotels (SIC 9111)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	427	64,427	6,855	70	44
less than 20	357	14,967	1,581	66	41
20 - 99	55	20,912	2,214	2	2
100 - 499	10	15,472	1,676	2	1
500 and over	5	13,076	1,384	-	-
1987					
Total	461	67,370	7,170	65	...
less than 20	387	14,605	1,550	55	...
20 - 99	53	18,576	1,973	7	...
100 - 499	15	21,656	2,316	2	...
500 and over	6	12,533	1,331	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Hotels and Motor Hotels (SIC 9111)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	97				
Average sales \$	359,682	113,207	227,546	330,158	767,817
Average expense \$	353,620	104,745	233,917	327,170	748,648
Average net profit (loss) \$	6,062	8,462	-6,371	2,988	19,169
Businesses reporting a profit (No.)	74				
Average sales \$	377,862	103,127	240,763	318,271	849,286
Average expense \$	357,705	90,820	230,817	305,898	803,286
Average net profit \$	20,157	12,307	9,946	12,373	46,000
Businesses reporting a loss (No.)	23				
Average sales \$	324,952	160,957	219,955	345,885	573,009
Average expense \$	344,929	170,708	235,698	355,313	617,998
Average net loss \$	-19,977	-9,751	-15,743	-9,428	-44,989
1986					
Number of observations in sample	168				
Average sales \$	395,488	65,971	179,823	340,821	995,336
Average expense \$	387,680	61,739	173,691	340,000	975,290
Average net profit (loss) \$	7,808	4,232	6,132	821	20,046
Businesses reporting a profit (No.)	126				
Average sales \$	386,495	68,506	179,461	295,493	1,002,518
Average expense \$	362,367	58,987	165,644	281,998	942,837
Average net profit \$	24,128	9,519	13,817	13,495	59,681
Businesses reporting a loss (No.)	42				
Average sales \$	411,235	61,461	180,784	422,130	980,566
Average expense \$	436,950	66,633	195,087	444,041	1,042,039
Average net loss \$	-25,715	-5,172	-14,303	-21,911	-61,473
1987					
Number of observations in sample	106				
Average sales \$	278,116	96,638	183,834	277,011	554,981
Average expense \$	276,370	92,913	179,298	271,946	561,321
Average net profit (loss) \$	1,746	3,725	4,536	5,065	-6,340
Businesses reporting a profit (No.)	69				
Average sales \$	271,913	90,889	191,161	282,285	523,317
Average expense \$	259,903	85,003	179,073	269,569	505,965
Average net profit \$	12,010	5,886	12,088	12,716	17,352
Businesses reporting a loss (No.)	37				
Average sales \$	289,888	131,771	164,755	267,535	595,492
Average expense \$	307,374	141,254	179,883	276,214	632,145
Average net loss \$	-17,486	-9,483	-15,128	-8,679	-36,653

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Motels (SIC 9112)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	25				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	27.6	--	--	--	--	100.0	27.6	--	--	--	--
Depreciation	12.3	--	--	--	--	91.2	13.5	--	--	--	--
Repairs & maintenance	5.4	--	--	--	--	95.2	5.7	--	--	--	--
Heat, light & telephone	9.7	--	--	--	--	100.0	9.7	--	--	--	--
Rent	0.2	--	--	--	--	8.0	3.0	--	--	--	--
Personnel expenses	20.8	--	--	--	--	100.0	20.8	--	--	--	--
Financial expenses	13.2	--	--	--	--	100.0	13.2	--	--	--	--
Interest & bank charges	11.8	--	--	--	--	92.2	12.8	--	--	--	--
Professional fees	1.4	--	--	--	--	94.8	1.5	--	--	--	--
Other expenses	32.5	--	--	--	--	100.0	32.5	--	--	--	--
Profit (loss)	5.8	--	--	--	--	100.0	5.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9112 - Motels

Businesses primarily engaged in short term accommodation to the public with or without food, beverage and other services. A motel-type room has access from the exterior only and generally has parking facilities in close proximity. These businesses include motel accommodation services, motel lodging services and motels.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Saskatchewan, Motels (SIC 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	7	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	30	--	--	--	--
Total current assets	38	--	--	--	--
Fixed assets	263	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	5	--	--	--	--
Total assets	306	--	--	--	--
Liabilities and equity					
Current loans	3	--	--	--	--
Other current liabilities	29	--	--	--	--
Total current liabilities	32	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	7	--	--	--	--
Other liabilities	251	--	--	--	--
Total liabilities	290	--	--	--	--
Total equity	17	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Motels (SIC 9112)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	17.1	--	--	--	--
Interest coverage ratio (times)	1.1	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Motels (SIC 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	3	--	--	--	--
Depreciation	12	--	--	--	--
Other	3	--	--	--	--
Dividends	-4	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-35	--	--	--	--
Increase in investment	-2	--	--	--	--
Decrease in investment	1	--	--	--	--
Financing activities					
Increase in long term debt	41	--	--	--	--
Repayment of long term debt	-24	--	--	--	--
Loans from shareholders	10	--	--	--	--
Repayment of loans from shareholders	-	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	7	--	--	--	--
Cash & equivalents-Beginning of the year	21	--	--	--	--
Cash & equivalents - End of the year	28	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Motels (SIC 9112)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	121	4,770	504	18	11
less than 20	119	X	434	18	11
20 - 99	2	X	70	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	134	5,941	630	19	...
less than 20	129	4,902	520	18	...
20 - 99	5	1,039	110	1	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Motels (SIC 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	22				
Average sales \$	261,565	--	--	--	--
Average expense \$	262,575	--	--	--	--
Average net profit (loss) \$	-1,010	--	--	--	--
Businesses reporting a profit (No.)	15				
Average sales \$	259,374	--	--	--	--
Average expense \$	241,162	--	--	--	--
Average net profit \$	18,212	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	481,661	--	--	--	--
Average expense \$	498,382	--	--	--	--
Average net loss \$	-16,721	--	--	--	--
1986					
Number of observations in sample	31				
Average sales \$	153,570	--	--	--	--
Average expense \$	148,507	--	--	--	--
Average net profit (loss) \$	5,063	--	--	--	--
Businesses reporting a profit (No.)	24				
Average sales \$	145,444	--	--	--	--
Average expense \$	126,257	--	--	--	--
Average net profit \$	19,187	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	147,792	--	--	--	--
Average expense \$	169,498	--	--	--	--
Average net loss \$	-21,706	--	--	--	--
1987					
Number of observations in sample	31				
Average sales \$	153,426	--	--	--	--
Average expense \$	150,343	--	--	--	--
Average net profit (loss) \$	3,083	--	--	--	--
Businesses reporting a profit (No.)	17				
Average sales \$	149,496	--	--	--	--
Average expense \$	134,566	--	--	--	--
Average net profit \$	14,930	--	--	--	--
Businesses reporting a loss (No.)	14				
Average sales \$	154,268	--	--	--	--
Average expense \$	163,109	--	--	--	--
Average net loss \$	-8,841	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Licensed Restaurants (SIC 9211)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	84					
Low sales value (\$000's)	(1)	(1)	83	252	389	
High sales value (\$000's)	(1)	83	252	389	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	32.9	48.4	34.1	27.1	23.5	85.4	38.5	48.4	43.3	31.1	30.6
Occupancy expenses	13.6	12.1	14.9	15.7	11.5	97.1	14.0	12.1	16.9	15.7	11.5
Depreciation	2.8	3.0	3.0	2.8	2.6	75.9	3.8	4.6	4.6	3.9	2.6
Repairs & maintenance	1.3	1.4	1.2	1.2	1.5	85.6	1.5	2.2	1.5	1.3	1.5
Heat, light & telephone	3.4	3.9	3.1	3.9	2.5	92.1	3.7	4.6	3.5	3.9	2.6
Rent	6.1	3.8	7.6	7.7	5.0	70.7	8.6	8.5	11.2	8.9	6.2
Personnel expenses	27.4	22.4	29.1	28.6	29.0	98.6	27.8	23.9	29.1	28.6	29.0
Financial expenses	2.6	2.4	3.5	2.1	2.5	96.1	2.7	2.6	3.7	2.2	2.5
Interest & bank charges	1.9	1.7	2.7	1.4	1.8	84.2	2.2	2.2	3.1	1.8	1.9
Professional fees	0.7	0.7	0.8	0.7	0.7	88.8	0.8	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 (loss)	4.7	3.1	5.0	4.6	6.2	94.8	5.0	3.1	5.0	5.7	6.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9211 - Licensed Restaurants

Businesses primarily engaged in preparing and serving meals for consumption on the premises with a license to serve alcoholic beverages. Licensed food and beverage service restaurants, licensed restaurants and licensed restaurant services are included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Licensed Restaurants (SIC 9211)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	43				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	1	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	44	--	--	--	--
Total current assets	46	--	--	--	--
Fixed assets	132	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	37	--	--	--	--
Total assets	215	--	--	--	--
Liabilities and equity					
Current loans	10	--	--	--	--
Other current liabilities	39	--	--	--	--
Total current liabilities	49	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	13	--	--	--	--
Other liabilities	107	--	--	--	--
Total liabilities	169	--	--	--	--
Total equity	45	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Licensed Restaurants (SIC 9211)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	43				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	3.7	--	--	--	--
Interest coverage ratio (times)	3.1	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Licensed Restaurants (SIC 9211)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	24				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	14	--	--	--	--
Depreciation	20	--	--	--	--
Other	1	--	--	--	--
Dividends	-3	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-16	--	--	--	--
Increase in investment	-9	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	21	--	--	--	--
Repayment of long term debt	-24	--	--	--	--
Loans from shareholders	11	--	--	--	--
Repayment of loans from shareholders	-11	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	5	--	--	--	--
Cash & equivalents-Beginning of the year	1	--	--	--	--
Cash & equivalents - End of the year	6	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Licensed Restaurants (SIC 9211)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	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	87	59
less than 20	312	16,419	2,003	64	43
20 - 99	126	30,782	3,759	23	14
100 - 499	6	6,367	784	-	1
500 and over	3	1,122	138	-	1
1987					
Total	564	67,997	7,600	119	...
less than 20	424	23,325	2,601	91	...
20 - 99	130	35,611	3,981	25	...
100 - 499	6	7,437	836	2	...
500 and over	4	1,624	182	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Licensed Restaurants (SIC 9211)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	96				
Average sales \$	426,351	96,619	287,222	465,952	855,612
Average expense \$	404,247	94,752	268,841	435,262	818,133
Average net profit (loss) \$	22,104	1,867	18,381	30,690	37,479
Businesses reporting a profit (No.)	74				
Average sales \$	446,692	111,706	286,245	493,180	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
Businesses reporting a loss (No.)	22				
Average 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
1986					
Number of observations in sample	257				
Average sales \$	323,315	60,603	124,911	322,979	784,766
Average expense \$	316,458	55,203	129,594	330,811	750,223
Average net profit (loss) \$	6,857	5,400	-4,683	-7,832	34,543
Businesses reporting a profit (No.)	189				
Average sales \$	315,606	59,933	134,874	276,464	791,151
Average expense \$	287,903	50,571	117,877	250,792	732,373
Average net profit \$	27,703	9,362	16,997	25,672	58,778
Businesses reporting a loss (No.)	68				
Average sales \$	324,071	63,480	115,351	347,485	769,969
Average expense \$	345,121	75,092	140,838	372,968	791,586
Average net loss \$	-21,050	-11,612	-25,487	-25,483	-21,617
1987					
Number of observations in sample	127				
Average sales \$	307,198	63,637	175,246	307,501	682,408
Average expense \$	295,065	62,018	168,275	298,984	650,983
Average net profit (loss) \$	12,133	1,619	6,971	8,517	31,425
Businesses reporting a profit (No.)	91				
Average sales \$	312,918	63,001	172,275	308,903	707,494
Average expense \$	286,783	56,285	153,993	289,415	647,440
Average net profit \$	26,135	6,716	18,282	19,488	60,054
Businesses reporting a loss (No.)	36				
Average sales \$	295,400	84,556	181,587	304,441	631,017
Average expense \$	311,794	70,300	198,765	319,870	658,242
Average net loss \$	-16,394	-5,744	-17,178	-15,429	-27,225

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	64				
Low sales value (\$000's)	(1)	(1)	70	98	223
High sales value (\$000's)	(1)	70	98	223	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	47.7	51.8	46.0	54.4	38.0	97.6	48.9	51.8	48.4	54.4	40.0
Occupancy 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	1.5	1.4
Heat, light & telephone	4.4	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	54.3	6.2	10.5	9.1	5.0	3.9
Personnel expenses	18.0	11.9	17.6	17.9	24.2	94.6	19.0	12.0	19.0	20.5	24.2
Financial expenses	2.2	1.3	1.3	2.1	3.8	97.3	2.2	1.4	1.3	2.1	3.8
Interest & bank charges	1.8	1.0	0.9	1.9	3.1	73.8	2.4	1.7	2.2	2.0	3.2
Professional fees	0.4	0.2	0.4	0.3	0.7	84.1	0.5	0.3	0.5	0.4	0.7
Other expenses	10.4	8.2	9.1	9.5	14.7	100.0	10.4	8.2	9.1	9.5	14.7
Profit (loss)	9.7	10.8	13.9	7.8	7.0	100.0	9.7	10.8	13.9	7.8	7.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9212 - Unlicensed Restaurants (Including Drive-Ins)

Businesses primarily engaged in preparing and serving meals for consumption on the premises but without a license to serve alcoholic beverages. Included are businesses commonly referred to as "drive-ins" where food is consumed either in customers' motor vehicles or at tables in or about the premises. Drive-in restaurants, unlicensed restaurant services and unlicensed restaurants are included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	1	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	25	--	--	--	--
Total current assets	25	--	--	--	--
Fixed assets	144	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	8	--	--	--	--
Total assets	177	--	--	--	--
Liabilities and equity					
Current loans	14	--	--	--	--
Other current liabilities	39	--	--	--	--
Total current liabilities	54	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	3	--	--	--	--
Other liabilities	109	--	--	--	--
Total liabilities	166	--	--	--	--
Total equity	11	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.5	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	14.6	--	--	--	--
Interest coverage ratio (times)	1.8	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	12	--	--	--	--
Depreciation	18	--	--	--	--
Other	-63	--	--	--	--
Dividends	-3	--	--	--	--
Investment activities					
Disposal of fixed assets	5	--	--	--	--
Purchase of fixed assets	-12	--	--	--	--
Increase in investment	-3	--	--	--	--
Decrease in investment	4	--	--	--	--
Financing activities					
Increase in long term debt	69	--	--	--	--
Repayment of long term debt	-25	--	--	--	--
Loans from shareholders	5	--	--	--	--
Repayment of loans from shareholders	-7	--	--	--	--
Advances & loans from government	1	--	--	--	--
Increase in equity	1	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	3	--	--	--	--
Cash & equivalents-Beginning of the year	-3	--	--	--	--
Cash & equivalents - End of the year	-	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	493	35,953	4,416	83	43
less than 20	442	15,793	1,935	76	41
20 - 99	46	11,234	1,383	7	2
100 - 499	3	X	803	-	-
500 and over	2	X	295	-	-
1987					
Total	639	45,484	5,097	165	...
less than 20	586	19,535	2,193	154	...
20 - 99	45	13,390	1,492	9	...
100 - 499	5	10,182	1,145	1	...
500 and over	3	2,377	267	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	114				
Average sales \$	179,541	42,854	71,313	139,061	464,936
Average expense \$	165,224	39,691	65,258	124,067	431,880
Average net profit (loss) \$	14,317	3,163	6,055	14,994	33,056
Businesses reporting a profit (No.)	57				
Average sales \$	184,217	45,294	70,682	139,563	481,327
Average expense \$	167,074	40,383	61,129	123,047	443,736
Average net profit \$	17,143	4,911	9,553	16,516	37,591
Businesses reporting a loss (No.)	17				
Average sales \$	142,991	34,458	74,937	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	-4,000
1986					
Number of observations in sample	210				
Average sales \$	226,723	60,080	106,437	186,533	553,843
Average expense \$	219,276	61,694	99,131	177,856	538,422
Average net profit (loss) \$	7,447	-1,614	7,306	8,677	15,421
Businesses reporting a profit (No.)	152				
Average sales \$	250,133	61,047	105,314	177,855	656,315
Average expense \$	227,172	50,887	91,930	159,487	606,385
Average net profit \$	22,961	10,160	13,384	18,368	49,930
Businesses reporting a loss (No.)	58				
Average sales \$	207,297	58,109	110,173	196,716	464,190
Average expense \$	221,296	83,725	123,087	199,412	478,961
Average net loss \$	-13,999	-25,616	-12,914	-2,696	-14,771
1987					
Number of observations in sample	93				
Average sales \$	176,506	47,457	85,815	159,681	413,071
Average expense \$	164,993	42,617	74,649	150,094	392,613
Average net profit (loss) \$	11,513	4,840	11,166	9,587	20,458
Businesses reporting a profit (No.)	80				
Average sales \$	173,987	46,324	86,644	158,206	404,772
Average expense \$	157,839	38,986	74,063	146,017	372,291
Average net profit \$	16,148	7,338	12,581	12,189	32,481
Businesses reporting a loss (No.)	13				
Average sales \$	188,779	51,068	75,697	168,912	459,437
Average expense \$	204,448	54,189	81,816	175,624	506,161
Average net loss \$	-15,669	-3,121	-6,119	-6,712	-46,724

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	28				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	33.2	--	--	--	--	81.4	40.8	--	--	--	--
Occupancy expenses	15.1	--	--	--	--	100.0	15.1	--	--	--	--
Depreciation	4.1	--	--	--	--	82.4	5.0	--	--	--	--
Repairs & maintenance	1.9	--	--	--	--	92.9	2.1	--	--	--	--
Heat, light & telephone	3.1	--	--	--	--	97.0	3.2	--	--	--	--
Rent	6.0	--	--	--	--	64.5	9.3	--	--	--	--
Personnel expenses	24.0	--	--	--	--	97.0	24.8	--	--	--	--
Financial expenses	3.4	--	--	--	--	97.0	3.5	--	--	--	--
Interest & bank charges	2.7	--	--	--	--	76.8	3.5	--	--	--	--
Professional fees	0.6	--	--	--	--	81.3	0.8	--	--	--	--
Other expenses	23.6	--	--	--	--	100.0	23.6	--	--	--	--
Profit (loss)	0.7	--	--	--	--	100.0	0.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9213 - Take-Out Food Services

Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as: take-out chinese foods, doughnut shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths and prepared food take-out services (except caterers and mobile food services).

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Saskatchewan, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	2	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	46	--	--	--	--
Total current assets	48	--	--	--	--
Fixed assets	95	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	7	--	--	--	--
Total assets	151	--	--	--	--
Liabilities and equity					
Current loans	6	--	--	--	--
Other current liabilities	53	--	--	--	--
Total current liabilities	60	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	68	--	--	--	--
Total liabilities	129	--	--	--	--
Total equity	21	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Take-Out Food Services (SIC 9213)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.8	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	6.1	--	--	--	--
Interest coverage ratio (times)	1.3	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Take-Out Food Services (SIC 9213)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	8	--	--	--	--
Depreciation	21	--	--	--	--
Other	-40	--	--	--	--
Dividends	-4	--	--	--	--
Investment activities					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-6	--	--	--	--
Increase in investment	-2	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	65	--	--	--	--
Repayment of long term debt	-23	--	--	--	--
Loans from shareholders	3	--	--	--	--
Repayment of loans from shareholders	-21	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	1	--	--	--	--
Increase(decrease) in cash & equivalents	4	--	--	--	--
Cash & equivalents-Beginning of the year	9	--	--	--	--
Cash & equivalents - End of the year	13	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Take-Out Food Services (SIC 9213)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	168	12,792	1,567	48	23
less than 20	150	5,454	664	47	23
20 - 99	16	X	518	1	-
100 - 499	2	X	385	-	-
500 and over	-	-	-	-	-
1987					
Total	273	17,251	1,934	86	...
less than 20	252	9,503	1,065	83	...
20 - 99	17	4,193	470	2	...
100 - 499	4	3,555	399	1	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Take-Out Food Services (SIC 9213)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	41				
Average sales \$	205,665	--	--	--	--
Average expense \$	200,168	--	--	--	--
Average net profit (loss) \$	5,497	--	--	--	--
Businesses reporting a profit (No.)	32				
Average sales \$	214,850	--	--	--	--
Average expense \$	195,638	--	--	--	--
Average net profit \$	19,212	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	198,458	--	--	--	--
Average expense \$	220,083	--	--	--	--
Average net loss \$	-21,625	--	--	--	--
1986					
Number of observations in sample	99				
Average sales \$	132,489	54,619	90,448	118,956	265,932
Average expense \$	127,780	53,283	90,942	112,605	254,290
Average net profit (loss) \$	4,709	1,336	-494	6,351	11,642
Businesses reporting a profit (No.)	73				
Average sales \$	134,479	57,987	-	114,340	231,110
Average expense \$	122,957	49,876	-	105,675	213,319
Average net profit \$	11,522	8,111	-	8,665	17,791
Businesses reporting a loss (No.)	26				
Average sales \$	174,758	51,041	90,448	139,348	418,196
Average expense \$	181,127	56,902	90,942	143,223	433,439
Average net loss \$	-6,369	-5,861	-494	-3,875	-15,243
1987					
Number of observations in sample	67				
Average sales \$	191,700	39,573	88,635	167,068	471,523
Average expense \$	189,447	41,854	87,739	160,137	468,057
Average net profit (loss) \$	2,253	-2,281	896	6,931	3,466
Businesses reporting a profit (No.)	38				
Average sales \$	216,803	37,130	104,806	175,663	549,612
Average expense \$	201,263	34,678	98,356	159,777	512,240
Average net profit \$	15,540	2,452	6,450	15,886	37,372
Businesses reporting a loss (No.)	29				
Average sales \$	171,143	41,463	83,697	155,203	404,210
Average expense \$	180,627	47,404	84,497	160,634	429,972
Average net loss \$	-9,484	-5,941	-800	-5,431	-25,762

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Caterers (SIC 9214)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	53.6	--	--	--	--	100.0	53.6	--	--	--	--
Occupancy expenses	7.6	--	--	--	--	100.0	7.6	--	--	--	--
Depreciation	2.8	--	--	--	--	100.0	2.8	--	--	--	--
Repairs & maintenance	0.4	--	--	--	--	68.2	0.6	--	--	--	--
Heat, light & telephone	2.1	--	--	--	--	66.0	3.2	--	--	--	--
Rent	2.3	--	--	--	--	68.3	3.3	--	--	--	--
Personnel expenses	18.9	--	--	--	--	100.0	18.9	--	--	--	--
Financial expenses	3.2	--	--	--	--	100.0	3.2	--	--	--	--
Interest & bank charges	2.0	--	--	--	--	100.0	2.0	--	--	--	--
Professional fees	1.2	--	--	--	--	70.5	1.7	--	--	--	--
Other expenses	12.2	--	--	--	--	100.0	12.2	--	--	--	--
Profit (loss)	4.5	--	--	--	--	100.0	4.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9214 - Caterers

Businesses primarily engaged in catering whether by mobile canteens or in private halls, camps, etc. Businesses engaged in cafeterias, social and industrial home food catering services, mobile canteens and social catering services (weddings, parties, etc.) are included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Saskatchewan, Caterers (SIC 9214)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Caterers (SIC 9214)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.3	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	15.0	--	--	--	--
Interest coverage ratio (times)	1.5	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Caterers (SIC 9214)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Caterers (SIC 9214)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	65	8,080	994	8	8
less than 20	51	1,384	170	6	5
20 - 99	5	1,389	171	-	-
100 - 499	5	2,253	277	1	1
500 and over	4	3,054	376	1	2
1987					
Total	69	8,039	901	10	...
less than 20	52	1,760	197	7	...
20 - 99	5	1,081	121	-	...
100 - 499	6	3,031	340	1	...
500 and over	6	2,167	243	2	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

*"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Caterers (SIC 9214)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	7				
Average sales \$	73,791	--	--	--	--
Average expense \$	56,364	--	--	--	--
Average net profit (loss) \$	17,427	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	73,630	--	--	--	--
Average expense \$	55,137	--	--	--	--
Average net profit \$	18,493	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	109,418	--	--	--	--
Average expense \$	129,942	--	--	--	--
Average net loss \$	-20,524	--	--	--	--
1986					
Number of observations in sample	22				
Average sales \$	195,705	--	--	--	--
Average expense \$	215,620	--	--	--	--
Average net profit (loss) \$	-19,915	--	--	--	--
Businesses reporting a profit (No.)	18				
Average sales \$	198,421	--	--	--	--
Average expense \$	175,041	--	--	--	--
Average net profit \$	23,380	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	205,734	--	--	--	--
Average expense \$	247,945	--	--	--	--
Average net loss \$	-42,211	--	--	--	--
1987					
Number of observations in sample	14				
Average sales \$	69,943	--	--	--	--
Average expense \$	68,025	--	--	--	--
Average net profit (loss) \$	1,918	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	61,875	--	--	--	--
Average expense \$	54,748	--	--	--	--
Average net profit \$	7,127	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	88,691	--	--	--	--
Average expense \$	90,925	--	--	--	--
Average net loss \$	-2,234	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Taverns, Bars and Night Clubs (SIC 9221)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	20				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	34.0	--	--	--	--	99.0	34.4	--	--	--	--
Occupancy expenses	8.4	--	--	--	--	100.0	8.4	--	--	--	--
Depreciation	3.4	--	--	--	--	79.9	4.2	--	--	--	--
Repairs & maintenance	1.8	--	--	--	--	100.0	1.8	--	--	--	--
Heat, light & telephone	2.8	--	--	--	--	96.2	3.0	--	--	--	--
Rent	0.5	--	--	--	--	25.3	1.8	--	--	--	--
Personnel expenses	16.9	--	--	--	--	100.0	16.9	--	--	--	--
Financial expenses	5.1	--	--	--	--	100.0	5.1	--	--	--	--
Interest & bank charges	4.4	--	--	--	--	100.0	4.4	--	--	--	--
Professional fees	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Other expenses	37.6	--	--	--	--	100.0	37.6	--	--	--	--
Profit (loss)	-2.1	--	--	--	--	83.8	-2.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9221 - Taverns, Bars and Night Clubs

Businesses primarily engaged in selling alcoholic beverages for consumption on the premises. Food may be sold as a secondary activity. Bars (drinking places), beer gardens, beer parlours, brasseries (beer gardens), cabarets (night clubs) and cocktail lounges are included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Taverns, Bars and Night Clubs (SIC 9221)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	1	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	31	--	--	--	--
Total current assets	32	--	--	--	--
Fixed assets	133	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	19	--	--	--	--
Total assets	184	--	--	--	--
Liabilities and equity					
Current loans	7	--	--	--	--
Other current liabilities	35	--	--	--	--
Total current liabilities	42	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	16	--	--	--	--
Other liabilities	94	--	--	--	--
Total liabilities	152	--	--	--	--
Total equity	32	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Taverns, Bars and Night Clubs (SIC 9221)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.8	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	4.8	--	--	--	--
Interest coverage ratio (times)	1.6	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Taverns, Bars and Night Clubs (SIC 9221)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	17	--	--	--	--
Depreciation	9	--	--	--	--
Other	-16	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	39	--	--	--	--
Purchase of fixed assets	-7	--	--	--	--
Increase in investment	-14	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	-	--	--	--	--
Repayment of long term debt	-10	--	--	--	--
Loans from shareholders	1	--	--	--	--
Repayment of loans from shareholders	-11	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-2	--	--	--	--
Increase(decrease) in cash & equivalents	6	--	--	--	--
Cash & equivalents-Beginning of the year	2	--	--	--	--
Cash & equivalents - End of the year	8	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Taverns, Bars and Night Clubs (SIC 9221)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	84	7,470	903	11	7
less than 20	76	2,235	259	11	7
20 - 99	7	X	176	-	-
100 - 499	1	X	468	-	-
500 and over	-	-	-	-	-
1987					
Total	80	7,125	781	8	...
less than 20	73	2,464	257	7	...
20 - 99	6	X	131	1	...
100 - 499	1	X	393	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Taverns, Bars and Night Clubs (SIC 9221)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	15				
Average sales \$	291,754	--	--	--	--
Average expense \$	286,238	--	--	--	--
Average net profit (loss) \$	5,516	--	--	--	--
Businesses reporting a profit (No.)	9				
Average sales \$	285,232	--	--	--	--
Average expense \$	271,184	--	--	--	--
Average net profit \$	14,048	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	285,791	--	--	--	--
Average expense \$	295,399	--	--	--	--
Average net loss \$	-9,608	--	--	--	--
1986					
Number of observations in sample	48				
Average sales \$	314,086	--	--	--	--
Average expense \$	301,172	--	--	--	--
Average net profit (loss) \$	12,914	--	--	--	--
Businesses reporting a profit (No.)	38				
Average sales \$	318,181	--	--	--	--
Average expense \$	294,538	--	--	--	--
Average net profit \$	23,643	--	--	--	--
Businesses reporting a loss (No.)	10				
Average sales \$	293,248	--	--	--	--
Average expense \$	318,151	--	--	--	--
Average net loss \$	-24,903	--	--	--	--
1987					
Number of observations in sample	31				
Average sales \$	279,197	--	--	--	--
Average expense \$	275,657	--	--	--	--
Average net profit (loss) \$	3,540	--	--	--	--
Businesses reporting a profit (No.)	19				
Average sales \$	293,323	--	--	--	--
Average expense \$	274,010	--	--	--	--
Average net profit \$	19,313	--	--	--	--
Businesses reporting a loss (No.)	12				
Average sales \$	280,032	--	--	--	--
Average expense \$	294,809	--	--	--	--
Average net loss \$	-14,777	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Sports and Recreation Clubs and Services (SIC 965)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	9.1	--	--	--	--	48.8	18.7	--	--	--	--
Occupancy expenses	30.0	--	--	--	--	100.0	30.0	--	--	--	--
Depreciation	7.7	--	--	--	--	100.0	7.7	--	--	--	--
Repairs & maintenance	5.1	--	--	--	--	67.2	7.7	--	--	--	--
Heat, light & telephone	4.0	--	--	--	--	100.0	4.0	--	--	--	--
Rent	13.2	--	--	--	--	64.0	20.6	--	--	--	--
Personnel expenses	22.1	--	--	--	--	83.0	26.6	--	--	--	--
Financial expenses	6.6	--	--	--	--	100.0	5.6	--	--	--	--
Interest & bank charges	5.2	--	--	--	--	100.0	5.2	--	--	--	--
Professional fees	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Other expenses	25.1	--	--	--	--	100.0	25.1	--	--	--	--
Profit (loss)	7.1	--	--	--	--	100.0	7.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e., bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e., the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9650 - Sports and Recreation Clubs and Services

Businesses primarily engaged in operating golf courses, curling clubs, skiing facilities, boat rentals, marinas and other sports and recreation clubs and services.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Sports and Recreation Clubs and Services (SIC 965)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	4	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	35	--	--	--	--
Total current assets	39	--	--	--	--
Fixed assets	177	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	9	--	--	--	--
Total assets	225	--	--	--	--
Liabilities and equity					
Current loans	13	--	--	--	--
Other current liabilities	67	--	--	--	--
Total current liabilities	80	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	19	--	--	--	--
Other liabilities	77	--	--	--	--
Total liabilities	176	--	--	--	--
Total equity	49	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Sports and Recreation Clubs and Services (SIC 965)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.5	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	3.6	--	--	--	--
Interest coverage ratio (times)	2.7	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Sports and Recreation Clubs and Services (SIC 965)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-10	--	--	--	--
Depreciation	34	--	--	--	--
Other	42	--	--	--	--
Dividends	-12	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-50	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	24	--	--	--	--
Repayment of long term debt	-16	--	--	--	--
Loans from shareholders	-	--	--	--	--
Repayment of loans from shareholders	-16	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-1	--	--	--	--
Increase(decrease) in cash & equivalents	-4	--	--	--	--
Cash & equivalents-Beginning of the year	23	--	--	--	--
Cash & equivalents - End of the year	19	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Sports and Recreation Clubs and Services (SIC 965)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	239	6,806	554	48	32
less than 20	236	6,158	504	47	32
20 - 99	3	648	50	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	257	9,230	705	38	...
less than 20	249	7,011	528	38	...
20 - 99	7	X	173	-	...
100 - 499	1	X	4	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Sports and Recreation Clubs and Services (SIC 965)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	9				
Average sales \$	59,594	--	--	--	--
Average expense \$	56,988	--	--	--	--
Average net profit (loss) \$	2,606	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	61,967	--	--	--	--
Average expense \$	50,809	--	--	--	--
Average net profit \$	11,158	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	45,834	--	--	--	--
Average expense \$	64,906	--	--	--	--
Average net loss \$	-19,072	--	--	--	--
1986					
Number of observations in sample	15				
Average sales \$	153,572	--	--	--	--
Average expense \$	153,908	--	--	--	--
Average net profit (loss) \$	-336	--	--	--	--
Businesses reporting a profit (No.)	14				
Average sales \$	444,297	--	--	--	--
Average expense \$	403,248	--	--	--	--
Average net profit \$	41,049	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	258,351	--	--	--	--
Average expense \$	273,657	--	--	--	--
Average net loss \$	-15,306	--	--	--	--
1987					
Number of observations in sample	15				
Average sales \$	206,366	--	--	--	--
Average expense \$	197,842	--	--	--	--
Average net profit (loss) \$	8,524	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	219,080	--	--	--	--
Average expense \$	195,884	--	--	--	--
Average net profit \$	23,196	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	240,112	--	--	--	--
Average expense \$	263,497	--	--	--	--
Average net loss \$	-23,385	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Beauty Shops (SIC 9712)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	31				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	11.2	--	--	--	--	93.3	12.0	--	--	--	--
Depreciation	1.9	--	--	--	--	65.6	2.9	--	--	--	--
Repairs & maintenance	0.7	--	--	--	--	64.2	1.1	--	--	--	--
Heat, light & telephone	3.2	--	--	--	--	80.8	4.0	--	--	--	--
Rent	5.3	--	--	--	--	63.1	8.5	--	--	--	--
Personnel expenses	27.6	--	--	--	--	69.0	39.9	--	--	--	--
Financial expenses	2.1	--	--	--	--	83.3	2.5	--	--	--	--
Interest & bank charges	1.5	--	--	--	--	68.7	2.2	--	--	--	--
Professional fees	0.6	--	--	--	--	58.4	1.0	--	--	--	--
Other expenses	37.9	--	--	--	--	100.0	37.9	--	--	--	--
Profit (loss)	21.3	--	--	--	--	99.3	21.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9712 - Beauty Shops

Businesses primarily engaged in providing women's hairdressing and beauty services such as beauty parlours, beauty salons, beauty shops, women's only manicuring and women's hair stylist shops.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Saskatchewan, Beauty Shops (SIC 9712)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	2	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	30	--	--	--	--
Total current assets	32	--	--	--	--
Fixed assets	57	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	4	--	--	--	--
Total assets	93	--	--	--	--
Liabilities and equity					
Current loans	6	--	--	--	--
Other current liabilities	22	--	--	--	--
Total current liabilities	29	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	15	--	--	--	--
Other liabilities	20	--	--	--	--
Total liabilities	64	--	--	--	--
Total equity	28	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Beauty Shops (SIC 9712)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.1	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.3	--	--	--	--
Interest coverage ratio (times)	3.1	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Beauty Shops (SIC 9712)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Barber and Beauty Shops (SIC 971)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	412	16,027	1,455	96	65
less than 20	404	14,131	1,283	95	65
20 - 99	7	X	152	1	-
100 - 499	1	X	20	-	-
500 and over	-	-	-	-	-
1987					
Total	480	19,254	1,654	81	...
less than 20	469	16,410	1,410	80	...
20 - 99	9	X	214	1	...
100 - 499	2	X	30	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Beauty Shops (SIC 9712)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	42				
Average sales \$	53,124	--	--	--	--
Average expense \$	48,180	--	--	--	--
Average net profit (loss) \$	4,944	--	--	--	--
Businesses reporting a profit (No.)	35				
Average sales \$	52,728	--	--	--	--
Average expense \$	42,535	--	--	--	--
Average net profit \$	10,193	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	46,832	--	--	--	--
Average expense \$	58,210	--	--	--	--
Average net loss \$	-11,378	--	--	--	--
1986					
Number of observations in sample	55				
Average sales \$	70,923	29,864	41,324	62,659	149,843
Average expense \$	59,445	15,058	31,575	50,677	140,471
Average net profit (loss) \$	11,478	14,806	9,749	11,982	9,372
Businesses reporting a profit (No.)	49				
Average sales \$	71,563	29,864	41,324	63,548	151,514
Average expense \$	58,947	15,058	31,575	48,073	141,082
Average net profit \$	12,616	14,806	9,749	15,475	10,432
Businesses reporting a loss (No.)	6				
Average sales \$	89,971	-	-	57,063	122,878
Average expense \$	98,842	-	-	67,074	130,610
Average net loss \$	-8,871	-	-	-10,011	-7,732
1987					
Number of observations in sample	41				
Average sales \$	79,170	--	--	--	--
Average expense \$	70,751	--	--	--	--
Average net profit (loss) \$	8,419	--	--	--	--
Businesses reporting a profit (No.)	31				
Average sales \$	75,940	--	--	--	--
Average expense \$	63,374	--	--	--	--
Average net profit \$	12,566	--	--	--	--
Businesses reporting a loss (No.)	10				
Average sales \$	123,032	--	--	--	--
Average expense \$	128,617	--	--	--	--
Average net loss \$	-5,585	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Combination Barber and Beauty Shops (SIC 9713)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	11.9	--	--	--	--	100.0	11.9	--	--	--	--
Depreciation	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Repairs & maintenance	0.7	--	--	--	--	60.5	1.1	--	--	--	--
Heat, light & telephone	2.5	--	--	--	--	100.0	2.5	--	--	--	--
Rent	6.6	--	--	--	--	86.8	7.5	--	--	--	--
Personnel expenses	33.7	--	--	--	--	100.0	33.7	--	--	--	--
Financial expenses	1.3	--	--	--	--	73.6	1.7	--	--	--	--
Interest & bank charges	0.6	--	--	--	--	60.5	1.0	--	--	--	--
Professional fees	0.7	--	--	--	--	68.4	1.0	--	--	--	--
Other expenses	27.3	--	--	--	--	100.0	27.3	--	--	--	--
Profit (loss)	25.9	--	--	--	--	100.0	25.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9713 - Combination Barber and Beauty Shops

Businesses primarily engaged in providing men's barbering or hair styling and women's hairdressing and/or beauty services on the same premises such as barber and beauty shop combinations and unisex hair stylist shops.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Combination Barber and Beauty Shops (SIC 9713)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Combination Barber and Beauty Shops (SIC 9713)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.5	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	6.1	--	--	--	--
Interest coverage ratio (times)	3.7	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Combination Barber and Beauty Shops (SIC 9713)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Barber and Beauty Shops (SIC 971)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	412	16,027	1,455	96	65
less than 20	404	14,131	1,283	95	65
20 - 99	7	X	152	1	-
100 - 499	1	X	20	-	-
500 and over	-	-	-	-	-
1987					
Total	480	19,254	1,654	81	...
less than 20	469	16,410	1,410	80	...
20 - 99	9	X	214	1	...
100 - 499	2	X	30	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Combination Barber and Beauty Shops (SIC 9713)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	13				
Average sales \$	156,018	--	--	--	--
Average expense \$	143,847	--	--	--	--
Average net profit (loss) \$	12,171	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	81,979	--	--	--	--
Average expense \$	66,652	--	--	--	--
Average net profit \$	15,327	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	706,000	--	--	--	--
Average expense \$	711,000	--	--	--	--
Average net loss \$	-5,000	--	--	--	--
1986					
Number of observations in sample	16				
Average sales \$	43,278	--	--	--	--
Average expense \$	34,923	--	--	--	--
Average net profit (loss) \$	8,355	--	--	--	--
Businesses reporting a profit (No.)	14				
Average sales \$	45,762	--	--	--	--
Average expense \$	32,789	--	--	--	--
Average net profit \$	12,973	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	47,856	--	--	--	--
Average expense \$	59,661	--	--	--	--
Average net loss \$	-11,805	--	--	--	--
1987					
Number of observations in sample	11				
Average sales \$	102,285	--	--	--	--
Average expense \$	87,529	--	--	--	--
Average net profit (loss) \$	14,756	--	--	--	--
Businesses reporting a profit (No.)	9				
Average sales \$	101,421	--	--	--	--
Average expense \$	84,297	--	--	--	--
Average net profit \$	17,124	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	198,985	--	--	--	--
Average expense \$	205,400	--	--	--	--
Average net loss \$	-6,415	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Laundry and Cleaners (SIC 972)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	28				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	24.2	--	--	--	--	100.0	24.2	--	--	--	--
Depreciation	7.4	--	--	--	--	81.9	9.1	--	--	--	--
Repairs & maintenance	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Heat, light & telephone	8.4	--	--	--	--	97.3	8.6	--	--	--	--
Rent	6.4	--	--	--	--	63.8	10.0	--	--	--	--
Personnel expenses	23.9	--	--	--	--	100.0	23.9	--	--	--	--
Financial expenses	6.1	--	--	--	--	100.0	6.1	--	--	--	--
Interest & bank charges	4.8	--	--	--	--	97.5	4.9	--	--	--	--
Professional fees	1.4	--	--	--	--	89.7	1.5	--	--	--	--
Other expenses	31.5	--	--	--	--	100.0	31.5	--	--	--	--
Profit (loss)	14.2	--	--	--	--	100.0	14.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9720 - Laundries and Cleaners

Businesses primarily engaged in providing laundering, dry cleaning, valet, carpet cleaning and linen supply services.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Laundry and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	20				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	7	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	16	--	--	--	--
Total current assets	24	--	--	--	--
Fixed assets	52	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	9	--	--	--	--
Total assets	85	--	--	--	--
Liabilities and equity					
Current loans	4	--	--	--	--
Other current liabilities	19	--	--	--	--
Total current liabilities	23	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	8	--	--	--	--
Other liabilities	32	--	--	--	--
Total liabilities	63	--	--	--	--
Total equity	22	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Laundry and Cleaners (SIC 972)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	20				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.0	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.9	--	--	--	--
Interest coverage ratio (times)	3.1	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Laundry and Cleaners (SIC 972)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	7	--	--	--	--
Depreciation	11	--	--	--	--
Other	-	--	--	--	--
Dividends	-2	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-6	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	4	--	--	--	--
Repayment of long term debt	-10	--	--	--	--
Loans from shareholders	1	--	--	--	--
Repayment of loans from shareholders	-5	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	1	--	--	--	--
Cash & equivalents-Beginning of the year	2	--	--	--	--
Cash & equivalents - End of the year	3	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Laundry and Cleaners (SIC 972)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	175	13,437	1,110	29	16
less than 20	165	6,002	516	29	16
20 - 99	7	3,268	261	-	-
100 - 499	1	X	141	-	-
500 and over	2	X	192	-	-
1987					
Total	186	14,439	1,147	35	...
less than 20	176	6,484	536	33	...
20 - 99	7	3,239	249	2	...
100 - 499	2	X	158	-	...
500 and over	1	X	204	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Laundry and Cleaners (SIC 972)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	28				
Average sales \$	104,779	--	--	--	--
Average expense \$	99,693	--	--	--	--
Average net profit (loss) \$	5,086	--	--	--	--
Businesses reporting a profit (No.)	21				
Average sales \$	95,045	--	--	--	--
Average expense \$	78,613	--	--	--	--
Average net profit \$	16,432	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	404,084	--	--	--	--
Average expense \$	420,088	--	--	--	--
Average net loss \$	-16,004	--	--	--	--
1986					
Number of observations in sample	35				
Average sales \$	126,422	--	--	--	--
Average expense \$	115,161	--	--	--	--
Average net profit (loss) \$	11,261	--	--	--	--
Businesses reporting a profit (No.)	30				
Average sales \$	132,902	--	--	--	--
Average expense \$	114,577	--	--	--	--
Average net profit \$	18,325	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	100,717	--	--	--	--
Average expense \$	105,824	--	--	--	--
Average net loss \$	-5,107	--	--	--	--
1987					
Number of observations in sample	46				
Average sales \$	114,239	--	--	--	--
Average expense \$	102,127	--	--	--	--
Average net profit (loss) \$	12,112	--	--	--	--
Businesses reporting a profit (No.)	35				
Average sales \$	147,361	--	--	--	--
Average expense \$	128,520	--	--	--	--
Average net profit \$	18,841	--	--	--	--
Businesses reporting a loss (No.)	13				
Average sales \$	113,162	--	--	--	--
Average expense \$	118,444	--	--	--	--
Average net loss \$	-5,282	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Power Laundries and/or Dry Cleaners (SIC 9721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	14					
Low sales value (\$000's)	(1)	--	--	--	--	
High sales value (\$000's)	(1)	--	--	--	--	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	3.9	--	--	--	--	54.9	7.2	--	--	--	--
Occupancy expenses	31.6	--	--	--	--	100.0	31.6	--	--	--	--
Depreciation	13.8	--	--	--	--	91.6	15.0	--	--	--	--
Repairs & maintenance	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Heat, light & telephone	5.7	--	--	--	--	95.0	6.0	--	--	--	--
Rent	9.8	--	--	--	--	78.9	12.4	--	--	--	--
Personnel expenses	28.6	--	--	--	--	100.0	28.6	--	--	--	--
Financial expenses	8.0	--	--	--	--	100.0	8.0	--	--	--	--
Interest & bank charges	6.8	--	--	--	--	94.6	7.2	--	--	--	--
Professional fees	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Other expenses	19.1	--	--	--	--	100.0	19.1	--	--	--	--
Profit (loss)	8.8	--	--	--	--	100.0	8.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9721 - Power Laundries and/or Dry Cleaners

Businesses primarily engaged in operating mechanical laundries and plants which dry clean and/or dye apparel and household fabrics. These businesses include dry cleaners (except self-service), power laundry services (except self-service) and power laundry and dry cleaning plants.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Power Laundries and/or Dry Cleaners (SIC 9721)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	8	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	30	--	--	--	--
Total current assets	38	--	--	--	--
Fixed assets	71	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	10	--	--	--	--
Total assets	118	--	--	--	--
Liabilities and equity					
Current loans	12	--	--	--	--
Other current liabilities	22	--	--	--	--
Total current liabilities	34	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	22	--	--	--	--
Other liabilities	23	--	--	--	--
Total liabilities	79	--	--	--	--
Total equity	39	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Power Laundries and/or Dry Cleaners (SIC 9721)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.1	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.0	--	--	--	--
Interest coverage ratio (times)	4.0	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Power Laundries and/or Dry Cleaners (SIC 9721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	13	--	--	--	--
Depreciation	11	--	--	--	--
Other	-	--	--	--	--
Dividends	-8	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-13	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	9	--	--	--	--
Repayment of long term debt	-8	--	--	--	--
Loans from shareholders	4	--	--	--	--
Repayment of loans from shareholders	-10	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-3	--	--	--	--
Cash & equivalents-Beginning of the year	8	--	--	--	--
Cash & equivalents - End of the year	4	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Laundry and Cleaners (SIC 972)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	175	13,437	1,110	29	16
less than 20	165	6,002	516	29	16
20 - 99	7	3,268	261	-	-
100 - 499	1	X	141	-	-
500 and over	2	X	192	-	-
1987					
Total	186	14,439	1,147	35	...
less than 20	176	6,484	536	33	...
20 - 99	7	3,239	249	2	...
100 - 499	2	X	158	-	...
500 and over	1	X	204	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Power Laundries and/or Dry Cleaners (SIC 9721)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	13				
Average sales \$	127,403	--	--	--	--
Average expense \$	122,869	--	--	--	--
Average net profit (loss) \$	4,534	--	--	--	--
Businesses reporting a profit (No.)	9				
Average sales \$	108,531	--	--	--	--
Average expense \$	97,164	--	--	--	--
Average net profit \$	11,367	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	416,748	--	--	--	--
Average expense \$	441,154	--	--	--	--
Average net loss \$	-24,406	--	--	--	--
1986					
Number of observations in sample	20				
Average sales \$	140,761	--	--	--	--
Average expense \$	127,920	--	--	--	--
Average net profit (loss) \$	12,841	--	--	--	--
Businesses reporting a profit (No.)	17				
Average sales \$	146,817	--	--	--	--
Average expense \$	127,532	--	--	--	--
Average net profit \$	19,285	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	131,465	--	--	--	--
Average expense \$	138,194	--	--	--	--
Average net loss \$	-6,729	--	--	--	--
1987					
Number of observations in sample	30				
Average sales \$	157,218	--	--	--	--
Average expense \$	139,253	--	--	--	--
Average net profit (loss) \$	17,965	--	--	--	--
Businesses reporting a profit (No.)	19				
Average sales \$	154,886	--	--	--	--
Average expense \$	131,993	--	--	--	--
Average net profit \$	22,893	--	--	--	--
Businesses reporting a loss (No.)	11				
Average sales \$	202,981	--	--	--	--
Average expense \$	212,647	--	--	--	--
Average net loss \$	-9,666	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Self-Serve Laundries and/or Dry Cleaners (SIC 9723)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Businesses in sample (No.)	5										
Low sales value (\$000's)	(1)	--	--	--	--						
High sales value (\$000's)	(1)	--	--	--	--						
Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	11.0	--	--	--	--	22.6	48.6	--	--	--	--
Occupancy expenses	27.7	--	--	--	--	100.0	27.7	--	--	--	--
Depreciation	6.5	--	--	--	--	65.2	10.0	--	--	--	--
Repairs & maintenance	1.1	--	--	--	--	100.0	1.1	--	--	--	--
Heat, light & telephone	13.1	--	--	--	--	100.0	13.1	--	--	--	--
Rent	6.9	--	--	--	--	49.3	14.0	--	--	--	--
Personnel expenses	11.1	--	--	--	--	100.0	11.1	--	--	--	--
Financial expenses	7.8	--	--	--	--	100.0	7.8	--	--	--	--
Interest & bank charges	6.3	--	--	--	--	100.0	6.3	--	--	--	--
Professional fees	1.5	--	--	--	--	77.4	2.0	--	--	--	--
Other expenses	32.0	--	--	--	--	100.0	32.0	--	--	--	--
Profit (loss)	10.4	--	--	--	--	100.0	10.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9723 - Self-Serve Laundries and/or Dry Cleaners

Businesses primarily engaged in providing coin-operated automatic laundry and/or dry cleaning facilities for the use of the public. Included in this industry are businesses engaged in coin-operated dry cleaners, coin-operated laundries, self-serve dry cleaners and self-serve laundries.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Self-Serve Laundries and/or Dry Cleaners (SIC 9723)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Self-Serve Laundries and/or Dry Cleaners (SIC 9723)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.3	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	10.4	--	--	--	--
Interest coverage ratio (times)	1.6	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Self-Serve Laundries and/or Dry Cleaners (SIC 9723)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Laundry and Cleaners (SIC 972)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	175	13,437	1,110	29	16
less than 20	165	6,002	516	29	16
20 - 99	7	3,268	261	-	-
100 - 499	1	X	141	-	-
500 and over	2	X	192	-	-
1987					
Total	186	14,439	1,147	35	...
less than 20	176	6,484	536	33	...
20 - 99	7	3,239	249	2	...
100 - 499	2	X	158	-	...
500 and over	1	X	204	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987

Saskatchewan, Self-Serve Laundries and/or Dry Cleaners (SIC 9723)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	8				
Average sales \$	53,655	--	--	--	--
Average expense \$	48,255	--	--	--	--
Average net profit (loss) \$	5,400	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	58,301	--	--	--	--
Average expense \$	42,973	--	--	--	--
Average net profit \$	13,328	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	75,232	--	--	--	--
Average expense \$	87,768	--	--	--	--
Average net loss \$	-12,536	--	--	--	--
1986					
Number of observations in sample	6				
Average sales \$	66,403	--	--	--	--
Average expense \$	61,721	--	--	--	--
Average net profit (loss) \$	4,682	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	68,033	--	--	--	--
Average expense \$	49,380	--	--	--	--
Average net profit \$	18,653	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	69,809	--	--	--	--
Average expense \$	73,487	--	--	--	--
Average net loss \$	-3,678	--	--	--	--
1987					
Number of observations in sample	6				
Average sales \$	78,558	--	--	--	--
Average expense \$	71,169	--	--	--	--
Average net profit (loss) \$	7,389	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	82,647	--	--	--	--
Average expense \$	69,531	--	--	--	--
Average net profit \$	13,116	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	31,780	--	--	--	--
Average expense \$	31,925	--	--	--	--
Average net loss \$	-145	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Depreciation	16.7	--	--	--	--	93.0	17.9	--	--	--	--
Repairs & maintenance	1.4	--	--	--	--	64.8	2.1	--	--	--	--
Heat, light & telephone	2.5	--	--	--	--	68.0	3.7	--	--	--	--
Rent	3.1	--	--	--	--	45.4	6.9	--	--	--	--
Personnel expenses	15.1	--	--	--	--	64.8	23.3	--	--	--	--
Financial expenses	18.3	--	--	--	--	93.0	19.6	--	--	--	--
Interest & bank charges	15.0	--	--	--	--	93.0	16.1	--	--	--	--
Professional fees	3.3	--	--	--	--	93.0	3.5	--	--	--	--
Other expenses	48.0	--	--	--	--	100.0	48.0	--	--	--	--
Profit (loss)	-5.0	--	--	--	--	100.0	-5.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
 (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
 (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1880):

SIC 9911 - Industrial Machinery and Equipment Rental and Leasing

Businesses primarily engaged in the rental or leasing of heavy industrial machinery and equipment. Businesses engaged in agricultural machinery and equipment rentals, industrial machinery and equipment rental and leasing, leasing of industrial machinery and equipment, industrial machinery and equipment rentals, materials handling machinery and equipment rentals (except with operators), metalworking machinery and equipment rentals, mining machinery and equipment rentals, oil well drilling machinery and equipment rentals, rental of industrial machinery and equipment and woodworking machinery and equipment rentals are included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	26	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	25	--	--	--	--
Total current assets	51	--	--	--	--
Fixed assets	238	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	18	--	--	--	--
Total assets	307	--	--	--	--
Liabilities and equity					
Current loans	1	--	--	--	--
Other current liabilities	47	--	--	--	--
Total current liabilities	48	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	160	--	--	--	--
Total liabilities	209	--	--	--	--
Total equity	98	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.1	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.1	--	--	--	--
Interest coverage ratio (times)	1.0	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	38	3,679	213	11	3
less than 20	30	1,684	97	8	3
20 - 99	4	744	43	3	-
100 - 499	4	1,251	73	-	-
500 and over	-	-	-	-	-
1987					
Total	36	3,504	178	7	...
less than 20	31	1,959	100	6	...
20 - 99	-	-	-	-	...
100 - 499	4	X	72	1	...
500 and over	1	X	6	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

*Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	7				
Average sales \$	146,893	--	--	--	--
Average expense \$	146,003	--	--	--	--
Average net profit (loss) \$	890	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	145,843	--	--	--	--
Average expense \$	143,946	--	--	--	--
Average net profit \$	1,897	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	101,207	--	--	--	--
Average expense \$	109,027	--	--	--	--
Average net loss \$	-7,820	--	--	--	--
1987					
Number of observations in sample	19				
Average sales \$	100,324	--	--	--	--
Average expense \$	98,781	--	--	--	--
Average net profit (loss) \$	1,543	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	244,912	--	--	--	--
Average expense \$	213,638	--	--	--	--
Average net profit \$	31,274	--	--	--	--
Businesses reporting a loss (No.)	11				
Average sales \$	95,525	--	--	--	--
Average expense \$	120,386	--	--	--	--
Average net loss \$	-24,861	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	32.1	--	--	--	--	100.0	32.1	--	--	--	--
Depreciation	15.8	--	--	--	--	100.0	15.8	--	--	--	--
Repairs & maintenance	5.9	--	--	--	--	100.0	5.9	--	--	--	--
Heat, light & telephone	1.4	--	--	--	--	71.9	1.9	--	--	--	--
Rent	9.0	--	--	--	--	71.9	12.6	--	--	--	--
Personnel expenses	13.4	--	--	--	--	65.8	20.4	--	--	--	--
Financial expenses	6.0	--	--	--	--	94.3	6.3	--	--	--	--
Interest & bank charges	3.0	--	--	--	--	94.3	3.2	--	--	--	--
Professional fees	2.9	--	--	--	--	94.3	3.1	--	--	--	--
Other expenses	34.3	--	--	--	--	100.0	34.9	--	--	--	--
Profit (loss)	13.7	--	--	--	--	100.0	13.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9912 - Audio-Visual Equipment Rental and Leasing

Businesses primarily engaged renting and leasing audio-visual equipment. Businesses engaged in audio-visual rental and leasing, projection equipment rental, public address system rental, rental of audio-visual equipment, sound equipment rental, tape recorder rental and television rental are included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	12	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	88	--	--	--	--
Total current assets	100	--	--	--	--
Fixed assets	72	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	34	--	--	--	--
Total assets	207	--	--	--	--
Liabilities and equity					
Current loans	1	--	--	--	--
Other current liabilities	52	--	--	--	--
Total current liabilities	53	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	112	--	--	--	--
Total liabilities	166	--	--	--	--
Total equity	40	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	4.2	--	--	--	--
Interest coverage ratio (times)	3.6	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	45	1,848	107	19	15
less than 20	44	X	90	19	15
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	1	X	17	-	-
1987					
Total	59	4,428	229	18	...
less than 20	56	2,020	107	18	...
20 - 99	2	X	98	-	...
100 - 499	-	-	-	-	...
500 and over	1	X	24	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	7				
Average sales \$	284,394	--	--	--	--
Average expense \$	272,191	--	--	--	--
Average net profit (loss) \$	12,203	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	209,525	--	--	--	--
Average expense \$	191,588	--	--	--	--
Average net profit \$	17,937	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	509,000	--	--	--	--
Average expense \$	514,000	--	--	--	--
Average net loss \$	-5,000	--	--	--	--
1986					
Number of observations in sample	19				
Average sales \$	65,983	--	--	--	--
Average expense \$	53,482	--	--	--	--
Average net profit (loss) \$	12,501	--	--	--	--
Businesses reporting a profit (No.)	18				
Average sales \$	70,671	--	--	--	--
Average expense \$	56,521	--	--	--	--
Average net profit \$	14,150	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	27,255	--	--	--	--
Average expense \$	28,747	--	--	--	--
Average net loss \$	-1,492	--	--	--	--
1987					
Number of observations in sample	17				
Average sales \$	179,920	--	--	--	--
Average expense \$	162,936	--	--	--	--
Average net profit (loss) \$	16,984	--	--	--	--
Businesses reporting a profit (No.)	13				
Average sales \$	172,408	--	--	--	--
Average expense \$	150,853	--	--	--	--
Average net profit \$	21,555	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	274,167	--	--	--	--
Average expense \$	286,895	--	--	--	--
Average net loss \$	-12,728	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Automobile and Truck Rental and Leasing Services (SIC 9921)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	3.6	--	--	--	--	19.0	19.0	--	--	--	--
Occupancy expenses	40.9	--	--	--	--	100.0	40.9	--	--	--	--
Depreciation	26.3	--	--	--	--	100.0	26.3	--	--	--	--
Repairs & maintenance	7.0	--	--	--	--	100.0	7.0	--	--	--	--
Heat, light & telephone	3.4	--	--	--	--	95.0	3.6	--	--	--	--
Rent	4.2	--	--	--	--	69.3	6.1	--	--	--	--
Personnel expenses	27.1	--	--	--	--	100.0	27.1	--	--	--	--
Financial expenses	5.7	--	--	--	--	100.0	5.7	--	--	--	--
Interest & bank charges	5.3	--	--	--	--	88.0	6.0	--	--	--	--
Professional fees	0.5	--	--	--	--	61.7	0.7	--	--	--	--
Other expenses	29.0	--	--	--	--	100.0	29.0	--	--	--	--
Profit (loss)	-6.4	--	--	--	--	100.0	-6.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9921 - Automobile and Truck Rental and Leasing Services

Businesses primarily engaged in renting and leasing passenger cars or trucks without drivers. Automobile rental or leasing (without driver), car rental agencies and truck rentals (without driver) are included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Automobile and Truck Rental and Leasing Services (SIC 9921)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	23	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	110	--	--	--	--
Total current assets	133	--	--	--	--
Fixed assets	290	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	63	--	--	--	--
Total assets	486	--	--	--	--
Liabilities and equity					
Current loans	21	--	--	--	--
Other current liabilities	112	--	--	--	--
Total current liabilities	134	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	217	--	--	--	--
Total liabilities	351	--	--	--	--
Total equity	135	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Automobile and Truck Rental and Leasing Services (SIC 9921)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.0	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.6	--	--	--	--
Interest coverage ratio (times)	1.0	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Automobile and Truck Rental and Leasing Services (SIC 9921)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Automobile and Truck Rental and Leasing Services (SIC 9921)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	33	2,791	193	6	4
less than 20	28	1,566	109	6	4
20 - 99	3	1,053	73	-	-
100 - 499	1	X	4	-	-
500 and over	1	X	7	-	-
1987					
Total	32	2,768	135	6	...
less than 20	30	2,328	114	6	...
20 - 99	-	-	-	-	...
100 - 499	1	X	3	-	...
500 and over	1	X	18	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Automobile and Truck Rental and Leasing Services (SIC 9921)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	5				
Average sales \$	340,172	--	--	--	--
Average expense \$	359,563	--	--	--	--
Average net profit (loss) \$	-19,391	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	124,644	--	--	--	--
Average expense \$	101,550	--	--	--	--
Average net profit \$	23,094	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	325,586	--	--	--	--
Average expense \$	348,682	--	--	--	--
Average net loss \$	-23,096	--	--	--	--
1987					
Number of observations in sample	25				
Average sales \$	296,520	--	--	--	--
Average expense \$	294,951	--	--	--	--
Average net profit (loss) \$	1,569	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	330,771	--	--	--	--
Average expense \$	303,522	--	--	--	--
Average net profit \$	27,249	--	--	--	--
Businesses reporting a loss (No.)	13				
Average sales \$	397,934	--	--	--	--
Average expense \$	425,945	--	--	--	--
Average net loss \$	-28,011	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Photographers (SIC 9931)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	35.3	--	--	--	--	100.0	35.3	--	--	--	--
Occupancy expenses	24.2	--	--	--	--	100.0	24.2	--	--	--	--
Depreciation	10.5	--	--	--	--	100.0	10.5	--	--	--	--
Repairs & maintenance	2.6	--	--	--	--	100.0	2.6	--	--	--	--
Heat, light & telephone	4.2	--	--	--	--	100.0	4.2	--	--	--	--
Rent	6.9	--	--	--	--	77.6	8.9	--	--	--	--
Personnel expenses	27.9	--	--	--	--	100.0	27.9	--	--	--	--
Financial expenses	4.9	--	--	--	--	100.0	4.9	--	--	--	--
Interest & bank charges	4.0	--	--	--	--	100.0	4.0	--	--	--	--
Professional fees	0.8	--	--	--	--	80.8	1.0	--	--	--	--
Other expenses	15.4	--	--	--	--	100.0	15.4	--	--	--	--
Profit (loss)	-7.6	--	--	--	--	100.0	-7.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9931 - Photographers

Businesses primarily engaged in portrait and commercial photography. This industry includes commercial photographers, photographic studios and portrait photographers.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Photographers (SIC 9931)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities and equity					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
Total liabilities	X	--	--	--	--
Total equity	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Photographers (SIC 9931)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	X	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	X	--	--	--	--
Interest coverage ratio (times)	X	--	--	--	--
Debt ratio (times)	X	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Photographers (SIC 9931)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Photographers (SIC 9931)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	69	2,870	152	12	7
less than 20	63	1,450	77	12	5
20 - 99	4	X	67	-	1
100 - 499	2	X	8	-	-
500 and over	-	-	-	-	1
1987					
Total	74	2,987	242	15	...
less than 20	65	1,682	137	12	...
20 - 99	5	657	53	1	...
100 - 499	3	X	15	1	...
500 and over	1	X	37	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Photographers (SIC 9931)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	5				
Average sales \$	66,178	--	--	--	--
Average expense \$	52,012	--	--	--	--
Average net profit (loss) \$	14,166	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	66,178	--	--	--	--
Average expense \$	52,012	--	--	--	--
Average net profit \$	14,166	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1986					
Number of observations in sample	13				
Average sales \$	76,111	--	--	--	--
Average expense \$	77,976	--	--	--	--
Average net profit (loss) \$	-1,865	--	--	--	--
Businesses reporting a profit (No.)	9				
Average sales \$	83,653	--	--	--	--
Average expense \$	73,741	--	--	--	--
Average net profit \$	9,912	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	155,103	--	--	--	--
Average expense \$	164,797	--	--	--	--
Average net loss \$	-9,694	--	--	--	--
1987					
Number of observations in sample	17				
Average sales \$	125,092	--	--	--	--
Average expense \$	129,094	--	--	--	--
Average net profit (loss) \$	-4,002	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	179,965	--	--	--	--
Average expense \$	161,311	--	--	--	--
Average net profit \$	18,654	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	70,218	--	--	--	--
Average expense \$	96,878	--	--	--	--
Average net loss \$	-26,660	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	28				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	8.9	--	--	--	--	100.0	8.9	--	--	--	--
Depreciation	4.3	--	--	--	--	78.6	5.5	--	--	--	--
Repairs & maintenance	1.4	--	--	--	--	64.4	2.1	--	--	--	--
Heat, light & telephone	2.2	--	--	--	--	80.8	2.7	--	--	--	--
Rent	1.0	--	--	--	--	46.5	2.1	--	--	--	--
Personnel expenses	19.3	--	--	--	--	64.8	29.8	--	--	--	--
Financial expenses	2.7	--	--	--	--	97.5	2.8	--	--	--	--
Interest & bank charges	1.8	--	--	--	--	70.6	2.6	--	--	--	--
Professional fees	0.9	--	--	--	--	79.5	1.1	--	--	--	--
Other expenses	48.8	--	--	--	--	100.0	48.8	--	--	--	--
Profit (loss)	20.4	--	--	--	--	94.0	21.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9942 - Welding

Businesses primarily engaged in repair work by welding such as: acetylene welding services, blacksmith services, brazing (welding) services, electric welding services (except construction site), welding repair work and welding shops.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Saskatchewan, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	26	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	37	--	--	--	--
Total current assets	63	--	--	--	--
Fixed assets	35	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	2	--	--	--	--
Total assets	100	--	--	--	--
Liabilities and equity					
Current loans	4	--	--	--	--
Other current liabilities	25	--	--	--	--
Total current liabilities	29	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	12	--	--	--	--
Total liabilities	42	--	--	--	--
Total equity	58	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Saskatchewan, Welding (SIC 9942)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	2.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	0.7	--	--	--	--
Interest coverage ratio (times)	3.6	--	--	--	--
Debt ratio (times)	0.4	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Welding (SIC 9942)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	10	--	--	--	--
Depreciation	5	--	--	--	--
Other	-8	--	--	--	--
Dividends	-6	--	--	--	--
Investment activities					
Disposal of fixed assets	2	--	--	--	--
Purchase of fixed assets	-7	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	2	--	--	--	--
Repayment of long term debt	-1	--	--	--	--
Loans from shareholders	2	--	--	--	--
Repayment of loans from shareholders	-1	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-	--	--	--	--
Cash & equivalents-Beginning of the year	5	--	--	--	--
Cash & equivalents - End of the year	5	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Welding (SIC 9942)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	164	7,440	412	25	15
less than 20	162	X	342	26	15
20 - 99	2	X	70	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	170	5,858	395	35	...
less than 20	168	X	367	34	...
20 - 99	2	X	29	1	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	39				
Average sales \$	93,591	--	--	--	--
Average expense \$	70,790	--	--	--	--
Average net profit (loss) \$	22,801	--	--	--	--
Businesses reporting a profit (No.)	39				
Average sales \$	93,591	--	--	--	--
Average expense \$	70,790	--	--	--	--
Average net profit \$	22,801	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1986					
Number of observations in sample	35				
Average sales \$	69,377	--	--	--	--
Average expense \$	51,548	--	--	--	--
Average net profit (loss) \$	17,829	--	--	--	--
Businesses reporting a profit (No.)	32				
Average sales \$	77,262	--	--	--	--
Average expense \$	52,996	--	--	--	--
Average net profit \$	24,266	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	87,588	--	--	--	--
Average expense \$	87,918	--	--	--	--
Average net loss \$	-330	--	--	--	--
1987					
Number of observations in sample	54				
Average sales \$	111,177	30,845	47,223	70,715	295,925
Average expense \$	97,929	22,493	37,697	51,071	280,455
Average net profit (loss) \$	13,248	8,352	9,526	19,644	15,470
Businesses reporting a profit (No.)	34				
Average sales \$	126,091	31,745	46,278	67,139	359,201
Average expense \$	100,924	17,626	28,763	41,942	315,365
Average net profit \$	25,167	14,119	17,515	25,197	43,836
Businesses reporting a loss (No.)	20				
Average sales \$	100,261	28,426	50,580	96,631	225,408
Average expense \$	115,944	35,573	69,428	117,224	241,549
Average net loss \$	-15,683	-7,147	-18,848	-20,593	-16,141

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Services to Buildings and Dwellings (SIC 995)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	35				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	7.9	--	--	--	--	89.2	8.9	--	--	--	--
Depreciation	3.0	--	--	--	--	79.9	3.8	--	--	--	--
Repairs & maintenance	0.5	--	--	--	--	41.1	1.2	--	--	--	--
Heat, light & telephone	1.2	--	--	--	--	63.5	1.9	--	--	--	--
Rent	3.2	--	--	--	--	63.6	5.0	--	--	--	--
Personnel expenses	35.3	--	--	--	--	93.6	37.7	--	--	--	--
Financial expenses	1.8	--	--	--	--	86.9	2.1	--	--	--	--
Interest & bank charges	1.1	--	--	--	--	75.3	1.5	--	--	--	--
Professional fees	0.7	--	--	--	--	73.4	1.0	--	--	--	--
Other expenses	35.9	--	--	--	--	100.0	35.9	--	--	--	--
Profit (loss)	19.1	--	--	--	--	100.0	19.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9950 - Services to Buildings and Dwellings

Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Services to Buildings and Dwellings (SIC 995)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	9	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	6	--	--	--	--
Total current assets	15	--	--	--	--
Fixed assets	13	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	5	--	--	--	--
Total assets	33	--	--	--	--
Liabilities and equity					
Current loans	6	--	--	--	--
Other current liabilities	15	--	--	--	--
Total current liabilities	22	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	8	--	--	--	--
Total liabilities	30	--	--	--	--
Total equity	4	--	--	--	--

11) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Services to Buildings and Dwellings (SIC 995)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	8.1	--	--	--	--
Interest coverage ratio (times)	0.6	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

111) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

12) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-1	--	--	--	--
Depreciation	10	--	--	--	--
Other	-	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	3	--	--	--	--
Purchase of fixed assets	-10	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	1	--	--	--	--
Financing activities					
Increase in long term debt	2	--	--	--	--
Repayment of long term debt	-1	--	--	--	--
Loans from shareholders	2	--	--	--	--
Repayment of loans from shareholders	-2	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	2	--	--	--	--
Cash & equivalents-Beginning of the year	-19	--	--	--	--
Cash & equivalents - End of the year	-16	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Saskatchewan, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	303	10,662	1,513	78	52
less than 20	284	5,254	716	76	51
20 - 99	12	2,340	344	1	-
100 - 499	5	X	369	1	1
500 and over	2	X	84	-	-
1987					
Total	376	15,826	1,816	85	...
less than 20	350	7,376	789	82	...
20 - 99	17	4,258	518	2	...
100 - 499	5	1,420	172	-	...
500 and over	4	2,772	337	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quantile, 1985-1987
Saskatchewan, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	40				
Average sales \$	69,456	--	--	--	--
Average expense \$	53,947	--	--	--	--
Average net profit (loss) \$	15,509	--	--	--	--
Businesses reporting a profit (No.)	39				
Average sales \$	69,221	--	--	--	--
Average expense \$	52,937	--	--	--	--
Average net profit \$	16,284	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	43,467	--	--	--	--
Average expense \$	54,300	--	--	--	--
Average net loss \$	-10,833	--	--	--	--
1986					
Number of observations in sample	97				
Average sales \$	75,303	27,796	42,065	69,287	162,064
Average expense \$	61,335	11,994	28,455	60,592	144,298
Average net profit (loss) \$	13,968	15,802	13,610	8,695	17,766
Businesses reporting a profit (No.)	84				
Average sales \$	75,317	27,718	41,882	69,749	161,917
Average expense \$	60,165	11,437	27,402	60,581	141,239
Average net profit \$	15,152	16,281	14,480	9,168	20,678
Businesses reporting a loss (No.)	13				
Average sales \$	74,872	31,247	45,642	59,545	163,052
Average expense \$	77,839	36,582	49,012	60,805	164,955
Average net loss \$	-2,967	-5,335	-3,370	-1,260	-1,903
1987					
Number of observations in sample	47				
Average sales \$	76,951	--	--	--	--
Average expense \$	65,959	--	--	--	--
Average net profit (loss) \$	10,992	--	--	--	--
Businesses reporting a profit (No.)	34				
Average sales \$	74,722	--	--	--	--
Average expense \$	56,355	--	--	--	--
Average net profit \$	18,367	--	--	--	--
Businesses reporting a loss (No.)	13				
Average sales \$	82,095	--	--	--	--
Average expense \$	87,065	--	--	--	--
Average net loss \$	-4,970	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Janitorial Services (SIC 9953)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	27				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	7.2	--	--	--	--	92.1	7.8	--	--	--	--
Depreciation	3.7	--	--	--	--	90.9	4.1	--	--	--	--
Repairs & maintenance	0.6	--	--	--	--	52.4	1.2	--	--	--	--
Heat, light & telephone	0.7	--	--	--	--	55.0	1.3	--	--	--	--
Rent	2.1	--	--	--	--	55.0	3.8	--	--	--	--
Personnel expenses	36.0	--	--	--	--	91.8	39.2	--	--	--	--
Financial expenses	1.8	--	--	--	--	88.9	2.0	--	--	--	--
Interest & bank charges	1.3	--	--	--	--	72.3	1.8	--	--	--	--
Professional fees	0.5	--	--	--	--	69.9	0.7	--	--	--	--
Other expenses	30.4	--	--	--	--	100.0	30.4	--	--	--	--
Profit (loss)	24.6	--	--	--	--	100.0	24.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1880):

SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as chair service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Janitorial Services (SIC 9953)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	9	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	8	--	--	--	--
Total current assets	17	--	--	--	--
Fixed assets	15	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	6	--	--	--	--
Total assets	38	--	--	--	--
Liabilities and equity					
Current loans	9	--	--	--	--
Other current liabilities	19	--	--	--	--
Total current liabilities	29	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	5	--	--	--	--
Total liabilities	34	--	--	--	--
Total equity	4	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Janitorial Services (SIC 9953)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.6	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	8.3	--	--	--	--
Interest coverage ratio (times)	0.7	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Janitorial Services (SIC 9953)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-	--	--	--	--
Depreciation	10	--	--	--	--
Other	1	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	3	--	--	--	--
Purchase of fixed assets	-10	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	3	--	--	--	--
Repayment of long term debt	-1	--	--	--	--
Loans from shareholders	1	--	--	--	--
Repayment of loans from shareholders	-1	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	5	--	--	--	--
Cash & equivalents-Beginning of the year	-17	--	--	--	--
Cash & equivalents - End of the year	-12	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987
Saskatchewan, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	303	10.862	1,513	78	52
less than 20	284	5,254	716	76	51
20 - 99	12	2,340	344	1	-
100 - 499	5	X	369	1	1
500 and over	2	X	84	-	-
1987					
Total	376	15.826	1,816	85	...
less than 20	350	7,376	789	82	...
20 - 99	17	4,258	518	2	...
100 - 499	5	1,420	172	-	...
500 and over	4	2,772	337	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Janitorial Services (SIC 9953)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	30				
Average sales \$	74,466	--	--	--	--
Average expense \$	58,426	--	--	--	--
Average net profit (loss) \$	16,040	--	--	--	--
Businesses reporting a profit (No.)	30				
Average sales \$	74,466	--	--	--	--
Average expense \$	58,426	--	--	--	--
Average net profit \$	16,040	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1986					
Number of observations in sample	73				
Average sales \$	74,725	27,558	39,685	69,074	162,581
Average expense \$	60,913	10,246	28,109	60,103	145,194
Average net profit (loss) \$	13,812	17,312	11,576	8,971	17,387
Businesses reporting a profit (No.)	61				
Average sales \$	74,778	27,558	39,562	69,580	162,411
Average expense \$	59,849	10,246	26,709	60,066	142,373
Average net profit \$	14,929	17,312	12,853	9,514	20,038
Businesses reporting a loss (No.)	12				
Average sales \$	88,186	-	41,178	59,545	183,836
Average expense \$	90,679	-	45,158	60,805	166,075
Average net loss \$	-2,493	-	-3,980	-1,260	-2,239
1987					
Number of observations in sample	36				
Average sales \$	83,074	--	--	--	--
Average expense \$	69,419	--	--	--	--
Average net profit (loss) \$	13,655	--	--	--	--
Businesses reporting a profit (No.)	28				
Average sales \$	80,173	--	--	--	--
Average expense \$	60,148	--	--	--	--
Average net profit \$	20,025	--	--	--	--
Businesses reporting a loss (No.)	8				
Average sales \$	139,431	--	--	--	--
Average expense \$	151,070	--	--	--	--
Average net loss \$	-11,639	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Saskatchewan, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	-	--	--	--	--	-	-	--	--	--	--
Occupancy expenses	11.4	--	--	--	--	88.7	12.9	--	--	--	--
Depreciation	1.0	--	--	--	--	88.7	1.1	--	--	--	--
Repairs & maintenance	0.1	--	--	--	--	35.5	0.4	--	--	--	--
Heat, light & telephone	3.3	--	--	--	--	88.7	3.7	--	--	--	--
Rent	7.0	--	--	--	--	68.8	10.2	--	--	--	--
Personnel expenses	33.5	--	--	--	--	100.0	33.5	--	--	--	--
Financial expenses	3.5	--	--	--	--	100.0	3.5	--	--	--	--
Interest & bank charges	1.8	--	--	--	--	88.7	2.1	--	--	--	--
Professional fees	1.7	--	--	--	--	100.0	1.7	--	--	--	--
Other expenses	42.1	--	--	--	--	100.0	42.1	--	--	--	--
Profit (loss)	9.4	--	--	--	--	100.0	9.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
 -- too small to be expressed
 ... not applicable
 x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
 (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
 (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9961 - Ticket and Travel Agencies

Businesses primarily engaged in furnishing travel information, acting as agents in arranging tours, accommodation and transportation for travellers or acting as independent agencies for transportation establishments. Included are businesses engaged in booking accommodation for travellers, booking transportation for travellers, travel arranging, travel booking and planning services, travel information services and vacation travel services.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Saskatchewan, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	33	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	53	--	--	--	--
Total current assets	86	--	--	--	--
Fixed assets	17	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	19	--	--	--	--
Total assets	122	--	--	--	--
Liabilities and equity					
Current loans	30	--	--	--	--
Other current liabilities	43	--	--	--	--
Total current liabilities	73	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	37	--	--	--	--
Total liabilities	111	--	--	--	--
Total equity	11	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Saskatchewan, Ticket and Travel Agencies (SIC 9961)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	9.8	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = 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, Ticket and Travel Agencies (SIC 9961)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987
Saskatchewan, Ticket and Travel Agencies (SIC 9961)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	64	3,736	231	10	9
less than 20	58	3,023	188	8	7
20 - 99	3	69	4	2	-
100 - 499	2	X	19	-	1
500 and over	1	X	20	-	1
1987					
Total	76	4,978	392	13	...
less than 20	69	3,477	272	12	...
20 - 99	4	897	72	1	...
100 - 499	2	X	26	-	...
500 and over	1	X	22	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Saskatchewan, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	12				
Average sales \$	223,865	--	--	--	--
Average expense \$	227,545	--	--	--	--
Average net profit (loss) \$	-3,680	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	260,778	--	--	--	--
Average expense \$	201,780	--	--	--	--
Average net profit \$	58,998	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	496,390	--	--	--	--
Average expense \$	516,671	--	--	--	--
Average net loss \$	-20,281	--	--	--	--
1986					
Number of observations in sample	21				
Average sales \$	264,661	--	--	--	--
Average expense \$	269,907	--	--	--	--
Average net profit (loss) \$	-5,246	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	252,534	--	--	--	--
Average expense \$	225,573	--	--	--	--
Average net profit \$	26,961	--	--	--	--
Businesses reporting a loss (No.)	13				
Average sales \$	265,080	--	--	--	--
Average expense \$	272,325	--	--	--	--
Average net loss \$	-7,245	--	--	--	--
1987					
Number of observations in sample	18				
Average sales \$	260,670	--	--	--	--
Average expense \$	255,136	--	--	--	--
Average net profit (loss) \$	5,534	--	--	--	--
Businesses reporting a profit (No.)	9				
Average sales \$	232,864	--	--	--	--
Average expense \$	200,666	--	--	--	--
Average net profit \$	32,198	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	309,904	--	--	--	--
Average expense \$	324,638	--	--	--	--
Average net loss \$	-14,734	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

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