Alberta, Logging Industry (SIC 0411)


| Businesses in sample (No.) | 55 |  |
| :--- | :---: | :---: |
| Low sales value $\left(\$ 000^{\prime} s\right)$ | $(1)$ | -- |
| High sales value $\left(\$ 000^{\prime} s\right)$ | $(1)$ | -- |


| Selected expense item | Industry average (2) |  |  |  |  | \% businesses reporting | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bot tom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{array}{r} \text { Upper } \\ \text { middte } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{gathered} \text { Lowe: } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{gathered} \text { Upoer } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Depreciation | 9.9 | -- | -- | -- | -- | 63.6 | 15.5 | - | -- | -- | - |
| Repairs 8 maintenance | 51.0 | -- | -- | -- | -- | 99.3 | 51.3 | -- | $\cdots$ | -- | - |
| Heat. Iight \& telephone | 0.7 | -- | -- | -- | -- | 36.5 | 1.8 | -- | -- | -- | -- |
| Rent | 0.1 | -- | -- | -- | -- | 6.8 | 2.0 | -- | - | -- | -- |
| Personnel expenses | 18.2 | -- | -* | -- | -- | 99.9 | 18.2 | -- | -- | -- | -- |
| Financial expenses | 4.0 | -* | -- | -- | -- | 64.7 | 6.2 | -- | -- | -- | -- |
| Interest \& bank charges | 2.0 | -- | -- | -- | -- | 64.0 | 3.1 | -- | -- | -- | -- |
| protessional fees | 2.1 | -- | -- | -- | -- |  |  | -- | -- | -- | -- |
| Other expenses | 28.5 | -- | - | -- | -- | 100.0 | 28.5 | -- | -- | -- | -- |
| Profit (loss) | -12.4 | -- | ** | -- | -- | 99.4 | -12.5 | -- | -- | -- | -* |
| Total | 100.0 | -- | -* | -- | -- | 100.0 | $\ldots$ | -- | - | -- | -- |

## Symbols

zero or no observations
too smell too be expressed
not bpplicable

- confidantial


## Footnotes

$\$ 11$ These estimates are based on sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000,000$ Total weighted expenditure on a given item
2) Value in each cell $=\overline{\text { iotal weightad sales of all businesses in the sample }} \times 100$ for each quartie
(3) Value in each celt $=\frac{\text { lotsl weighted expenditure on a given item }}{\text { lotal weighted sales of businesses reporting this item of expenditure }} \times$ poon oustile

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

## Motes

Data are shown by quartiles when bt least 13 of the sampled businesses report the specific itom
Recopds were ranked in ascending order bccording to sales size. Each quartile (i.e. bottom 25\%. lower middle 25\%. etc. 1 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
(11) Locate the appropriate sales range thet is displayed on the two lines entipled "Low sales value" and "High sales value"
(2) The selected range will indicate the proper quartile. i.e. the bottom $25 \%$, the lower middie $25 \%$. the upper midde $25 \%$ or the $10025 \%$.
(3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

## \$ic 0411-Logging Industiy

Businesses primarily engaged in harvesting herdwood and softwood trees on an own-account basis. Included are businesses primarily engaged in the comtined activities of driving. booming, sorting and ratting and towing of wood. Bapking mills are alsc included.

TABLE 2. Balance sheet profile for 1986
Alberta, Logging Industry (SIC 0411)
Total(1)
Bottom Lowe 25\% middie 25\% middle $25 \%$ 25\%

Uppe middle $25 \%$ Top

| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 55 \\ & (1) \\ & 19 \end{aligned}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 2 | -- | -- | -- | -- |
| Accounts and notes receivable | 2 | -- | -- | -- | -- |
| Inventory | - | -- | -- | -- | -- |
| Other current assets | 2 | -- | -- | -- | -- |
| Total current assets | 5 | -- | -- | -- | -- |
| Fixed assets | 48 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 27 | -- | -- | -- | -- |
| Other assets | ? | -- | -- | -- | -- |
| Total assets | 28 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Curfent loans liabilities | 6 | -- | -- | -- | -- |
| Total current liabilities | 11 | -- | -- | -- | -- |
| Mortgages payable | 1 | -- | -- | -- | - |
| Long term debt | 9 | -- | -- | -- | - |
| Other liabilities | 2 | -- | -- | -- | -- |
| Total liabilities | 24 | -- | -- | -- | -- |
| Total equity | 5 | -- | -- | -- | -- |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta. Logging industry (Sic 0411)

|  | Total (2) | Bottam 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{gathered} 34 \\ (1) \\ (1) \end{gathered}$ | $\begin{array}{r} (1) \\ 56 \end{array}$ | $\begin{array}{r} 56 \\ 134 \end{array}$ | $\begin{aligned} & 134 \\ & 217 \end{aligned}$ | $\begin{aligned} & 217 \\ & 11 \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | 1.4 | 0.6 | 0.9 | 0.9 | 3.2 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{aligned} & 5.7 \\ & 0.4 \\ & 1.0 \end{aligned}$ | $\begin{array}{r} 3.6 \\ -4.5 \\ 1.0 \end{array}$ | $\begin{array}{r} -5.6 \\ -1.8 \\ 1.2 \end{array}$ | $\begin{array}{r} 17.5 \\ 1.5 \\ 1.9 \end{array}$ | $\begin{aligned} & 6.8 \\ & 6.0 \\ & 0.8 \end{aligned}$ |

[^0]See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current $=$ current assets / current liabitities.

## 2. Leverage ratios:

Deb:/equity = 10tal liabili:ies/equl:y
b) Debt ratio = total liabilities, toial asse:s
c) Interest coverage $=$ ne: profit interes: expense ; interes: experse

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta. Logging Industry (SIC 0411)

|  | Tota! (1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 26 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 11) \\ 57 \end{array}$ | $\begin{array}{r} 57 \\ 139 \end{array}$ | $\begin{aligned} & 139 \\ & 332 \end{aligned}$ | $\begin{aligned} & 332 \\ & (1) \\ & \hline \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Operating activities <br> Cash from operations Depreciation Other | $\begin{array}{r} 8 \\ 30 \\ 7 \end{array}$ | $\begin{array}{r} 19 \\ 5 \\ -19 \end{array}$ | $\begin{aligned} & -4 \\ & 15 \\ & -4 \end{aligned}$ | 9 13 1 | 11 83 46 |
| Dividends | -1 | - | - | - | -2 |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 30 \\ -70 \\ -6 \\ 2 \end{array}$ | $\begin{array}{r}5 \\ -3 \\ - \\ \hline\end{array}$ | 7 -19 - | 20 -16 -2 - | $\begin{array}{r} 89 \\ -237 \\ -20 \\ 6 \end{array}$ |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equily <br> Decrease in equity <br> Other | $\begin{array}{r}31 \\ -20 \\ 7 \\ -11 \\ \hline\end{array}$ | $\begin{array}{r}-1 \\ -1 \\ 5 \\ -9 \\ \hline-\end{array}$ | 11 -9 8 -4 | $\begin{array}{r}10 \\ -29 \\ 11 \\ -17 \\ - \\ \hline\end{array}$ | 100 -51 3 -13 - - - -1 |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash 8 equivalents - End of the year | 7 -13 -6 | 2 -1 1 | 2 -5 -2 | 10 19 29 | 14 -64 -50 |

(.) These estimates are based on a sample of incorporated businesses reporting sales beiween $\$ 10,000$ and $\$ 2.000 .000$. Smple count inctudes only those businesses reporting a siatement of changes See table i for symbols and notes.

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC ciassification in 1986
Alberta, Logging industry (SIC 0419)


(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reportad in the Survey of Employment. Payrall 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 ore determined at the Canade level. Thus if business has at leas? 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.
121 Refers to businesses reporiing no payroll deductions in the previous year
(3) Refers to businesses reporiting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are ossumed 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, 1984-1986
Alberta, Logging Industry (SIC 0411)

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Ton } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (toss) \$ | $\begin{array}{r} 92 \\ 159.704 \\ 140.646 \\ 19.058 \end{array}$ | $\begin{array}{r} 17.603 \\ 11.936 \\ 5.667 \end{array}$ | $\begin{aligned} & 53.118 \\ & 41.240 \\ & 11.878 \end{aligned}$ | $\begin{array}{r} 127.338 \\ 112.580 \\ 14.758 \end{array}$ | $\begin{array}{r} 440.756 \\ 396.829 \\ 43.827 \end{array}$ |
| ```Businesses reporting profit (No.) Average sales $ Average expense $ Average net profit $``` | $\begin{array}{r} 82 \\ 160.335 \\ 139.354 \\ 20.981 \end{array}$ | $\begin{array}{r} 17.650 \\ 11.878 \\ 5.772 \end{array}$ | $\begin{aligned} & 51.958 \\ & 38.197 \\ & 13.761 \end{aligned}$ | $\begin{array}{r} 130.166 \\ 113.234 \\ 16.932 \end{array}$ | $\begin{array}{r} 441.564 \\ 394.108 \\ 47.456 \end{array}$ |
| ```Businesses raporting a loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 10 \\ 150.855 \\ 164.776 \\ -13.921 \end{array}$ | $\begin{aligned} & 13.744 \\ & 16.744 \\ & -3.000 \end{aligned}$ | $\begin{array}{r} 58.084 \\ 80.477 \\ -12.393 \end{array}$ | $\begin{array}{r} 98.417 \\ 105.892 \\ -7.475 \end{array}$ | $\begin{array}{r} 423.173 \\ 455.991 \\ -32.818 \end{array}$ |

1985


1986

| Number of observations in sample | 144 71.870 | 11.175 | 17.709 | 34.034 | 224.560 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average expense \$ | 62.199 | 11.854 | 13,386 | 16.348 | 207.207 |
| Average net profit \{loss\} \$ | 9.671 | -679 | 4,323 | 17.686 | 17.353 |
| Businesses reporting profit (No.) | 113 |  |  |  |  |
| Average sales \$ | 64.969 | 11.077 | 14,600 | 33.749 | 200.448 |
| Average expense \$ | 49.075 | 4,186 | 5.803 | 15.102 | 171.209 |
| Average net profit \$ | 15.894 | 6.891 | 8.797 | 18.647 | 29.239 |
| Businesses reporting loss (No.) | 31 |  |  |  |  |
| Average sales \$ | 94.036 | 11.376 | 23.121 | 49.642 | 300.004 |
| Average expense \$ | 105.880 | 27.466 | 26.589 | 49.617 | 319.847 |
| Average net loss \$ | $-11.844$ | -16,090 | -3.468 | -7.975 | -19.843 |

(11) These estimetes are based on a sample of businesses reporting sales detween $\$ 10,000$ and $\$ 2.000,000$

See rable i for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales, 1986
Alberta, Single Family Housing Contractors (SIC 4011)

|  | Total(1) |  | Bottom 25\% |  | Lower middle 25\% |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) |  | $\begin{array}{r} 78 \\ (1) \\ (1) \end{array}$ |  | $\begin{gathered} \langle 1\rangle \\ 42 \end{gathered}$ |  | $\begin{aligned} & 42 \\ & 79 \end{aligned}$ |  | 79 310 |  |  |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower middle $25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 34.2 | 47.8 | 19.9 | 27.8 | 50.8 | 75.5 | 45.3 | 56.0 | 24.6 | 46.7 | 64.2 |
| Occupancy expenses | 6.1 | 3.4 | 11.6 | 4.7 | 2.2 | 99.7 | 6.1 | 3.4 | 11.6 | 4.7 | 2.2 |
| Depreciation | 2.7 | 0.4 | 6.6 | 1.2 | $0 . ?$ | 77.3 | 3.5 | 9.2 | 6.6 | 1.6 | 0.7 |
| Repairs \& maintenance | 2.1 | 0.9 | 3.6 | 2.4 | 0.8 | 85.6 | 2.5 | 5.9 | 3.6 | 2.4 | 0.8 |
| Heat. light \& telephone | 1.1 | 2.1 | 1.2 | 0.7 | 0.6 | 67.8 | 1.6 | 2.1 | 3.4 | 1.2 | 0.7 |
| Rent | 0.2 | . | 0.1 | 0.4 | 0.1 | 22.0 | 0.8 | - | 1.2 | 1.2 | 0.3 |
| Personnel expenses | 25.6 | 11.0 | 27.7 | 46.8 | 9.8 | 98.7 | 25.9 | 11.0 | 27.8 | 49.1 | 9.8 |
| Financial expenses | 3.2 | 9.4 | 6.1 | 1.9 | 2.2 | 100.0 | 3.2 | 1.4 | 6.1 | 1.9 | 2.2 |
| Interest of bank charges | 2.1 | 0.5 +.0 | 4.0 2.0 | 1.1 0.8 | 1.7 0.5 | 92.4 98.7 | 2.3 | 0.5 1.0 | 4.9 2.0 | 1.1 0.9 | 1.8 0.5 |
| Professional tees | 1.1 |  |  |  |  |  |  |  | 2.0 |  | 0.5 |
| Other expenses | 24.9 | 14.9 | 33.4 | 15.3 | 30.5 | 100.0 | 24.9 | 14.9 | 33.4 | 15.3 | 30.5 |
| Profit (lioss) | 6.0 | 21.1 | 1.4 | 3.5 | 4.6 | 99.3 | 6.0 | 21.4 | 1.4 | 3.6 | 4.6 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | $\ldots$ | ... | - $\cdot$ | ... |

## Symbols

zero of no observations
too small too be expressed
not epplicable
confidential

## Footnotes

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
2) Value in eman cell $=$ Totel weighted expenditure on a given item

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

This portion of the table pertains only to the businesses reporting the specific expense itam. Therefore thest fatios are calculated individually and the total will not necessarily equal $100 \%$.

## Notes

Data are shown by quaftiles when at least 13 of the sampled businesses peport the specific item
 one quer qer of the totel number of businesses. Within each querile. the average ratio is presented For comparison purposes, the high and low values of seles are shown

## How to use the tables

111 Locate the appropriate sales range that is displayed on the two limes entitled wow sales value" and "high sales value"
121 The selected range will indicate the proper quartile. i.e. the bottom $25 \%$, the lower midde $25 \%$, the upper middle $25 \%$ or the top $25 \%$
(3) Data pertaining to the selectad 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. garder homes. semi-detached houses. single atiached houses. single detached houses. erecting prefabricated homes, row houses lexc row duplexest. single iesidences and summer homes.

TABLE 2. Balance sheet profile for 1986
Alberta, Single Family Mousing Contractors (SIC 4011)

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

(1) These estimates are besed on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta. Single Family Housing Contractors (SIC 4011)

|  | Total(2) | Bottom $25 \%$ | Lower <br> middle $25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High soles value $\left(\$ 000^{\prime}\right.$ s) | $\left(\begin{array}{l} 58 \\ (1) \\ 1 \end{array}\right)$ | $\begin{aligned} & 11 \\ & 60 \end{aligned}$ | $\begin{array}{r} 60 \\ 133 \end{array}$ | $\begin{array}{r} 133 \\ 487 \end{array}$ | $\begin{aligned} & 487 \\ & 11) \end{aligned}$ |
|  | Aver age |  |  |  |  |
| Liquidity ratio Curpent fatio (times) | 2.4 | 1.0 | 8.7 | 1.1 | 2.1 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage satio (times) Oobt ratio (times)``` | $\begin{array}{r} 131.9 \\ 36.4 \\ 1.6 \end{array}$ | $\begin{array}{r} -11.7 \\ -2.5 \\ 3.5 \end{array}$ | $\begin{array}{r} 3.9 \\ -102.3 \\ 0.4 \end{array}$ | $\begin{array}{r} -0.3 \\ 98.7 \\ 1.3 \end{array}$ | 25.5 1.0 |

(1) The patios rappesent the avarage of ratios for each business in the group and connot be calculated from the figures shown in lable 2

121 These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
see table 1 for symbols and notes

Definitions:

1. Liquidity ratio:

Current = current assets / current iiobilities.
2. Leverage retios:
) Debi/equity = rotbl liabilities/equity.
b) Debt ratio = rotal |iabilities / total assets.
c) Interest coverage $=$ ner profit + interest expense / interesi expense

TABLE 4. Statement of changes in financlal position for incorporated businesses only, 1986
Alberta, Single Family Housing Contractors (SIC 4011)

|  | To:al:1) | Battom 25\% | middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & 47 \\ & (1) \\ & 11) \end{aligned}$ | $\begin{aligned} & 11 \\ & 71 \end{aligned}$ | $\begin{array}{r} 71 \\ 130 \end{array}$ | $\begin{aligned} & 130 \\ & 606 \end{aligned}$ | $\begin{aligned} & 606 \\ & (1) \end{aligned}$ |
|  |  |  | verage $1 \$ 000$ |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{array}{r} -5 \\ 5 \\ 20 \end{array}$ | -5 1 2 | $\begin{array}{r} -31 \\ 3 \\ 84 \end{array}$ | 8 2 -2 | -8 12 19 |
| Dividends | -43 | - | -222 | - | - |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | 9 -10 -8 22 | 30 | $\begin{array}{r} 2 \\ -2 \\ 109 \end{array}$ | $\begin{array}{r} 1 \\ -11 \\ -15 \\ 3 \end{array}$ | $\begin{array}{r} 15 \\ -20 \\ -5 \\ 1 \end{array}$ |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r}11 \\ -18 \\ 55 \\ -12 \\ = \\ = \\ \hline\end{array}$ | -32 5 - | $\begin{array}{r}1 \\ -19 \\ 228 \\ -50 \\ \hline\end{array}$ | $\begin{array}{r} 21 \\ -6 \\ 7 \\ -1 \\ - \\ - \\ \hline 1 \end{array}$ | $\begin{array}{r}9 \\ -31 \\ 27 \\ -8 \\ \hline \\ \hline\end{array}$ |
| Increase(decrease) in cash \& equivalents Cash $\&$ equivalents-Beginning of the rear Cash \& equivalents - End of the year | $\begin{array}{r} 27 \\ -47 \\ -20 \end{array}$ | 1 4 5 | $\begin{array}{r} 103 \\ -332 \\ -228 \end{array}$ | $\begin{array}{r} 9 \\ 38 \\ 47 \end{array}$ | 10 5 15 |

(1) These estimates are based on e semple of incorporated businesses feporting sales between $\$ 10.000$ and $\$ 2.000 .000$. Sample count includes oniy those businesses reporting a statement of changes. See lable 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986
Alberta, Single Family Housing Contractors (SIC 4011)

| Business size expressed in average !abour units(1) | Number of businesses | Total payroll $\begin{array}{r}(\$ 000 \text { ' } 5)\end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Totel | 1.001 | 157.372 | 6.106 | 134 | 139 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and ove, } \end{aligned}$ | $\begin{array}{r} 970 \\ 13 \\ 13 \\ 5 \end{array}$ | $\begin{array}{r} 44.239 \\ 7.934 \\ 29.149 \\ 76.058 \end{array}$ | $\begin{array}{r} 1.612 \\ 295 \\ 1.045 \\ 3.154 \end{array}$ | 132 1 1 0 | 139 - |
| 1986 |  |  |  |  |  |
| Total | 1.212 | 96.659 | 4.150 | 180 | - |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.175 \\ 23 \\ 11 \\ 3 \end{array}$ | $\begin{array}{r} 54.632 \\ 13.004 \\ 25.594 \\ 3.429 \end{array}$ | $\begin{array}{r} 2.395 \\ 517 \\ 1.110 \\ 128 \end{array}$ | $\begin{array}{r}175 \\ 4 \\ 1 \\ \hline\end{array}$ | $\ldots$ $\cdots$ $\cdots$ |

(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 usad are determined at the Canada lavel. 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 repopting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following yeer
"Newly reporting" and "no longer reporting" businesses are assumed to heve been in activity for six months and the information is adjusted accordingly.

See rable 9 for symbals and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1984-1986
Alberta, Single Family Housing Contractors (SIC 4011)

|  | Total(1) | Bottom 25\% | Lower $\text { middle } 25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { Tos } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 617 \\ 265,431 \\ 269,274 \\ -3,843 \end{array}$ | $\begin{array}{r} 24,035 \\ 24,108 \\ -73 \end{array}$ | $\begin{array}{r} 68.842 \\ 68.560 \\ 282 \end{array}$ | $\begin{array}{r} 183.795 \\ 183.557 \\ 238 \end{array}$ | $\begin{aligned} & 785.051 \\ & 800.872 \\ & -15.821 \end{aligned}$ |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average axpense \$ <br> Average net profit \$ | $\begin{array}{r} 347 \\ 272.482 \\ 247.827 \\ 24.655 \end{array}$ | $\begin{array}{r} 22.787 \\ 19.575 \\ 3.212 \end{array}$ | $\begin{aligned} & 70.474 \\ & 57.317 \\ & 13.157 \end{aligned}$ | $\begin{array}{r} 188.995 \\ 177.024 \\ 11.971 \end{array}$ | $\begin{array}{r} 807.670 \\ 737.391 \\ 70.279 \end{array}$ |
| ```Businesses reporting a loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 270 \\ 256.121 \\ 299.607 \\ -43.486 \end{array}$ | $\begin{aligned} & 27.709 \\ & 37.452 \\ & -9.743 \end{aligned}$ | $\begin{array}{r} 67.430 \\ 78.282 \\ -10.852 \end{array}$ | $\begin{array}{r} 175,664 \\ 193,774 \\ -18,110 \end{array}$ | $\begin{array}{r} 753.679 \\ 888.920 \\ -135.241 \end{array}$ |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 451 \\ 197.463 \\ 182.440 \\ 15.023 \end{array}$ | $\begin{array}{r} 23.745 \\ 7.648 \\ 16.097 \end{array}$ | $\begin{array}{r} 63.777 \\ 62.411 \\ 1.366 \end{array}$ | $\begin{array}{r} 125.772 \\ 110.528 \\ 15.244 \end{array}$ | $\begin{array}{r} 576.558 \\ 549.171 \\ 27.387 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net prof it $\$$ | $\begin{array}{r} 294 \\ 204.651 \\ 173.595 \\ 31.056 \end{array}$ | $\begin{array}{r} 24.277 \\ 24.004 \end{array}$ | $\begin{aligned} & 62.389 \\ & 50.523 \\ & 11.866 \end{aligned}$ | $\begin{array}{r} 113.361 \\ 74,739 \\ 38,622 \end{array}$ | $\begin{array}{r} 618.576 \\ 569.381 \\ 49.185 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 157 \\ 177.063 \\ 193.337 \\ -16.274 \end{array}$ | $\begin{aligned} & 22.306 \\ & 29.082 \\ & -6.776 \end{aligned}$ | $\begin{array}{r} 66.088 \\ 82.196 \\ -16.108 \end{array}$ | $\begin{array}{r} 143.279 \\ 161.010 \\ -17.731 \end{array}$ | $\begin{array}{r} 476.580 \\ 501.058 \\ -24.478 \end{array}$ |

1986

| Number of observations in sample | 483 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 250.941 | 20.152 | 54.714 | 155.222 | 773.675 |
| Average expense \$ | 251.920 | 15.283 | 70.391 | 153.121 | 768.873 |
| Average net profit (loss) \$ | -979 | 4.859 | -15.677 | 2.101 | 4,802 |
| Businesses reporting profit (No.) | 311 |  |  |  |  |
| Average sales \$ | 242,736 | 20.009 | 51.203 | 152.621 | 747.119 |
| Average expense \$ | 227.196 | 13.946 | 41.326 | 135.640 | 717.872 |
| Average net profit \$ | 15,540 | 6.063 | 9.877 | 16.981 | 29.239 |
| Businesses reporting loss (Na.) | 172 |  |  |  |  |
| Average sales \$ | 265,095 | 21.256 | 65.395 | 157.926 | 814.803 |
| Average expense \$ | 302.971 | 25.683 | 167.092 | 171.293 | 847.835 |
| Average net loss \$ | $-37.876$ | -4.407 | -100.697 | -13.367 | -33.032 |

(1) These estimates are based on a sample of businesses peporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See lable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta. Residential Renovation Contractors (SIC 4013)


## Synbols

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

## Footnotes

111 These estimates are based on a sample of businesses raporiing sates between $\$ 10,000$ and $\$ 2,000,000$ Total weighted expenditure on a given ipm
21 Value in each cell $=\overline{\text { Total weighted sales of all businesses in the sample }} \times 100$ for each quartile
(3) Value in each cell $=\frac{\text { lotal weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expendisure }} \times$ foo for each quartile.

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

## Notes

Data are shown by quartiles when eq least 13 of the sampled businesses report the specific itam
Records were ranked in ascending order according to sales size. Each quartite (i.e. battom 25\%. Iower middle $25 \%$, ett.) represents one quarter of the cotal number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown

## Mow to use the tables

(1) Locate the appropriate sales pange that is displayed on the two lines entitled "Low sales value" and migh sales value"
(21 The selected range will indicate the proper quartile, i.e. the bot tom $25 \%$, the lower midde $25 \%$, the upper midde $25 \%$ or the top 25\%.
(3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (S1C 1980):
SIC 0013 - Residentisi Renovetion Contractors
Businesses primarily engaged in residential additions. major improvements and repairs, fenovation, rehabilitation, retro-fitting end conversions involving more than one trade.

TABLE 2. Balance sheet profile for 1986
Alberta, Residential Renovation Contractors (SIt 4013)

|  | Total(1) | Bottom $25 \%$ | Lower $\text { middle } 25 \%$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 44 \\ & (1) \\ & (1) \end{aligned}$ | -- |  |  | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Dther current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{aligned} & 2 \\ & 3 \\ & 1 \\ & 1 \\ & 1 \\ & 5 \\ & 9 \\ & 3 \\ & 5 \end{aligned}$ | -- | -- -- -- -- -- | - - - - - - -- | -- |
| Total assets | 16 | -- | -- | -- | -- |
| Liabilities and equity <br> Gurrent loans <br> Other current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | 2 4 6 - 8 | -- -- -- -- | - - - - - | -- - - -- | -- -- -- -- |
| ```Total liabilities Total equity``` | 15 1 | -- | -- | -- | -- |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See Table $\uparrow$ for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Residential Renovation Contractors (SIC 4013)

|  | Total (2) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 26 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 11 \\ 37 \end{array}$ | 37 64 | 64 93 | $\begin{array}{r} 93 \\ (1) \end{array}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 2.7 | 0.1 | 2.2 | 1.3 | 4.7 |
| ```Leverage ratios Debt/equity ratio {times} Interest coverage ratio (times) Debt ratio {times)``` | $\begin{array}{r} 46.4 \\ 56.6 \\ 1.1 \end{array}$ | $\begin{array}{r} 58.9 \\ 2.1 \\ 1.1 \end{array}$ | $\begin{array}{r} 138.7 \\ 0.3 \\ 1.0 \end{array}$ | $\begin{array}{r} -7.9 \\ -0.7 \\ 0.6 \end{array}$ | $\begin{array}{r} -54.5 \\ 185.3 \\ 1.4 \end{array}$ |

(1) The ratios represent the average of ratios for each business in the group and cannot be celculated from the figures shown in table 2 .
(2) These estimetes are based on a sample of businesses repoiting sales between $\$ 10,000$ and $\$ 2,000,000$

Sae Table 1 for symbols and notes

Definitions:

1. Liquidity ratio

Current $=$ current assets / current liabilities.
2. Leverege retios:
al Debt/equity = total liabilities / equiqy.
bl Debtratio = total liabilities/total assess
cl Interest coverage $=$ net profit + interest expense, interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta, Residential Renovation Contractors (SIC 4013)

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper <br> middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 0000^{\prime}$ s) | $\begin{aligned} & 14 \\ & \{1\} \\ & \text { 11 } \end{aligned}$ | -- | -- |  | -- |
|  | Average $\{\$ 000$ 's \} |  |  |  |  |
| Operating activities Cash from operations Depreciation Dther | $\begin{array}{r} -5 \\ 2 \\ -5 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | 1 -4 -8 | - -- -- | -- | -- | -- |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dthet | 1 -1 11 -2 -8 | - <br> - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - <br> - | -- -- - - - - - | -- <br> - <br> - <br> - <br> - <br> - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the yeer Cash \& equivalents - End of the rear | $\begin{array}{r}-1 \\ 1 \\ \hline\end{array}$ | -- | -- | -- | -- |

(11 These estimates are based on a sample of incorporated businesses reporting sales between 810,000 and $\$ 2,000,000$. Semple count incluoes only those businesses reporting a stetement of changes.
See Table : for symbols and notes.
TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
Alber $2 a$, Residential Renovation Contractors (SIC 4013)


(11) Average labour units are calculated by dividing total payroll by the average anmual wage and salary rate as reported in the Survey of Employment. Payroll and Hours. Statistics Canada, Catalogue 72-002. An bverage labour unit could be interpreted as of full-time employee. Note thet the business size groups used are determined ot the Canade level. Thus if a business has at least 500 employees in Canada as a whole but less then that number in any given province it is shown in the 500 and over group.
(2) Refers 10 businesses reporting no payroll deouctions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer peporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See lable 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Residential Renovation Contractors (SIC 4013)

|  | Total\{1\} | Bot tom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net proift \{loss\} \$ | $\begin{array}{r} 159 \\ 83.028 \\ 76.358 \\ 6.670 \end{array}$ | $\begin{array}{r} 12.690 \\ 8.602 \\ 4.088 \end{array}$ | $\begin{array}{r} 22.858 \\ 14.412 \\ 8.446 \end{array}$ | $\begin{array}{r} 52,492 \\ 49,589 \\ 2,903 \end{array}$ | $\begin{array}{r} 244.073 \\ 232.830 \\ 11.243 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 124 \\ 82.006 \\ 72.416 \\ 9.590 \end{array}$ | $\begin{array}{r} 12.691 \\ 8.170 \\ 4.521 \end{array}$ | $\begin{array}{r} 22.744 \\ 13.425 \\ 9.319 \end{array}$ | $\begin{array}{r} 49.648 \\ 41.333 \\ 8.315 \end{array}$ | $\begin{array}{r} 242.942 \\ 226,735 \\ 16.207 \end{array}$ |
| ```Businesses reporting loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 35 \\ 86.220 \\ 96.888 \\ -10.668 \end{array}$ | $\begin{array}{r} 12.654 \\ 29.481 \\ -16.827 \end{array}$ | $\begin{aligned} & 24.244 \\ & 26.428 \\ & -2.184 \end{aligned}$ | $\begin{aligned} & 57.449 \\ & 63,978 \\ & -6,529 \end{aligned}$ | $\begin{aligned} & 250.533 \\ & 267.664 \\ & -17.131 \end{aligned}$ |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 158 \\ 119.253 \\ 113.402 \\ 5.851 \end{array}$ | $\begin{array}{r} 13.051 \\ 11.854 \\ 1.197 \end{array}$ | $\begin{array}{r} 24.550 \\ 19.253 \\ 5.297 \end{array}$ | $\begin{array}{r} 58.722 \\ 49.987 \\ 8.735 \end{array}$ | $\begin{array}{r} 380.689 \\ 372.513 \\ 8.176 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 117 \\ 130.401 \\ 118.097 \\ 12.304 \end{array}$ | $\begin{array}{r} 11.708 \\ 7.494 \\ 4.214 \end{array}$ | $\begin{array}{r} 24.441 \\ 17.206 \\ 7,235 \end{array}$ | $\begin{aligned} & 58,345 \\ & 45,242 \\ & 13,103 \end{aligned}$ | $\begin{aligned} & 427.108 \\ & 402.446 \\ & 24.66 \end{aligned}$ |
| Businesses reparting a loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 41 \\ 99.585 \\ 109.043 \\ -9.458 \end{array}$ | $\begin{aligned} & 14,701 \\ & 17,207 \\ & -2,506 \end{aligned}$ | $\begin{aligned} & 25.104 \\ & 29.644 \\ & -4.540 \end{aligned}$ | $\begin{aligned} & 50.310 \\ & 69.985 \\ & -9.675 \end{aligned}$ | $\begin{aligned} & 298.226 \\ & 319.337 \\ & -21.111 \end{aligned}$ |

1986

| Number of observations in sample Average sales \$ | 262 72.219 | 14.816 | 29,127 | 46.963 | 197,968 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average expense $\$$ | 66.825 | 13.097 | 23.518 | 39,025 | 191.660 |
| Average net orofit (loss) \$ | 5,394 | 1.719 | 5.609 | 7,938 | 6.308 |
| Businesses reporting a profit (No.) | 180 |  |  |  |  |
| Average sales \$ | 73.225 | 14.496 | 28.344 | 46.798 | 203.261 |
| Average expense \$ | 63,887 | 11.730 | 20.588 | 37.102 | 186,126 |
| Average net profit \$ | 9.338 | 2.766 | 7.756 | 9.696 | 17.135 |
| Businesses reporting a loss (No.) | 82 |  |  |  |  |
| Average sales \$ | 70.672 | 16.354 | 31.871 | 48.412 | 186.052 |
| Average expense \$ | 78.351 | 19.670 | 33.783 | 55,835 | 204.115 |
| Average net loss\$ | -7.679 | -3.316 | -1.912 | -7.423 | -18.063 |

(11) These estimates are based on a semple of Dusinesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of saies, 1986
Alberta. Excavating and Grading Contractors (SIC 4214)


Symbols
zero or no observations
-- too small too be expressed
... not applicable
$\times$ confidential
Footnotes
(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
latal weighted expenditure on a given item
131 Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100 \quad$ 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 aqual $100 \%$.

## Notes

Deta are shown by quartiles when at least 13 of the sampled businesses report the specific item
Recopds were ranked in ascending ordef according to sales size. Each quartile li. e. Dottom 25\%, lower midde 25 . etc. 1 repfesents one quarter of the total number of businesses. Within each quartile, the average patio is presented. Fop 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 fange will indicate the proper quartile, i.e. the bottom $25 \%$, the lower midde $25 \%$. the upper midde $25 \%$ or the top 25\%
(3) Data pertaining to the selected sales size range will be in that quartile

Standard Industrial Classificetion Definition (SIC 89801:
SIC 4214 - Excavating and Grading Contractors
Businesses primarily engaged in construction sie excavaling and grading.

TABLE 2. Balance sheet profile for 1986
Alberta, Exeavating and Grading Contractors (SIC 4214)

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper <br> middle 25\% | $\begin{aligned} & \text { To: } \\ & 25 . \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value $\left(\$ 000^{\prime} \mathrm{s}\right.$ ) | $\left.\begin{array}{r} 99 \\ (1) \\ 1 \end{array}\right)$ | $\begin{array}{r} 11 \\ 37 \end{array}$ | $\begin{aligned} & 37 \\ & 94 \end{aligned}$ | $\begin{array}{r} 94 \\ 181 \end{array}$ | $\begin{aligned} & 181 \\ & 11 \end{aligned}$ |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 26 \\ 15 \\ 1 \\ 4 \\ 47 \\ 153 \\ 95 \\ 2 \end{array}$ | 2 <br> - <br>  <br> 4 <br> 46 <br> 17 | $\begin{array}{r} 6 \\ 1 \\ - \\ 7 \\ 72 \\ 32 \\ 21 \end{array}$ | $\begin{array}{r} 11 \\ 2 \\ - \\ - \\ 14 \\ 84 \\ 45 \end{array}$ | $\begin{array}{r} 81 \\ 53 \\ 3 \\ 15 \\ 152 \\ 428 \\ 280 \\ 7 \end{array}$ |
| Total assets | 107 | 34 | 18 | 53 | 308 |
| Liabilities and equity <br> Current loans <br> Dther current lisbilities Total current liabilities Mortgages payable Long term debt Other liabilities | 14 21 35 2 18 3 | 9 1 10 | $\begin{array}{r}6 \\ 4 \\ 10 \\ \hline 6\end{array}$ | $\begin{array}{r} 5 \\ 2 \\ 8 \\ 3 \\ 15 \\ 2 \end{array}$ | $\begin{array}{r} 35 \\ 73 \\ 108 \\ 3 \\ 43 \\ 10 \end{array}$ |
| ```Total liabilities Total equity``` | 58 49 | $\begin{aligned} & 13 \\ & 21 \end{aligned}$ | 16 2 | $2 B$ 26 | $\begin{aligned} & 164 \\ & 144 \end{aligned}$ |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$

See table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta, Excavating and Grading Contractors (SIC 4214)

|  | Total (2) | Bottom 25\% | Lower $\text { middle } 25 \%$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{r} 58 \\ (1) \\ 1 \end{array}\right)$ | $\begin{array}{r} 11) \\ 90 \end{array}$ | $\begin{array}{r} 90 \\ 140 \end{array}$ | $\begin{aligned} & 140 \\ & 306 \end{aligned}$ | $\begin{aligned} & 306 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | 4.1 | 4.8 | 0.8 | 4.6 | 4.2 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt rapio (times)``` | $\begin{array}{r} 42.9 \\ 26.4 \\ 1.1 \end{array}$ | $\begin{array}{r} 45.5 \\ -6.3 \\ 1.3 \end{array}$ | $\begin{array}{r} 20.5 \\ 1.1 \\ 0.8 \end{array}$ | $\begin{array}{r} 82.1 \\ 59.7 \\ 0.6 \end{array}$ | $\begin{array}{r} 4.6 \\ 28.4 \\ 1.5 \end{array}$ |

(11) The ratios represent the average of ratios for each business in the group and cannot be celculated from the figures shown in table 2 (2) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2.000.000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current $=$ current assets / current liabilities.
2. Leverage ratios:
a) Debr/equity $=$ total 1 isbilities / equity
b) 0 ebr ratio $=$ total ifbilities/ cotal assets
c) Interest coverage = net profit - interest expense/inceres: expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Excavating and Grading Contractors (SIC 4214)

|  | To:a1(1) | $\begin{array}{r} 80 t+0 m \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 36 \\ (1) \\ (1) \end{array}$ |  | -- | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Operating activities Cash from operations Depreciation Othe: | $\begin{array}{r} 25 \\ 35 \\ 4 \end{array}$ | -- | -- | -- | -- |
| Dividends | -1 | -- | -- | - | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 20 \\ -39 \\ - \end{array}$ | -- | -- -- -- | - <br> - <br> - | -- |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in oquity <br> Other | 11 -25 6 -6 - | -- -- -- -- -- -- | - <br> - <br> - <br> - <br> - <br> - | $-=$ <br> - <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - <br> - <br> - |
| Increase (decrease) in cash $B$ equivalents Cash \& equivalents-beginning of the year Cash \& equivalents - End of the year | 31 36 67 | --- | -- | -- | -- |

11 These essimates are based on sample of incorporeted businesses reporting sales between $\$ 10.000$ and $\$ 2.000,000$. Sample count includes only those businesses reporting a staiement of changes.
See rable 1 for symbis and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986 Alberta, Excavating and Grading Contractors (SIC 4214)

| Business size expressed in average labour units\{1) | Number of businesses | $\begin{array}{r} \text { Total Dayfoll } \\ (\$ 000 \text { s }) \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 442 | 41.505 | 1.505 | 63 | 73 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 427 \\ 12 \\ 3 \\ \hline \end{array}$ | $\begin{array}{r} 20.980 \\ 12.772 \\ 7.753 \end{array}$ | $\begin{aligned} & 746 \\ & 458 \\ & 301 \\ & \hline \end{aligned}$ | 63 - - | $73$ |
| 1986 |  |  |  |  |  |
| Total | 598 | 46.892 | 1.838 | 103 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 580 17 1 - | $\begin{array}{r} 28.568 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.128 \\ 619 \\ 91 \\ \hline \end{array}$ | 102 1 $\vdots$ | $\cdots$ $\cdots$ $\cdots$ |

(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. Payrall and Hours. Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size gioups used are oepermined at the Canade level. Thus if a business has at leasi 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 noles

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Excavating and Grading Contractors (SIC 4214)

|  | Total(1) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 632 \\ 123.555 \\ 123.947 \\ -392 \end{array}$ | $\begin{array}{r} 20.431 \\ 18.353 \\ 2.078 \end{array}$ | $\begin{array}{r} 52.609 \\ 45.629 \\ 6.980 \end{array}$ | $\begin{array}{r} 95,456 \\ 90,317 \\ 5,139 \end{array}$ | $\begin{aligned} & 325.724 \\ & 341,487 \\ & -15,763 \end{aligned}$ |
| Businesses reporting a profit (Mo.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 464 \\ 127.496 \\ 110.836 \\ 16.660 \end{array}$ | $\begin{array}{r} 22.886 \\ 15.798 \\ 7.088 \end{array}$ | $\begin{aligned} & 52.263 \\ & 39,176 \\ & 13,087 \end{aligned}$ | $\begin{aligned} & 94.054 \\ & 77.982 \\ & 16.072 \end{aligned}$ | $\begin{array}{r} 340.789 \\ 310.387 \\ 30.394 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 168 \\ 118.650 \\ 143.609 \\ -24.959 \end{array}$ | $\begin{aligned} & 16.470 \\ & 22.474 \\ & -6.004 \end{aligned}$ | $\begin{aligned} & 53.468 \\ & 61.668 \\ & -8.200 \end{aligned}$ | $\begin{array}{r} 97.700 \\ 110.056 \\ -12.356 \end{array}$ | $\begin{aligned} & 306.962 \\ & 380.239 \\ & -73.277 \end{aligned}$ |

1985

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

Businesses reporting profit (No.)
Average sales \$
Average expense \$
Average net prof it $\$$
662
158.751
146.950
36.996
-9.548
$60.78 B$
54.099
6.689
102.169
44.598
444.598
409.684
34.914

529
155.709
134.807
10.907

Businesses reporting a loss (No.)
Average sales $\$$
173.191

Average expense \$
192.680
25.829
56.906
68.011
101.282
113.284
113.284
506.310
532.519
-26.209

Average net loss $\$$
$-19.489$
$-30.077$
61.144
52.075
9.069

58.341
68.011
-9.670
102.294
431.431
383.478
47.953
506.310

1986

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

Businesses reporting profit (No.)
Average sales $\$$
Average expense $\$$
Average net protit $\$$
610
194.958
182.748
12.210

443
189.901
443
23,604

Businesses reporting a loss (Mo.)

| 167 |  |
| ---: | ---: |
| 209.640 | 20.066 |
| 223.292 | 31.335 |
| -13.652 | -11.269 |

23.669
22.915
754
26.027
17.402
8.625

20.066
31.335
-11.269
70.992
60.691
10.301
130.755 120.208

554, 417
527.176
10.547

27,241

Average sales \$
Average expense $\$$
$-11.269$
69.571
54.085
15.486

77.017
88.657
-11.646
130.573
107.073
23.500
533.431
486.62B
45.803
(1) These estimates are besed on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Landscape Contractors (\$1C 4279)


## Symbols

zero or no observations
too small too be expressec
(.. not spplicable

* confidential


## Footnotes

(1) These estimates are based on a sample of businesses reporting sales beiween $\$ 10,000$ and $\$ 2,000,000$

21 Vatue in each cell= Total weighted expenditure on given item
Vatue in each cell $=\overline{\text { Total weighted seles of all businesses in the sample }} \times$ for for guartile
(3) Valus in each celt $=\frac{\text { Totel weighted expenditure on given ipem }}{\text { lotal weighted sales of businsses reporting this item of expenditure }} \times$ foo forh quartile.

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

## Notes

Data are shown by quertiles when at least 13 of the sampled businesses report the specific item
Records were ranked in ascending order according to ssles size. Each quartile li, b. botrom 25\%. Iower middle 25\%, etc.l represents one querter of the cotar number of businesses. Within each quarilile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown

## How to use the tables

(11) Locate the appropriate sales range that is displayed on the two lines entitled "low sales value" and "High sales value"
(2) The salected range wilt 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 salas size range will be in that quartile.

## Standard Industrial Classification Definition ISIC 1980);

SIC 4219 - Landscape Contractor
Businesses primar ily engaged in site work involving the purchase and installation of nursery stock and sod.

TABLE 2. Balance sheet profile for 1986
Alberta, Landscape Contractors (SIC 4219)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | ower <br> middle $25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 44 \\ & (1) \\ & 11 \end{aligned}$ | -- |  | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> linventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum, dep. on fixed assets <br> Dther assets | $\begin{array}{r} 11 \\ 5 \\ 2 \\ 2 \\ 19 \\ 29 \\ 16 \\ 6 \end{array}$ | - - - - - - -- | - - - - - -- -- | - <br> - <br> - <br> - <br> - <br> -- | -- - -- - - -- |
| Total assets | 38 | -- | -- | -- | -- |
| Liabilities and equity <br> Current loans <br> Other current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | $\begin{array}{r} 6 \\ 11 \\ 17 \\ 5 \\ 13 \\ \hline \end{array}$ | - <br> - <br> - <br> -- | -- -- - -- | -- -- -- -- | -- - -- -- |
| Total liabilities Total equity | 35 2 | -- | -- | -- | -- |

(1) These estimates are based on a sample of businesses reporting saies between $\$ 10,000$ and $\$ 2.000 .000$.

See table 1 for symbols and nores.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Landscape Contractors (SIC 4219)

|  | Total(2) | Bot tom $25 \%$ | Lower <br> middle $25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) high sales value ( $\$ 000$ 's) | $\left(\begin{array}{l} 39 \\ (1) \\ 11 \end{array}\right)$ | $\begin{array}{r} (1) \\ 67 \end{array}$ | $\begin{array}{r} 67 \\ 157 \end{array}$ | $\begin{array}{r} 157 \\ 220 \\ \hline \end{array}$ | $\begin{aligned} & 220 \\ & 119 \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.6 | 4.1 | 0.9 | 0.6 | 1.3 |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} 19.1 \\ 6.0 \\ 1.1 \end{array}$ | $\begin{array}{r} -1.8 \\ -10.2 \\ 1.8 \end{array}$ | $\begin{array}{r} 66.6 \\ 5.4 \\ 1.0 \end{array}$ | $\begin{array}{r} 8.1 \\ 17.7 \\ 0.8 \end{array}$ | $\begin{aligned} & 3.3 \\ & 9.8 \\ & 0.8 \end{aligned}$ |

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

12 Thase estimates are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
See Table 1 for symbols and notes.

Definitions:

1. Liquidity petio:

Current $=$ current assets / current liabilities.
2. Leverage ratios:
a) Debt/equity $=$ total liabilisies / equity
b) Debt ratic = total liabilities / total asse:s
c) Interest coverage $=$ net profil (interest expenss ; interes: expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta. Landseape Contractors (SIC 4219)

|  | Fotal(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Na.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 19 \\ (1) \\ 19 \end{array}\right)$ | -- | -- | -- | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Operating activities <br> Cash from operations <br> Depreciation <br> Other | $\begin{array}{r} 6 \\ 7 \\ 13 \end{array}$ | -- | -- | -- | - |
| Dividends | - | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Inciease in investment <br> Decpease in investment | -11 | -- -- -- | -- <br> - <br> - | -- -- -- | - |
| Financing activities <br> Increase in long term debt <br> Redayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equipy <br> Decrease in equity <br> Othe: | 5 -6 2 -3 -1 | - <br> - <br> - <br> - <br> - <br> - | -- -- -- -- -- -- | -- - - - - - | - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash oquivalents - End of the year | 12 8 20 | -- | -- | -- | -- |

: 1 These estimates are based on a sample of incorporated businesses reporting selas between $\$ 10.000$ and $\$ 2.000 .000$. Semple count includes only ihose businesses feporting a statament of changes.
see iable 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986
Alberta. Landscape Contractors (SIC 4219)

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

111 Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reportad in the Surver of Employment. Payroll and Hours, Statistics Canada. Catalogue $72-002$. An average labour unit could ba interpreted as a fult-i ime employee. Note thet the business size groups used are determined ot the canada level. Thus if business has at less? 500 employees in Cenade es athole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payrall deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year
*Newly reporting" and "no longer pborting" 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, 1984-1986
Alberta, Landscape Contractors (SIC 4219)

|  | Total(1) | Bottom 25\% | Lower <br> middle 25\% | Upper middie 25\% | $\begin{aligned} & \text { To } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 114 \\ 76.530 \\ 75.726 \\ 804 \end{array}$ | $\begin{array}{r} 17.076 \\ 15.238 \\ 1.838 \end{array}$ | $\begin{array}{r} 28.790 \\ 26.643 \\ 2.147 \end{array}$ | $\begin{array}{r} 48.299 \\ 44,178 \\ 4,129 \end{array}$ | $\begin{array}{r} 211.953 \\ 296.845 \\ -4,892 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 78 \\ 69.653 \\ 59.039 \\ 10.694 \end{array}$ | $\begin{array}{r} 18.317 \\ 19.640 \\ 6.677 \end{array}$ | $\begin{array}{r} 32.944 \\ 23.495 \\ 9.449 \end{array}$ | $\begin{aligned} & 48.751 \\ & 36.348 \\ & 12.403 \end{aligned}$ | $\begin{array}{r} 178.600 \\ 164.673 \\ 13.927 \end{array}$ |
| ```Businesses reporting loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 36 \\ 103.440 \\ 124.833 \\ -29.393 \end{array}$ | $\begin{aligned} & 14,352 \\ & 23,140 \\ & -B .780 \end{aligned}$ | $\begin{array}{r} 25.772 \\ 28.929 \\ -3.157 \end{array}$ | $\begin{aligned} & 47.829 \\ & 52.325 \\ & -4,496 \end{aligned}$ | $\begin{aligned} & 325.808 \\ & 394.939 \\ & -69.131 \end{aligned}$ |


| Number of observations in sample | $\begin{array}{r} 113 \\ 90.967 \end{array}$ | 29.280 | 38.407 | 67.413 | 236.768 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales $\$$ Average expense $\$ 0$ | 85.455 | 16.131 | 35.079 | 62,228 | 228.389 |
| Average net profit (loss) \$ | 5.512 | 5.149 | 3.336 | 5,185 | 8,375 |
| Businesses reporting profit (No.) | 83 |  |  |  |  |
| Average sales $\$$ | 88.002 | 22,635 | 38.016 | 68.091 | 223.2E 5 |
| Average expense $\$$ | 75.532 | 14.298 | 33.544 | 57.277 | 197.008 |
| Average net profit \$ | 12.470 | 8.337 | 4.472 | 10.814 | 26.257 |
| Businesses reporting a loss (No.) | 30 |  |  |  |  |
| Average sales $\$$ | 96.107 | 17.616 | 42.171 | 64.405 | 260.236 |
| Average expense 8 | 109.497 | 21.091 | 49.788 | 84.177 | 282.930 |
| Average net loss \$ | -13.390 | -3.475 | -7.617 | -19,772 | -22.694 |

1986

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

Businesses reporting a profit (No.)
Average sales \$
Average expense $\$$
Average net profit $\$$

| 148 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 97.943 | 22.399 | 31.091 | 79,837 | 258.443 |
| B9,478 | 22.263 | 22.405 | 70.771 | 242,472 |
| B. 465 | 136 | 8.686 | 9.066 | 15.971 |
| 109 |  |  |  |  |
| 96.103 | 23.796 | 30.866 | 78.302 | 251.447 |
| 84.977 | 21.364 | 21.975 | 64.448 | 232,119 |
| 11.126 | 2.432 | 8.891 | 13.854 | 19,328 |
| 39 |  |  |  |  |
| 120.796 | 17.256 | 45.973 | 84.275 | 335.679 |
| 130.557 | 25.572 | 50.823 | 89.050 | 356.784 |
| -9.761 | -8, 316 | -4.850 | -4.775 | -29.105 |

Businesses reporting a loss (No.)
Average sales $\$$
25.572
50.823
89.050
356.784

Average expense $\$$
. 31
$-4.850$
21.105
(1) These estimates are besed on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Masonry Contractors (SIC 4231)


Symbols
zero or no observations
too smal! too be expressed
not appiicable
confidentisl

## Footnotes

(1) These esimates are besed on a sample of businesses reporting sales beiween $\$ 10,000$ and $\$ 2,000,000$.
2) Value in asch coll = Total weighted expenditure on a given item
2) Value in asch cell $=\frac{\text { Total weighied sales of ali businesses in the sample }}{\times 100}$ for each quarsite
(3) Value in ach cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporiing this item of expenditure }} 100$ for auartira.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individuslly end the sozal will not necessarily equal $100 \%$.

## Motes

Data are shown by quartiles when at eas? 13 of the sampled Dusinesses report the specific item
Records were panked in ascending order according to sales size. Each quertile li.e. botton 25\%, lower middle 25\%, etc. lepresents one quarter of the cosal number of businesses. Within ash quartile, the average ratio is presented. For comparison purposes. the high and low values of sales are shown

How to use the tibles
11 bocase the appropriate sales range that is displayed on the pwo lines ontitled mow sales value" and migh sales value"
121 The selected pange will indicate the proper quartite, i.e. the bottom $25 \%$, the lower middle $25 \%$, the upper middle $25 \%$ or the too 25\%.
(3) Data pertaining so the selected sales size pange will be in that quariile

Standerd industrial Classification Definition (SIC 1980):
SiC 4231 - Masonry Contractors
Businesses primarily engaged in conventional or specialty masonry work, except interiop marble work. Installation of architectural stone, blocklaying, brick or stone lining lchimney, kiln, boiler, etc.l bricklaying. instalistion of granite lexterior workl. installation of marble lexierior workl. masonry work, instalation of ornamental stone, pointing masonry, installation of slete lexterior workl. stone atiting and settin? and installation of veneet facing stong or orick

TABLE 2. Balance sheet profile for 1986
Alberta, Masonry Contractors (Sic 4231)

|  | Total(1) | Bottom 25\% | $\begin{array}{r} \text { Lawet } \\ \text { middle } 25 \% \end{array}$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Tos } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 34 \\ (1) \\ 1 \end{array}\right)$ |  | -- | -- | -- |
| Average (\$000's) |  |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other curcent assets <br> Total curcent assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 9 \\ 21 \\ 51 \\ 2 \\ 83 \\ 75 \\ 39 \\ 7 \end{array}$ | - <br> - <br> - <br> -- <br> -- <br> -- | - - - - - - - | - - - -- -- -- | -- -- - - - - - |
| Total assets | 126 | -- | -- | -- | -- |
| Liabilities and equity <br> Current loans <br> Dther current liabilities <br> Total current liabilities <br> Mortgages Dayable <br> Long term debt <br> Other liabilities | $\begin{array}{r} 22 \\ 55 \\ 77 \\ 2 \\ 25 \\ \hline \end{array}$ | - - - - - | -- -- -- -- | - - - - - | -- <br> -- <br> - |
| Total liabilities Total equity | $\begin{array}{r} 115 \\ 11 \end{array}$ | -- | -- | -- | -- |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

See table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta. Masonry Contractors (Sic 4231)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ s) | $\begin{array}{r} 29 \\ \{1 \\ 11 \end{array}$ | $\begin{array}{r} (1) \\ 49 \end{array}$ | $\begin{array}{r} 49 \\ 113 \end{array}$ | $\begin{aligned} & 113 \\ & 194 \end{aligned}$ | $\begin{aligned} & 194 \\ & (1) \\ & \hline \end{aligned}$ |
| Average |  |  |  |  |  |
| Liquidity ratio <br> Curent ratio (times) | 3.9 | 1.9 | 7.8 | 6.7 | 0.7 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt catio (times)``` | $\begin{array}{r} 21.5 \\ 1.0 \\ 1.3 \end{array}$ | $\begin{array}{r} 12.6 \\ 0.6 \\ 2.1 \end{array}$ | $\begin{array}{r} 55.8 \\ 2.5 \\ 1.1 \end{array}$ | 7.4 -4.5 1.2 | $\begin{array}{r} -124.3 \\ 3.3 \\ 0.9 \end{array}$ |

(1) The retios represent the everage of ratios for each business in the group and cannot be calculated from the figures shown in table 2
12) These estimetes are based on sample of businesses reporting sales beiween $\$ 10.000$ and $\$ 2,000.000$.

See table 1 for symbols and notes.

## Definitions

1. Liquidity ratio:

Current $=$ curren: assets / current liabilities.
2. Leverage retios:
a) Debi/equiqy = 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. 1986
Alberta. Masonry Contractors (SIL 4231)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midole 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 19 \\ & (1) \\ & 11 \end{aligned}$ | -- | -- |  | -- |
|  | Average (\$000's) |  |  |  |  |
| Operating activities Cash from operations Depreciation Dther | $\begin{array}{r} -5 \\ 8 \\ 4 \end{array}$ | -- | -- | -- | -- |
| Dividends | -1 | -- | -- | - | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of $t \mathrm{ixed}$ assets <br> Increase in investment <br> Decrease in investment | 3 -12 - - | -- | -- | -- | -- |
| Financing activities <br> Increase in long term debt <br> Reparment of long term debt <br> Loans from shareholders <br> Redayment of loans from shareholdars <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r}6 \\ -1 \\ -1 \\ -4 \\ \hline\end{array}$ | - <br> - <br> - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - | -- - - - - - |  |
| Increase(decrease) in cash sequivalents Cash s equivalents-Beginning of the year Cash a equivalents - End of the year | $\begin{aligned} & -1 \\ & 29 \\ & 27 \end{aligned}$ | -- | -- | -- | -- |

(1) These estimetes are based on a sample of incofporated businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$. Sample count inciudes only those businesses reporting a siatement of changes.
see Table 1 for symbols and notes.

TABLE 5. Employment changes by size of businass, 1983-1986 based on SIC ciassification fn ig86
Alberta. Masonry Contractors (SIt 4231)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s) } \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | No Ionger peporting(3) |
| 1983 |  |  |  |  |  |
| Total | 167 | 21.180 | 758 | 24 | 30 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 159 \\ 7 \\ 1 \\ - \end{array}$ | $\begin{array}{r} 9.745 \\ x \\ x \end{array}$ | $\begin{array}{r} 350 \\ 291 \\ 117 \\ - \end{array}$ | 24 | 30 - - |
| 1986 |  |  |  |  |  |
| Total | 232 | 20.116 | 801 | 40 | - |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}221 \\ 10 \\ 1 \\ \hline\end{array}$ | $11.678$ | $\begin{array}{r} 466 \\ 273 \\ 62 \\ - \end{array}$ | 38 2 - | $\cdots$ $\cdots$ $\cdots$ |

(1) Average labour units are calculated by dividing cotal paypoll by the everage annual wage end salary rate as reported in the

Surver of Employmen1. Payroll and hours, Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a full-time amployee, Note that the business size groups used are determined at the Canade level, Thus if a business has at least 500 mployees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group
121 Refers to businesses reporting no 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 10 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, 1984-1986
Alberta, Masonry Contractors (SIC 4231)

|  | Total(1) | Bottom 25\% | ower <br> middle 25\% | Uppe: <br> middle $25 \%$ | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 128 \\ 111.863 \\ 112.450 \\ -587 \end{array}$ | $\begin{array}{r} 13.916 \\ 9.705 \\ 4.211 \end{array}$ | $\begin{array}{r} 34.564 \\ 29.628 \\ 4.936 \end{array}$ | $\begin{array}{r} 65.140 \\ 60.425 \\ 4.715 \end{array}$ | $\begin{aligned} & 333,830 \\ & 350,040 \\ & -16,210 \end{aligned}$ |
| Businesses reporting profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit $\$$ | $\begin{array}{r} 80 \\ 85.038 \\ 76.778 \\ 8.260 \end{array}$ | $\begin{array}{r} 13.893 \\ 8.559 \\ 5.334 \end{array}$ | $\begin{array}{r} 35.338 \\ 28.493 \\ 6.845 \end{array}$ | $\begin{array}{r} 64.626 \\ 55.427 \\ 9.199 \end{array}$ | $\begin{array}{r} 225,293 \\ 214.634 \\ 11.659 \end{array}$ |
| Businesses reporting loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 48 \\ 135.520 \\ 151.268 \\ -14.748 \end{array}$ | $\begin{array}{r} 14.098 \\ 18.765 \\ -4.667 \end{array}$ | $\begin{aligned} & 30.395 \\ & 35.738 \\ & -5.343 \end{aligned}$ | $\begin{aligned} & 66.427 \\ & 72.939 \\ & -6.512 \end{aligned}$ | $\begin{aligned} & 435.158 \\ & 477.629 \\ & -42.471 \end{aligned}$ |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 115 \\ 134.391 \\ 132.510 \\ 1.881 \end{array}$ | $\begin{array}{r} 17.646 \\ 16.998 \\ 648 \end{array}$ | $\begin{array}{r} 39,847 \\ 34,549 \\ 5,198 \end{array}$ | $\begin{array}{r} 74.171 \\ 72.233 \\ 1.938 \end{array}$ | $\begin{array}{r} 405.899 \\ 406.161 \\ -262 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses peporting profit (No.) | 72 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ | 130.748 | 17.684 | 38,138 | 72.718 | 394.45\% |
| Average expense $\%$ | 118.346 | 15.148 | 28.676 | 64.731 | 354.829 |
| Average net profit \$ | 12.402 | 2.536 | 9.462 | 7.987 | 29.624 |
| Businesses reporting a loss (No.) | 43 |  |  |  |  |
| Average sales \$ | 140.676 | 17.600 | 44.074 | 78.012 | 423.018 |
| Average expense \$ | 157.165 | 19.193 | 49.428 | 92.063 | 467.977 |
| Average net loss \$ | -16.489 | -1.593 | $-5.354$ | -14.051 | -44,959 |

1986

Number of observations in sample Average sales \$
Average expense $\$$
Average net prof it (toss) $\$$

Businesses reporting a profit (No.)
Average sales $\$$
Average expense $\$$
Average net prof it $\$$
136
164.387
163.800
587
23.90 20.881
3.020
48.744
39.643
9.101
108.132

105,054
3.078
476.769
489.620
$-12.851$
usinesses reporting a loss (No.)
Average sales \$
Average expense $\$$
Average net loss \$

| 88 |  |
| ---: | ---: |
| 125.857 | 27.536 |
| 113.124 | 17.175 |
| 12.733 | 10,361 |
|  |  |
| 48 |  |
| 275.946 | 17.028 |
| 307.555 | 27.885 |
| -30.609 | -10.857 |

51.626
39.249
12.377

38.804
41.001
-2.197

| 114.644 | 309.623 |
| ---: | ---: |
| 104,067 | 292.004 |
| 10.577 | 17.619 |
|  |  |
|  |  |
| 97.289 | 954.664 |
| 106.698 | $1,054,635$ |
| -9.409 | -99.971 |

111 These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000.000$.
See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Plumbing Contractors (Sic 4241)


## Symbol s

zero or no observations
100 smell too be expressed
. not applicable

* confidential


## Footnotes

(1) These estimates bre based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
2) Velue Total weighted expenditure on g given item
$\begin{aligned} & \text { 12) Value in each ceil }= \text { Total weighted sales of ell businesses in the sample } \times 100 \text { for each quartile. } \\ & \text { (3) Value in each cell }=\frac{\text { lotal weighted expenditure on given item }}{\text { Total weighted sales of businesses reporing this item of expenditure }} \times 100\end{aligned}$
This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculad individually and the rotal will not necessarily equel $100 \%$

## Motes

Data are shown by quartiles when at lest 13 of the sampled businesses report the specilic item
Records ware ranked in ascending order sccording to sples size. Each quartile \{i. e. bottom 25\%, lower midde 25\%, etc.\} represents one quarter of the total number of businesses. Within each quartile. the average ratio is presented. For comperison 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 entited "Low sales value" and "high sales valuen
(2) The selected range will indicate the proper quarile. i. e. the bottom $25 \%$, the lower midde $25 \%$, the upper midde $25 \%$ or the top $25 \%$.
3l Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):
SIC 4241 - Plumbing Contractors
Businesses primar ily engaged in the installation and repair of primary hot end cold water piping systems li.e. except space heatingl such as: instalistion of waste and vent systems drain. installation of hot water heaters and plumbing tanks. installation of water meters instaltation of piping systems. installation of plumbing fixtures. installation of primary hot wator. installation of roof orainage \&vetems texc eaves:foughing and instaliatior of sanitary wape

TABLE 2. Balance sheet profile for 1986
Alberta. Plumbing Contractors (Sic 4241)

(1) These estimates are besed on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

See Table i for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Plumbing Contractors (SIC 4241)

|  | Total(2) | Bottom 25\% | Lower $\text { middle } 25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 37 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} \text { (1) } \\ 58 \end{array}$ | $\begin{array}{r} 58 \\ 166 \end{array}$ | $\begin{aligned} & 166 \\ & 205 \end{aligned}$ | $\begin{aligned} & 205 \\ & \text { (1) } \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity tatio <br> Current ratio (times) | 1.3 | 1.6 | 1.7 | 0.7 | 1.4 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} 5.5 \\ 32.3 \\ 1.1 \end{array}$ | $\begin{array}{r} 3.4 \\ -4.6 \\ 0.6 \end{array}$ | $\begin{array}{r} 11.1 \\ 5.1 \\ 0.8 \end{array}$ | $\begin{aligned} & 2.8 \\ & 1.3 \\ & 0.7 \end{aligned}$ | $\begin{array}{r} 5.0 \\ 100.7 \\ 2.1 \end{array}$ |

(1) The ratios represent the average of ratios for asch business in the group and cannot be calculatad from the figures shown in table 2 .

121 These estimates ape based on a sample of businesses reporting sales betwaen $\$ 10,000$ and $\$ 2.000,000$
See Table 1 for symbols and notes.

Definition:

1. Liquidity ratio:

Current $=$ current assets / current liabilities

## 2. Leverage ratios:

Debt/equity $=$ toral liabilities / equity
b) Debt ratio = total lisbilities/ total asse:s
c) Interest coverage $=$ net profi . interest expense inieres: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta, Plumbing Contractors (SIC 4241)

|  | To:al (1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe: midde 25\% | Uppet middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\circ}$ s) | $\left\{\begin{array}{l} 32 \\ \{1\} \end{array}\right.$ | $\begin{array}{r} (1) \\ 58 \end{array}$ | $\begin{array}{r} 58 \\ 166 \end{array}$ | $\begin{aligned} & 166 \\ & 191 \end{aligned}$ | $\begin{aligned} & 191 \\ & (1) \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Operating activities Cash fram opetations Depreciation Other | -7 4 11 | 1 1 - | $\begin{array}{r} -2 \\ 1 \\ -1 \end{array}$ | 5 -3 | -21 6 35 |
| Dividends | -2 | - | - | - | -6 |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | -4 | - | -1 | - | -12 -1 - |
| Financing activities <br> Increase in lang term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders Advances \& loans from government <br> Increase in equity <br> Decrease in equity Othet | 15 -9 3 -2 - - - 1 | -1 | 5 -2 - | -7 | 45 -22 5 -3 - - -1 3 |
| Increase (decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 8 -8 - | 1 | = | -5 8 3 | 28 -31 -3 |

(11) These estimates are based on a sample of incorperated businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$. \$ample 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, 1983-1986 based on SIC ciassification in 1986
Alberta, Plumbing Contractors (S|C 424i)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payrol! } \\ (\$ 000 \text { s) } \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }\langle 2\rangle \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 369 | 64.072 | 2.289 | 38 | 93 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 349 16 3 1 | $\begin{array}{r} 28.896 \\ 15.553 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.030 \\ 556 \\ 690 \\ 13 \end{array}$ | 38 - - | 91 2 - - |
| 1886 |  |  |  |  |  |
| Total | 551 | 54,625 | 2.174 | 97 | . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 536 12 2 1 | $\begin{array}{r} 36,791 \\ 8.421 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.465 \\ 335 \\ 361 \\ 13 \end{array}$ | 94 3 - - | $\ldots$ |

(1) Average labour units are calculated by dividing total payfoll by the average annual wage and salary fate as reported in the

Survey of Employment. Payrall 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 b 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 end over group.
(2) Refers to businesses reporting no payrall deductions in the previous year.
(3) Reters to businesses reporting no payrall 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 eccordingly.
see table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Plumbing Contractors (SIC 4241)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middie $25 \%$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 351 \\ 182.507 \\ 176.239 \\ 6.268 \end{array}$ | $\begin{array}{r} 15.001 \\ 9.445 \\ 5.556 \end{array}$ | $\begin{array}{r} 43.994 \\ 38,139 \\ 5.855 \end{array}$ | $\begin{array}{r} 119.853 \\ 116.208 \\ 3.645 \end{array}$ | $\begin{array}{r} 551,178 \\ 541,162 \\ 10.016 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 241 \\ 220.784 \\ 204.239 \\ 16.545 \end{array}$ | $\begin{array}{r} 15.005 \\ 6.911 \\ 8.094 \end{array}$ | $\begin{array}{r} 42.922 \\ 34.296 \\ 8.626 \end{array}$ | $\begin{array}{r} 119.035 \\ 107.816 \\ 11.279 \end{array}$ | $\begin{array}{r} 706.112 \\ 667,931 \\ 38,181 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss $\$$ | $\begin{array}{r} 110 \\ 141.950 \\ 153.213 \\ -11.253 \end{array}$ | $\begin{aligned} & 14.987 \\ & 18.156 \\ & -3.169 \end{aligned}$ | $\begin{aligned} & 49.727 \\ & 58.709 \\ & -8.982 \end{aligned}$ | $\begin{aligned} & 121.415 \\ & 133.485 \\ & -12.071 \end{aligned}$ | $\begin{aligned} & 381,711 \\ & 402,501 \\ & -20,790 \end{aligned}$ |

1985

| Number of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 342 \\ 148.527 \\ 144.099 \\ 4.428 \end{array}$ | $\begin{array}{r} 24.662 \\ 19.741 \\ 4.921 \end{array}$ | $\begin{array}{r} 63.052 \\ 56.314 \\ 6.738 \end{array}$ | $\begin{array}{r} 113,806 \\ 116.658 \\ -2.852 \end{array}$ | $\begin{array}{r} 392.588 \\ 383.683 \\ 8.905 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) | 251 |  |  |  |  |
| Average sales \$ | 155,381 | 25.529 | 62.157 | 105.242 | 428.596 |
| Average expense \$ | 143,288 | 16.401 | 53.455 | 87.789 | 405.508 |
| Average net profit \$ | 12,093 | 5.128 | 8.702 | 7.453 | 23.088 |
| Businesses reporting a loss (No.) | 91 |  |  |  |  |
| Average sales \$ | 141.427 | 21.786 | 71.361 | 124.299 |  |
| Average expense \$ | 152.569 | 30,824 | 82,855 | 139,779 | 356.817 |
| Average net loss \$ | -11, 142 | -9,03日 | -11.494 | -15,480 | -8,556 |

1986

(1) These estimetes are based on a sample of businesses reporting sales between $\$ 10,000$ ana $\$ 2,000,000$.

See Table $\{$ for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Electrical Contractors (SIT 4261)

|  | Total(1) |  | Bottom $25 \%$ |  | Lower$\text { middle } 25 \%$ |  | Upper$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $8000^{\circ} \mathrm{s}$ ) High sales value ( $8000^{\circ}$ s) | $\begin{array}{r} 78 \\ (1) \\ (1) \end{array}$ |  | $\begin{aligned} & \{1\} \\ & 1 ? \end{aligned}$ |  | $\begin{aligned} & 17 \\ & 53 \end{aligned}$ |  | $\begin{array}{r} 53 \\ 112 \end{array}$ |  |  | $\begin{aligned} & 112 \\ & 11\} \end{aligned}$ |  |
| Selected expense item | Industry average(2) |  |  |  |  | \% businesses reporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midd le } \\ & 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 25.7 | 4.1 | 17.1 | 30.1 | 45.1 | 56.3 | 45.6 | 39.3 | 42.0 | 49.6 | 46.0 |
| Decupancy expenses | 13.1 | 29.7 | 15.5 | 4.5 | 5.5 | 92.1 | 14.2 | 29.7 | 15.5 | 6.9 | 5.7 |
| Depreciation | 4.2 | 7.2 | 7.9 | 0.9 | 0.9 | 84.3 | 5.0 | 7.2 | 7.9 | 1.8 | 1.1 |
| Repairs $\delta$ maintenance | 5.0 | 14.6 | 3.5 | 2.2 | 1.8 | 91.0 | 5.4 | 14.6 | 3.5 | 3.4 | 2.0 |
| Heat. light \& telephone | 2.6 | 7.8 | 2.3 | 0.8 | 0.8 | 84.4 | 3.1 | 8.0 | 2.3 | 1.7 | 1.0 |
| Rent | 1.3 | 0.1 | 1.9 | 0.6 | 1.9 | 49.3 | 2.6 | B. 0 | 2.9 | 2.2 | 2.4 |
| Personnel expenses | 20.9 | 1.2 | 10.3 | 41.4 | 31.0 | 67.2 | 31.1 | 47.8 | 15.2 | 50.9 | 31.2 |
| Financial expenses | 11.2 | 43.3 | 2.9 | 2.3 | 3.8 | 97.6 | 19.5 | 43.3 | 2.9 | 2.6 | 3.9 1.5 |
| Interest \& bank charges Professional fees | 1.9 9.3 | 3.7 39.7 | 1.9 | 0.5 1.8 | 1.5 2.3 | 94.6 90.8 | 2.0 10.3 | 3.7 39.7 | 1.9 | 0.7 3.2 | 1.5 2.4 |
| Other expenses | 16.8 | 28.8 | 19.9 | 6.2 | 12.7 | 98.8 | 17.0 | 28.8 | 19.9 | 6.2 | 13.2 |
| Profit (loss) | 12.3 | -7.2 | 34.3 | 15.4 | 1.9 | 98.5 | 12.5 | -7.2 | 34.3 | 15.4 | 2.0 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\cdots$ | - | . . | . $\cdot$ | - . |

## Symbols

zero or no observations
too small too be expressed
. not applicable
confidentiel

## Footnotes

(1) These estimetes are based on a sample of businesses peporting ssles between $\$ 10,000$ and $\$ 2,000,000$

121 Value in each cell $=\frac{\text { lozal weighted expenciture on a given item }}{\text { lozal weighted sales of all businesses in the sample }} \times 100$ for each quartile

31 Value in each cell = $\overline{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100$ for each quartile
Total weighted expenditure on geiven item

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these retios are calculated individuelly and the total will not necesserily equal $100 \%$.

## Motes

Dats are shown by quartiles when of least 13 of the sampled businesses report the specific isem.
Records were ranked in ascending ordef according to sales size. Each quartile (i.e. bottom 25\%, lower midde 25\%, etc.) represents one quarter of the cotal number of businasses. Hithin each quartile. the average ratio is presented. For comparison purposes, the high and low values of sales ape shown.

How to use the tables
(11) Locate the appropriate sales pange that is displayed on the two lines entited bow salas valuew and migh sales value"

12 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 selacted sales size range will be in that quattile.

Standard Industrial Classification Definition (SIC 1980):
SIC 4261-Electrical Contractors
Businesses primarily engaged in the installation and repair of electrical and communication wiring systams, except transmission and distribution lines

TABLE 2. Balance sheet profile for 1986
Alberta. Electrical Contractors (SIC 4261)

|  | Total 11 ? | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle $25 \%$ | Uppe? middele 25\% | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 78 \\ & (1) \\ & (1) \end{aligned}$ | $(1)$ | $\begin{aligned} & 17 \\ & 53 \end{aligned}$ | $\begin{array}{r} 53 \\ 112 \end{array}$ | $\begin{aligned} & 112 \\ & (1) \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 6 | 1 | 1 | 1 | 18 |
| Accounts and notes receivable | 21 | 3 | 3 | 6 | 60 |
| Inventory | 9 | - | 1 | - | 29 |
| Other current assets | 3 | - | - | - | 10 |
| Total cuprent assets | 39 | 4 | 4 | 6 | 117 |
| Fixed assets | 17 |  | 1 | 4 | 43 |
| Less: Accum. dep, on fixed assets | 7 | 2 | 1 | - | 18 |
| Other assets | 2 | - | - | - | 6 |
| Total assets | 52 | 11 | 9 | 10 | 147 |
| Liabilities and equity - 3 |  |  |  |  |  |
| Curtent loans | 10 17 | 3 | 2 | $\overline{6}$ | 31 48 |
| Total current liabilities | 27 | 5 | 2 | - | 79 |
| Mortgages Dayable | ! | - | - | ? | 2 |
| Long term debi | 9 | 7 | 1 | 1 | 22 |
| Other liabilitus | 3 | - | - | - | 11 |
| Total liabilities | 40 12 | 12 -1 | 3 | 8 | 114 33 |
| Total equity | 12 | -1 | 7 | 2 | 33 |

(1) These estimates are based on a sample of businesses reporiing sales between $\$ 10,000$ and $\$ 2.000,000$

See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Electrical Contractors (SIC 4261)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | UDDe: <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 58 \\ (1) \\ 11) \end{array}$ | $\begin{array}{r} 1 \\ 61 \end{array}$ | $\begin{array}{r} 61 \\ 111 \end{array}$ | $\begin{aligned} & 111 \\ & 312 \end{aligned}$ | $\begin{aligned} & 312 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | 2.3 | 3.6 | 1.8 | 2.1 | 1.7 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} 13.6 \\ 49.5 \\ 1.0 \end{array}$ | $\begin{array}{r} -10.2 \\ 19.2 \\ 1.3 \end{array}$ | $\begin{array}{r} -71.8 \\ 0.3 \\ 0.9 \end{array}$ | $\begin{array}{r} 10.0 \\ 75.0 \\ 1.0 \end{array}$ | $\begin{array}{r} -1.4 \\ 83.3 \\ 0.9 \end{array}$ |

(1) The farios represent the average of ratios for each business in the group and canno: be calculated from the figures shown in table 2 . (2) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current $=$ current assets $/$ current liabilities.
2. leverage fatios:
al Debt/equity = total liabilities / equity
b) Debt ratio $=$ toial liabilities/ taial asse:s
c) Interest coverage $=$ net profit interest expense, inipenst expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta, Electrical Contractors (SIC 4261)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 34 \\ (1) \\ 11 \end{array}\right)$ | $\begin{array}{r} 1 \\ 61 \end{array}$ | $\begin{array}{r} 61 \\ 111 \end{array}$ | $\begin{aligned} & 111 \\ & 288 \end{aligned}$ | $\begin{aligned} & 288 \\ & (1) \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Operating activities Cash from operations Deprecistion Other | $\begin{aligned} & 3 \\ & 4 \\ & 2 \end{aligned}$ | $\begin{array}{r} 4 \\ 3 \\ -2 \end{array}$ | $\begin{array}{r} 15 \\ 6 \\ -1 \end{array}$ | 1 3 6 | 4 6 2 |
| Dividends | -1 | - | - | -1 | -2 |
| Investment activities <br> Disposal of fixed assats <br> Purchase of fixed assets <br> Incresse in investment <br> Decrease in investment | 3 -7 -5 3 | 8 -9 -8 | - - - | 1 -7 - | 1 -5 -16 9 |
| Financing activities <br> Increase in long term debt <br> Redayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equiey <br> Dther | $\begin{array}{r} 7 \\ -9 \\ 5 \\ -7 \\ - \\ - \\ -4 \\ -1 \end{array}$ | -12 5 - - - | -1 | $\begin{array}{r}14 \\ -9 \\ 4 \\ -5 \\ \hline\end{array}$ | $\begin{array}{r}5 \\ -8 \\ 5 \\ -15 \\ \hline\end{array}$ |
| Increase(decrease) in cash s equivalents Cash \& equivalents-Beginning of the year Cash s equivalents - End of the year | $\begin{aligned} & -6 \\ & 16 \\ & 10 \end{aligned}$ | -2 6 4 | $\begin{array}{r} 18 \\ 101 \\ 119 \end{array}$ | 7 -10 -3 | -31 41 10 |

(1) These estimates are based on a sample of incorporated businesses reporting seles between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting a statement of changes. See lable 1 for symbols and notes

TABLE 5. Employment changes by size of bustness, 1983-1986 based on SIC classification in 1986 Mberta, Electrical Contractors (SIC 4261)

| Business size expressed in average labour units(1) | Numbe: of businesses | Total paypall | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { New } 1 \text { y } \\ \text { reporting }(2) \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 1.449 | 249.950 | 8,908 | 160 | 216 |
| less than 20 <br> 20-99 <br> 100-499 <br> 500 and over | $\begin{array}{r} 1.376 \\ 49 \\ 13 \\ 11 \end{array}$ | $\begin{aligned} & 87.778 \\ & 45.688 \\ & 41.042 \\ & 75.442 \end{aligned}$ | $\begin{aligned} & 3.205 \\ & 1.619 \\ & 1.387 \\ & 2.697 \end{aligned}$ | $\begin{array}{r} 154 \\ 4 \\ 1 \\ 4 \end{array}$ | $\begin{array}{r} 210 \\ 5 \\ 1 \\ - \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 1.683 | 206.010 | 8.213 | 211 | $\ldots$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.601 \\ 61 \\ 15 \\ 6 \end{array}$ | $\begin{array}{r} 100.323 \\ 45.867 \\ 39.070 \\ 20.750 \end{array}$ | $\begin{array}{r} 4.041 \\ 1.814 \\ 1.532 \\ 826 \end{array}$ | 204 7 - - | $\ldots$ $\cdots$ $\ldots$ |

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as paported in the

Survey of Employment, Payroll and Hours, Statistics Cenade, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note thet the business size groups used ore determined at the Canada level. Thus if a business has ot least 500 employees in Canada as a whole but less than thet number in any given province it is show in the 500 and over group.
(2) Refers to businesses raporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year.
"Newly reporting" and "no longer feporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingiy.

See Tatile 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Electrical Contractors (SIC 4261)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lowe <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Tog } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 446 \\ 175.624 \\ 174.252 \\ 1.372 \end{array}$ | $\begin{array}{r} 19.413 \\ 14.900 \\ 4.513 \end{array}$ | $\begin{array}{r} 52.678 \\ 48.070 \\ 4.608 \end{array}$ | $\begin{array}{r} 133,248 \\ 132,455 \\ 793 \end{array}$ | $\begin{array}{r} 497.156 \\ 501.582 \\ -4.426 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 297 \\ 174,023 \\ 155.737 \\ 18.286 \end{array}$ | $\begin{array}{r} 18.938 \\ 10.803 \\ 8.135 \end{array}$ | $\begin{array}{r} 50.967 \\ 41,872 \\ 5.095 \end{array}$ | $\begin{array}{r} 123.989 \\ 107.145 \\ 16.844 \end{array}$ | $\begin{array}{r} 502.197 \\ 463.127 \\ 39.070 \end{array}$ |
| ```Businesses raporting loss (Mo.) Average sales $ Average expense $ Average not loss $``` | $\begin{array}{r} 149 \\ 176,897 \\ 202,922 \\ -26,025 \end{array}$ | $\begin{aligned} & 20.806 \\ & 26.901 \\ & -6.095 \end{aligned}$ | $\begin{aligned} & 56.845 \\ & 63.162 \\ & -6.317 \end{aligned}$ | $\begin{array}{r} 141,357 \\ 154,620 \\ -13,263 \end{array}$ | $\begin{aligned} & 488,580 \\ & 567,005 \\ & -78,425 \end{aligned}$ |

1985

| Number of observations in sample Average sales \$ | $\begin{array}{r} 396 \\ 157.478 \end{array}$ | 14.412 | 38.072 | 90.764 | 486.665 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average expense \$ | 148.461 | 11.988 | 28.889 | 83.960 | 469.005 |
| Average net profit (loss) \$ | 9.017 | 2.424 | 9.183 | 6.804 | 17.660 |
| Businesses reporting a profit (No.) | 302 |  |  |  |  |
| Average sales \$ | 158.740 | 15.267 | 38.904 | 99.709 | 481.081 |
| Average expense \$ | 141.726 | 9.923 | 26.011 | 81.139 | 449.832 |
| Average net profit \$ | 17.014 | 5.344 | 12.893 | 18,570 | 31.245 |
| Businesses reporting a loss (No.) | 94 |  |  |  |  |
| Average sales \$ | 159.302 | 12.867 | 34.510 | 82.560 | 507.270 |
| Average expense \$ | 170.819 | 15.718 | 41.226 | 86.547 | 539.751 |
| Average net loss \$ | -11.509 | -2.851 | $-6.716$ | -3.987 | -32,481 |

1986

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net prof it (loss) \$ | $\begin{array}{r} 480 \\ 156.783 \\ 147.124 \\ 9.659 \end{array}$ | $\begin{array}{r} 19.317 \\ 16.029 \\ 3.296 \end{array}$ | $\begin{array}{r} 40.588 \\ 30.782 \\ 9.806 \end{array}$ | $\begin{array}{r} 104.081 \\ 96.102 \\ 7.979 \end{array}$ | $\begin{array}{r} 463,147 \\ 445,592 \\ 17.555 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) | 351 |  |  |  |  |
| Average sales \$ | 166.896 | 19.668 | 40.693 | 96.390 | 510.831 |
| Average expense \$ | 150.065 | 12.908 | 26.991 | 81.890 | 478.471 |
| Average net profit \$ | 16.831 | 6.760 | 13.702 | 14.500 | 32.360 |
| Businesses reporting a loss (No.) |  |  |  |  |  |
| Average sales \$ | $130.773$ |  |  |  |  |
| Average expense $\$ 8$ Average net loss $\$$ | 140.007 -9.234 | 31.191 -13.584 | $\begin{aligned} & 42.497 \\ & -2.232 \end{aligned}$ | $\begin{array}{r} 120.002 \\ -2.986 \end{array}$ | $366.338$ |

181 These estimetes are besed on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$.
See fable 1 for symbals and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Drywall Installation Contractors (SIC 4272)

|  | Total(1) |  | Bottom $25 \%$ |  | Lowermiodle 25\% |  | Upper <br> middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businasses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{gathered} 53 \\ 19 \\ 19 \end{gathered}$ |  | $\begin{aligned} & \text { (1) } \\ & 12 \end{aligned}$ |  | $\begin{aligned} & 12 \\ & 27 \end{aligned}$ |  | $\begin{aligned} & 27 \\ & 71 \end{aligned}$ |  |  | $\begin{array}{r} 71 \\ 11 \end{array}$ |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & \hline 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { midd Ie } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 19.7 | - | 0.2 | 28.9 | 29.0 | 58.0 | 33.9 | 7.7 | 19.2 | 33.4 | 35.0 |
| Occupancy expenses | 7.0 | 5.5 | 8.7 | 7.7 2.5 | 5.8 | 100.0 77.6 | 7.0 | 5.5 33.5 | 8.7 2.6 | 7.7 2.5 | 5.8 1.4 |
| Deprecration Repairs \& maintenance | 3.8 | 5.3 | 1.0 | 4.5 | 3.3 | 67.4 | 5.6 | 5.3 | 3.6 | 9.5 | 3.3 |
| Heat. light \& telephone | 0.2 | - | 0.7 | 0.1 | 0.3 | 46.3 | 0.5 | - | 0.7 | 0.3 | 0.5 |
| Rent | 1.2 | - | 4.5 | 0.6 | 1.0 | 39.3 | 3.1 | - | 5.7 | 1.7 | 2.3 |
| Personnel expenses | 10.4 | 0.3 | 24.9 | 6.5 | 14.5 | 74.6 | 13.9 | 43.8 | 24.9 | 7.1 | 17.9 |
| Financial expenses | 1.6 | 0.1 | 2.1 | 1.4 | 2.1 | 80.4 | 1.9 | 10.0 | 2.1 |  | 2.6 |
| Interest \& bank charges Professional fees | 0.3 1.2 | - | 0.4 1.6 | 0.2 1.2 | 0.7 | 76.5 76.1 | 0.4 1.6 | 7.5 2.5 | 0.4 1.6 | 0.2 1.2 | 0.7 2.3 |
| Other expenses | 25.8 | 7.2 | 29.4 | 19.3 | 45.5 | 100.0 | 25.8 | 7.2 | 29.4 | 19.3 | 45.5 |
| Profit (loss) | 35.6 | 86.9 | 34.7 | 36.1 | 2.9 | 99.6 | 35.7 | 86.9 | 34.7 | 36.3 | 2.9 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . | -•• | . $\cdot$ | . $\cdot$ | -.. |

Symbol:
zero or no observetions
too smell 200 be expressed
not applicable

- confidential


## Footnotes

11) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

Total weighted expenditure on a given item
(2) Value in each cell $=\frac{\text { Tolsl weighted sales of alf businesses in the sample }}{\text { Tole }} \times 100$ for sach quertile
(3) Value in each cell $=\frac{\text { lotal weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expendipure }} \times$ foo for ach

This porion of the table pertains only to the businesses reporting the specific expense item. Therefore these retios are celculatad individuslly and the total will not necessarily equal $100 \%$.

Notes
Data are shown by quartites when at least 13 of the smpled businesses report the specific item.
Recoros were ranked in ascending order according to sales size. Each querqile (i.e. bottom 25\%. Iower middle 25\%. etc.) represents one quarter of the toial 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 ute the tables
II Locete the appropriate sales range that is displayed on the two limes entitled "Low seles velue" end "High sales velue"
121 The selected fange will indicate the proper quartite, i.e. the bottom $25 \%$. the lower middle $25 \%$, the upper midde $25 \%$ or the top 25\%.
31 Dato pertaining to the selected sales size range will be in that quartile.

Standerd Industrial Classification Definition (S1C 1980):
S1C 4272 - Drywell Installation Contractor?
Businesses primarily engaged in the installation of drywall sheets or panels, inctuding related iaping of joints. sanding and other drywall finishing.

TABLE 2. Balance sheet profile for 1986
Aiberta. Drywall Installation Contractors (SIC 4272)
Totall Botto

Lower
middle $25 \%$
Upper
middle 25\%
105

53

| Businesses in sample (Na.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 53 \\ & \{1\} \\ & \{1\} \end{aligned}$ | $\begin{aligned} & 1 \\ & 12 \end{aligned}$ | $\begin{aligned} & 12 \\ & 27 \end{aligned}$ | $\begin{aligned} & 27 \\ & 71 \end{aligned}$ | $\begin{array}{r} 71 \\ (1) \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average (\$000's) |  |  |  |  |  |


| Assets | 4 | - | 5 | - | 12 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Accounts and notes receivable | 21 | - | i | - | 77 |
| Inventory | 8 | - | - | - | 29 |
| Other current assets | 2 | - | - | - | 7 |
| Total current assets | 35 | - | B | - | 125 |
| Fixed assets | 8 | - | 3 | 1 | 27 |
| Less: Accum. dep. on fixed assets | 5 | - | 2 | 1 | 16 |
| Dther assets | 1 | - | - | - | 2 |
| Total assets | 39 | - | 7 | 1 | 138 |
| Liabilities and equity |  |  |  |  |  |
| Current toans | 4 | - | - | - | 16 |
| Other current liabilities | 21 | - | 1 | - | 78 |
| Total current liabilities | 26 | - | 1 | - | 94 |
| Mortgages payable | - | - | - | - | 2 |
| Long term debt | 5 | - | - | - | 17 |
| Other liabilities | - | - | - | - | 1 |
| Total liabilities | 31 | - | 1 | - | 113 |
| Total equity | 8 | - | 6 | - | 25 |

(1) These estimates are based on sample of businesses reporting salas between $\$ 10,000$ and $\$ 2,000.000$

See Tabie 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses oniy. 1986
Alberta. Drywall Installation Contractors (Sic 4272)

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\left(\begin{array}{l} 40 \\ (1) \\ (1) \end{array}\right.$ | $\begin{array}{r} 11 \\ 49 \end{array}$ | $\begin{array}{r} 49 \\ 185 \end{array}$ | $\begin{array}{r} 185 \\ 444 \end{array}$ | $\begin{aligned} & 444 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 2.1 | 3.2 | 1.2 | 3.2 | 1.2 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio ftimes)``` | $\begin{array}{r} 40.3 \\ 1.0 \\ 1.1 \end{array}$ | $\begin{array}{r} 0.6 \\ -9.6 \\ 1.4 \end{array}$ | $\begin{array}{r} 21.8 \\ 22.9 \\ 1.8 \end{array}$ | $\begin{array}{r} 2.6 \\ -4.1 \\ 0.6 \end{array}$ | $\begin{array}{r} 102.3 \\ -1.7 \\ 0.8 \end{array}$ |

[^1](2) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = curren: assets / current liabilities.
2. Leverage ratios:
8) Debt/equity $=$ sotal Iisbilities $/$ equity
b) Debt ratio $=$ coial liabilities/iotal asse:s
c) $\quad$ interest coverage $=$ net profit . interesi expense $;$ nteres: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta. Drywall Installation Contractors (SIC 4272)


19 These estimates are based on a sample of incorporased businesses reporiing sales between $\$ 10,000$ and $\$ 2,000.000$. Sample count includes anly those businesses reporting a stasemen: of Changes.
see iable 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in i986
Alberta, Drywall Installation Contractors (SIC 4272)

| Business size expressed in average labaur units(1) | Number of businesses | Total $\begin{gathered}\text { payroll } \\ (\$ 000 \\ (\$)\end{gathered}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 169 | 23,955 | 855 | 31 | 38 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 162 \\ 6 \\ 1 \\ \hline \end{array}$ | $\begin{array}{r} 9.921 \\ x \\ x \\ - \end{array}$ | $\begin{array}{r} 354 \\ 298 \\ 203 \end{array}$ | $\begin{array}{r} 30 \\ 1 \\ - \\ - \end{array}$ | $\begin{array}{r} 37 \\ 1 \\ - \end{array}$ |
| 1985 |  |  |  |  |  |
| Total | 230 | 18.907 | 752 | 44 | * $\cdot$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 222 7 1 - | $\begin{array}{r} 12.586 \\ x \\ x \\ x \end{array}$ | $\begin{array}{r} 502 \\ 145 \\ 105 \\ - \end{array}$ | 49 3 - - | $\cdots$ $\cdots$ $\cdots$ |

[^2]TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Drywall Installation Contractors (SIC 4272)

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Jpper <br> middle 25\% | $\begin{aligned} & \text { To: } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 189 \\ 71.387 \\ 63.766 \\ 7.621 \end{array}$ | $\begin{array}{r} 14.448 \\ 5.812 \\ 8.635 \end{array}$ | $\begin{array}{r} 21.908 \\ 13.352 \\ 8.556 \end{array}$ | $\begin{array}{r} 34.923 \\ 28.936 \\ 5.987 \end{array}$ | $\begin{array}{r} 214.287 \\ 206.964 \\ 7,303 \end{array}$ |
| Businessas reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 154 \\ 65.564 \\ 53.328 \\ 13.338 \end{array}$ | $\begin{array}{r} 14,436 \\ 5.543 \\ 8.893 \end{array}$ | $\begin{aligned} & 21.772 \\ & 10.047 \\ & 11.725 \end{aligned}$ | $\begin{array}{r} 34,398 \\ 26,487 \\ 7.919 \end{array}$ | $\begin{array}{r} 196.048 \\ 171.225 \\ 24.823 \end{array}$ |
| ```Businesses reporting a loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 35 \\ 81.416 \\ 94.729 \\ -13.313 \end{array}$ | $\begin{aligned} & 15.062 \\ & 18.824 \\ & -3.762 \end{aligned}$ | $\begin{aligned} & 22.624 \\ & 30.812 \\ & -8.188 \end{aligned}$ | $\begin{array}{r} 41.324 \\ 58.781 \\ -17.457 \end{array}$ | $\begin{aligned} & 246.655 \\ & 270.499 \\ & -23.844 \end{aligned}$ |

Number of observations in sample Average sales $\$$ Average expense $\$$

Businesses reporting a profit (No.) Average sales $\$$
Average expense \$
Average net profit $\$$

Businesses reporting a loss (No.)
Average sales $\$$
Average expense $\$$
Average net loss $\$$
$\begin{array}{r}215 \\ 92.965 \\ \hline 8.639\end{array}$
83.639
9.326
$\begin{array}{rr}183 & \\ 83.551 & 14.286 \\ 70.754 & 5.770 \\ 12.797 & 8.516\end{array}$
12.797

32
119.706
19.750
130.242
$-10.536$
14.329
7.113
7.216
8.516
14.841
23.097
-8.256
$-8.256$

| 23.75 |
| :--- |
| 13.67 |

13.672
10.08
$0.087 \quad 24,590$
24,590
14.606
23.85
23.85
13.36
10.48
20.515
20.515
24.586
24.586
-4.071
-4.071
39.058
23.718
15.340
42.446
45.204
$-2,758$
$257.01:$
$240.15:$
$240.16 \%$
16.85
294.577
289.181 89.181
5.396 5.396

401,022
428.081
428.081
-27.059

| Number of observations in sample | 217 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 145.371 | 13.252 | 27.954 |  |  |
| Average expense \$ | 143.031 | 6.184 | 18.536 | 31.859 | 515.543 |
| Average net profit (loss) \$ | 3.340 | 7.068 | 9.418 | 15.228 | -18.351 |
| Businesses reporting a profit (No.) | 172 |  |  |  |  |
| Average sales \$ | 122.853 | 13.230 | 27.811 | 46.874 | 403.495 |
| Average expense \$ | 110.301 | 5.900 | 17.347 | 30.082 | 387.873 |
| Average net profit \$ | 12.552 | 7.330 | 10.464 | 16.792 | 15.622 |
| Businesses reporting loss (Mo.) | 45 |  |  |  |  |
| Average sales \$ | 188.218 | 13.840 | 29.432 | 49.558 | 660.040 |
| Average expense \$ | 208.663 | 13,904 | 30.814 | 52.496 | 737,439 |
| Average net loss \$ | -20.445 | -64 | $-1.382$ | -2.938 | -77.399 |

[^3]TABLE 1. Selected operating ratios, in percent of sales. 1986
Alberta, Finish Carpentry Contractors (Sic 4274)

|  | Tota!(1) |  | Bottom 25\% |  | Lowe :middle 25\% |  | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 71 \\ & (1) \\ & \text { (1) } \end{aligned}$ |  | $\begin{aligned} & 19) \\ & 20 \end{aligned}$ |  |  | $\begin{aligned} & 20 \\ & 30 \end{aligned}$ | $\begin{aligned} & 30 \\ & 71 \end{aligned}$ |  |  | $\begin{aligned} & 71 \\ & (11) \end{aligned}$ |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reparting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{gathered} \text { Upper } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 16.6 | 10.0 | 4.1 | 15.9 | 36.2 | 72.8 | 22.8 | 13.7 | 15.1 | 16.4 | 36.8 |
| Oecupancy expenses | 7.7 | 5.1 | 9. 7 | 9.2 |  |  | 7.7 |  | 9.7 4.6 | 9.2 4.5 | 6.0 2.5 |
| Depreciation | 3.4 2.3 | 1.9 1.6 | 4.6 2.9 | 4.2 3.4 | 2.4 | 95.1 72.2 | 3.6 3.2 | 2.3 3.6 | 4.6 3.9 | 4.5 3.5 | 2.5 1.7 |
| Heat. light \& telephons | 0.9 | 0.8 | 0.6 | 1.0 | 1.3 | 77.1 | 1.2 | 1.8 | 0.7 | 1.4 | 1.3 |
| Rent | 1.1 | 0.8 | 1.6 | 0.6 | 1.1 | 32.9 | 3.2 | 2.7 | 4.2 | 2.0 | 3.2 |
| Personnel expenses | 10.5 | 1.6 | 1.5 | 15.8 | 22.0 | 52.8 | 19.9 | 5.8 | 6.0 | 28.9 | 22.0 |
| Financial expenses | 1.6 |  |  |  |  |  | 1.9 1.8 |  |  | 3.6 3.2 | 1.2 0.6 |
| Interest \& bank charges Professional fees | 1.1 0.4 | 0.8 0.4 | 0.2 | 3.1 0.6 | 0.6 0.6 | 62.9 50.8 | 1.8 0.8 | 2.8 0.8 | 0.2 0.3 | 3.2 1.3 | 1.6 1.0 |
| Other expenses | 18.1 | 14.1 | 16.3 | 14.9 | 26.5 | 100.0 | 18.1 | 14.1 | 16.3 | 14.9 | 26.5 |
| Profit (loss) | 45.5 | 68.0 | 68.1 | 40.5 | 8.1 | 99.0 | 46.0 | 68.0 | 68.1 | 42.2 | 8.1 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | -• | . $\cdot$ | -.. | . . | -.. |

## Syubols

zero or no observations
too small too be expressed
not applicable

* confidensial


## Footnotes

(19) These estimates are based on sample of businesses reporting sales beqween $\$ 10.000$ and $\$ 2.000 .000$
(2) Value in each call $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of all businesses in the sample }} \times$ loo for each quatile.
(3) Value in each cell =
Tota! weighted expenditure on a given item $x$ for each quartile

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

## Notes

Date are shown by quartiles when at least 13 of the sempled businesses report the specific itam.
Records were ramked in ascending order according to sales size. Each quariile (i. e. bottom 25\%. lower middle 25\%. eqc.) pepresents one quarter of the total number of businesses. Within each quartile. the average ratio is presented. For comparison purposes, the high and low vatues of sules are shown

How to use the tables
(1) Locate the appropriate sales range that is displayed on the two lines entited "how sales value" and migh sales value"
(2) The selectad range will indicate the proper quartile, i. e. the bottom $25 \%$, the lower middle $25 \%$. the upper midde $25 \%$ or the $\operatorname{top} 25 \%$
(3) Data pertaining to the selected salas size range will be in that quartile

Standerd industrial Classificetion Definition (SIC 1980):
SIC 4274 - Finish Carpentry Contractors
Businesses primarily engaged in on-site cabinetry, millwork installation. Dre-fabricated sash and door installation, garage door
installation, exteriot and interior trimming and miscellaneous hardmare installation.

TABLE 2. Balance sheet profile for 1986
Alberta, Finish Carpentry Contractors (SIC 4274)

|  | Total(1) | Bottom 25\% | Lower $\text { middle } 25 \%$ | $\begin{aligned} & \text { UDDE } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Ton } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{gathered} 79 \\ (1) \\ (1) \end{gathered}$ | $\begin{array}{r} (1) \\ 20 \end{array}$ | $\begin{aligned} & 20 \\ & 30 \end{aligned}$ | $\begin{aligned} & 30 \\ & 71 \end{aligned}$ | $\begin{array}{r} 71 \\ (1) \end{array}$ |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Dther assets | $\begin{aligned} & 2 \\ & 4 \\ & 1 \\ & 1 \\ & 7 \\ & 6 \\ & 2 \end{aligned}$ | - <br>  <br>  | - <br> - <br> - <br> - <br> - <br> - | 1 4 3 - | $\begin{array}{r} 7 \\ 14 \\ 2 \\ 2 \\ 26 \\ 21 \\ 5 \\ \hline \end{array}$ |
| Total assets | 11 | - | - | 2 | 41 |
| Liabilities and equity Current loans Other current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | 2 <br> 5 <br> 7 <br> 2 | - - - - | - <br> - <br> - | 1 | 6 <br> 19 <br> 25 <br>  <br> 9 |
| $\begin{aligned} & \text { Total llabilities } \\ & \text { Total equity } \end{aligned}$ | 2 | - | - | 2 1 | 34 7 |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000.000$

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta. Finish Carpentry Contractors (SIC 4274)

|  | Total(2) | Bottom $25 \%$ | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & \text { 25\% } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low salas value ( $\$ 000$ 's) <br> Migh sales value ( $\$ 000$ 's) | $\left(\begin{array}{l} 36 \\ (1) \\ (1) \end{array}\right.$ | $\begin{array}{r} 19) \\ 47 \end{array}$ | 47 88 | $\begin{array}{r} 88 \\ 114 \end{array}$ | $\begin{aligned} & 114 \\ & 11 \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Currant ratio (times) | 1.7 | 4.9 | 0.5 | 0.9 | 0.9 |
| Leverage ratios Debt/equity ratio (times) Interast coverage ratio (times) Debt ratio (times) | $\begin{array}{r} 1.1 \\ 18.2 \\ 1.1 \end{array}$ | $\begin{array}{r} -26.1 \\ 65.6 \\ 1.3 \end{array}$ | 36.1 5.4 1.0 | $\begin{array}{r} -22.7 \\ 13.3 \\ 1.0 \end{array}$ | 54.4 4.6 1.1 |

(1) The ratios represen the average of ratios for each business in the group and cannot be calculated from the figures shown in lable 2
(2) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes

Definitions:

1. Liquidity ratio:

Current = current assets / curreni lisbilifies.
2. Leverage ratios:
a) Debr/equizy $=$ sotal liabilities / equity
b) Debt ratio $=$ total liabilities / total asse:s
c) Interest coverage $=$ net profit intepest expense $;$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta. Finish Carpentry Contractors (Sic 4274)

|  | 7otal(1) | Bottom 25\% | Lower <br> middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 15 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Operating activities <br> Cesh from operations <br> Depreciation Other | 9 3 -5 | -- | -- | -- | -- |
| Dividends | -1 | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | 1 -3 - | -- -- -- | - <br> - | - | -- |
| Financing activities <br> Increase in long term debt <br> Repayment of long term deb: <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r}1 \\ -2 \\ 2 \\ -2 \\ \hline\end{array}$ | -- <br> - <br> -- <br> - <br> - <br> - | -- <br> - <br> - <br> - | - | - <br> - <br> - <br> - <br> - <br> - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of tho year | 3 3 6 | -- | -- | - | -- |

(11) These estimetes are besed on a sample of incorporated businesses repoiting salas between $\$ 10.000$ and $\$ 2.000 .000$. Sample count includes
only those businesses reporting statenent of changes.
See table, for symbols and notes
TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986 Aberta, Finish Carpentry Contractors (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 |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 221 | 8.082 | 297 | 50 | 59 |
| $\begin{aligned} & \text { lass than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}218 \\ 3 \\ - \\ \hline\end{array}$ | $\begin{aligned} & 6.629 \\ & 1.453 \end{aligned}$ | $\begin{array}{r}239 \\ 58 \\ = \\ \hline\end{array}$ | 49 9 -1 | $\begin{array}{r}59 \\ = \\ \hline\end{array}$ |
| 1986 |  |  |  |  |  |
| Totel | 364 | 12,799 | 515 | 95 | ... |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 362 2 - - | $x$ <br> $\times$ <br> $\times$ | 489 26 - | 95 - - | $\cdots$ |

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survay of Employment, Payroll and Hours. Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a full-i ime employee Note that the business size groups used are determined et the Canada level. Thus if a business has at last 500 employees in Canada os a whole but less than that number in any given province it is $s$ howh in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses peporting no payroll deductions in the following year.
"Newly reporting" and "no longer repofting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.
see 1able 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta. Finish Carpentry Contractors (SiC 4274)

|  | Total(9) | Bottom 25\% | Lowe I <br> middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { To: } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 333 \\ 46.237 \\ 37.286 \\ 8.951 \end{array}$ | $\begin{array}{r} 13.277 \\ 6,975 \\ 5,302 \end{array}$ | $\begin{array}{r} 20.402 \\ 12.975 \\ 7.427 \end{array}$ | $\begin{aligned} & 30.020 \\ & 19.060 \\ & 10.960 \end{aligned}$ | $\begin{array}{r} 121.248 \\ 110.132 \\ 11.116 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 294 \\ 46.556 \\ 35.630 \\ 10.926 \end{array}$ | $\begin{array}{r} 13.166 \\ 5.596 \\ 7.570 \end{array}$ | $\begin{array}{r} 20.024 \\ 9.605 \\ 10.419 \end{array}$ | $\begin{aligned} & 29.719 \\ & 16.886 \\ & 12.833 \end{aligned}$ | $\begin{array}{r} 123.315 \\ 110.433 \\ 12.882 \end{array}$ |
| Businesses peporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 39 \\ 40.274 \\ 48.300 \\ -8.026 \end{array}$ | $\begin{aligned} & 14,018 \\ & 16,170 \\ & -2,152 \end{aligned}$ | $\begin{aligned} & 22.249 \\ & 29.400 \\ & -7.159 \end{aligned}$ | $\begin{aligned} & 33.176 \\ & 49.811 \\ & -8.635 \end{aligned}$ | $\begin{array}{r} 91.653 \\ 105.899 \\ -14.166 \end{array}$ |

1985

Number of observations in sample Average sales $\$$
Average expense
Average net profit \{loss\} $\$$

Businesses peporting a profit (No.)
Average sales \$
Average expense $\$$
Average ne: orofit $\$$

Businesses reporting loss (No.)
Average sales $\$$
Average expense \$
Average met loss $\$$

391
56.155 56.155
47.415
B.740

336
49.950
37.896

$\begin{array}{rr}53 & \\ 91.440 & 14.227 \\ 98.554 & 17.183 \\ -7.114 & -2.956\end{array}$
$-7.114$
4.502
8.164
8.338
6.33
14.525
7.412
.113
12.057
13.039
21.703

33,263
-11.560
42.079 30.856 11.223
41.257
25.748
15.508
45.216
50.334
-5.118

1986

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

Businesses reporting a profit (No.)
Average sales $\$$
Average expense \$
Average net profit $\$$

Businesses reporting a loss (No.)
Average sales $\$$
Average expense $\$$
Average net loss $\$$
386
64.691
53.218
14.107
6.275
26.275
10.497
15.778
42.19
176.185
7.832
31.459
10.738
11.544

328
0.642
56.602
14.040
14.142
5.780
26.321
9.519
42.234
199.871
4.0
3. 50
8.362
13.425
15.810
16.802
30.339
11.895
180.770
19.101
(1) These estimates are based on a sample of businesses reporting seles between $\$ 10,000$ and $\$ 2,000,000$.

See lable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Painters and Decorators (SIC 4275)

|  | Totai(1) |  | Botiom 25\% |  | Lower middle 25\% |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 79 \\ (1) \\ (1) \end{array}$ |  | $\begin{array}{r} (1) \\ 23 \end{array}$ |  | $\begin{aligned} & 23 \\ & 30 \end{aligned}$ |  | $\begin{aligned} & 30 \\ & 76 \end{aligned}$ |  |  | $\begin{aligned} & 76 \\ & (1) \end{aligned}$ |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bot tom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upder middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd Ie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  |  |  | cent of | sales |  |
| Cost of sales | 13.9 | 5.4 | 12.1 | 12.4 | 24.0 | 74.8 | 18.6 | 7.9 | 18.6 | 14.5 | 31.1 |
| Decupancy expenses | 7.9 | 6.9 | 10.4 | 8.0 | 6.4 | 99.6 | 8.0 | 6.9 | 10.4 | 8.1 | 6.4 |
| Depreciation | 2.2 | 0.3 | 3.7 | 2.7 | 1.9 | 72.4 | 3.1 | 13.6 | 3.7 | 2.9 | 2.3 |
| Repairs \& maintenance | 4.3 | 6.5 | 5.0 | 4.5 | 1.8 | 96.5 | 4.5 | 6.5 | 5.6 | 4.6 | 1.8 |
| Heat. light os telephone | 1.0 | 0.1 | 1.7 | 0.3 | 1.6 | 53.7 | 1.8 | 0.3 | 2.3 | 1.8 | 1.9 |
| Rent | 0.4 | , | 1. | 0.4 | 1.2 | 19.4 | 2.1 | 8.6 | 2.2 | 2.3 | 2.1 |
| Personnel expenses | 10.9 | 5.4 | 7.8 | 8.0 | 21.3 | 64.5 | 16.9 | 17.1 | 16.6 | 11.3 | 21.3 |
| Financial expenses | 2.0 | 0.3 | 2.6 | 2.4 | 2.4 | 84.9 | 2.4 | 1.0 | 2. 6 | 2.4 | 2.4 |
| Inierest \& bank chapges Professional fees | 1.1 0.9 | 0.3 | 2.3 0.3 | 1.0 1.4 | 0.9 1.5 | 81.8 63.3 | 1.4 1.4 | 1.0 | 2.5 0.7 | 1.0 1.6 | 0.9 1.5 |
| Other expenses | 20.9 | 18.6 | 19.7 | 15.3 | 29.8 | 100.0 | 20.9 | 18.6 | 19.7 | 15.3 | 29.8 |
| Profit (loss) | 44.3 | 63.3 | 47.3 | 54.0 | 16.1 | 99.8 | 44.4 | 63.4 | 47.3 | 54.2 | 16.1 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | -• | $\cdots$ | -•• | $\cdots$ | $\cdots$ |

## 5ymbols

zero or no observations
too small too be expressed
not applicable

- confidential


## Footnotes

(1) These estimetes are besed on a sample of businesses reporting sales between $\$ 10.000$ end $\$ 2.000 .000$
2) val Total weighted expendifure on a given item

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

This portion of the table pertains only to the businesses reporting the specific expense item, Therefore these retios are celculated individually and the total will not necessarily equal 1002

## Notes

Date are shown by queriiles when $\overline{\text { at }}$ least 13 of the sompled businesses report the specific item
Records were ranked in ascending order according to sales size. Each quaptile (i.e. bottom 25\%, fower midde 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
11) Locate the appropriate sales range that is displayed on the two lines entitled wow sales value" and wigh sales value"
(2) The selected range will indicate the proper quartile, i.e. the bottom $25 \%$. the lower middle $25 \%$. the upper middie $25 \%$ of the top $25 \%$
31 Data pertaining to the selected sales size range will be in that quartile.

Standerd Industrial Classification Definition (SIC 1980):
SIC 4275 - Painters and Decorators
Businesses primarily engeged in painting, paperhanging end decorating in buildings and painting of heavy (angineepingl structures. Included are establishments primarily engaged in paint or paper siripoing and parking lot of road surtace mapking.

TABLE 2. Balance sheet prafile for 1986
Alberta. Palnters and Decorators (SIC 4275)

|  | Total(1) | Bottom 25\% | Lower $\text { middle } 25 \%$ | Upper <br> middle 25\% | $\begin{aligned} & 10 \% \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value $\left(\$ 000^{\prime}\right.$ s) | $\begin{array}{r} 79 \\ (1) \\ (1) \end{array}$ | $\begin{array}{r} (1) \\ 23 \end{array}$ | $\begin{aligned} & 23 \\ & 30 \end{aligned}$ | $\begin{aligned} & 30 \\ & 76 \end{aligned}$ | $\begin{gathered} 76 \\ (1) \end{gathered}$ |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other curtent assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{aligned} & 2 \\ & 6 \\ & - \\ & 1 \\ & 8 \\ & 6 \\ & 3 \\ & 1 \end{aligned}$ | - <br> - <br> - | - <br> - <br>  <br>  | $\begin{aligned} & 2 \\ & 1 \\ & - \\ & \hline 3 \\ & 3 \\ & 1 \\ & 1 \end{aligned}$ | $\begin{array}{r} 4 \\ 20 \\ 2 \\ 3 \\ 28 \\ 21 \\ 10 \\ 2 \end{array}$ |
| Total assets | 12 | - | - | 5 | 41 |
| Liabilities and equity <br> Cusrent loans <br> Other current liabilities <br> Total current liabilities <br> Mortgages payable <br> Long term debt <br> Other liabilities | 4 | - <br> - <br> - | - <br>  <br>  <br> - | 1 | $\begin{array}{r}9 \\ 16 \\ 25 \\ \hline\end{array}$ |
| Total liabilities Total equity | 4 | - | - | 1 | 28 12 |

(1) These estimates ere besed on a sample of businesses reporting seles between $\$ 10,000$ and $\$ 2.000,000$.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta. Palnters and Decorators (SIC 4275)

|  | Total (2) | Bottom 25\% | Lower <br> midde 25\% | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 49 \\ 11 \\ 11 \end{array}\right\}$ | $\begin{array}{r} (1) \\ 55 \end{array}$ | $\begin{array}{r} 55 \\ 107 \end{array}$ | $\begin{aligned} & 107 \\ & 126 \\ & \hline \end{aligned}$ | $\begin{aligned} & 126 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratia Current ratio (times) | 2.2 | 6.3 | 0.8 | 1.0 | 1.1 |
| Leverage rotios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} -20.1 \\ 122.9 \\ 1.1 \end{array}$ | -0.8 0.8 | $\begin{array}{r} 9.0 \\ 18.4 \\ 1.7 \end{array}$ | -0.1 7.5 0.9 | $\begin{array}{r} -64.2 \\ 13.5 \\ 0.9 \end{array}$ |

Ill the ratios rapresent the average of ratios for each business in the group and connot be colculated from the figures shown in table 2 .
121 These estimates are based on a semple of businesses reporting sales beiween $\$ 10,000$ and $\$ 2,000,000$
see Table 1 for symbols and notes.

Definitions:

1. Liquidity retio

Current = current assets / current liabilities.
2. Leverage ratios:
a) Debi/equity $=$ toral $\mid$ iabitities $/$ equity
b) Debt ratio $=$ total liabilities / total assets.
c) Interest coverage $=$ ne: profit . interest expense /ateres: experse

TABLE 4. Statement of changes in financtal position for incorporated businesses only. 1986
Alberta, Painters and Decorators (SIC 4275)

|  | Total(1) | Bottom 25\% | Lowe: $\text { middle } 25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 24 \\ & (1) \\ & (1) \end{aligned}$ | -- |  | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Operating activitias Cash from operations Dedreciation Other | 5 5 -4 | -- | -- | -- | -- |
| Dividends | $-1$ | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | 3 -10 -3 | -- <br> - <br> - | -- | -- -- -- | -- |
| Financing activities <br> Increase in long term debt Repayment of lang term debt Loans from shareholders Repayment of loans from shareholders Advances 8 loans from government Increase in equity Decrease in equity Other | $\begin{array}{r}5 \\ -4 \\ 4 \\ -5 \\ - \\ \hline\end{array}$ | - <br> - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | -- <br> -- <br> -- <br> -- <br> -- <br> - | -- - - - - - - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 1 9 10 | -- | -- | -- | -- |

(1) These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$. Sample count includes only inose ousinesses reporting a statement of changes.
see toble i for symbols and notes.

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986
Alberta. Painters and Decorators (SIC 4275)

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

(1) Average labour units are calculated by dividing total paypoll by the average annual wage and salary rate as raported in the Survey of Employmen: Payroll and Hours, Statistics Canade. Catalogue 72-002. An average labour unit could be interpreted as a full-time employee, Note that the business size groups used are determined ot the Canada lovel. Thus if a business has at least 500 amployees in Canada as a whole but less than thet number in any given province it is shown in the 500 and over group
(2) Refers to businessas reporting no payroll deductions in the previous year.
(3) Ratars to businesses reporting no peyroll deductions in the following year
"Newly reporting" and "no longer reporting" businessas are assumad to have been in acqivily for six months and the information is adjusted accordingly.

See table i for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1984-1986
Alberta, Pointers and Decorators (SIC 4275)

Total(1)
Bottom
$25 \%$
middle $25 \%$

984

Number of observations in sample Average sales $\$$ Average expense $\$$
Average net prof it (10ss) $\$ \$$

Businesses reporting o profit (No.)
Average sales $\$$
Average expense $\$$
Average net profit \$

Businesses reporting loss (No.)
Average sales $\$$
Average expense $\$$
Average net loss \$
170.753

12B.799
$-18.046$
3.57
6,36
25.10
6.779
B. 324
3.555
5.678
7.877
14.363
29.837
-15.474
24.770
14.076
10.694
27.923
39.679
$-11.756$
51.805
44.223
7.582
49.415
$35.556 \quad 168.859$
$13.859 \quad 168,859$
$62.456 \quad 33 B .268$

| 62.456 | $33 B .268$ |
| :--- | :--- |
| 82.851 | 362.828 |
| 20.395 | -24.560 |

222.568
210.198
12.370
91.231
22.372
362.828
-24.560

Number of observations in sample
Average sales
Average expense $\$$

Businesses reporting profit (No.)
Average sales $\$$
Average expense \$
Average net prof it \$

Businesses reporting loss (No.)
Average sales $\$$
Average expense \$
Average net loss $\$$

363
79.692
70.948
70.948
8.744

301
30
82.08
70.50
70.601
1.483

62
75.643
80.547
-4.904
4.868

1. 808
6.060
14.796
B. 376
6.420
16.469
18.451
18.451
$-1.98 ?$
31.325
22.575
8.750

31, 206
1.551
9.655
33.378
40.210
-6.832

| 50.682 | 221.892 |
| :--- | ---: |
| 41.164 |  |
| 9.518 | 211.246 |
|  | 10.646 |
|  |  |
| 50.009 | 232.326 |
| 38.492 | 213.984 |
| 11.517 | 18.342 |

197.641
204.885

1986

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 387 \\ 80.799 \\ 67.763 \\ 13.036 \end{array}$ | $\begin{array}{r} 15.536 \\ 8.409 \\ 7.127 \end{array}$ | $\begin{aligned} & 28.446 \\ & 13.803 \\ & 14.643 \end{aligned}$ | $\begin{aligned} & 49.929 \\ & 34.269 \\ & 15.660 \end{aligned}$ | $\begin{array}{r} 229.283 \\ 214.569 \\ 14.714 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit $\$$ | $\begin{array}{r} 307 \\ 86.506 \\ 69.800 \\ 16.706 \end{array}$ | $\begin{array}{r} 15.478 \\ 7.750 \\ 7.728 \end{array}$ | $\begin{aligned} & 28.446 \\ & 13.353 \\ & 95.093 \end{aligned}$ | $\begin{aligned} & 49.612 \\ & 32.004 \\ & 17.608 \end{aligned}$ | $\begin{array}{r} 252.488 \\ 226.091 \\ 26.397 \end{array}$ |
| Businesses reporting loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 80 \\ 69.301 \\ 73.719 \\ -4.418 \end{array}$ | $\begin{array}{r} 16.587 \\ 20.415 \\ -3.828 \end{array}$ | $\begin{aligned} & 2 B, 453 \\ & 30,170 \\ & -1,717 \end{aligned}$ | $\begin{aligned} & 52.760 \\ & 54,487 \\ & -1.727 \end{aligned}$ | $\begin{aligned} & 179.405 \\ & 189.803 \\ & -10,398 \end{aligned}$ |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$.

See Table i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Truck Transport Industry (SIC 456)

|  | Total (1) |  | Bottom25\% |  | Lower <br> middle 25\% |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 523 \\ & \{1\} \\ & (1) \end{aligned}$ |  | $\begin{gathered} 1 \\ 37 \end{gathered}$ |  |  | $\begin{aligned} & 3 ? \\ & 71 \end{aligned}$ |  | $\begin{array}{r} 71 \\ 128 \end{array}$ |  | $128$ |  |
| Selected expense item | Industry average\{2\} |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } \end{aligned}$ $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  |  |  | ercent of | sales |  |
| Vehicle expenses Depreciation Repairs \& maintenance Fuel expense | 43.4 <br> 11.1 <br> 14.2 <br> 18.1 | $\begin{aligned} & 47.3 \\ & 13.7 \\ & 15.4 \\ & 18.2 \end{aligned}$ | $\begin{aligned} & 43.0 \\ & 10.6 \\ & 12.8 \\ & 19.6 \end{aligned}$ | $\begin{aligned} & 44.3 \\ & 10.4 \\ & 15.4 \\ & 18.5 \end{aligned}$ | $\begin{array}{r} 38.9 \\ 9.6 \\ 13.2 \\ 16.0 \end{array}$ | 98.3 88.3 95.8 93.9 | 44.1 12.5 14.8 19.3 | 50.2 17.5 16.8 20.0 | $\begin{aligned} & 43.3 \\ & 13.2 \\ & 13.7 \\ & 21.9 \end{aligned}$ | $\begin{aligned} & 44.3 \\ & 10.6 \\ & 15.6 \\ & 19.2 \end{aligned}$ | 39.0 <br> 10.0 <br> 13.3 <br> 16.3 |
| Personnel expenses | 16.0 | 7.8 | 8.9 | 24.1 | 23.2 | 75.0 | 21.3 | 15.8 | 14.2 | 26.8 | 23.7 |
| Financial expenses Interest \& bank charges Protessional fees | 5.4 3.3 2.1 | 4.7 2.7 1.9 | 4.5 3.2 1.4 | 5.7 3.7 2.0 | $\begin{aligned} & 6.5 \\ & 3.5 \\ & 3.1 \end{aligned}$ | 94.8 83.3 83.5 | 5.7 3.9 2.5 | $\begin{aligned} & 5.4 \\ & 4.3 \\ & 2.6 \end{aligned}$ | 4.9 4.0 1.9 | $\begin{aligned} & 5.7 \\ & 4.0 \end{aligned}$ | 6.5 3.5 3.2 |
| Other expenses | 19.8 | 24.8 | 15.1 | 15.2 | 24.3 | 99.9 | 19.8 | 24.8 | 15.1 | 15.2 | 24.3 |
| Profit (loss) | 15.5 | 15.5 | 28.5 | 10.7 | 7.1 | 97.9 | 15.8 | 15.5 | 28.7 | 11.2 | 7.4 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | - | $\cdots$ | $\cdots$ | $\cdots$ |  |

## 5ymbols

zero or no observations
-- too small too be expressed
not applicable
$\times$ confioentio

## Foot notes

(1) These estimates are based on a sample of businesses reporing sales between $\$ 10,000$ and $\$ 2,000,000$.

21 Value Total weighted expenditure on a given item
(3) Value in each cell

Total weighted sales of all businesses in the sample
Total weighted expenditure on a given item

Ihis portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the totel will not necesserily equal $100 \%$.

## Notes

Dava 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. botrom 25\%, lower middle 25\%, etc. represen is one quarter of the totel 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 soles range that is displayed on the two lines entilad "Low sales value and "High sales value"
(2) The selected range will indicate the proper quartile, i.e. the bot tom $25 \%$. the lower middla $25 \%$, the upper midde $25 \%$ or the top $25 \%$.
(3) Dota pertaining to the selected sales size range will be in that quartile.

## Standard Industrial Ciassification Definition (SIC 1980]:

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

TABLE 2. Balance sheet profile for 1986
Alberta, Truck Transport Industry (S|C 456)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Upper <br> middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( 8000 's) | $\begin{aligned} & 523 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 1 \\ 37 \end{array}$ | $\begin{aligned} & 37 \\ & 71 \end{aligned}$ | $\begin{array}{r} 71 \\ 128 \end{array}$ | $\begin{aligned} & 128 \\ & \text { (1) } \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 8 \\ 13 \\ 1 \\ 2 \\ 24 \\ 73 \\ 35 \\ 4 \end{array}$ | 1 | $\begin{array}{r} 2 \\ 6 \\ - \\ \hline 8 \\ 11 \\ 5 \\ \hline \end{array}$ | $\begin{array}{r} 8 \\ 3 \\ - \\ 2 \\ 13 \\ 41 \\ 21 \\ 2 \end{array}$ | $\begin{array}{r} 20 \\ 43 \\ 2 \\ 7 \\ 73 \\ 239 \\ 114 \\ 13 \end{array}$ |
| Total assets | 65 | 1 | 15 | 35 | 210 |
| Liabilities and equity <br> Current Ioans <br> Dther curpent liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | 13 12 25 2 23 1 | - | $\begin{array}{r}2 \\ 3 \\ 4 \\ -10 \\ \hline\end{array}$ | $\begin{array}{r} 5 \\ 8 \\ 14 \\ 2 \\ 12 \\ 2 \end{array}$ | 43 38 81 6 70 4 |
| ```Total liabilities Topal equity``` | 51 14 | $i$ | 14 1 | 30 5 | 161 49 |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

Sae Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Truck Transport Industry (S|C 456)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) | $\begin{aligned} & 122 \\ & \{1\} \\ & 11 \end{aligned}$ | $\begin{array}{r} (1) \\ 69 \end{array}$ | $\begin{array}{r} 69 \\ 108 \end{array}$ | $\begin{aligned} & 108 \\ & 248 \end{aligned}$ | $\begin{aligned} & 248 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 2.8 | 5.0 | 2.6 | 1.3 | 2.6 |
| Leverage ratios <br> Debtiequity ratio \{times\} <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} 47.3 \\ 36.4 \\ 1.2 \end{array}$ | $\begin{array}{r} 2.7 \\ 83.1 \\ 1.6 \end{array}$ | $\begin{array}{r} -26.3 \\ 29.1 \\ 1.3 \end{array}$ | $\begin{array}{r} -79.2 \\ 3.6 \\ 1.0 \end{array}$ | $\begin{array}{r} 262.8 \\ 33.5 \\ 0.8 \end{array}$ |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculsted from the figures shown in tabte 2 .
(2) Thase estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current $=$ current assets / current Liabilities.

## 2. Leverage ratios:

al Debt/equity $=$ total liabilities / equity.
b) Debt ratio $=$ total liabilities $/$ total assets
c) Interest coverage $=$ net profit + interest expense / inierest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Truck Transport Industry (SIC 456)

|  | Total(1) | Bottom 25\% | Lower <br> middle 25\% | Upper <br> middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 0000^{\prime}$ s) | $\left.\begin{array}{r} 97 \\ (1) \\ (1) \end{array}\right)$ | $\begin{array}{r} 11\} \\ 88 \end{array}$ | $\begin{array}{r} 88 \\ 111 \end{array}$ | $\begin{aligned} & 111 \\ & 264 \end{aligned}$ | $264$ |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{aligned} & 12 \\ & 24 \\ & -4 \end{aligned}$ | $\begin{array}{r} -4 \\ 14 \\ 1 \end{array}$ | 6 9 7 | $\begin{array}{r} 16 \\ 20 \\ -20 \end{array}$ | $\begin{array}{r}28 \\ 51 \\ \hline\end{array}$ |
| Oividends | - | -1 | - | - | - |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> lncrease in investment <br> Decrease in investment | 31 -52 -2 1 | $\begin{array}{r} 28 \\ -38 \\ -1 \\ 1 \end{array}$ | 5 -17 - | 51 -47 -2 2 | 35 -102 -4 - |
| Financing activities <br> increase in long term debt Redayment of long term debt Loars from sharenolders Repayment of loans fram shareholders Advances \& loans from government lncrease in equity Decrease in equity Other | 25 -24 11 -7 - -1 -1 | 31 -28 3 -5 - - -3 | $\begin{array}{r}12 \\ -14 \\ 2 \\ - \\ - \\ \hline\end{array}$ | 17 -14 25 -6 - - -1 | 41 -42 12 -18 - - -1 |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents = End of the year | 13 -1 12 | -2 7 4 | $\begin{array}{r} 9 \\ -3 \\ 6 \end{array}$ | $\begin{array}{r} 40 \\ -34 \\ 6 \end{array}$ | -1 32 31 |

111 These estimates are based on a sample of incorporated businasses reporting sales between $\$ 10.000$ and $\$ 2.000,000$. Sample count includes only those businesses reporting a statement of changes
see Table ' for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
Alberta, Truck Transport Industry (SIC 456)


[^4]TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1984-1986$
Alberta, Truck Transport Industry (SIC 456)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 1.120 \\ 119.849 \\ 109.738 \\ 10.111 \end{array}$ | $\begin{array}{r} 19.133 \\ 16.088 \\ 3.045 \end{array}$ | $\begin{array}{r} 42.971 \\ 34.187 \\ 8.784 \end{array}$ | $\begin{aligned} & 88,096 \\ & 77,661 \\ & 10,435 \end{aligned}$ | $\begin{array}{r} 329.196 \\ 311.015 \\ 18.181 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 961 \\ 113.237 \\ 97.293 \\ 15.944 \end{array}$ | $\begin{array}{r} 19,145 \\ 12.604 \\ 6.541 \end{array}$ | $\begin{aligned} & 43.483 \\ & 32.440 \\ & 11.043 \end{aligned}$ | $\begin{aligned} & 89.068 \\ & 72.166 \\ & 16.902 \end{aligned}$ | $\begin{array}{r} 301.253 \\ 271,962 \\ 29.291 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss $\$$ | $\begin{array}{r} 159 \\ 145.380 \\ 157.695 \\ -12.315 \end{array}$ | $\begin{array}{r} 19.097 \\ 26.822 \\ -7.725 \end{array}$ | $\begin{aligned} & 39,296 \\ & 46,744 \\ & -7,448 \end{aligned}$ | $\begin{aligned} & 85.171 \\ & 94.201 \\ & -9.030 \end{aligned}$ | $\begin{aligned} & 437.954 \\ & 463.014 \\ & -25.060 \end{aligned}$ |

1985

Number of observations in sample Average sales $\$$
Average expense g
Average net profit (loss) \$
1.234
127.997
114.206
13.791
22.302
17.792
4.510
51.077
40.584 $\begin{array}{llr}10.493 & 81.428 & 317.019 \\ & 14.492 & 25.669\end{array}$

Businesses reporting a profit (No.)
Average sales $\$$
Average expense $\$$
$\begin{array}{r}1.09 \\ \hline 128.37\end{array}$
Average net profit $\$$
109. 25
09.25
19,12

Businesses reporting loss (No.)
Average sales $\$$
Average expense \$
135
126.370
135.948
19.908

Average net loss $\$$
$-9.578$
28.058
-8.150
47.659
53.478
-5.819

10B, 508
108,508
$-7,371$
336.776
8
-8. 150
51.504
38.973
12.531

47.659
53.478
-5.819

| 94.805 | 344.209 |
| :--- | :--- |
| 75.639 | 30.568 |
| 19.166 | 36.64 |

307.568
$36.64!$

353,746
$-16,970$

1986

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

Businesses reporting a profit (No.)
Avarage sales $\$$
Average expense \$
Average net profit $\$$
1.288
128.532
118.146
10.386
24.33

52,26
52.267
43.159

267
.159
9.108
95.274
84.597
10.677
342.250
324.918
19.909
4.426
-
1.056
128.486
109.933
18.553

Businesses reporting a loss (No.)
Average sales $\$$
128.965

Average expense $\$$
Average net loss \$
-10.592
20.111
26.119
52.677
36.830
94.95
36.830
15.847
80.096
339.670

$$
26.644
$$

14,856
33.377

111 These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$
See Table 1 for sumbois and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Dry Bulk Materials Trucking Industry (SIC 4564)


Symbols
zero or no observarions
too small 200 be expressed
not applicable
confidential
Footnotes
11) These estimares are based on a sample of businesses repor ring sales between $\$ 10,000$ and $82,000,000$.
( Totat weighted expenditure on a given item
2) Volue in each cell $=\overline{\text { Toral weighted sales of all businesses in the sample }} \times 100$ for each quartile
(3) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporing this item of expenditure }} \times 100 \quad$ for each quartile.

This portion of the qable pertains only to the businesses reporting the specific expense item. Therefore these retios are culculated individually and the total will not necessarily qual $100 \%$.

## Notes

Data are show by quartiles when eq least 13 of the sampled businasses report the specific itam
Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25\%. Iower midde 25\%, eic.) represents one quarter of the rotal number of businesses. Within each quartile. the average ratio is presented. for comparison purposes, the high and low velues of sales are shown

How to use the tables
11 bocate the appropriate sales pange that is displeyed on the two lines entiqled wow sales value" and "Migh sales yalue"
(2) The selected renge will indicate the proper quartile, i.e. the bottom $25 \%$. the lower midde $25 \%$, the upper midde $25 \%$ op the 100 25\%.
(3) Data pertaining to the selected sales size range will be in that quartile.

Standerd Industrial Clessification Definition (SIC 1980):
SIC 4554 . Diy Bulk Materials Trucking Industry
Businesses primarily engaged in transporting. usually by dump-irucks. such dpy bulk materials as cement. fill. sand and debris including snow as for example div materlais dulk hosper puck service dry bulk iruck transporeing service. bult tank truck service of dry


TABLE 2. Balance sheet profile for 1986
Alberta, Dry Bulk Materials Trucking Industry (SIC 4564)

|  | Total(1) | Bottom $25 \%$ | Lower $\text { middle } 25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 65 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} (1) \\ 23 \end{array}$ | $\begin{aligned} & 23 \\ & 60 \end{aligned}$ | $\begin{array}{r} 60 \\ 164 \end{array}$ | $\begin{aligned} & 164 \\ & (1) \end{aligned}$ |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 5 | - | 1 | 4 | 13 |
| Accounts and notes receivable | 6 | - | 1 | 3 | 18 |
| Inventory | 1 | - | - | 2 | 4 |
| Other current assets | 4 | - | 1 | 1 | 13 |
| Total current assets | 16 | - | 3 | 10 | 47 |
| Fixed assets | 95 | - | 20 | 71 | 281 |
| Less: Accum. dep. on fixed assets | 47 | - | 7 | 40 | 136 |
| Other assets | 2 | - | - | - | 6 |
| Total assets | 65 | - | 16 | 41 | 198 |
|  |  |  |  |  |  |
| Current loans Other current liabilities | 16 10 | - | 3 | 11 | 49 34 |
| Total current liabilities | 26 | - | 5 | 15 | 83 |
| Mortgages payable | - | - | - | 1 | 1 |
| Long term debt | 22 | - | 8 | 20 | 58 |
| Other I iabilities | ? | - | - | 4 | 1 |
| Total liabilities | 50 | - | 13 | 40 | 143 |
| Total equity | 15 | - | 3 | 1 | 55 |

11 These estimetes are besed on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000,000$
See table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986 Alberta, Dry Bulk Materials Trucking Industry (SIC 4564)

|  | Total (2) | Bottom $25 \%$ | Lower <br> middle 25\% | Uppe <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{gathered} 32 \\ (1) \\ (1) \end{gathered}$ | $\begin{array}{r} 1 \\ 71 \end{array}$ | $\begin{array}{r} 71 \\ 164 \end{array}$ | $\begin{aligned} & 164 \\ & 250 \end{aligned}$ | $\begin{aligned} & 250 \\ & \text { (1) } \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity retio <br> Curtent ratio (times) | 4.1 | 3.8 | 1.4 | 0.4 | 9.2 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} 31.6 \\ -1.8 \\ 0.9 \end{array}$ | 14.7 0.5 1.9 | $\begin{array}{r} -6.3 \\ -64.3 \\ 1.2 \end{array}$ | $\begin{array}{r} 133.8 \\ 1.7 \\ 1.0 \end{array}$ | 2.0 42.9 0.6 |

[^5]See table 1 for symbols and notes

Definitions:

1. Liquidity retio:

Current = current assets / current liabilitios
2. Leverage ratios:
a) Debt/equity $=$ total liabilities / equily
b) Debr patio = total liabilities / totalassets.
c) Interest coverage $=$ net profit - interest expense tote:es: extrense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta. Dry Bulk Materials Trucking Industry (SIC 4564)

|  | Tこta! 11 | $\begin{array}{r} \text { Bot } \% \text { om } \\ 25 \% \end{array}$ | Lower middle 25\% | Upder middle 25\% | $\begin{aligned} & \text { Top } \\ & \text { 25\% } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 33 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{gathered} 11 \\ 97 \end{gathered}$ | $\begin{array}{r} 97 \\ 164 \end{array}$ | $\begin{aligned} & 164 \\ & 261 \end{aligned}$ | $\begin{aligned} & 261 \\ & (1) \end{aligned}$ |
|  |  |  | verage 18000 |  |  |
| Operating activities <br> Cash from operations Dedreciation Other | $\begin{array}{r} 22 \\ 27 \\ 5 \end{array}$ | 9 3 | 3 16 12 | 12 30 -4 | $\begin{array}{r} 48 \\ 42 \\ 1 \end{array}$ |
| Dividends | -2 | - | -4 | -2 | - |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r}18 \\ -66 \\ - \\ \hline\end{array}$ | 17 -34 - | 21 -33 - | $\begin{array}{r}19 \\ -48 \\ - \\ \hline\end{array}$ | 19 -111 - |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> lncrease in equity <br> Decrease in equity <br> Dither | 16 -21 7 -7 - -9 -1 | $\begin{array}{r} 17 \\ -10 \\ 5 \\ -8 \\ - \\ -8 \\ -8 \end{array}$ | 24 -39 5 -2 - - - - | 7 -9 2 -1 - - -1 | $\begin{array}{r}9 \\ -10 \\ 9 \\ -13 \\ \hline \\ \hline\end{array}$ |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | -1 22 21 | $\begin{aligned} & -9 \\ & 19 \\ & 10 \end{aligned}$ | 2 2 4 | 6 -2 4 | -5 47 43 |

11) These estimetes ore besed on semple of incorporated businesses reporting seles between $\$ 10.000$ and $\$ 2.000 .000$. Somple count incluoes only those businesses reporting a statemen: of changes.
see table 1 for symbols ano notes
TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986 Alberia. Truck Transpori Industry (SIC 456)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \{\$ 000 \text { s }\} \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 2.588 | 346.665 | 15.594 | 397 | 461 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 2.439 \\ 100 \\ 35 \\ 14 \end{array}$ | $\begin{array}{r} 122.684 \\ 80.452 \\ 89.221 \\ 54.309 \end{array}$ | $\begin{aligned} & 5.526 \\ & 3.590 \\ & 3.978 \\ & 2.500 \end{aligned}$ | $\begin{array}{r} 390 \\ 4 \\ 1 \\ 2 \end{array}$ | $\begin{array}{r} 450 \\ 9 \\ 2 \\ - \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 3.624 | 435.160 | 18.409 | 654 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 3.433 \\ 130 \\ 48 \\ 13 \end{array}$ | $\begin{array}{r} 172.388 \\ 107.153 \\ 112.098 \\ 44.521 \end{array}$ | $\begin{aligned} & 7.253 \\ & 4.491 \\ & 4.755 \\ & 1.910 \end{aligned}$ | 638 11 5 - | $\cdots$ $\cdots$ $\cdots$ |

(1) Average labour units are caiculeted by dividing rotal payroll by the average annual wage and salary rate as reported in the

Survey of Employment. Payroll and Hours, Statistics Canada, Catalague 92-002. An average labour unit could be interpreted as a full-time employee. Note thet the business size groups used are determined at the Con model. Thus if a businass 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
121 Refers to businesses reporting no payroll deductions in the previaus year
(3) Refers to businesses reporting no payroll deductions in the following yaar
"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 $\mid$ for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1984-1986
Alberta. Dry Bulk Materials Trucking Industry (SIC 4554)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net probit (loss) \$ | $\begin{array}{r} 73 \\ 83.652 \\ 72.905 \\ 10.747 \end{array}$ | $\begin{array}{r} 15,950 \\ 13.158 \\ 2.792 \end{array}$ | $\begin{array}{r} 31.289 \\ 27.176 \\ 4.113 \end{array}$ | $\begin{aligned} & 56.427 \\ & 43.242 \\ & 13.185 \end{aligned}$ | $\begin{array}{r} 230,942 \\ 208,045 \\ 22,897 \end{array}$ |
| Businesses reporting a profit (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 63 \\ 71.999 \\ 58.486 \\ 13.5: 3 \end{array}$ | $\begin{gathered} 15.698 \\ 11.014 \\ 4.684 \end{gathered}$ | $\begin{array}{r} 31.977 \\ 26.209 \\ 5.768 \end{array}$ | $\begin{aligned} & 55.585 \\ & 40.229 \\ & 15.356 \end{aligned}$ | $\begin{array}{r} 184.734 \\ 156.493 \\ 28.241 \end{array}$ |
| ```Businesses reporting a loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 10 \\ 194.318 \\ 207.681 \\ -13.363 \end{array}$ | $\begin{aligned} & 17.110 \\ & 23.008 \\ & -5.898 \end{aligned}$ | $\begin{aligned} & 26.739 \\ & 33.573 \\ & -6.834 \end{aligned}$ | $\begin{array}{r} 66.663 \\ 79.878 \\ -19.215 \end{array}$ | $\begin{aligned} & 666.759 \\ & 694.263 \\ & -27.504 \end{aligned}$ |


| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 97 \\ 111.859 \\ 95.556 \\ 16.303 \end{array}$ | $\begin{array}{r} 23.452 \\ 16.900 \\ 6.552 \end{array}$ | $\begin{array}{r} 41.814 \\ 36.277 \\ 5.537 \end{array}$ | $\begin{aligned} & 73.325 \\ & 61,347 \\ & 11.978 \end{aligned}$ | $\begin{array}{r} 308.844 \\ 267.698 \\ 41.146 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| ```Businesses reporting a profit (No.) Average sales $ Average expense $ Average net profit $``` | $\begin{array}{r} 50 \\ 113.491 \\ 96.131 \\ 17.360 \end{array}$ | $\begin{array}{r} 23.507 \\ 16.392 \\ 7.115 \end{array}$ | $\begin{array}{r} 42.809 \\ 35.625 \\ 7.184 \end{array}$ | $\begin{aligned} & 74.185 \\ & 61.496 \\ & 12.689 \end{aligned}$ | $\begin{aligned} & 313.46 \\ & 271.01 \\ & 42.451 \end{aligned}$ |
| ```Businesses reporting a loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 7 \\ 54.212 \\ 62.129 \\ -7.917 \end{array}$ | $\begin{aligned} & 22.097 \\ & 29.529 \\ & -7.432 \end{aligned}$ | $\begin{aligned} & 36.281 \\ & 39.901 \\ & -3.620 \end{aligned}$ | $\begin{aligned} & 54.000 \\ & 58.000 \\ & -4.000 \end{aligned}$ | $\begin{aligned} & 104.471 \\ & 121.087 \\ & -16.816 \end{aligned}$ |

1986

| Number of observations in sample Average sales $\$$ Average expense $\$ \mathrm{\$}$ Average net drotit (loss) \$ | 164 130.959 117.875 13.084 | 17.542 16.498 1.104 | $\begin{array}{r} 41.806 \\ 33.307 \\ 8.499 \end{array}$ | $\begin{array}{r} 104.160 \\ 93.477 \\ 10.683 \end{array}$ | $\begin{array}{r} 380.326 \\ 328.279 \\ 32.047 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) | 116 |  |  |  |  |
| Average sales \$ | 132.008 | 18.048 | 43.757 | 105.738 | 360.487 |
| Average expense \$ | 114.792 | 13.873 | 29.074 | 92.041 | 324.179 |
| Average net profit \$ | 17.216 | 4.175 | 14,683 | 13.697 | 36.308 |
| Businesses reporting loss (No.) | 48 |  |  |  |  |
| Average sales \$ | 126.619 | 16.830 | 35.403 | 95.839 | 358.404 |
| Average expense \$ | 136.390 | 20.039 | 47.198 | 109.054 -5.215 | 377.268 |
| Average net loss \$ | -9.771 | -3.209 | -11.795 | -5,215 | -18.864 |

[^6]TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta. Taxicab Industry (SIC 4581)


## Symbels

zero or no observations
too small too be expressed
not applicable
confidentis

## Footnotes

(1) These estimetes are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
21) Total weighted expendivure on given item
2) Value in each cell $=\overline{100}$ for esch quartile
(3) Value in each cell $=\frac{\text { Total weighted expenditupe on aiven item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100$

This portion of the table pertains only to the businesses reporing 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 laast 13 of the sampled ousinesses report the specitic item
Recor ds were ranked in ascending order according to sales size. Each quartile li. e. bottom 25\%. lower middle 25\%, etc.l represents one quarter of the total number of businesses. Within each quartile, the average patio is presented. For comparison purposes. the high and low values of sales are shown

## Now to use the tables

III Locate the appropriate sales range that is displayed on the two lines entilled mow sales valuem and migh sales velue
$(21$ The selected range will indicate the proper quartile. i.e. the bottom $25 \%$. the lower midde $25 \%$, the upper midele $25 \%$ or the top 25\%.
(3) Data pertaining to the selected sales size range will be in that quartile

## Stenderd Industrisl CIEssification Definition (SIC 1880)

SIC 4581 - Taxicab Industry
Businessas pr imarily engaged in providing passenger transportation by automobiles not operated on regular schedules or between iixed terminals. Taxicab fleet owners and organigations are included regardess of whether drivers are hired. rent theit cabs or are otherwise compensated. Also included are those who own and operate their own taxicabs, taxi dispatching. road motor vehicle taxi service. and tervicat servec.

TABLE 2. Balance sheet profile for 1986
Alberta, Taxicab Industry (SIC 4581)

|  | Total(1) | Bottom 25\% | Lower middle 25\% | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Kigh sales value $(\$ 000$ 's) | $\begin{aligned} & 33 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
| Average $\left(\$ 000\right.$ 's ${ }^{\text {l }}$ |  |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | - <br> - <br> - <br> - | - - - - - - -- | - <br> - <br> - <br> - <br> - <br> - | -- <br> -- <br> -- <br> -- <br> -- <br> - | -- - - - - -- |
| Total assets | - | -- | - | -- | - |
| Liabilities and equity Current laans Dther current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | - - - - | -- -- -- -- | -- -- -- -- | -- -- - - | - <br> - <br> - <br> -- |
| ```Total liabilities Total equity``` | - | -- |  | -- | -- |

Total equity $\qquad$
(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberqa. Taxicab Industry (SIC 4581)

(1) The ratios represent the average of ratios for each business in the group end cannot be calculated from the figures show in table 2
(2) Thase estimates are based on a sample of businesses peporting sales between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Cupren: = current assets / current liabilities
2. Levertge ratios:
al Debi/equity $=$ total 1 iabilities $/$ equity
b) Debt ratio = total |iabilities/ cotal assets
c) Inierest coversge $=$ nei profit + interest expense / inturest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta, Taxicab Industry (SIC 4581)

$1: 1$ These estimates are based on a $\$$ ample of incorporared businesses reporting seles between $\$ 10.000$ and $\$ 2.000 .000$. Semple count includes only those businesses reporting a statement of changes.
see lable 1 for symbols and notes
TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986 Alberta, Taxicab Industry (SIC 4581)

| Business size expressed in average labour units(1) | Number of businesses | Total parrol) $\begin{array}{r}\left.\text { p } \$ 000^{\prime} \mathrm{s}\right)\end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer <br> reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 50 | 7,399 | 541 | 15 | 13 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 43 \\ 6 \\ 1 \\ 1 \end{array}$ | $\begin{array}{r} 1.860 \\ x \\ x \\ - \end{array}$ | $\begin{array}{r} 136 \\ 249 \\ 156 \\ - \end{array}$ | 15 | $13$ |
| 1986 |  |  |  |  |  |
| Total | 87 | 11.547 | 933 | 28 | ... |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}78 \\ 8 \\ 1 \\ \hline\end{array}$ | $\begin{array}{r} 3.416 \\ x \\ x \\ - \end{array}$ | $\begin{array}{r}276 \\ 347 \\ 310 \\ \hline\end{array}$ | 28 | . . |

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reportad 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.
121 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 peporting" businesses are assumed to heve been in activity for six months and the information is adjusted eccordingly

See ioble 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1984-1986$
Alberta, Taxicab Industry (SIC 4581)

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 70 \\ 46.028 \\ 41.193 \\ 4.835 \end{array}$ | $\begin{array}{r} 12.918 \\ 8.279 \\ 4.639 \end{array}$ | $\begin{array}{r} 15,730 \\ 10.138 \\ 5,592 \end{array}$ | $\begin{array}{r} 19.116 \\ 12.839 \\ 6.277 \end{array}$ | $\begin{array}{r} 136.348 \\ 133.517 \\ 2.831 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 63 \\ 36.122 \\ 29.639 \\ 6.483 \end{array}$ | $\begin{array}{r} 13.092 \\ 7.863 \\ 5.229 \end{array}$ | $\begin{array}{r} 15,730 \\ 10,138 \\ 5,592 \end{array}$ | $\begin{array}{r} 19.116 \\ 12.839 \\ 6.277 \end{array}$ | $\begin{array}{r} 96.550 \\ 87.715 \\ 8.835 \end{array}$ |
| ```Businesses reporting a loss (No.) Average sales $ Aveiage expense $ Average net loss $``` | $\begin{array}{r} 7 \\ 194.830 \\ 212.804 \\ -17.974 \end{array}$ | $\begin{aligned} & 10,896 \\ & 13,106 \\ & -2,210 \end{aligned}$ | - | - | $\begin{array}{r} 378,763 \\ 412,502 \\ -33.739 \end{array}$ |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 87 \\ 39.312 \\ 32.372 \\ 6.940 \end{array}$ | $\begin{array}{r} 11.636 \\ 8,465 \\ 3.171 \end{array}$ | $\begin{array}{r} 16.511 \\ 11.580 \\ 4.931 \end{array}$ | $\begin{array}{r} 20.606 \\ 14.283 \\ 6.323 \end{array}$ | $\begin{array}{r} 108,493 \\ 95,158 \\ 13,335 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit $\$$ | $\begin{array}{r} 81 \\ 33,961 \\ 26,058 \\ 7,903 \end{array}$ | $\begin{array}{r} 11,603 \\ 8,090 \\ 3,513 \end{array}$ | $\begin{array}{r} 16.534 \\ 10.704 \\ 5.830 \end{array}$ | $\begin{array}{r} 20,606 \\ 14,283 \\ 6,323 \end{array}$ | $\begin{aligned} & 87,10 \% \\ & 71,155 \\ & 15,946 \end{aligned}$ |
| Businesses reporting loss (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net lass $\$$ | $\begin{array}{r} 6 \\ 168,535 \\ 202,635 \\ -14,100 \end{array}$ | $\begin{aligned} & 12.098 \\ & 13,730 \\ & -1,632 \end{aligned}$ | $\begin{aligned} & 18,340 \\ & 18.023 \\ & -1.683 \end{aligned}$ | - | $\begin{aligned} & 537,968 \\ & 576,151 \\ & -38,983 \end{aligned}$ |

1986

| Number of observations in sample | 56 26.992 | 11.468 | 14.302 | 19.586 | 62.611 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ ${ }^{\text {Average expense } \$}$ | 26,992 | 19,886 | 8,778 | 12,186 | 53.122 |
| Average net profit (loss) \$ | 5.499 | -418 | 5,524 | 7,400 | 9.489 |
| Businesses reporting a profit (No.) | 49 |  |  |  |  |
| Average sales \$ | 20.392 | 11.558 | 14,302 | 19.586 | 36.121 |
| Average expense $\$$ | 13,885 | 6,516 | 8,776 | 12.186 | 26.059 |
| Average net profit \$ | 6.507 | 3.042 | 5,524 | 7.400 | 10.062 |
| Businesses reporting a loss (No.) | 7 |  |  |  |  |
| Average sales \$ | 486.735 | 11.271 | - | - | 962.199 |
| Average expense \$ | 495.725 | 19.283 | - | - | 972.167 |
| Average net loss \$ | -8.890 | -8.012 | - | - | -9.968 |

119 These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Specialty Food Stores (SIC 6012)

|  | Tota1(1) |  | Bottom 25\% |  | Lower <br> middle 25\% |  | Uoper middle $25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & \{38 \\ & (1) \\ & (1) \end{aligned}$ |  | (1) |  | $\begin{array}{r} 66 \\ 101 \end{array}$ |  | $\begin{aligned} & 101 \\ & 290 \end{aligned}$ |  |  | $\begin{aligned} & 290 \\ & 191 \end{aligned}$ |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \%busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only 3 ? |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { midd le } \\ 25 \% \end{gathered}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | Lower middle $25 \%$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of salas |  |  |  |  |
| Cost of sales | 54.5 | 52.5 | 42.0 | 60.2 | 58.2 | 100.0 | 54.5 | 52.5 | 42.0 | 60.2 | 58.2 |
| Occupancy expenses | 11.7 | 10.8 | 19.4 | 9.9 | 9.4 | 97.3 | 12.1 | 12.2 | 19.4 | 9.9 | 9.4 |
| Dedreciatian | 3.9 | 6.8 | 5.2 | 2.4 | 2.3 | 88.3 | 4.4 | 8.7 | 5.6 | 2.7 | 2.3 |
| Repaits \& maintenance | 1.3 | 0.9 | 1.3 | 1.3 | 1.9 | 94.6 | 1.4 | 1.1 | 1.4 | 1.3 | 1.9 |
| Heat. iight \& telephone | 2.1 | 0.9 | 4.2 | 1. 8 | 2.2 | 91.6 | 2.3 | 1.1 | 4.2 | 2.0 | 2.2 |
| Rent | 4.4 | 2.3 | 8.7 | 4.5 | 3.0 | 62.7 | 7.0 | 8.6 | 9.9 | 5.4 | 5.8 |
| Personnel expenses | 17.9 | 9.8 | 29.4 | 14.3 | 22.1 | 82.7 | 21.7 | 24.2 | 30.7 | 15.3 | 22.1 |
| Financial expenses | 4.7 | 8.6 | 5.2 | 3.1 | 2.6 | 98.5 | 4.7 | 8.8 | 5.2 | 3.2 | 2.6 |
| Interest \& bank charges | 3.4 | 6.8 | 4.3 | 1.7 | 1.7 | 94.8 | 3.6 | 7.0 | 4.7 | 1. ${ }^{1}$ | 1.8 |
| Protessional fees | 1.3 | 1.8 | 0.9 | 1.4 | C. 9 | 90.5 | 1.4 | 2.2 | 1.1 | 1.5 | 0.9 |
| Other expenses | 7.2 | 14.0 | 5.1 | 4.4 | 5.8 | 100.0 | 7.2 | 14.0 | 5.1 | 4.4 | 5.8 |
| Profit (loss) | 4.0 | 4.3 | -1.0 | 8.2 | 9.8 | 99.6 | 4.0 | 4.3 | -1.0 | 8.2 | 1.8 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . $\cdot$ | $\ldots$ | -•• | . $\cdot$ | ... |

Symbols
zero or no observations
-. too small too be axpressad
. not spplicable
$\times$ confidential
Foot notes
11 These estimates are basad on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000,000$
121 Value in each cell $=\frac{\text { Total weighted expenditure on a given iem }}{} \times 100$ for each quartile
Totel weighted sales of all businesses in the sample
3) Value in each cell $=$ Total weighted expendiqure 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 mot necessarily equal $100 \%$.

## Notes

Data are shown by quertiles when af least 13 of the sampled businesses report the specific item.
Records were panked in ascending arder according to sales size. Each quartile li.e. bottom 25\%. lower midde 25\%, Btc. l pepresents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. for comperison ourposes, the high and law values of sales are shown.

How to use the tebles
(1) Locate the appropriata sales range that is displayed on the two lines entited "Low sales velue" and whigh sales velue"
(2) The selected range will indicate the proper quartile, i.e. the bottam $25 \%$, the lower middle $25 \%$, the upper middle $25 \%$ or the 100 25\%.
(3) Data pertaining to the selected sales size range will be in that quartile.

## Standerd (ndustrial Classification Definition (SIC 1980):

SIC 6012 - Specialty Food Stores
Businesses primarily engaged in fetail dealing usually if one fine of food. lncluded in this industry are those retail bakeries which sell maimly purchasad goods and shops which bake their producis on the premises and sell them over-the-counter to finat consumers. Businesses primarily engaged in selling tried chicken, doughnuts, pizzas. soft ice craam and the like for off-premises cansumption are classified in 9213 -- Take-Out Food Services.

This group includes the following types of stores: braad and pastry shops, butcher shops, candy and mut storas, confectionery stores, dairy products stores. delicatessens. fish and sea food stores, fruit and vegetables stores, health food stores, ice eream stores, milk stores. specialty food stores lexc. Take-0u: Food Services).

TABLE 2. Balance sheet profile for 1986
Alberta, Specialty Food Stores (SIC 6012)

|  | Total(1) | Bottom $25 \%$ | Lower <br> middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) High sales value ( $\$ 000$ 's) | $\left\{\begin{array}{l} 138 \\ 1 \\ 1 \end{array}\right\}$ | $\begin{array}{r} \{1\} \\ 66 \end{array}$ | $\begin{array}{r} 66 \\ 109 \end{array}$ | $\begin{aligned} & 101 \\ & 290 \end{aligned}$ | $\begin{aligned} & 290 \\ & 11) \end{aligned}$ |
|  | Average $\{\$ 000$ 's |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Dther current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Dther assets | $\begin{array}{r} 6 \\ 3 \\ 13 \\ 2 \\ 24 \\ 62 \\ 21 \\ 9 \end{array}$ | 2 <br> 1 <br> 1 <br> 5 <br> 45 <br> 2 <br> 12 | $\begin{array}{r} 1 \\ \hline 3 \\ \hline 5 \\ 19 \\ 7 \\ 18 \end{array}$ | 5 4 19 - 28 50 15 4 | $\begin{array}{r} 14 \\ 6 \\ 24 \\ 5 \\ 50 \\ 124 \\ 60 \\ 13 \end{array}$ |
| Total assets | 73 | 60 | 29 | 67 | 126 |
| Liabilities and equity Current ioans Other current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | $\begin{array}{r} 8 \\ 7 \\ 15 \\ 9 \\ 26 \\ 2 \end{array}$ | 1 36 3 | $\begin{array}{r} 14 \\ 1 \\ 15 \\ 1 \\ 11 \\ \hline \end{array}$ | 7 7 14 - 38 3 | $\begin{array}{r} 12 \\ 19 \\ 31 \\ 1 \\ 44 \\ 3 \end{array}$ |
| ```Total lisbilities Total equity``` | 52 21 | 41 19 | 27 2 | 55 12 | 79 47 |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Specialty Food Stores (SIC 6012)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Uppe: <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value $\{\$ 000$ 's) | $\begin{aligned} & 67 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 1 \\ 91 \end{array}$ | $\begin{array}{r} 91 \\ 223 \end{array}$ | $\begin{aligned} & 223 \\ & 313 \end{aligned}$ | $\begin{aligned} & 313 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Curfent ratio (times) | 2.5 | 1.5 | 3.0 | 3.5 | 2.2 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio {times) Debt ratio (times)``` | $\begin{array}{r} -2.8 \\ 6.2 \\ 1.0 \end{array}$ | $\begin{array}{r} -2.3 \\ -0.6 \\ 1.4 \end{array}$ | $\begin{array}{r} -18.2 \\ 13.2 \\ 0.9 \end{array}$ | $\begin{array}{r} 2.8 \\ 11.4 \\ 0.6 \end{array}$ | $\begin{aligned} & 8.1 \\ & 1.4 \\ & 0.9 \end{aligned}$ |

(1) The ratios represent the avarage 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 $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Curren: $=$ current assets / current liabilities.

## 2. Leverage ratios:

日) 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, 1986
Alberta, Specialty Food Stores (SIC 6012)

|  | Total(1) | Bottom 25\% | Lower middle 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 41 \\ & (1) \\ & (1) \end{aligned}$ | 11) | $\begin{aligned} & 117 \\ & 245 \end{aligned}$ | $\begin{aligned} & 245 \\ & 303 \end{aligned}$ | $\begin{aligned} & 303 \\ & (1) \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Operating activities <br> Cash from operations <br> Depreciation <br> Other | $\begin{aligned} & 2 \\ & 7 \\ & 2 \end{aligned}$ | $\begin{array}{r} -2 \\ 1 \\ -2 \end{array}$ | $\begin{aligned} & 6 \\ & 3 \end{aligned}$ | $\begin{array}{r} -23 \\ 10 \\ 18 \end{array}$ | 36 10 -13 |
| Dividends | -6 | - | -2 | -1 | -21 |
| Investment activities <br> Disposal of fixed assets <br> Purchase of lixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 5 \\ -11 \\ -2 \\ 3 \end{array}$ | - | 1 -10 - | 4 -14 - - | 14 -21 -8 11 |
| Financing activities <br> increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | 19 -10 2 -4 - - - -1 | - <br>  <br>  | 2 -2 -2 4 -3 - | 35 -12 -5 - - -1 | $\begin{array}{r}36 \\ -26 \\ 2 \\ -7 \\ - \\ \hline\end{array}$ |
| Increase(decrease) in cash \& guivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 11 15 | -2 4 2 | 19 19 | 10 -11 -1 | 8 32 40 |

i) These estimates are Desed on sample of incorporated businesses reporiing sales between $\$ 10.000$ and $\$ 2.000,000$. Senple count includes only those businesses reporting a statement of changes.
seg Tabie 1 for symbols and notes.
TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
Alberta, Food Stores (SIC 601)

| Business size expressed in average l baur units(1) | Number of businesses | Total paypoll$(\$ 000$ 's) | Average Iabour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Totel | 1.324 | 325.853 | 22.161 | 178 | 270 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.252 \\ 54 \\ 8 \\ 10 \end{array}$ | $\begin{array}{r} 64.818 \\ 28.712 \\ 17.179 \\ 216.144 \end{array}$ | $\begin{array}{r} 4.354 \\ 1.992 \\ 1.243 \\ 14.572 \end{array}$ | $\begin{array}{r}177 \\ \hline \\ \hline\end{array}$ | $\begin{array}{r}266 \\ 4 \\ - \\ \hline\end{array}$ |
| 1985 |  |  |  |  |  |
| Total | 2.029 | 416.860 | 24.619 | 415 | . $\cdot$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.926 \\ 80 \\ 13 \\ 10 \end{array}$ | $\begin{array}{r} 88.373 \\ 40.271 \\ 24.152 \\ 264.064 \end{array}$ | $\begin{array}{r} 5.166 \\ 2.527 \\ 1.497 \\ 15.429 \end{array}$ | $\begin{array}{r}402 \\ 10 \\ 4 \\ \hline\end{array}$ | $\cdots$ $\cdots$ $\cdots$ |

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate es reported in the Survey of Employment. Payroll and Hours, Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as o fult-time employee. Note thet the business size groups used are determined at tha 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
121 Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses peporting 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 lable, for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1984-1986
Alberta, Speclalty Food Stores (SIC 6012)

|  | Total(1) | Bottom 25\% | Lower <br> middle 25\% | $\begin{aligned} & \text { UdDer } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 157 \\ 179.298 \\ 174.307 \\ 4.991 \end{array}$ | $\begin{array}{r} 20.331 \\ 19.627 \\ 704 \end{array}$ | $\begin{array}{r} 68.083 \\ 64.284 \\ 3,799 \end{array}$ | $\begin{array}{r} 157.838 \\ 154,435 \\ 3,403 \end{array}$ | $\begin{array}{r} 470.941 \\ 458.880 \\ 12.061 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average ne: profit \$ | $\begin{array}{r} 129 \\ 182.059 \\ 172.039 \\ 10.020 \end{array}$ | $\begin{array}{r} 20.333 \\ 14.993 \\ 5.340 \end{array}$ | $\begin{array}{r} 70.317 \\ 61.358 \\ 8.959 \end{array}$ | $\begin{array}{r} 151,442 \\ 144,558 \\ 6.884 \end{array}$ | $\begin{array}{r} 486.144 \\ 467.246 \\ 18.898 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 28 \\ 174.209 \\ 186.494 \\ -12.285 \end{array}$ | $\begin{array}{r} 20.325 \\ 31.589 \\ -11.264 \end{array}$ | $\begin{aligned} & 65.033 \\ & 68.280 \\ & -3.247 \end{aligned}$ | $\begin{aligned} & 200.405 \\ & 220.172 \\ & -19.767 \end{aligned}$ | $\begin{aligned} & 411.071 \\ & 425.933 \\ & -14.862 \end{aligned}$ |

1985


|  | 1986 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of observations in sample | 236 |  |  |  |  |
| Average sales \$ | 187.234 | 24.939 | 90.121 | 172.966 | 460.910 |
| Average expense \$ | 183.388 | 24,724 | 89.396 | 165.920 | 453.513 |
| Average net profit (loss) \$ | 3.846 | 215 | 725 | 7.046 | 7.397 |
| Businesses reporting a profit (No.) | 171 |  |  |  |  |
| Average sales \$ | 196.636 | 19.828 | 96.389 | 170.293 | 500.034 |
| Average expense $\$$ | 182.083 | 14.065 | 86, 398 | 156.404 | 471.464 |
| Average net profit \$ | 14,553 | 5.763 | 9,991 | 13.889 | 28.570 |
| Businesses reporting a loss (No.) | 65 |  |  |  |  |
| Average sales \$ | 178.888 | 30.606 | 84.022 | 178.221 | 422.702 |
| Average expense \$ | 187.366 | 36.544 | 92.313 | 184,626 | 435.982 |
| Average net loss \$ | -8.478 | -5.938 | -8.291 | -6,405 | -13.280 |

[^7]TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Pharmacies (SIC 6031)

|  | Total(i) |  | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ |  | Lower middle 25\% |  | $\begin{aligned} & \text { Upper } \\ & \text { middie } 25 \% \end{aligned}$ |  |  | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( 9000 's) | $\begin{array}{r} 69 \\ (1) \\ (1) \end{array}$ |  | $\begin{aligned} & \text { (1) } \\ & 393 \end{aligned}$ |  | $\begin{aligned} & 393 \\ & 668 \end{aligned}$ |  | $\begin{aligned} & 668 \\ & 947 \end{aligned}$ |  |  | $947$ |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd Ie } \\ & 25 \% \end{aligned}$ | Udper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | Lower middle | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 66.3 | 62.1 | 66.5 | 67.3 | 69.1 | 100.0 | 66.3 | 62.1 | 66.5 | 67.3 | 69.1 |
| Occupancy expenses | 4.7 | 5.2 | 5.3 | 3.7 | 4.6 | 100.0 | 4.7 | 5.2 | 5.3 | 3.7 | 4.6 |
| Depreciation | 0.7 | 0.6 | 0.7 | 0.4 | 9.0 | 93.4 | 0.7 | 0.7 | 0.7 | 0.5 | 1.0 |
| Repairs \& maintenance | 0.7 | 1.0 | 0.4 | 0.7 | 0.5 | 99.6 | 0.7 | 1.0 | 0.4 | 0.7 | 0.5 |
| Heat. light \& telephone | 1.0 2.6 | 1.4 2.3 | $\frac{1.1}{3.2}$ | 0.7 1.9 | 0.7 2.3 | 100.0 81.8 | 1.0 2.9 | 1.4 3.2 | 1.1 3.3 | 0.7 2.4 | 0.7 2.7 |
| Personnel expenses | 17.5 | 17.8 | 18.7 | 18.4 | 14.4 | 100.0 | 17.5 | 17.8 | 18.7 | 19.1 | 14.4 |
| Financial expenses | 1.6 | 2.5 | 1.5 | 1.0 | 1.5 | 100.0 | 1.6 | 2.5 | 1.5 | 1.0 | 1.5 |
| Interesi \& bank charges | 0.7 | 0.9 | 0.7 | 0.5 | 0.8 | 92.8 | 0.8 | 0.9 | 0.8 | 0.6 | 0.8 |
| Protessional faes | 0.9 | 1.6 | 0.7 | 0.5 | 0.7 | 100.0 | 0.9 | 1.6 | 0.7 | 0.5 | 0.7 |
| Other expenses | 3.2 | 4.6 | 2.5 | 2.3 | 3.2 | 100.0 | 3.2 | 4.6 | 2.5 | 2.3 | 3.2 |
| Profit (loss) | 6.7 | 7.8 | 5.5 | 6.3 | 7.1 | 94.9 | 7.1 | 8.3 | 5.5 | 7.2 | 7.1 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . $\cdot$ | - . | - $\cdot$ | $\ldots$ | $\ldots$ |

## Symbols

zero or no observations
$t 00$ small too be expressed
not applicable
$\times \quad$ confidential

## Footnotes

(1) These estimates are based on a sample of businesses reporiing sales between $\$ 10.000$ and $\$ 2,000.000$
(2) lotal weighted expenditure on a given fam
$\frac{\text { lotal weighted expenditure on a given itam }}{\text { Total weighted sales of ell businesses in the sample }} \times 100$ for each quartile.
(3) Value in each cell $=\frac{\text { Total weighted expenditure on e given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times$ poch quarile.

This portion of the table pertains only to the busimesses reporting the specific expense item. Therefore these ratios are calculatgd individuelly and the total will not necessarily equel 100\%.

## Motes

Data are shown by quartiles when st least 13 of the sampled businesses report the specific item
Records were ranked in ascending order according to seles size. Esch quartile (i. e. bottom 25\%, lower middle 25\%, etc.l represents one quarter of the total number of businesses. Within each quartile, the average retio is presenteo. For comparison purposes, the high and low values of sales are shown

## How to use the tables

IIt Locete the appropiate sales range that is displayed on the two lines entitled "Low sal os value" and migh sales value"
21 The selected range will indicate the proper quartile. i.e. the bottom $25 \%$. the lower midde $25 \%$, the upper midde $25 \%$ or the top 25\%.
3) Data pertaining to the selected soles size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6031 . Phareacies $\quad$ angesses primer ily engeged in retail dealing in drugs, pharmaceuticals and patent medicines and drug sundries, Prescribed medicines mus: be sold but are not necessarily the source of greates: revenue. They may be secondarily engeged in selling other lines such as cosmetics. toiletries. tobacco products. confecionery. siai ionery. Giftware and novelty merchandise

TABLE 2. Balance sheet profile for 1986
Alberta, Pharmacies (SIC 6031)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe: middle 25\% | Upper middle 25\% | $100$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime} \mathrm{s}$ ) | $\begin{gathered} 69 \\ (19 \\ 19 \end{gathered}$ | $\begin{aligned} & \text { (1) } \\ & 393 \end{aligned}$ | $\begin{aligned} & 393 \\ & 668 \end{aligned}$ | $\begin{aligned} & 668 \\ & 947 \end{aligned}$ | $\begin{aligned} & 947 \\ & (1) \end{aligned}$ |
|  | Average ( $\$ 000$ 's ) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Dther current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Dther assets | $\begin{array}{r} 48 \\ 29 \\ 162 \\ 6 \\ 246 \\ 97 \\ 45 \\ 43 \end{array}$ | $\begin{array}{r} 55 \\ 15 \\ 75 \\ 2 \\ 148 \\ 62 \\ 35 \\ 16 \end{array}$ | $\begin{array}{r} 36 \\ 25 \\ 110 \\ 2 \\ 172 \\ 42 \\ 24 \\ 12 \end{array}$ | $\begin{array}{r} 54 \\ 37 \\ 193 \\ 13 \\ 298 \\ 49 \\ 33 \\ 71 \end{array}$ | $\begin{array}{r} 43 \\ 38 \\ 252 \\ 6 \\ 340 \\ 223 \\ 83 \\ 64 \end{array}$ |
| Total assets | 341 | 190 | 203 | 385 | 544 |
| Liabilities and equity <br> Current loans <br> Other current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | $\begin{array}{r} 39 \\ 85 \\ 124 \\ 2 \\ 38 \\ 1 \end{array}$ | 19 <br> 19 <br> 30 <br> 80 | 36 50 85 2 22 | $\begin{array}{r} 71 \\ 129 \\ 200 \\ 4 \\ 27 \end{array}$ | $\begin{array}{r} 33 \\ 128 \\ 162 \\ 67 \\ 5 \end{array}$ |
| Total liabilities Total equity | $\begin{aligned} & 164 \\ & 177 \end{aligned}$ | $\begin{array}{r} 60 \\ 130 \end{array}$ | 109 94 | $\begin{aligned} & 231 \\ & 154 \end{aligned}$ | $\begin{aligned} & 235 \\ & 309 \end{aligned}$ |

11 inese estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta. Pharmacies (SIC 6031)

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midole } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) | $\begin{aligned} & 68 \\ & \{11 \end{aligned}$ | $\begin{aligned} & (1) \\ & 424 \end{aligned}$ | $\begin{array}{r} 424 \\ 660 \end{array}$ | $\begin{aligned} & 668 \\ & 947 \end{aligned}$ | $\begin{aligned} & 947 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 8.2 | 16.4 | 3.7 | 2.4 | 2.6 |
| Leverage ratios ```Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | 53.9 0.5 | $\begin{array}{r} 3.2 \\ 22.9 \\ 0.4 \end{array}$ | $\begin{array}{r} 31.0 \\ 25.0 \\ 0.6 \end{array}$ | 82.6 0.5 | 79.2 0.5 |

(11) the ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in iable 2
(2) These estimates are based on sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000,000$

See iable 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current $=$ current assets / current liabilities
2. Leverage ratios:
a) Debt/equity = toral 1iabilities / equity
b) Debi ratio = total liabilities / total assers
c) Interest coverage = net profiq interest expense ipperes: exnense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Pharmacies (SIC 6031)

|  | Total 11 | Bottom 25\% | Lowe middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) | $\begin{array}{r} 68 \\ (1) \\ (1) \end{array}$ | $\begin{aligned} & \text { (1) } \\ & 417 \end{aligned}$ | $\begin{aligned} & 417 \\ & 686 \end{aligned}$ | $\begin{aligned} & 686 \\ & 956 \end{aligned}$ | $956$ (1) |
| Average (\$000's) |  |  |  |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{aligned} & 50 \\ & 10 \\ & -6 \end{aligned}$ | 13 3 5 | $\begin{array}{r} 34 \\ 4 \\ -3 \end{array}$ | 60 11 -5 | $\begin{array}{r} 88 \\ 20 \\ -20 \end{array}$ |
| Dividends | -10 | - | -8 | -11 | -21 |
| Investment ectivities <br> Disposal of fixed assets <br> Pupchase of fixed assets <br> Increase in investment <br> jecrease in investment | 3 -31 -5 4 | -2 | 1 -1 -1 -1 | $\begin{array}{r} 6 \\ -12 \\ -17 \\ 10 \end{array}$ | $\begin{array}{r} -103 \\ - \\ 6 \end{array}$ |
| Financing activities <br> Increase in lang term debt Repayment of long term debt Loans from shareholders Repayment of loans from shareholders Advances \& loans from government <br> Inctease in equity <br> Decrease in equity <br> Dther | $\begin{array}{r} 11 \\ -10 \\ 20 \\ -21 \\ - \\ -4 \\ -1 \end{array}$ | 1 -11 -12 - - | $\begin{array}{r}1 \\ -2 \\ 6 \\ -19 \\ \hline\end{array}$ | $\begin{array}{r}16 \\ -10 \\ 1 \\ -35 \\ - \\ - \\ \hline\end{array}$ | $\begin{array}{r} 26 \\ -17 \\ 66 \\ -19 \\ - \\ - \\ -16 \\ -1 \end{array}$ |
| Increaseldecrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& quivalents - End of the year | $\begin{array}{r} 8 \\ 20 \\ 28 \end{array}$ | -2 2 | 11 9 20 | 10 13 23 | 12 52 64 |

[^8]TABLE 5. Employment changes by size of business. 1983-1986 based on SIC ciassification in 1986
Alberta. Pharmacies (SIC 6031)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{gathered} \text { Total payroll } \\ (\$ 000 \text { s }) \end{gathered}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 433 | 62.495 | 4.866 | 27 | 46 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 371 \\ 58 \\ 3 \\ 1 \end{array}$ | $\begin{array}{r} 34.577 \\ 21.112 \\ x \\ x \end{array}$ | $\begin{array}{r} 2.685 \\ 1.650 \\ 308 \\ 222 \end{array}$ | 23 4 - - | $\begin{array}{r}39 \\ 7 \\ \vdots \\ \hline\end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 516 | 117.467 | 8.909 | 41 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 420 90 4 2 | $\begin{array}{r} 40.754 \\ 37.309 \\ x \\ x \end{array}$ | $\begin{array}{r} 3.082 \\ 2.838 \\ 317 \\ 2.672 \end{array}$ | 310 | $\ldots$ $\cdots$ $\ldots$ |

[^9]TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1984=1986$
Alberta. Pharmacies (SIC 6031)

|  | Total(1) | $\begin{array}{r} \text { Bot } \ddagger \text { om } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Tof } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 54 \\ 596.833 \\ 559.023 \\ 37.810 \end{array}$ | $\begin{array}{r} 128.683 \\ 118.475 \\ 10.208 \end{array}$ | $\begin{array}{r} 398,490 \\ 376.531 \\ 21,959 \end{array}$ | $\begin{array}{r} 660.670 \\ 611.343 \\ 49.327 \end{array}$ | $\begin{array}{r} 1.199 .490 \\ 1.129 .742 \\ 69.748 \end{array}$ |
| Businesses reporting profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 47 \\ 624.862 \\ 575.185 \\ 49.677 \end{array}$ | $\begin{array}{r} 179.660 \\ 158.016 \\ 21.644 \end{array}$ | 436.690 408.230 28.460 | $\begin{array}{r} 683.153 \\ 613.472 \\ 69.681 \end{array}$ | $\begin{array}{r} 1.199 .945 \\ 1.121 .020 \\ 78.925 \end{array}$ |
| ```Businesses reporting loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 7 \\ 532.609 \\ 544.482 \\ -11.873 \end{array}$ | $\begin{aligned} & 78.718 \\ & 79.718 \\ & -1.000 \end{aligned}$ | 253.591 264.591 -1,000 | $\begin{aligned} & 593.800 \\ & 605.011 \\ & -11.211 \end{aligned}$ | $\begin{array}{r} 1.194 .327 \\ 1.228 .607 \\ -34.280 \end{array}$ |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net drofit (loss) \$ | $\begin{array}{r} 64 \\ 658.010 \\ 607.504 \\ 50.506 \end{array}$ | $\begin{aligned} & 77,593 \\ & 33.596 \\ & 43.997 \end{aligned}$ | $\begin{array}{r} 450.004 \\ 415.823 \\ 34.181 \end{array}$ | $\begin{array}{r} 760.510 \\ 715.526 \\ 44.984 \end{array}$ | $\begin{array}{r} 1.343 .934 \\ 1.265 .070 \\ 78.864 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | 56 665.154 593.896 71.258 | $\begin{aligned} & 61.550 \\ & 28.395 \\ & 33.155 \end{aligned}$ | $\begin{array}{r} 492.811 \\ 445.212 \\ 47.599 \end{array}$ | $\begin{array}{r} 745.826 \\ 694.972 \\ 50.854 \end{array}$ | $\begin{array}{r} 1.360 .423 \\ 1.263 .794 \\ 96.62 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 8 \\ 615.690 \\ 639.250 \\ -23.560 \end{array}$ | $\begin{array}{r} 95.205 \\ 117.104 \\ -17.899 \end{array}$ | $\begin{aligned} & 258.000 \\ & 284.000 \\ & -26.000 \end{aligned}$ | $\begin{array}{r} 879.239 \\ 881.726 \\ -2.487 \end{array}$ | $\begin{array}{r} 1.226 .315 \\ 1.274 .171 \\ -47.856 \end{array}$ |

1986

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | 115 743.887 702.320 41.567 | $\begin{array}{r} 273.483 \\ 253.099 \\ 20.384 \end{array}$ | $\begin{array}{r} 512.295 \\ 495.061 \\ 17.234 \end{array}$ | $\begin{array}{r} 758.208 \\ 715.354 \\ 42.854 \end{array}$ | $\begin{array}{r} 1.431 .560 \\ 1.345 .767 \\ 85.793 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) | 98 |  |  |  |  |
| Average sales \$ | 751.034 | 303.153 | 507.267 | 760.990 | 1.432.727 |
| Average expense \$ | 704.293 | 277.351 | 478.238 | 715.395 | 1.346 .166 |
| Average net protit \$ | 46.741 | 25,802 | 29.029 | 45.595 | 86.541 |
| Businesses reporting a loss (No.) | 17 |  |  |  |  |
| Average sales \$ | 654,164 | 102.346 | 526,982 | 701.674 | 1,285,654 |
| Average expense \$ | 666,347 | 113.214 | 544.202 | 714.518 | 1,293,455 |
| Average net loss \$ | $-12.183$ | -10.868 | -17.220 | -12.844 | -7,801 |

191 These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Miscellaneous Clothing Stores (SIC 6141)


## Symbols

zero of no observations
too small too be expiessed
not applicable
confidential

## footnotes

111 These estimates are based on a sample of businesses raporting sales between $\$ 10.000$ and $\$ 2.000 .000$
2) Total weighted expenditure on a given item
2) Value in each cell $=\frac{\text { Total weighted seles of all businesses in the sample }}{\times 100}$ for each quartile

31 Velue in each cell=
Total weighted expenditure on a given item
3 Velue in each cell Total weighted sales of businessas reportimg this item of expenditure $\times$ foo for 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 $100 \%$.

## Motes

Dato are shown by quartiles when at least 13 of the sampled businesses peport the specific item
Records were ranked in asconding ofder according to sales size. Each quartile (i.e. bottom 25\%. lower middle 25\%. Btc. 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 uss the tables
11 Locate the appropriate sales pange that is displayed on the two lines entited wow sales valuem and migh sales value"
$(21$ The seiected range will indicate the proper quaftile. i. e. the bottom $25 \%$, the lower middle $25 \%$. the upper midde $25 \%$ of the top $25 \%$.
(3) Data pertaining to the selected sales size range will be in that quartile.

## Standard Industrial Clezafication Definition (SIC 1980):

## SIC 6141 - Miscillantaus Clothing Stores

Businesses primarily engaged in retail dealing in a combination of men's, women's and childen's clothing and accessories, lncluded in this industiy are firms primalily engeged in refeiling fup goods. Businesses may be descfibed by product line such as: reqeil childen's and infants' clothing, children's clothing stopes. retail children's coats, combingtion clothing stofes (men's, women's and children's). retail childen's desses, blouses and shirts. family clothing stores, retail fur goods, retail children's hosiery. repail infant s and iodder's clothing. perail childen's pants and slacks, fetail childen's skirts. retail children's sleepweer, retail children's sui is. reqail children's sweaters and retail children's underwear

TABLE 2. Balance sheet profile for 1986
Alberta, Miscellaneous Clothing Stores (SIC 6141)
Total (1) Bottom Lower Upper Top

| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 41 \\ & \{1 \\ & \{1\} \end{aligned}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average ( $\$ 000{ }^{\prime} \mathrm{s}$ ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 8 | -- |  | -- |  |
| Accounts and notes receivable | 4 | -- | -- | -- |  |
| Inventory | 106 | -- | -- | -- |  |
| Other current assets | 2 | - | -- | -- | -- |
| Total current assets | 119 | -- | -- | -- | -- |
| Fixed assets | 45 | -- | -. | -- | -- |
| Less: Accum. dep. on fixed assets | 11 | -- | -- | -- | -- |
| Other assets | 40 | -- | -- | -- | -- |
| Total assets | 194 | -* | -- | -- | -- |
| Liabil ities and equity |  |  |  |  |  |
| Current loans | 58 40 | -- | -- | -- | -- |
| Total current \|iabilities | 98 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term debt | 39 | -- | -- | -- | -- |
| Other liabilities | 1 | -- | -- | -- | -- |
| Total liabilities | 138 | -- | -- | - | -- |
| Total equity | 55 | -- | -- | -- | -- |

11) Ihese estimetes are besed on a sumple of businesses reporiing sales beiween $\$ 10.000$ and $\$ 2.000 .000$.

See lable 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta, Miscellaneous Clothing Stores (Sic 6141)

|  | Total:21 | Bot tom 25\% | Lower <br> middle $25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 34 \\ & \{1 \\ & \{1\} \end{aligned}$ | $\begin{aligned} & \{1\} \\ & 151 \end{aligned}$ | $\begin{aligned} & 151 \\ & 230 \end{aligned}$ | $\begin{aligned} & 230 \\ & 484 \end{aligned}$ | $\begin{aligned} & 484 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Cutrent ratio (times) | 2.6 | 2.4 | 3.6 | 3.9 | 1.4 |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} 235.5 \\ 3.7 \\ 1.0 \end{array}$ | 2.4 7.9 1.4 | $\begin{array}{r} 12.5 \\ 0.7 \\ 0.9 \end{array}$ | $\begin{aligned} & 5.5 \\ & 5.2 \\ & 0.9 \end{aligned}$ | 2.5 0.8 |

(11) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in isble 2
(2) Thase estimates are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$

See iable 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities
2. Leverage ratios:
al Debt/equity $=$ rotal liabilities $/$ equity
b) Debt ratio $=$ total liabilities/fotal esse:s.
c) Interest coverage $=$ net profi . interest expense interas expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Miscellaneous Clothing Stores (SIC E141)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> midde $25 \%$ | Upper <br> midde $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $8000^{\circ}$ s) | $\begin{aligned} & 22 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Operating activities <br> Cash from operations <br> Depreciation <br> Other | $\begin{array}{r} -8 \\ 7 \\ -51 \end{array}$ | -- | -- | -- | -- |
| Dividends | -1 | -- | - | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> lncrease in investment <br> Decrease in investment | $\begin{array}{r} 4 \\ -39 \\ -44 \\ \hline \end{array}$ | -- | -- | -- | -- -- -- |
| Financing activities <br> Increase in long term debt Repayment of long term debt Loans from shareholders <br> Repayment of loans from shareholders Advances \& loans from government Increase in equity <br> Decrease in equity Other | 46 <br> -4 <br> 46 <br> - 8 <br> 52 <br> $-8$ | -- | - - - - - - -- -- | -- -- -- -- -- -- |  |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents = End of the year | $\begin{array}{r} -8 \\ -10 \\ -19 \end{array}$ | -- | -- | -- | -- |

11 these estimates are based on sample of incorporated businesses reparting sales between $\$ 10,000$ and $\$ 2,000,000$. Semple count includes only those businesses reporting o statement of changes. see lable 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1983-1986 based on sic classification in 1986 Alberta, Miscellaneous Clothing Stores (SIC 6141)

| Business size expressed if average labour units(1) | Number of businesses | Total payroll$(\$ 000$ s) | Average labour units\{1\} | Changes in number of businesses with poid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }\{2\} \end{array}$ | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Totel | 160 | 15,177 | 1.503 | 12 | 24 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 148 7 1 4 | $\begin{array}{r} 5.993 \\ 1.698 \\ x \\ x \end{array}$ | $\begin{aligned} & 675 \\ & 203 \\ & 130 \\ & 495 \end{aligned}$ | 12 - - | $\begin{gathered} 23 \\ 9 \\ - \\ \hline \end{gathered}$ |
| 1986 |  |  |  |  |  |
| Total | 205 | 21.723 | 1.791 | 29 | . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 189 7 4 6 | 7.657 2.348 1.783 9.935 | 697 218 165 711 | $2 ?$ 2 | $\because$ $\cdots$ $\cdots$ |

(1) Average laboup un its are calculated by dividing total payroll by the average annual wage and salary rate as reported in the

Survey of Employmen:, Payroll and Hours, Statistics Canada. Catalogue 72-002. An Average labour unit could be interpreted as a
full-i ime employee. Note that the business size groups used are determined at the canado level. Thus if a business has at least 500 emplovees in Canads 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 reporqing 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, 1984-1986
Alberta, Miscellaneous Clothing Stores (SIC 6141)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle 25\% } \end{array}$ | Upper <br> middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25^{*} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net Drafit (loss) $\$$ | $\begin{array}{r} 37 \\ 332.788 \\ 337.696 \\ -4.908 \end{array}$ | -- | -- | -- | --- |
| Businesses reporting a profit (No.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 24 \\ 387.677 \\ 368.966 \\ 18.711 \end{array}$ | -- -- | -- | -- | -- |
| Businesses reporting loss (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 13 \\ 306,866 \\ 340,453 \\ -33.587 \end{array}$ | -- | -- | -- | -- |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net Drofit (loss) \$ | $\begin{array}{r} 40 \\ 287,166 \\ 275,709 \\ 11,457 \end{array}$ | -- | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses raporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 27 \\ 315,398 \\ 290,121 \\ 25,277 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 13 \\ 232.933 \\ 247.214 \\ -14.281 \end{array}$ | -- | -- | -- | -- |

1986


111 inese estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$
See iable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1986
Alberta, Fabric and Yarn Stores (Sic 6151)

|  | Total(1) |  | Bot tom 25\% |  | Lower middle 25\% |  | Upper middle $25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) |  | (1) ${ }^{29}$ |  | -- |  | -- |  | -- |  |  |  |
| Selected expense item | Industry average 2 $^{\text {l }}$ |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | Lower midde 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 62.0 | -- | -* | -- | -* | 100.0 | 62.0 | -- | -- | -- | -- |
| Occupancy expenses | 9.3 | -- | - | - | -* | 100.0 | 9.3 | -- | -* | - | =- |
| Depreciation | 1.9 | -- | -- | -- | -- | 87.3 | 2.1 | -- | -- | -- | -- |
| Redairs \& maintenance | 0.5 | - | -- | -- | -- | 64.0 | 0.8 | -- | -- | -- | -- |
| Heat, light \& telephone | 1.6 | -* | -- | -- | -- | 100.0 | 1.6 | -- | -- | -- | -- |
| Rent | 5.3 | -- | -- | -- | -- | 62.4 | 8.5 | -- | -- | -- | -- |
| Personnel expenses | 12.1 | -- | -- | -- | -- | 100.0 | 12.1 | -- | -- | -- | -- |
| Financial expenses | 5.1 | -* | -- | -- | -- | 100.0 | 5.1 | - | -- | -- | = |
| Interest \& bank charges | 3.2 | -- | -- | -- | -- | 100.0 | 3.2 | -- | -- | -- | -- |
| Professional fees | 1.9 | -- | -- | -- | -- | 95.1 | 2.0 |  | -- | -- | -- |
| Other expenses | 6.5 | -* | -- | -- | -- | 100.0 | 6.5 | -* | -- | -- | - |
| Profit (loss) | 5.0 | -- | -- | -- | -- | 100.0 | 5.0 | -* | -- | -- | - |
| Total | 100.0 | - | -- | -- | = | 100.0 | . $\cdot$ | -- | -- | -- | - |

## Symbols

zero or no observazions
too small too be expressed
not applicable
confidential

## Footnotes

11 These estimates are besed on a sample of businesses reporiing sales between $\$ 10.000$ and $\$ 2.000 .000$.
(2) Value $=$ Total weighted expenditure on a given item

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

This portion of the table pertains only to the businesses raporting the specific expense iem. Therefore these ratios are calculated individually end the topal will not necessarily equal $100 \%$

## Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item
Aecords were ranked in ascending order according to sales size. Each quartile li.e. bottom 25\%. lower middle 25\%. etc. represents one quarter of the lotal 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
(11) Locate the appropriate sales range that is displayed on the wo lines entiled "low sales value" and "High sales value"

121 The selected range will indicate the proper quaritie, i.e. the bottom 25\%, the lower middle $25 \%$, the upper middle $25 \%$ or the top 25\%.
(3) Deta pertaining to the selected sales size range will be in that quartile.

Standerd Industrial Classificstion Definition (SIC 1980):
SIt 6151 - Fabric and Yarn Stores
Businesses orimarily engaged in petail dealing in yard goods; yarns and related merchandise such as: dry goods and notions stores, fabric stores, retall knitims yorn anc accessories, mill-end stores (textile fabric), retail piece goods (textile fabricl, retail sewing thread. retall extite tarics. retail yaro goods tiextile fabrici, and retail yarn.

TABLE 2. Balance sheet profile for 1986
Alberta, Fabric and Yarn Stores (SIC 6151)

(11) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$

See rable 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta. Fabric and Yarn Stores (SIC 6151)

|  | Total(2) | Bot 40 m $25 \%$ | Lower <br> middle $25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left(\begin{array}{l} 18 \\ (1) \\ (1) \end{array}\right.$ |  |  | -- |  |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio \{times | 3.3 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio {times} Interest coverage ratio (times) Debt ratio {times}``` | $\begin{array}{r} 34.8 \\ 1.0 \\ 0.8 \end{array}$ | -- | -- | -- | -- |

(1) The ratios pepresent the aver age of patios for ach business in the group and cannot be calculated from the figures shown in fable 2 .
(2) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current $=$ current assets / current liabilities
2. Leverage retios:
al Debr/equity $=$ tots $\mid$ iabilities / equity
b) Debt ratio = total liabilities / total asseis
c) Interest coverage $=$ net profiq interest expense / foteres: expesst

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Fabric and Yarn Stores (SIC 6151)

|  | Total 11 ) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value (\$000's) | $\begin{aligned} & 12 \\ & (1) \\ & (i) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | verage $1 \$ 00$ |  |  |
| Operating activities Cash from operations Depreciation Dther | 4 5 7 | -- | -- | -- | -- |
| Dividends | $=$ | -- | -- | -- | - |
| Investment activities <br> Disposal of tixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | 5 -8 - 1 | -- | -- | -- -- -- | -- - -- -- |
| Finmeing activities <br> Increase in long term debt Repayment of long term debt Loans from sharehoiders Repayment of loans from shareholders Advances \& loans from povernment lncrease in equity Decrease in equity Dther | -7 7 -10 - - - -1 | -- -- - - - - - | -- -- -- - - - | -- |  |
| Increase(decrease) in cash 8 equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 4 8 13 | -- | - | -- | -- |

11 These espimates are based on e semple of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$. Semple count includes only those businesses reporting a statement of changes see iable 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
Alberta. Fabric and Yarn Stores (SIC 6151)

| Business size expressed in average labour units(1) | Number of businesses | Total payroll $\begin{gathered}\text { po00's } \\ (\$ 000\end{gathered}$ | Average Iabour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Totel | 55 | 4,408 | 511 | 12 | 20 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 50 \\ 2 \\ 3 \\ - \end{array}$ | $\begin{array}{r} 1.190 \\ x \\ x \\ - \end{array}$ | $\begin{array}{r} 128 \\ 66 \\ 317 \end{array}$ | 12 | 18 2 - - |
| 1986 |  |  |  |  |  |
| Totel | 98 | 5.836 | 526 | 22 | $\cdots$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 92 5 1 - | $\begin{array}{r} 2.053 \\ x \\ x \\ - \end{array}$ | $\begin{array}{r}181 \\ 247 \\ 98 \\ \hline\end{array}$ | 22 | $\therefore$ $\cdots$ $\cdots$ |

(1) Average tabour units are calculated by dividing total payroll by the average annual wage and salapy fate as peported in the

Surver of Employment. Peyroll and Hours, Stetistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a fulf-ime employee. Note thet the business size groups used are determined at the canada level. Thus if o 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 intormation is adjusted accordingly.
see Table 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Fabric and Yarn Stores (SIC 6151)

Total(1)
Bot 40 m
$25 \%$
. middle $25 \%$ ower
$25 \%$ - Upper middle 25\%

1984

Number of observations in semple Average sales
Average expense
Average net profit (loss) $\$$

Businesses reporting a profit (No.)
Average sales \$
Average expense \$
Average net profit $\$$

Businesses reporting loss (No.)
Average sales \$
Average expense $\$$
Average net loss $\$$
$\begin{array}{r}120.182 \\ \quad 137.345 \\ \hline\end{array}$
$-11.163$
-- --
-- --
--
--
$-=$
$-=$
--
--

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


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

--

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

Number of observations in sample

## Average sales $\$$

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

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

Businesses reporting a loss (No.)
Average sales $\$$
Average expense \$
Average net loss $\$$

18
111,400
111,400
104,122
104, 122
7.278

15
121.497
105.260
105,260
$129.712^{3}$
129.712
143.373
$-13.661$
$\longrightarrow$.

1986

| Number of observations in sample | 52 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 176.202 | 15,750 | 29.251 | 133.343 | 526.462 |
| Average expense \$ | 171.505 | 14.907 | 32.768 | 126.888 | 511.458 |
| Average net profit (loss) \$ | 4.697 | 843 | -3.517 | 6.455 | 15.004 |
| Businesses reporting a profit (Mo.) | 34 |  |  |  |  |
| Average sales \$ | 177.426 | 15.750 | 58.134 | 138.231 | 497.589 |
| Average expense \$ | 166.228 | 14.907 | 53.310 | 123.412 | 473.283 |
| Average net profit \$ | 11.198 | 843 | 4.824 | 14,819 | 24.306 |
| Businesses reporting a loss (No.) | 18 |  |  |  |  |
| Average sales \$ | 249.727 | - | 22.928 | 123.132 | 603.120 |
| Average expense \$ | 258.410 | - | 28.271 | 134.150 | 612.810 |
| Average net loss \$ | -8.683 | - | $-5.343$ | -11.018 | -9.690 |

(1) These estimates are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See lable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta. Appliance, Television, Radio and Stereo Stores (SIC 622)

|  | Total(1) |  | Bottom 25\% |  | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { To: } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) |  | 75 11 19 | (1) |  |  | $\begin{aligned} & 21 \\ & 89 \end{aligned}$ |  | $\begin{array}{r} 89 \\ 184 \end{array}$ |  | $\begin{aligned} & 184 \\ & 11) \end{aligned}$ |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reparting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Uppep } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Totel | Bottom $25 \%$ | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{array}{r} \text { Upoer } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 52.1 | 36.4 | 50.5 | 54.1 | 65.9 | 92.9 | 56.0 | 36.4 | 66.7 | 54.1 | 70.6 |
| Occupancy expenses | 11.5 4.3 | 12.1 3.0 | 18.8 11.4 | 9.4 1.7 | 6.9 2.2 | 100.0 76.4 | 11.5 5.6 | 12.1 | 18.8 12.2 | 9.4 | 6.9 2.6 |
| Depreciation Redairs \& maintenance | 4.3 1.4 | 3.0 1.5 | 11.4 3.5 | 0.7 | 2.2 0.5 | 76.4 64.1 | 5.6 2.3 | 12.1 2.7 | 12.2 5.4 | 1.1 | 2.6 0.6 |
| Heat. Iight \& telephone | 3.0 | 6.4 | 1.6 | 2.7 | 1.4 | 81.4 | 3.7 | 11.7 | 2.2 | 2.7 | 1.5 |
| Rent | 2.8 | 1.2 | 2.3 | 4.4 | 2.9 | 64.4 | 4.3 | 5.4 | 5.1 | 4.4 | 3.6 |
| Personnel expenses | 11.8 | 2.7 | 9.4 | 21.7 | 11.1 | 84.9 | 13.9 | 6.0 | 10.0 | 22.0 | 11.2 |
| Financial expenses | 2.5 | 1.6 | 3.0 | 3.2 | 2.3 | 94.1 | 2.7 | 2. 1 | 3.1 | 3.2 | 2.3 |
| Interest \& bank charges Professional fees | 1.9 0.7 | 1.2 0.4 | 2.3 | 2.6 0.6 | 1.2 | 75.2 82.6 | 2.5 0.8 | 5.9 0.5 | 3.2 1.4 | 2.6 0.6 | 1.2 1.2 |
| Other expenses | 16.8 | 23.0 | 23.8 | 13.6 | 8.3 | 100.0 | 16.8 | 23.0 | 23.8 | 13.6 | 8.3 |
| Profit (loss) | 5.3 | 24.1 | -5.6 | -2.0 | 5.3 | 100.0 | 5.3 | 24.1 | -5.6 | -2.0 | 5.3 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\cdots$ | - $\cdot$ | - . | $\cdots$ | $\ldots$ |

Syobols
zero or no observalions
-- 100 smal! 100 be expressed
not apolicable
$\times$ confideniia
Footnotes
11 These estimates are based on a sample of businesses reporing sales between $\$ 10.000$ and $\$ 2,000,000$. Toial weighied expenditure on given item
21 Value in aach cell $=$ Total meighted seles of all businesses in the sample $\times 100$ for each quartile
3) Value in each cell $=\frac{\text { Total weighted expenditure on given item }}{\text { lotal weighted sales of businesses reporting this iqem of expendiqure }} \times$ for each quertile.
his portion of the table pertains onty to the businesses peporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equel 1002.

Notes
Data are shown by quartiles when at least 13 of the sampled businesses repori the specific item
Records were panked in ascending ofder according to soles size. Each quertile li.e. bottom $25 \%$. lower middie $25 \%$, gic. 1 represents one quarter of the cotai number of businesses. Within each quertile, the average resio is presented. For comparison purposes. ihe 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 valuet
21 The selected sange will indicete the proper quartile. i, the bottom $25 \%$, the lower midde $25 \%$, the upper midde $25 \%$ or the top $25 \%$
131 Data pertaining to the selected seles size range will be in that quartile

Standerd Industrisl CIsssification Definition (SJC 1980):
S1C 522 - Appliance, Television, Radio and Stereo Storez
Businesses primatily engaged in retail dea!ing in maior household appliances, small electricat appliances. television. radio and \$ound equipment Repair shops for such appliances are inciuded in this industry group.

TABLE 2. Balance sheet profile for 1986
Alberta, Appliance, Television, Radio and Stereo Stores (SIC 622)
Total(19)
Bottom Lower Uppe Upper
e $25 \%$ TOF

| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{array}{r} 75 \\ (1) \\ (1) \end{array}$ | $\begin{array}{r} 1 \\ 21 \\ 21 \end{array}$ | $\begin{aligned} & 21 \\ & 89 \end{aligned}$ | $\begin{array}{r} 89 \\ 184 \end{array}$ | $\begin{aligned} & 184 \\ & (1) \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 13 | - | 3 | 1 | 46 |
| Accounts and notes receivable | 10 | - | - | 7 | 33 |
| Inventory | 35 | - | 1 | 35 | 98 |
| Other current assets | 1 | - | - | - | 3 |
| Total current assets | 59 | - | 4 | 44 | 180 |
| Fixed assets | 35 | - | 6 | 19 | 111 |
|  | $13$ | - | 3 | 5 | 43 |
| Other assets | $1$ | - | - | 1 | 4 |
| Total assets | 82 | - | 8 | 58 | 251 |
| Liabilities and equity |  |  |  |  |  |
| Current loans | 17 | - | 1 | 13 | 53 |
| Other current liabilities | 25 | - | 4 | 2 B | 62 |
| Total current liabilities | 42 | - | 5 | 41 | 115 |
| Mortgages payable | 1 | - | - | 7 | 4 |
| Long term debt | 17 | - | 1 | 17 | 49 |
| Other liabilities | 1 | - | - | 2 | 2 |
| Total liabilities | $61$ | - | 6 | 60 | 170 |
| Total equity | 20 | - | 2 | -2 | 81 |

11) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000.000$.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta, Appliance, Television, Radio and Stereo Stores (SIC 622)

|  | Total(2) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Udper } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 30 \\ (1) \\ (1) \end{array}$ | $\begin{aligned} & 11 \\ & 92 \end{aligned}$ | $\begin{array}{r} 92 \\ 161 \end{array}$ | $\begin{aligned} & 161 \\ & 421 \\ & \hline \end{aligned}$ | $\begin{aligned} & 421 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current iatio (times) | 2.5 | 6.0 | 0.8 | 2.0 | 2.5 |
| ```Leverage ratios Debt/equity retio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} -31.3 \\ 1.9 \\ 0.9 \end{array}$ | $\begin{array}{r} 16.8 \\ -38.5 \\ 1.2 \end{array}$ | $\begin{array}{r} -107.8 \\ 1.5 \\ 1.0 \end{array}$ | $\begin{array}{r} 7.5 \\ 16.7 \\ 0.9 \end{array}$ | $\begin{array}{r} -17.2 \\ 5.0 \\ 0.7 \end{array}$ |

[^10]TABLE 4. Statement of changes in finaneial position for incorporated businesses only. 1986
Alberta, Appliance, Television, Radio and Stereo Stores (Sic 622)

|  | Total(1) | Bottom 25\% | Lower $\text { middle } 25 \%$ | $\begin{array}{r} \text { UpDer } \\ \text { middle } 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value $(\$ 000$ 's <br> High sales value \{\$000's\} | $\begin{aligned} & 19 \\ & (1) \\ & 10 \end{aligned}$ | -- |  |  | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Operating activities Cash from aperations Depreciation Other | 5 6 -1 | --- | -- | -- | -- |
| Dividends | -3 | -- | -- | - | -- |
| Investment activities <br> Disposal of lixed assets <br> Purchase of lixed assets <br> Increase in investment <br> Decrease in investment | 1 -13 -1 -1 | -- -- -- | -- -- - | -- | -- <br> -- <br> - |
| Financing activities <br> increase in long term debt <br> Redayment of long term debt <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | $\begin{array}{r}4 \\ -8 \\ 5 \\ -3 \\ - \\ \hline \\ \hline\end{array}$ | - - - - - -- -- | - <br> - <br> - <br> - <br> - <br> - | - - - - - -- | -- -- -- -- - |
| Increase(decrease) in cash \& equivalents Cash 8 equivalents-Beginning of the year Cash \& equivalents - End of the year | -3 20 17 | -- | -- | -- | -- |

(1) These estimates are besed on sample of incorporated businesses reporting sales between $\$ 10,000$ ond $\$ 2,000,000$. Somple count includes only those businesses reporting siatement of changes.
see Table 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in i986
Alberta, mpplance. Television, Radio and Stereo Stores (SIC 622)

| Business size expressed in average labour units\{1\} | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \left(\$ 000^{\prime} s\right) \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }\{2\} \end{array}$ | No longer peporting(3) |
| 1983 |  |  |  |  |  |
| Total | 587 | 50.108 | 3.098 | 91 | 105 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 559 \\ 20 \\ 4 \\ 4 \end{array}$ | $\begin{array}{r} 31.191 \\ 9.929 \\ 3.825 \\ 5.163 \end{array}$ | $\begin{array}{r} 1.983 \\ 556 \\ 227 \\ 332 \end{array}$ | 89 2 - | 103 2 - |
| 1986 |  |  |  |  |  |
| Total | 843 | 68.910 | 4.045 | 148 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 805 \\ 28 \\ 5 \\ 5 \end{array}$ | $\begin{array}{r} 43.759 \\ 12.570 \\ 2.699 \\ 10.882 \end{array}$ | $\begin{array}{r} 2.539 \\ 706 \\ 157 \\ 643 \end{array}$ | 144 2 1 1 | $\cdots$ |

[^11]TABLE 6 . Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta. Appliance, Television, Radio and Stereo Stores (SIC 622)

|  | Total(1) | Bottom 25\% | Lower <br> middle $25 \%$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 120 \\ 192.570 \\ 185.253 \\ 7.397 \end{array}$ | $\begin{array}{r} 14.212 \\ 12.279 \\ 1.933 \end{array}$ | $\begin{array}{r} 38.363 \\ 29.824 \\ 8.539 \end{array}$ | $\begin{array}{r} 132.733 \\ 128,559 \\ 4.174 \end{array}$ | $\begin{array}{r} 584,970 \\ 570,348 \\ 14,622 \end{array}$ |
| ```Businesses reporting a profit (No.) Average sales $ Average expense $ Average net profit $``` | $\begin{array}{r} 92 \\ 196.315 \\ 181.231 \\ 15.084 \end{array}$ | $\begin{array}{r} 13.077 \\ 6.878 \\ 6.199 \end{array}$ | $\begin{array}{r} 38.524 \\ 28.861 \\ 9.663 \end{array}$ | $\begin{array}{r} 116.351 \\ 106,909 \\ 9.442 \end{array}$ | $\begin{array}{r} 617.307 \\ 582,275 \\ 35,032 \end{array}$ |
| ```Businesses reporting a loss (No.) Average sales $ Average expense $ Average ne: loss $``` | $\begin{array}{r} 28 \\ 185.255 \\ 199.758 \\ -14.503 \end{array}$ | $\begin{array}{r} 16.232 \\ 21,883 \\ -5.651 \end{array}$ | $\begin{aligned} & 36.659 \\ & 39.979 \\ & -3.320 \end{aligned}$ | $\begin{aligned} & 184.346 \\ & 196.787 \\ & -12.421 \end{aligned}$ | $\begin{array}{r} 503,782 \\ 540,402 \\ -36,520 \end{array}$ |

1985

| Number of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 96 \\ 175.039 \\ 167,639 \\ 7.408 \end{array}$ | $\begin{array}{r} 25.752 \\ 18.296 \\ 7.456 \end{array}$ | $\begin{array}{r} 51.324 \\ 49.106 \\ 2.218 \end{array}$ | $\begin{array}{r} 108.001 \\ 95,736 \\ 12.265 \end{array}$ | $\begin{array}{r} 515.079 \\ 507,386 \\ 7.693 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) | 79 |  |  |  |  |
| Average soles 5 | 173.326 | 24.825 | 50.621 | 106.575 | 511.284 |
| Average expense \$ | 158.694 | 16.710 | 38.955 | 92. 106 | 487.064 |
| Average net profit \$ | 14.632 | 8.115 | 11.666 | 14.469 | 24.280 |
| Businesses reporting loss (No.) | 17 |  |  |  |  |
| Average sales \$ | 186,201 | 41.400 | 51.579 |  |  |
| Average expense \$ | 199,405 | 45.055 | 52.790 | 147.776 | 551.999 |
| Average net loss \$ | -13.204 | -3.655 | -1.211 | -19.339 | -28.611 |

1986

| Number of observations in sample | 116 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 176.059 | 15.786 | 58, 192 | 124.732 | 505.524 |
| Average expense \$ | 170.345 | 15.053 | 49.400 | 130.750 | 486.175 |
| Average net profit (lass) \$ | 5.714 | 733 | 8.792 | -6.018 | 19.349 |
| Businesses reporting profit (No.) | 93 |  |  |  |  |
| Average sales | 181.681 | 16.219 | 67.683 | 133.156 | 509.664 |
| Average expense \$ | 167.076 | 8.802 | 51.131 | 128,472 | 479,899 |
| Average net diofit\$ | 14,605 | 7.417 | 16.552 | 4,684 | 29,765 |
| Businesses reporting a loss (Mo.) | 23 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ | 163.915 | 15.298 | 37.609 | 111.700 | 491.053 |
| Average expense \$ | 177.532 | 22.093 | 45.647 | 134.275 | 508,112 |
| Average net loss \$ | -13.617 | -6,795 | -8.038 | -22.575 | -17.059 |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000.000$

See Table i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Gasoline Service Stations (SIC 6331)

|  | Total(1) |  | Bot tom 25\% |  | Lower midde 25\% |  | Upper <br> middle $25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 189 \\ & (1) \\ & (1) \end{aligned}$ |  | $\begin{aligned} & (1) \\ & 186 \end{aligned}$ |  |  | $\begin{array}{r} 186 \\ 431 \end{array}$ | $\begin{array}{r} 431 \\ 882 \end{array}$ |  |  | $\begin{aligned} & 882 \\ & (1) \end{aligned}$ |  |
| Selected expense item | Industiy average(2) |  |  |  |  | \%busi- <br> nesses <br> reporting | Reporting businesses only( 3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bot tom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd le } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Upper } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of sales | 67.7 | 49.6 | 57.3 | 80.0 | 83.5 | 99.9 | 67.8 | 49.7 | 57.3 | 80.0 | 83.5 |
| Decupancy expenses | 6.6 | 11.4 | 6.5 | 4.3 | 4.4 | 100.0 | 6.6 | 11.4 | 6.5 | 4.3 | 4.4 |
| Depreciation | 1.2 | 1.5 | 1.4 | 0.9 | 0.9 | 83.9 | 1.4 | 3.0 | 1.4 | 1.0 | 1.1 |
| Repaits \& maintenance | 2.0 | 5.8 | 1.1 | 0.9 | 0.6 | 97.0 | 2.1 | 6.1 | 1.2 | 0.9 | 0.6 |
| Heat. light \& talephone | 2.0 | 4.0 | 2.2 | 1.1 | 0.9 | 99.7 | 2.0 | 4.0 | 2.2 | 1. 19 | 0.9 |
| Rent | 1.4 | 0.2 | 1.8 | 1.4 | 2.0 |  |  |  |  |  |  |
| Personnel expenses | 17.4 | 23.2 | 28.2 | 9.8 | 8.3 | 98.9 | 17.6 | 24.1 | $2 \mathrm{B}$. | 9.8 | 8.3 |
| Financial expenses | 1.8 | 1.7 | 2.2 | 1.9 | 1.3 | 99.3 | 1.8 | 1.8 | 2.2 | 1.9 | 1.3 |
| interest \& bank charges | 1.1 0.7 | 1.0 0.8 | 1.4 0.8 | 1.2 0.7 | 0.7 0.6 | 95.2 94.8 | 1.1 0.7 | 1.0 0.9 | 1.5 0.8 | 1.3 0.7 | 0.7 0.6 |
| Other expenses | 4.9 | 8.7 | 4.8 | 3.2 | 3.1 | 100.0 | 4.9 | 8.7 | 4.8 | 3.2 | 3.1 |
| Profit (loss) | 1.6 | 5.3 | 1.0 | 0.8 | -0.5 | 93.8 | 1.7 | 7.2 | 1.0 | 0.8 | -0.5 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | $\ldots$ | - $\cdot$ | . $\cdot$ | ... |

## Symbolz

zero or no observarions
.- too small too be expressad
not applicable
contidential

## Footnotes

111 These estimates are based on a sample of businesses repoiting sales between $\$ 10.000$ and $\$ 2.000,000$ Total weighted expenditure on a given isem $\times 100$ for each quariile
2) Value in each celt $=$ iotal weighted sales of all businessas in the sampl
3) Valus in each cell $=\frac{\text { Talal weighted expenditure on given item }}{\text { for each auartile }}$ Total weighted seles of businesses reporting this item of expenditure

This portion of the sable pertbins only to the businesses reporting the specific expense item. Therefore these ratios ore calculated individuslly and the total will not necesserily equel $900 \%$.

Notes
Data are shown by quertiles when at least 13 of the sampled businesses peport the specilic item
Records were ranked in ascending order according to sales size. Each quartile li. e. bottom 25\%, lower midde 25\%, etc. fepresents one quarter of the totel number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of seles are shown.

How to use the tables
111 Locaie the appropriate sales range that is displayed on the two lines entitled "Low sales value" and migh salas value".
(21 The selected range will indicate the proper quartile. i.e. the bottom $25 \%$, the lower widdle $25 \%$. the upper middle $25 \%$ or 4 the top 25\%.
(3) Data pertaining to the selectad sales size range will be in that quartile.

Standard Industriml CIasaification Definition ISIC 1980):
SIC 6331 - Gasoline Service Stations
Businesses primarily engeged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are firms primarily engaged in lubricating motor vehicles. This group indusiry includes firms described as petail diesel fuel filling stations. ges bars. gasoline service stations, retail gasoline. moto vehicles lubrication services, and self-serve gasoline stalions

TABLE 2. Balance sheet profile for 1986
Alberta, Gasoline Service Stations (SIC 6331)

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

(1) These es imates are based on sample of businesses reporiing sales between $\$ 10,000$ and $\$ 2,000.000$.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Gasoline Service Stations (SIC 6331)

|  | Total(2) | Bottom 25\% | Lower <br> middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value $(\$ 000$ 's) | $\begin{array}{r} 67 \\ (1) \\ 19 \end{array}$ | $\begin{aligned} & 11) \\ & 186 \end{aligned}$ | $\begin{aligned} & 186 \\ & 439 \end{aligned}$ | $\begin{array}{r} 439 \\ 1.102 \end{array}$ | $\begin{array}{r} 1.102 \\ (1) \end{array}$ |
|  | Average |  |  |  |  |
| Liquidity ratio <br> Current ratio (qimes) | 15.4 | 11.7 | 2.1 | 1.7 | 46.9 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} 24.5 \\ 0.6 \\ 1.2 \end{array}$ | $\begin{array}{r} 43.2 \\ 8.0 \\ 0.8 \end{array}$ | $\begin{array}{r} 49.2 \\ 2.1 \\ 0.8 \end{array}$ | $\begin{array}{r} 0.1 \\ -0.6 \\ 0.9 \end{array}$ | $\begin{array}{r} 3.7 \\ -7.6 \\ 2.5 \end{array}$ |

[^12]121 These estimates are based on a sample of businesses reporting sales between 10,000 and $\$ 2,000,000$
see Table 1 for symbols and notes.

Oefinitions:

1. Liquidity ratio:

Current = current assats / current liabilities
2. Leverage ratios:

Debr/equiey = eotal liabilities / equily
D) Debt ratio $=$ total liabilities/total asse:s.
c) Interest coverage $=$ net profit + interest expenss $/$ foreres: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 19B6
Alberta, Gasoline Service Stations (SIC 6331)

|  | Tota! 1 ) | Bottom 25\% | Lower <br> middle 25\% | Jpper <br> midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 40 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{aligned} & 111 \\ & 240 \end{aligned}$ | $\begin{aligned} & 240 \\ & 691 \end{aligned}$ | $\begin{array}{r} 691 \\ 1.193 \end{array}$ | $\begin{array}{r} 1.193 \\ (11) \end{array}$ |
|  | Average (\$000's) |  |  |  |  |
| Operating activities Cash from operations Depreciation Dther | $\begin{array}{r} 3 \\ 10 \\ 5 \end{array}$ | 6 13 | $\begin{array}{r} -10 \\ 8 \\ -6 \end{array}$ | 9 16 7 | 17 8 16 |
| Dividends | - | - | -1 | - | - |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> lncrease in investment <br> Decrease in investment | $\begin{array}{r} 6 \\ -21 \\ -6 \\ 9 \end{array}$ | -3 | $\begin{array}{r} 7 \\ -6 \\ -12 \\ 24 \end{array}$ | $\begin{array}{r}5 \\ -41 \\ -2 \\ \hline\end{array}$ | $\begin{array}{r}6 \\ -27 \\ -2 \\ \hline\end{array}$ |
| Financing activities <br> Increase in long term debt <br> Redayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> lncrease in equity <br> Decrease in equity <br> Dther | 4 -9 9 -5 - - -1 -1 | -10 -7 | -8 10 -3 - - -1 | 12 -8 10 -3 - -2 -1 | 2 -11 9 -11 - - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 19 22 | -1 -1 | 3 22 25 | 2 25 27 | 8 13 22 |

11 These estimetes are based on a semple of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$. Sample count includes only those businesses reporting a statement of changes.
ee table 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in i986 Alberta, Gasoline Service Stations (Sic 6331)

| Business size expressed in average labour units (1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { 's }) \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\underset{\text { reporting(2) }}{\text { Newly }}$ | No Ionger <br> reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 897 | 80.380 | 6,184 | 136 | 147 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 872 19 2 4 | $\begin{array}{r} 57.645 \\ 6.417 \\ x \\ x \end{array}$ | $\begin{array}{r} 4.429 \\ 490 \\ 32 \\ 1.233 \end{array}$ | $\begin{array}{r}135 \\ - \\ \hline\end{array}$ | $\begin{array}{r} 144 \\ 2 \\ ! \\ \hline \end{array}$ |
| 1985 |  |  |  |  |  |
| Total | 1.330 | 106.799 | 8.253 | 249 | -. |
| less than 20 $20-99$ $100-499$ 500 and over | $\begin{array}{r} 1.302 \\ 21 \\ 4 \\ 3 \end{array}$ | $\begin{array}{r} 78.236 \\ 6.626 \\ 2.621 \\ 19.316 \end{array}$ | $\begin{array}{r} 6.042 \\ 503 \\ 190 \\ 1.518 \end{array}$ | $\begin{array}{r}246 \\ 3 \\ - \\ \hline\end{array}$ | $\ldots$ |

(1) Average abour 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, Siatistics Canada. Catalague 72-002. An berage labour unit could be interpreted as e full-qime employee. Note that the business size groups used are determined at the tanada level. Thus if business has at least 500 employees in Canada as a whole but less than that number in any given province is is show in the soo and over group.
(2) Refers 10 businesses reporting no paypall deductions in the previous year
13) Refers to businesses reporting no payroll deductions in the following year
"Newly feporting" and "no longer reporting" businesses are assumed to hove 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 smail businesses by sales quartile, 1984-1986
Alberta, Gasoline Service Stations (SIC 6331)

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 409 \\ 563.811 \\ 552.133 \\ 11.678 \end{array}$ | $\begin{array}{r} 78.767 \\ 71.348 \\ 7.419 \end{array}$ | $\begin{array}{r} 284,478 \\ 277.469 \\ 7.009 \end{array}$ | $\begin{array}{r} 627.448 \\ 618,330 \\ 9.118 \end{array}$ | $\begin{array}{r} 1.264 .551 \\ 1.241 .386 \\ 23.165 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit $\$$ | $\begin{array}{r} 354 \\ 579.626 \\ 562,720 \\ 16.906 \end{array}$ | $\begin{aligned} & 86.205 \\ & 74,688 \\ & 11.517 \end{aligned}$ | $\begin{array}{r} 298.972 \\ 286.016 \\ 12.956 \end{array}$ | $\begin{array}{r} 648.069 \\ 632.652 \\ 15.417 \end{array}$ | $\begin{array}{r} 1.285 .259 \\ 1.257 .525 \\ 27.734 \end{array}$ |
| Businesses reporting loss (No.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 55 \\ 488.825 \\ 498.753 \\ -9.928 \end{array}$ | $\begin{aligned} & 58.125 \\ & 62.080 \\ & -3.955 \end{aligned}$ | $\begin{aligned} & 237.795 \\ & 249.943 \\ & -12.148 \end{aligned}$ | $\begin{array}{r} 573.576 \\ 580.914 \\ -7.338 \end{array}$ | $\begin{array}{r} 1,085.802 \\ 1.102 .073 \\ -16.271 \end{array}$ |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 394 \\ 661.394 \\ 649.272 \\ 12.122 \end{array}$ | $\begin{array}{r} 97.382 \\ 89.639 \\ 7.743 \end{array}$ | $\begin{array}{r} 368,845 \\ 347,496 \\ 21,349 \end{array}$ | $\begin{array}{r} 762.908 \\ 753.126 \\ 9.702 \end{array}$ | $\begin{array}{r} 1.416 .441 \\ 1.406 .827 \\ 9.614 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (No.) | 309 |  |  |  |  |
| Average sales \$ | 669.251 | 93.994 | 372.702 | 787.785 | 1.422.561 |
| Average axpense \$ | 646.392 | 79.053 | 336.470 | 770.640 | 1.399.404 |
| Average net profit \$ | 22.859 | 14.941 | 36.232 | 17.145 | 23.157 |
| Businesses reporting a loss (No.) | 639.351 |  |  |  |  |
| Average sales \$ | 639,351 $65 日, 804$ |  |  |  |  |
| Average expense \$ | 658,804 -19.453 | $113.019$ | $\begin{aligned} & 381.667 \\ & -24.777 \end{aligned}$ | $708.707$ $-8,889$ | $\begin{aligned} & 1.431 .823 \\ & -35.991 \end{aligned}$ |
| Average net loss \$ |  |  |  |  |  |

1986
Number of observetions in sample
Average sales $\$$
Average expense $\$$

Businesses reporting a profit (No.) Average sales \$
Average expense $\$$
Average net prof is $\$$

| 341 |  |  |
| ---: | ---: | ---: |
| 586.725 | 126.317 | 286.612 |
| 581.846 | 121.489 | 281.159 |
| 4.879 | 4.828 | 5.453 |
|  |  |  |
| 265 |  |  |
| 589.966 | 124.227 | 281.512 |
| 573.121 | 13.241 | 271.745 |
| 15.845 | 9.986 |  |
|  |  |  |
| 76 | 129.410 |  |
| 582.772 | 133.701 | 298.457 |
| 596.756 | -4.291 | 303.482 |
| -13.984 |  | -5.015 |


| 620.037 | 1.313 .932 |
| ---: | ---: |
| 612.723 | 1.312 .011 |
| 7.314 | 1.921 |
|  |  |
| 627.803 | 1.325 .221 |
| 603.990 | 1.303 .508 |
| 23.813 | 22.713 |
|  |  |
|  |  |
| 611.197 | 1.292 .013 |
| 622.664 | 1.327 .178 |
| -11.467 | -35.165 |

usinesses reporting loss (No.)
582.772
133.701
-4.291
$-5.015$
622,664
$-11,467$
$1,327.178$
Average expense $\$$
Average net lass \$
(1) These estimates bre based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta. Tire, Battery, Parts and Accessories Stores (SIC 6342)


## Symbols

zero or no observations

- too smell too be expressed
... not epplicable
confiontial


## Foot notes

$\$ 11$ These estimates are based on a semple of businesses repopting sales between $\$ 10,000$ and $\$ 2,000,000$
21. lotal weighted expenditure on a given item
2) Value in each cell $=\frac{x}{} 100$ for aach quartile iotal weighted sales of all businesses in the sample

31 Value in each cell $=$ lotal weignted expenditure on a given item $\times 100$ for each quartile.
iotal weighted sales of businesses reporting this item of expenditure
This portion of the table pertains only to the businesses reporting the specific expense item. iherefore these ratios ore celculated individually and the lotal will not necessarily equal $100 \%$.

## Notes

Dete 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. Ebch quartile li. e. bottom 25\%, lower midde 25z. etc.l represents one quarter of the cotal number of businesses. Within esch quertile, the aver age ratio is presented. For comparison purposes, the high and low values of sales are shown

## How to ute the tablet

(1) Locate the appropriate sales range that is displaved on the two lines antitled "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 midde $25 \%$ 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 5342 - Tirt. Battery, Parte and Accessories \$tores
Businesses primarily engaged in retail dealing in new or used fifes, tubes batieries and other automobile parts and accessories separately or in combination. These establishments may be secondarily engaged in tire installation and pepair as well as in automotite repair. This industry includes the following types of retsil operations: retail automotive battefies. petail automotive parts and eccessories. fetsil automotive casseties and 8 +riack tape recorders. petail motor vehicle radios hinc. C. $B$. or GRSI. reialt motor vehicle siereos fetait motor veticte tape denks and petitit ipes and tuthes

TABLE 2. Balance sheet profile for 1986
Alberta, Tire, Battery, Parts and Accessorles Stores (Sic 6342)

|  | Total(1) | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | Lower <br> midde 25\% | Upper middle 25\% | $\begin{aligned} & \text { Ton } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 60 \\ & \{1\} \\ & \{1\} \end{aligned}$ | $\begin{aligned} & 11\} \\ & 195 \end{aligned}$ | $\begin{array}{r} 195 \\ 433 \end{array}$ | $\begin{aligned} & 433 \\ & 892 \end{aligned}$ | $\begin{aligned} & 892 \\ & (1) \end{aligned}$ |
|  | Average ( $\$ 000$ 's ) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total curfent assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 37 \\ 41 \\ 76 \\ 3 \\ 156 \\ 85 \\ 39 \\ 6 \end{array}$ | $\begin{array}{r} 2 \\ 9 \\ 11 \\ 22 \\ 32 \\ 11 \\ 8 \end{array}$ | $\begin{array}{r} 3 \\ 11 \\ 15 \\ - \\ 29 \\ 41 \\ 22 \\ 2 \end{array}$ | $\begin{array}{r} 19 \\ 40 \\ 113 \\ 6 \\ 177 \\ 141 \\ 55 \\ 14 \end{array}$ | $\begin{array}{r} 117 \\ 109 \\ 159 \\ 3 \\ 380 \\ 126 \\ 67 \end{array}$ |
| Total assets | 208 | 52 | 50 | 277 | 439 |
| Lisbilities and equity <br> Cutrent loans <br> Other current liabilities <br> Total curfent liabilities <br> Mortgages payable <br> Long term debt <br> Other liabilities | $\begin{gathered} 27 \\ 51 \\ 78 \\ 1 \\ 45 \\ 1 \end{gathered}$ | 11 13 24 12 1 | $\begin{array}{r}12 \\ 22 \\ 34 \\ 14 \\ \hline\end{array}$ | $\begin{array}{r} 37 \\ 64 \\ 101 \\ 5 \\ 95 \\ 1 \end{array}$ | $\begin{array}{r} 47 \\ 103 \\ 150 \\ 59 \\ 9 \end{array}$ |
| $\begin{aligned} & \text { Total liabilities } \\ & \text { Total equity } \end{aligned}$ | $\begin{array}{r} 125 \\ 83 \end{array}$ | 36 15 | 49 | 202 76 | $\begin{aligned} & 210 \\ & 229 \end{aligned}$ |

(11) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986 Alberta, Tire, Battery, Parts and Accessories Stores (SiC 6342)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 54 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} (1) \\ 269 \\ \hline \end{array}$ | $\begin{array}{r} 269 \\ 488 \end{array}$ | $\begin{array}{r} 488 \\ 892 \end{array}$ | $\begin{aligned} & 892 \\ & 11) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | 2.1 | 1.2 | 1.2 | 2.0 | 3.2 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt latio {times)``` | $\begin{array}{r} 2.4 \\ 16.7 \\ 0.7 \end{array}$ | $\begin{array}{r} -8.6 \\ 7.1 \\ 0.9 \end{array}$ | $\begin{aligned} & 8.8 \\ & 3.4 \\ & 0.9 \end{aligned}$ | $\begin{aligned} & 9.5 \\ & 2.3 \\ & 0.8 \end{aligned}$ | $\begin{array}{r} 0.3 \\ 44.7 \\ 0.5 \end{array}$ |

(11) The ratios represent the average of fatios 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 $\$ 10,000$ anc $\$ 2,000,000$

See Table 1 for symbols and notes.

Definitions:

1. Liguidity retio:

Curpent = cuprant assers / current liabilities.
2. Leverage ratios:
a) Debt/equity $=$ iotel liabilities / equity
b) Debt ratio = sotal liabilities / total assers.
c) Interest coverage $=$ net profit . interest expense / foterest expenst.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Aberta. Tire, Battery, Parts and Accessories Stores (Sic 6342)

|  | Total(1) | Bottom 25\% | Lower <br> midde 25\% | Upper <br> midde $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value $\{\$ 000$ 's High sales value ( $\$ 000$ 's) | $\begin{aligned} & 50 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{aligned} & 11\} \\ & 243 \end{aligned}$ | $\begin{aligned} & 249 \\ & 483 \end{aligned}$ | $\begin{aligned} & 483 \\ & 91 \% \end{aligned}$ | $\begin{aligned} & 911 \\ & 11 \end{aligned}$ |
|  |  |  | Average $1 \$ 000$ |  |  |
| Dperating activities <br> Cash from oderations Depreciation 0ther | $\begin{array}{r} 14 \\ 8 \\ -4 \end{array}$ | 5 3 -8 | $\begin{aligned} & 8 \\ & 5 \end{aligned}$ | $\begin{array}{r} 14 \\ 9 \\ -8 \end{array}$ | 35 13 -5 |
| Dividends | -2 | - | -1 | -7 | - |
| Investment activities <br> Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | 10 -10 - | 2 -5 - | $\begin{array}{r}15 \\ -1! \\ \hline\end{array}$ | 20 -9 -9 | - ${ }^{2}$ |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> 0ther | $\begin{array}{r} 17 \\ -20 \\ 8 \\ -11 \\ \hline \\ \hline \\ -1 \end{array}$ | 11 -9 4 -4 | $\begin{array}{r}14 \\ -17 \\ -3 \\ -3 \\ \hline\end{array}$ | $\begin{array}{r} 28 \\ -38 \\ 14 \\ -25 \\ - \\ - \\ - \\ -7 \end{array}$ | 14 -14 13 -8 - - |
| Increase(decrease) in cash \& equivelents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $\begin{array}{r} 8 \\ 10 \\ 18 \end{array}$ | $\begin{array}{r} -2 \\ -23 \\ -24 \end{array}$ | $\begin{array}{r} 6 \\ 9 \\ 8 \end{array}$ | -5 -2 -7 | 33 51 84 |

111 These estimates are based on a sample of incorporated businesses reporting sples between $\$ 10.000$ and $\$ 2.000,000$. Sample couni includas only those businesses reporting a statement of changes.
See table 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986 Alberta, Tire, Battery, Parts and Accessories Stores (Sic 6342)


(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. Paypoll and Mours. Stasistics Canada. Cataloque 72-002. An average labour unit could be interpreted as a full-time emplovee. Nore that the business size groups used are determined ar 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 snd over group.
12) Reters to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payoll deductions in the following year
"Newly reporting" and "no longer reparting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See table 1 for symbols and nores.

TABLE 6. Selected operating characteristics of smali businesses by sales quartile. 1984-1986
Alberta, Tire, Battery, Parts and Accessories Stores (SIC 6342)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper middie 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 50 \\ 333,897 \\ 328,688 \\ 5,209 \end{array}$ | $\begin{array}{r} 16.900 \\ 23.372 \\ -6.472 \end{array}$ | $\begin{aligned} & 88.330 \\ & 92.541 \\ & -4.211 \end{aligned}$ | $\begin{array}{r} 337.391 \\ 339.483 \\ -2,092 \end{array}$ | $\begin{array}{r} 892.968 \\ 859.354 \\ 33.614 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 31 \\ 466.930 \\ 440.682 \\ 26.248 \end{array}$ | - | $\begin{array}{r} 107.464 \\ 102,240 \\ 5.224 \end{array}$ | $\begin{array}{r} 332.757 \\ 320.864 \\ 11.893 \end{array}$ | $\begin{array}{r} 960.570 \\ 898.941 \\ 61.629 \end{array}$ |
| Businesses reporting a loss (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 19 \\ 301.247 \\ 318.475 \\ -17.228 \end{array}$ | $\begin{aligned} & 16.900 \\ & 23.372 \\ & -6.472 \end{aligned}$ | $\begin{array}{r} 76.568 \\ 86.578 \\ -10.011 \end{array}$ | $\begin{aligned} & 347.501 \\ & 380.104 \\ & -32.603 \end{aligned}$ | $\begin{aligned} & 764.020 \\ & 783.844 \\ & -19.824 \end{aligned}$ |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 51 \\ 443.219 \\ 425.409 \\ 17.810 \end{array}$ | $\begin{array}{r} 39.284 \\ 33,968 \\ 5,316 \end{array}$ | $\begin{array}{r} 164.785 \\ 164.291 \\ 494 \end{array}$ | $\begin{array}{r} 403,309 \\ 392.514 \\ 10.795 \end{array}$ | $\begin{array}{r} 1.165 .497 \\ 1.110 .863 \\ 54.634 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) | 44 |  |  |  |  |
| Average sales \$ | $\begin{aligned} & 447.494 \\ & 422.379 \end{aligned}$ |  |  |  | $\begin{aligned} & 1,134,975 \\ & 1.075 .364 \end{aligned}$ |
| Average expense $\$$ Average net profit $\$ 0$ | 422.379 25.115 | $\begin{array}{r} 36.304 \\ 8.854 \end{array}$ | $\begin{array}{r} 153.661 \\ 10.877 \end{array}$ | $\begin{array}{r} 424,186 \\ 21,114 \end{array}$ | $\begin{array}{r} 1.075 .364 \\ 59.6: 5 \end{array}$ |
| Businesses reporting loss (No.) |  |  |  |  |  |
| Average sales \$ | 522.591 | 21.022 | 164.916 | 278.000 | 1.626.427 |
| Average expense \$ | 535.41 ? | 26.703 | 169.931 | 298.000 | 1.647.034 |
| Average net lass \$ | -12.826 | -5,681 | -5.015 | -20.000 | -20.607 |

1986

| Number of obsepvations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 99 \\ 514,935 \\ 504,714 \\ 10,221 \end{array}$ | $\begin{array}{r} 122.594 \\ 118.345 \\ 4.249 \end{array}$ | $\begin{array}{r} 329.955 \\ 335.752 \\ -5.797 \end{array}$ | $\begin{array}{r} 551.624 \\ 552.664 \\ -1.040 \end{array}$ | $\begin{array}{r} 1.055 .567 \\ 1.012 .095 \\ 43.472 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) | 60 |  |  |  |  |
| Average sales \$ | 533.280 | 123.552 | 358, 153 | 601.335 | 1.050.080 |
| Average expense \$ | 506.720 | 108.523 | 335.417 | 587.293 | 995,647 |
| Average net protit \$ | 26.560 | 15,029 | 22.736 | 14.042 | 54,433 |
| Businesses reporting a loss (No.) | 39 |  |  |  |  |
| Average sales \$ | 501,913 | 120.059 | 316.136 | 481.057 | 9.090 .398 |
| Average expense \$ | 525,062 | 144.314 | 335.916 | 503.506 | 1.116.511 |
| Average net loss \$ | -23.149 | -24.255 | -19.780 | -22.449 | -26,113 |

[^13]See Table 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales, 1986
Alberta, General Stores (SIC 6412)

|  | Total(1) |  | Bottom 25\% |  | Lower middle 25\% |  | Upper middle $25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000{ }^{\prime}$ s) |  | $\begin{gathered} 40 \\ 11 \\ 11 \end{gathered}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\begin{array}{\|l} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only ( 3 ) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middIe } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sules | 80.2 | -- | -- | -- | -- | 100.0 | 80.2 | -- | -- | -- | -" |
| Dccupancy expenses | 5.8 | -" | -- | -- | -- | 100.0 | 5.8 | -- | -- | -- | -- |
| Depreciation | 1.2 | -- | -- | -- | -- | 71.8 | 1.7 | -- | -- | -- | -- |
| Repairs \& maintenance | 0.8 | -- | -- | -- | -- | 76.1 | 1.0 | -- | -- | -- | -- |
| Heat. light \& telephone | 1.6 | -- | -- | -- | -- | 98.0 | 1.6 | -- | $\cdots$ | -- | -- |
| Rent |  | -- | -- |  | -- |  |  | -- | - | -- | -- |
| Personnel expenses | 4.8 | -- | -* | -- | -- | 74.6 | 6.5 | -- | - | -- | -- |
| Financial expenses | 2.2 | -- | -- | -- | -- | 98.5 | 2.3 | -- | -- | -- | -- |
| Interest 8 bank charges | 1.7 | -- | -- | -- | -- | 89.9 | 1.9 | -- | -- | -- | -- |
| Protessional fees | 0.5 | -. | -- |  |  |  |  |  |  |  |  |
| Other expenses | 3.2 | -- | -- | -- | -- | 100.0 | 3.2 | *- | -- | -- | -- |
| Profit \{loss\} | 3.8 | =- | -- | -- | -- | 100.0 | 3.8 | =- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | - $\cdot$ | -- | - | -- | - |

## Symbol:

zero or no observetions
-- $\quad 00$ small too be expressed
not applicable
$\times$ confidentisl

## footnotes

111 These estimates are based on a sample of businesses roporting sales beiween $\$ 10.000$ and $\$ 2.000 .000$
Tokal weighted expendiłure on a givan item
2 Value in each celt $=\frac{\text { Total weighted sales of ell businesses in the sample }}{\text { 2 }} \times 100$ for each quartile
(3) Value in each cell $=\frac{\text { Total weighted expenditupe on given item }}{\text { Toial waghted sales of businesses reporting this item of expenditure }} \times 100$

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

## Motes

Deta are shown by quartiles when at least 13 of the sampled businesses report the specific item
Records were panked in Bscending order according to sales size. Each quariile fi. botrom $25 \%$, lower midde $25 \%$, etc.l rapresents one quarter of the total number of businesses. Within each quartile, the average atio is presented. for comparison purposes, the high and low values of sales are shown

How to use the tables
(1) Locste the appropriate sales range that is displayed on the two linas entilled Low sales valuen and migh sales value".
$(2)$ The selected range will indicate the propar quartile. i.e. the bottom $25 \%$. the lower midole $25 \%$, the upper middie $25 \%$ or the iop 25\%.
(3) Data pertaining to the selected sales size pange will be in that quartile

## Standard Industrisl CIassification Definition (SIC 1980):

SIC 6412 - General Stores
Businessas primarily engaged in retail dealing in a general ine of merchandise on a non-cepartmental basis, the most important of which is food Other merchandise sold usually includes ready-to-wear apparel. ioiletries. cosmetics. hartiware. tarm supplies and housewares. gusinesses may be desciined as? country general spores and genetal siore:

TABLE 2. Balance sheet profile for 1986
Alberta, General Stores (SIC 6412)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle $25 \%$ | Upper middle 25\% | $\begin{aligned} & T 08 \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 40 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 16 | -- | -- | -- | -- |
| Accounts and notes receivable | 6 | -- | -- | -- | -- |
| Inventory | 32 | -- | -- | -- | -- |
| Other current assets | 1 | -- | -- | -- | -- |
| Total current assets | 54 | -- | -- | -- | -- |
| Fixed assets | 46 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 14 | -- | -- | -- | -- |
| Other assets | 4 | -- | -- | -- | -- |
| Total assets | 90 | -- | - | - | -- |
| Liabilities and equity |  |  |  |  |  |
| Current loans | 6 9 | -- | -- | - | -- |
| Total current liabilities | 15 | -- | -- | -- | -- |
| Mortgages payable | 5 | -- | -- | -- | -* |
| Long term debt | 35 | -- | -- | -- | -- |
| Other I iabilities |  | -- | -- | -- | -- |
| Total liabilities | 55 | -- | -- | -- | -- |
| Total equity | 35 | -- | -- | -- | -- |

(1) These estimates are based on a somple of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta, General Stores (SIC 6412)

|  | Total(2) | Bottom 25\% | Lower middle 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{gathered} 21 \\ (1) \\ (1) \end{gathered}$ | -- | -- |  | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 25.4 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} 4.0 \\ 20.9 \\ 0.7 \end{array}$ | -- | -- | -- | -- |

11 The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2
121 These estimates are based on sample of businesses reporting saies between $\$ 10,000$ and $\$ 2,000,000$
See Table 1 for symbals and notes.

Definitions:

1. Liquidity ratio:

Curfent $=$ curtent assets $/$ current liabilities
2. Leverage ratios:
al Debi/equity = total liabilities / equity
bl Debi ratio = rotal liabilities/toial asse:s.
c) Interest coverage = net profi , interest expense inte:est expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, General Stores (SIC 6412)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ ' s ) <br> High stios value ( $\$ 000$ 's) | $\left.\begin{array}{l} 11 \\ (1) \\ 1 \end{array}\right)$ | -- |  | -- | -- |
|  |  |  | verage $1 \$ 000$ |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{aligned} & 58 \\ & 15 \\ & -4 \end{aligned}$ | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r}69 \\ -8 \\ \hline\end{array}$ | -- | -- | -- <br> - <br> - | $=-$ -- -- |
| Financing activities <br> Increase in long term debt <br> Repayment of lang term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances 8 loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r} 3 \\ -103 \\ 56 \\ -7 \\ - \\ - \\ - \\ - \end{array}$ | -- -- -- -- -- -- | - <br> - <br> - <br> - <br> - | - <br> $\therefore$ <br>  <br> - <br> - | $=-$ $=-$ $=-$ $=-$ -- |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $\begin{array}{r} 79 \\ 227 \\ 306 \end{array}$ | -- | -- | -- | -- |

(1) These estimates are dased on a sample of incorporated businesses reporiing seles between $\$ 10.000$ and $\$ 2.000 .000$. Semple count includes only those businesses reporting statement of changes.
See Table ; for symbols and notes.
TABLE 5. Employment changes by size of business. 1983-1986 based on SIC ciassification in 1986
Alberta, General Stores (SIt 6412)


(1) Average labour units are calculated by dividing total payrol! by the average annual wage and salary fate as reported in the

Survey of Employment. Payroll and Hours. Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a \&uli-time employee. Note that the business size groups used are determined at the Conado level. Thus if a business has of leas? 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 informasion is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, General Stores (SIC 6412)

|  | Total(1) | Bottom $25 \%$ | Lower <br> middle $25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1984 |  |  |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (lass) \$ | $\begin{array}{r} 75 \\ 114.092 \\ 111.763 \\ 2.329 \end{array}$ | $\begin{array}{r} 16.467 \\ 16.282 \\ 185 \end{array}$ | $\begin{aligned} & 33.461 \\ & 39.094 \\ & -5.633 \end{aligned}$ | $\begin{array}{r} 91.711 \\ 90.488 \\ 1.223 \end{array}$ | $\begin{array}{r} 314,730 \\ 301,188 \\ 13.542 \end{array}$ |
| ```Businesses reporting a profit (No.) Average sales $ Average expense $ Average net profit $``` | $\begin{array}{r} 61 \\ 149.51 \\ 140.368 \\ 9.143 \end{array}$ | $\begin{array}{r} 15.594 \\ 14.594 \\ 1.000 \end{array}$ | - | $\begin{array}{r} 113.165 \\ 103.384 \\ 9.781 \end{array}$ | $\begin{array}{r} 319.773 \\ 303.125 \\ 16.848 \end{array}$ |
| Businesses reporting a loss (Mo.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net loss $\$$ | $\begin{array}{r} 14 \\ 104.310 \\ 108.679 \\ -4.369 \end{array}$ | $\begin{array}{r} 20,259 \\ 23,609 \\ -3,350 \end{array}$ | $\begin{aligned} & 33.461 \\ & 39.094 \\ & -5.633 \end{aligned}$ | $\begin{aligned} & 77.029 \\ & 81.663 \\ & -4.634 \end{aligned}$ | $\begin{array}{r} 286,492 \\ 290.348 \\ -3.856 \end{array}$ |
|  | 1985 |  |  |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 57 \\ 263.964 \\ 253.264 \\ 10.700 \end{array}$ | $\begin{array}{r} 52.575 \\ 49.356 \\ 3.219 \end{array}$ | $\begin{array}{r} 112.919 \\ 112.701 \\ 218 \end{array}$ | $\begin{array}{r} 246.785 \\ 236.974 \\ 9.811 \end{array}$ | $\begin{array}{r} 643.577 \\ 614.024 \\ 29.553 \end{array}$ |
| ```8usinesses reporting profit (No.) Average sales $ Average expense $ Average net Drofit &``` | $\begin{array}{r} 49 \\ 265.868 \\ 253.267 \\ 12.601 \end{array}$ | $\begin{array}{r} 48.873 \\ 44.740 \\ 4.133 \end{array}$ | $\begin{array}{r} 122.935 \\ 116.666 \\ 6.269 \end{array}$ | $\begin{array}{r} 248.085 \\ 237.637 \\ 10.448 \end{array}$ | $\begin{array}{r} 643.577 \\ 614.022 \\ 29.55 \% \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 8 \\ 129.785 \\ 133,469 \\ -3,684 \end{array}$ | $\begin{array}{r} 69.555 \\ 70.526 \\ -971 \end{array}$ | $\begin{array}{r} 107.924 \\ 110.723 \\ -2.799 \end{array}$ | $\begin{array}{r} 211.875 \\ 219.157 \\ -7.282 \end{array}$ | - |

1986

(11) These estimates are dased on a sample of businesses reparting salas between $\$ 10,000$ and $\$ 2,000,000$.

See fable 1 for symbols and nozes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, General Merchandise Stores (SIC 6413)


## Symbol

zero or no observetions

- too small too be expressed
... not appicable
* confidenilal


## footnotes

(1) These estimates are besed on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

11 Total weighted expenditure on given item
$\left(21\right.$ Value in each cell $=\frac{\text { Total weighted sales of all businesses in the sample }}{} \times 100$ for each quartile.
(3) Value in each cell $=\frac{\text { Toial weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of axpenditure }}$ 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 necesserily equal $100 \%$

## Motes

Data are shown by quartiles when at least 13 of the sampled businesses repori she specific item.
Records were ranked in ascending order eccording to seles size. Each quartile (i.e. bottom 25\%, lower middle 25\%, etc. 1 iepresents one quarter of the cotal number of businesses. Within each quartile. the everage ratio is presentad. For comparison purposes. the high and low values of sales are shown.

How to use the tables
lil locate the appropriate sales renge that is displayed on the two lines entitlad low sales value" and migh sales value"
121 The selected range will indicate the proper quartile, i.e. the botrom $25 \%$. the lower middle $25 \%$, the upper middle $25 \%$ or the top $25 \%$
(3) Data pertaining to the selectad sales size range will be in that quartile.

## Standard Industrial CIsssification Definition (SIC 1980):

## SIC 6413 - General Merchandise Stores

Bus inesses primarity engaged in retail dealing in a general line of merchandise on a non-depar tmental basis including ready-to-wear apparel, toiletries. cosmetics, hardware and housewares, where food and household furni iure are not normality commodity lines and where no one commodity line accounts for more than $50 \%$ of total revenue

TABLE 2. Balance sheet profile for 1986
Alberta. General Merchandise Stores (SIC 6413)

| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 16 \\ (1) \\ 1 \end{array}\right)$ | -- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 24 | -- |  | -- |  |
| Accounts and notes receivable | 3 | -- | -- | -- | -- |
| Inventory | 68 | -- | - | -- | -- |
| Other current assets | 1 | -- | -- | -- | -- |
| Total current assets | 96 | -- | -- | -- | -- |
| Fixed assets | 87 | -- | -- | -* | -- |
| Less: Accum. dep. on fixed assets | 38 | -- | -- | -- | "- |
| Other assets | 7 | -- | -- | -- | -- |
| Total assets | 152 | -- | -- | -- | -- |
| Liebilities and equity |  |  |  |  |  |
| Other current lisbilities | 20 | -- | -- | -- | -- |
| Total current liabilities | 32 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term debt | 63 | -- | -- | -- |  |
| Other liabilities | 1 | -- | -- | -- | -- |
| Total liabilities | 96 | -- | -- | -- | -- |
| Total equity | 56 | -- | -* | -- | -- |

(II These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$.
See lable 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta, General Merchandise Stores (SIC 6413)

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper <br> midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High salas value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 13 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- |  | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 5.4 | -- | =- | -- | -- |
| Leverage ratios <br> Debt/equity fetio (times) <br> Interest coverage ratio (times) <br> Debt ratio (itimes) | $\begin{aligned} & 9.7 \\ & 8.7 \\ & 0.8 \end{aligned}$ | --- | -- | -- | -- |

(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 .

121 These estimates bre based on e sample of businesses feporing $\$ 81$ es between $\$ 10.000$ Bnd $\$ 2.000,000$
See Table 1 for symbols and motes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities
2. Leverage ratios:
a) Debt/equity $=$ total |isbilities $/$ equity
b) Debt ratio $=$ total |iabilities/tatal asse:s.
c) Interest coverage $=$ net profit interest experse; Ate:est exemse

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta. General Merchandise Stores (SIC 6413)

|  | Total(1) | Bot tom 25\% | Lower $\text { midde } 25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) |  |  |  |  |  |
| Low sales value ( $\$ 000{ }^{\prime} \mathrm{s}$ ) | (1) | -- | -- | -- |  |
| High sales value ( $\$ 000{ }^{\prime} 5$ ) | (1) |  |  |  |  |
|  | Average (\$000's ) |  |  |  |  |
| Operting activities |  |  |  |  |  |
| Cash trom operations | -4 |  | -- | -- |  |
| Depraciation | 5 |  |  | -- | -- |
| Other |  |  |  |  |  |
| Oividends | - | - | -- | - | -- |
| Investmont activities .-. .- .- .- .- . . |  |  |  |  |  |
| Disposal of fixed assets | -3 |  | -- | -- | -- |
| Purchase of fixed assets Increase in investment | -3 | -- | -- | -- | -- |
| Increase in investment Decrease in investment | - | -- | -- | -- | -- |
| Financing activities |  |  |  |  |  |
| Increase in long tarm debt | -9 | -- | -- | -- | -- |
| Reparment of long term debt | -9 |  |  |  | -- |
| Loan 5 from shareholders | 5 |  |  |  | -- |
| Repayment of loans from shareholders | -5 |  |  | - | -0 |
| Advances \& loans from government | - |  |  |  | -- |
| Increase in equity | -13 | -- |  |  | -- |
| Decrease in equity Dther | -13 | -- | -- | -- | -- |
| Increase(decrease) in cash \& equivalents | 3 | -- | -- | -- | -- |
| Cash 8 equivalents-Beginning of the year | 7 | -- | -- | -- | - |
| Cash s equivalents - End of the year | 10 | -- | -- | -- | =- |

(11) These estimetes are based on a sample of incorporated businesses reporing sales between $\$ 10,000$ and $\$ 2.000 .000$. Sample couns includes anly those businesses reporting a statemen: of changes
see iable 1 for symbols and notes.
TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986 Alberta, General Merchandise Stores (Sit 6413)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 ' s) \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text {-eporting(2) } \end{array}$ | No longer <br> reporting(3) |
| 1983 |  |  |  |  |  |
| Totel | 22 | 10,904 | 959 | 3 | 7 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 19 \\ 2 \\ - \\ i \end{array}$ | 743 <br> $\times$ <br>  <br> $\times$ | $\begin{array}{r} 65 \\ 28 \\ 866 \end{array}$ | 3 | ? |
| 1986 |  |  |  |  |  |
| Totel | 34 | 12.702 | 1.079 | 10 | $\ldots$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}29 \\ 3 \\ \hline 2\end{array}$ | 739 $x$ - x | 62 70 -847 | 9 | . |

111 Average labour units are colculated by dividing total payroll by the average annual wage and salary rate as reperted in the Survey of Employment. Payroll and Hours. Stasistics Canado. Caralogue $72-002$. An average labour unit could be interpreisd as e full-time employee. Nota that the business size groups used are depepmined at the Canada level. Thus if a business has at latast 500 employees in Canada as a whole but less then that number in any given province it is shown in the 500 and over group
12 Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following yesp.
"Newly feperting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See Table ; for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1984-1986
Alberta. General Merchandise Stores (SIC 6413)

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { UpDer } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 16 \\ 181.045 \\ 182.444 \\ -1.399 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 11 \\ 146.644 \\ 139.326 \\ 7.318 \end{array}$ | -- | -- | -- | -- |
| ```Businesses reporting loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 5 \\ 238.346 \\ 244.782 \\ -6.436 \end{array}$ | -- | -- | -- | -- |

Number of observations in sample
Average sales $\$$
16
182.933
182.933
973.380

Average expense $\$$
Average net profit (loss) $\$ 0$
173.380
9.553

Businesses reporting a profit (No.)
Average sales $\$$
Average sales $\$$
Average expense $\$$
9.553
--

| -- | $\because$ | - | - |
| :--- | :--- | :--- | :--- |
| -- | - | - |  |
| - | - |  |  |

Average net profit $\$$
11
224.339
205.704

Businesses reporting loss (No.)
Average sales $\$$
Average expense $\$$
Average expense
Average net loss $\$$
18.635

|  |
| :--- |
| $\because-$ |
| $\because-$ |

196.858

208,437
$\begin{array}{ll}-- & - \\ -- & --\end{array}$
--
--
$-11.579$

1986

Number of observations in sample
Average sales $\$$
Average sales
Average expense $\$$
Average net Drot it (loss) $\$$

Businesses reporting a profit (NO.)
Average sales \$
Average expense $\$$
28
232.174
228.063
4.111

177
311.160
298.562
Average ret profit $\$$
12.598

Businesses reporting a loss (No.)
11
248.711
258.286
-9.575
$\begin{array}{lr}\text { Average expense } \$ & 258,286 \\ \text { Average net loss } \$ & -9.575\end{array}$
(1) These estimates are bssed on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1986
Alberta, Hardware Stores (SIC 6531)

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

## Symbols

zero of no observations
$t 00$ smell too be expressed
... noi applicable
$\times$ confidential

## ootnotes

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ end $\$ 2,000,000$

21 Value in each celt. Total weighted expenditure on given item
2) Value in each celt = $\overline{\text { Total weighteo sales of all businesses in the sample }} \times 100$ for each quatile
(3) Value in esch cell $=\frac{\text { Total weighsed expenditure on given item }}{\text { Total weighted sales of businesses reporing this item of expenditure }} \times 100 \quad$ for each quarqile.

This portion of the quble pertains only to the businesses reporting the specific axpense item. Therefore these ratios are celculated
individually and the total will not necesserily equal $100 \%$

## Notes

Data are shown by quartiles when et least 13 of the sampled businesses report the specific item
Racords were ranked in ascending order according to sales size. Each quartile li.e. bottom 25\%, lower middle 25\%. elc. represents one quarter of the total number of businesses. Within esch quartile. the average ratio is presented. For comperison purposes. the high and low values of sales are shown

How to use the tables
19 Locate the appropribte sales range that is displayed on the two lines entited mbow sales valuem and migh sales value"
(2) The selected renge will indicate the proper quartile, i.e. the bottom $25 \%$, the lower middle $25 \%$, the upper midde $25 \%$ or the top 25\%
131 Data pertaining to the selected sales size range will be in that quartile

Standard Industrisl CIssification Definition ISIC 1980):
SIC 6531 - Mardwara Stores
Businesses primarily engaged in retail dealing in any combination of the basic tinas of haroware. such as hand gno power tools, builders' hardware, fasteners. electrical and plumbing supplies. These businesses may be secondarily engaged in retailing housewares, electical aposilances. paint. sporting goods. etc

TABLE 2. Balance sheet profile for 1986
Alberta, Hardware Stores (SIC 6531)

> Total(1)

Bot tom
$25 \%$
Lower
middle $25 \%$
Upper
middle $25 \%$
Top
5:

| Businesses in sample (No.) Low sales value $\left\{\$ 000^{\prime} s\right.$ ) High sales value ( $\$ 000^{\prime} \mathrm{s}$ ) | $\begin{aligned} & 62 \\ & \{1\} \\ & (1\} \end{aligned}$ | $\begin{array}{r} 11 \\ 88 \end{array}$ | $\begin{array}{r} 88 \\ 282 \end{array}$ | $\begin{aligned} & 282 \\ & 499 \end{aligned}$ | $\begin{array}{r} 499 \\ \\ \hline 11) \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average ( $\$ 000{ }^{\prime} \mathrm{s}$ ) |  |  |  |  |  |


| Assets |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cash | 46 | 2 |  | 12 | 144 |
| Accounts and notes receivable | 12 | 2 | 6 | 10 | 28 |
| Inventory | 87 | 30 | 53 | 65 | 182 |
| Other current assets | 1 | - | 1 | 2 | 2 |
| Total current assets | 147 | 34 | 66 | 88 | 356 |
| Fixed assets | 76 | 19 | 33 | 48 | 181 |
| Less: Accum. dep. on fixed assets | 16 | 4 | 16 | 6 | 34 |
| Other assets | 39 | 1 | 9 | 70 | 71 |
| Total assets | 246 | 51 | 92 | 199 | 574 |
| Liabilities and equity |  |  |  |  |  |
| Current laans | 29 | 5 | 10 | 15 | 77 |
| Other current liabilities | 41 | 17 | 19 | 21 | 96 |
| Tatal current liabilities | 70 | 22 | 29 | 36 | 173 |
| Martgages payable | 1 | - | 2 | 2 | - |
| Lang term debt | 72 | 28 | 20 | 154 | 81 |
| Other liabilities | 21 | - | 3 | 2 | 69 |
| Total liabilities | 164 | 50 | 54 | 194 | 324 |
| Total equity | 82 | 1 | 38 | 5 | 250 |

(1) These estimates are based on a sample of businesses reporting soles between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Hardware Stores (SIC 6531)

|  | Total(2) | $\begin{array}{r} \text { Bottam } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 44 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 11 \\ 70 \end{array}$ | $\begin{array}{r} 70 \\ 280 \end{array}$ | $\begin{array}{r} 280 \\ 499 \end{array}$ | $\begin{aligned} & 499 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 4.7 | 0.7 | 4.0 | 3.6 | 6.5 |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} -12.0 \\ 21.2 \\ 0.9 \end{array}$ | 1.3 2.2 0.6 | $\begin{array}{r} -24.7 \\ 6.5 \\ 1.0 \end{array}$ | $\begin{array}{r} -19.6 \\ 0.8 \\ 1.0 \end{array}$ | $\begin{array}{r} 6.7 \\ 57.0 \\ 0.7 \end{array}$ |

[^14](2) These estimates are based on sample of businesses reporiing sales between $\$ 10.000$ and $\$ 2.000 .000$.

See Table i for symbols and notes.

Definitions:

1. Liquidity retio:

Cuprent $=$ cuprent assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity $=$ total liabilities $/$ equity.
bl Debt ratio $=$ total liabilities / total esseis
cl Interest coverage $=$ net profit interest expense, inierest expensa

TABLE 4. Statement of changes in financial position for incorporated businesses only, i986
Alberta, Hardware Stores (SIC 6531)

|  | Total! 1 ! | $\begin{array}{r} \text { Bot } 40 m \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 s) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 38 \\ (1) \\ (i) \end{array}$ | -- |  |  | -- |
|  |  |  | verage $1 \$ 000$ |  |  |
| Dperating activities Cash from operations Depreciation Other | $\begin{array}{r} 20 \\ 5 \\ -18 \end{array}$ | -- | -- | -- | -- |
| Dividends | -2 | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 9 \\ -10 \\ -12 \\ \hline 1 \end{array}$ | -- | -- <br> -- <br> - | - -- -- | - |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | 11 -11 3 -4 - | - <br> - <br> - <br> - <br> - <br> - <br> - | - - - - - - - | -- <br> -- <br> -- <br> -- <br> -- | -- <br> - <br> - <br> - <br> - <br> - |
| Increase(decrease) in cash s equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | -8 5 -3 | -- | -- | -- | - |

111 These estimates are based on semple of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting statement of changes See Table, for symbors and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986 Alberta, Hardware, Paint, Glass and Wallpaper Stores (SIC 653)

| Business size expressed in average labour units(1) | Number of businesses | Total payroll$(\$ 000$ s $)$ | Average laboup units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Tots 1 | 310 | 23.785 | 1.809 | 28 | 46 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 298 \\ 7 \\ 5 \end{array}$ | $\begin{array}{r} 16.380 \\ 1.827 \\ 5.578 \end{array}$ | $\begin{array}{r} 1.321 \\ 150 \\ 338 \\ \hline \end{array}$ | $\begin{array}{r} 26 \\ 1 \\ 1 \\ \hline \end{array}$ | 45 9 - $=$ |
| 1986 |  |  |  |  |  |
| Total | 407 | 28.362 | 2.161 | 60 | $\cdots$ |
| less than 20 <br> 20 - 99 <br> 100-499 <br> 500 and over | 393 10 4 - | $\begin{array}{r} 21.273 \\ 3.314 \\ 3.775 \\ \hline \end{array}$ | $\begin{array}{r} 1.717 \\ 254 \\ 190 \end{array}$ | 60 - - | $\ldots$ $\cdots$ $\cdots$ |

(1) Average laboup units are calculared by dividing total payroll by the average annual wage and salary rate as reported in the Survay of Employment. Payroll and Hours, Statistics Cenada. Catalogue 72-002. An averge labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus it a business has at leas 500 emplovees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.
"Newly raparting" and "no longer reporting" businesses are assumed to neve been in activity for six months and the intormation is adjusted sccordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Hardware Stores (SIC 6531)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { To, } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 51 \\ 235.917 \\ 234.599 \\ 1.318 \end{array}$ | $\begin{array}{r} 56.251 \\ 47.955 \\ 8.296 \end{array}$ | $\begin{array}{r} 126.877 \\ 122.276 \\ 4.601 \end{array}$ | $\begin{aligned} & 237.061 \\ & 256.001 \\ & -18.940 \end{aligned}$ | $\begin{array}{r} 523.478 \\ 512.165 \\ 11.313 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 38 \\ 259.522 \\ 242.410 \\ 17.112 \end{array}$ | $\begin{aligned} & 52.647 \\ & 39.813 \\ & 12.834 \end{aligned}$ | $\begin{array}{r} 65.058 \\ +43.007 \\ 22.051 \end{array}$ | $\begin{array}{r} 231.990 \\ 226,123 \\ 5.867 \end{array}$ | $\begin{array}{r} 588.391 \\ 560.695 \\ 27.696 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 13 \\ 215.414 \\ 240.003 \\ -24.589 \end{array}$ | $\begin{aligned} & 65,684 \\ & 69,268 \\ & -3,582 \end{aligned}$ | $\begin{array}{r} 110.247 \\ 113.247 \\ -3.000 \end{array}$ | $\begin{aligned} & 249.747 \\ & 330.747 \\ & -81.000 \end{aligned}$ | $\begin{aligned} & 435.978 \\ & 446.750 \\ & -10.772 \end{aligned}$ |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 57 \\ 286.807 \\ 282,914 \\ 3.893 \end{array}$ | $\begin{array}{r} 88.122 \\ 83.404 \\ 4.718 \end{array}$ | $\begin{array}{r} 132.823 \\ 128.868 \\ 3.955 \end{array}$ | $\begin{array}{r} 181.252 \\ 186.605 \\ -5.353 \end{array}$ | $\begin{array}{r} 745.032 \\ 732.778 \\ 12.254 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 43 \\ 290,821 \\ 275.250 \\ 15.571 \end{array}$ | $\begin{aligned} & 92.281 \\ & 85.230 \\ & 7.051 \end{aligned}$ | $\begin{array}{r} 132.475 \\ 127.427 \\ 5.048 \end{array}$ | $\begin{array}{r} 208.797 \\ 195.650 \\ 13.147 \end{array}$ | $\begin{aligned} & 729.731 \\ & 692.69 \\ & 37 \end{aligned}$ |
| Businesses reporting loss (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 14 \\ 286.147 \\ 306.536 \\ -20.389 \end{array}$ | $\begin{array}{r} 60.363 \\ 71.219 \\ -10.856 \end{array}$ | $\begin{array}{r} 135.598 \\ 140.358 \\ -4.760 \end{array}$ | $\begin{aligned} & 165.258 \\ & 181.353 \\ & -16.095 \end{aligned}$ | $\begin{array}{r} 783.367 \\ 833.212 \\ -49.845 \end{array}$ |
|  |  |  | 1986 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net protit (loss) \$ | $\begin{array}{r} 125 \\ 397.797 \\ 383.568 \\ 14.229 \end{array}$ | $\begin{aligned} & 73.533 \\ & 77.288 \\ & -3.755 \end{aligned}$ | $\begin{array}{r} 176.917 \\ 170.258 \\ 6.659 \end{array}$ | $\begin{array}{r} 375,385 \\ 347.198 \\ 28,187 \end{array}$ | $\begin{array}{r} 965,351 \\ 939,526 \\ 25,825 \end{array}$ |
| Businesses reporting profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profi\& \$ | $\begin{array}{r} 85 \\ 421.530 \\ 386.939 \\ 34.599 \end{array}$ | $\begin{array}{r} 88.307 \\ 81.819 \\ 6.488 \end{array}$ | $\begin{array}{r} 172,703 \\ 159,413 \\ 13,290 \end{array}$ | $\begin{array}{r} 418,829 \\ 342,370 \\ 76.459 \end{array}$ | $\begin{array}{r} 1.006 .279 \\ 964.154 \\ 42.125 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 40 \\ 368.519 \\ 379.087 \\ -10.568 \end{array}$ | $\begin{aligned} & 71.109 \\ & 76.544 \\ & -5.435 \end{aligned}$ | $\begin{aligned} & 188.417 \\ & 199.850 \\ & -11.433 \end{aligned}$ | $\begin{aligned} & 334,481 \\ & 351,744 \\ & -17,263 \end{aligned}$ | $\begin{array}{r} 880.070 \\ 888.209 \\ -8.139 \end{array}$ |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See lable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Sporting Goods Stores (SIL 6541)

|  | Total(1) |  | Bottom 25\% |  | Lower <br> middie 25\% |  | Upper$\text { midde } 25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $\left(\begin{array}{l} 86 \\ (1) \\ 1 \end{array}\right)$ |  | $\{1\rangle$ |  | $\begin{aligned} & 10 \\ & 77 \end{aligned}$ |  | $\begin{array}{r} 77 \\ 308 \end{array}$ |  |  | $\begin{aligned} & 308 \\ & 111 \end{aligned}$ |  |
| Selected expense item | Industry average(2) |  |  |  |  | \% busi= nesses peporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { mi d } 1 \text { e } \\ & 25 \% \end{aligned}$ | Upper middie 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Tota | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lower } \\ \text { midd } 10 \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 59.6 | 60.8 | 79.4 | 38.8 | 65.1 | 85.4 | 69.8 | 50.8 | 81.2 | 61.4 | 65.1 |
| Decupancy oxpenses | 8.6 | 1.7 | 11.8 | 7.8 | 7.1 | 100.0 | 8.6 | $1 . ?$ | 11.8 | 7.8 | 7.1 |
| Depreciation | 1.6 | 1.7 | 1.7 | 1.6 | 1.6 | 94.8 | 1.7 | 1.7 | 1.8 | 1.7 | 1.6 |
| Repairs \& maintenance | 0.4 | - | 0.2 | 0.4 | 0.5 | 57.7 | 0.6 | - | 2.6 | 0.5 | 0.5 |
| Heat. Iignt \& teleshone | 3.4 | - | 7.7 | 1.4 | 1.5 | 94.4 | 3.6 | - | 7.7 | 1.4 | 1.5 |
| Rent | 3.2 | - | 2.1 | 4.4 | 3.5 | 62.3 | 5.2 | - | 7.1 | 5.7 | 3.7 |
| Personnel expenses | 19.9 | 35.3 | 5.0 | 35.1 | 13.3 | 96.3 | 20.7 | 35.3 | 5.3 | 37.0 | 13.3 |
| Financial expenses | 4.1 | - | 5.5 | 4.2 | 2.9 | 93.2 | 4.1 | - | 5.5 |  |  |
| Interest \& bank charges Drofessional fees | 2.5 1.6 | - | 4.0 1.5 | 1.6 2.5 | 2.4 0.5 | 91.9 90.5 | 2.7 | - | 4.0 1.5 | 1.8 2.9 | 2.4 |
| Other expenses | 14.6 | 65.3 | 14.5 | 12.8 | 7.7 | 100.0 | 14.6 | 65.3 | 14.5 | 12.8 | 7.7 |
| Profit (loss) | -6.9 | -63.2 | $-16.2$ | 1.3 | 3.8 | 100.0 | -6.9 | -63.2 | -16.2 | 1.3 | 3.8 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | - | - | -.. | - . | $\cdots$ |

## Symbols

zero or no observetions
too small too be expressed
not sppliceble

- confidential


## Footnotes

111 These estimates are besed on sample of businesses peporiing seles beqween $\$ 10.000$ and $\$ 2.000 .000$
(2) Vaiue in each cell $=\frac{\text { Total weighted expenditupe on aiven item }}{\text { Total weighted sales of all businesses in the sample }} \times 100$ for each quartile.
(3) Value in each cell

> Total weighted expendiqure on a given iqem

Total weighted seles of businesses reporiing ihis iem of expenditure
for each quartile

This portion of the table perteins only to the Dusinesses reporting the specific expense item. Therefore these ratios are calculad individuality and the lotal will not necessarily aqual $100 \%$.

## Notes

Data are shown by quartiles when bt least 13 of the sempled businesses pepori the specific item.
Records were ranked in ascending order according to sales size. Each quertile fi. botom 25\%, lower midde $25 \%$, etc. represents one quarter of the total number of businesses. Within each quartile, the average patio is presented. For comparison purposes, the high and low values of sales are shown

How to use the tatoles
(1) Locate the appropriate sales pange that is displayed on the two lines entitled "low sales value" and "High salas value"
(2) The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower middie $25 \%$, the upper middie $25 \%$ or the top $25 \%$.
(3) Data pertaining to the selected sales size range will be in that quartile.

## Stenderd Industrisl Classificetion Definition (SIC 1880):

SIC 6541 - Sporting Goods Stores
Businesses primarily engaged in petail dealing in sporting goods. playground and gymnasium equipmeni. Businesses may be described Dy product line such as: retail archery equipmenq, retail athleqic clothing finc. uniformst. retail athletic footwear. retail baseball equipment. retail bowling equipment. retail camping equipment lexc. tent trailersl. petail sports and fishing tackle. petsil footbalt equ pment. retai! golf equipmen: reqail hockey equipment. retail hun ing equipment. retail playpround equipment. reiail skilng equipment.


TABLE 2. Balance sheet profile for 1986
Alberta, Sporting Goods Stores (SIC 6541)

|  | Total(1) | Bottom 25\% | Lower <br> middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( 8000 's) | $\begin{array}{r} 86 \\ (1) \\ (1) \end{array}$ | $\begin{array}{r} (1) \\ 10 \end{array}$ | $\begin{aligned} & 10 \\ & 77 \end{aligned}$ | $\begin{array}{r} 77 \\ 308 \end{array}$ | $\begin{aligned} & 308 \\ & (1) \end{aligned}$ |
| Average (\$000's) |  |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 5 \\ 8 \\ 84 \\ 1 \\ 99 \\ 30 \\ 12 \\ 5 \end{array}$ | - <br> - <br> - <br> - <br> - | 6 <br>  | $\begin{array}{r} 6 \\ 6 \\ 41 \\ 1 \\ 53 \\ 22 \\ 11 \\ 2 \end{array}$ | $\begin{array}{r} 11 \\ 20 \\ 267 \\ 5 \\ 303 \\ 81 \\ 29 \\ 15 \end{array}$ |
| Total assets | 121 | - | 12 | 65 | 370 |
| Liabilities and equity <br> Current loans <br> Other cuprent liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | 17 34 51 1 51 2 | - <br> $=$ <br> - | $\begin{array}{r}3 \\ 22 \\ 25 \\ \hline\end{array}$ | 24 10 34 14 14 | $\begin{array}{r} 29 \\ 92 \\ 129 \\ 178 \\ 17 \\ 3 \end{array}$ |
| Total liabilities Totel equity | $\begin{array}{r} 104 \\ 17 \end{array}$ | - | $\begin{array}{r} 28 \\ -17 \end{array}$ | 51 15 | $\begin{array}{r} 304 \\ 67 \end{array}$ |

111 These estimetes are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$.
See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta, Sporting Goods Stores (SIC 6541)


111 The ratios represent the averege of ratios for each business in the group and cannot be calculated from the figures shown in table 2 . 121 These estimates are based on s sample of businesses reporting salas between $\$ 10,000$ and $\$ 2,000,000$

See Table 9 for symbols and notes

Definitions:

1. Liquidity ratio:

Current $=$ current assets $/$ current $\mid i a b i l i t i e s$
2. Leverage ratios:

El Debt/equity $=$ tozal $/ i$ abilities / equity.
b) Debt ratio $=$ total liabilities $/$ total assets.
c) Interest coverage $=$ net profit interes: exnoest foriest expenss

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Sporting Goods Stores (SIC 6541)

|  | Total 11 ) | $\begin{array}{r} 80 t+0 m \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 60 \\ (1) \\ (1) \end{array}$ | $\begin{array}{r} 11) \\ 85 \end{array}$ | $\begin{array}{r} 85 \\ 211 \end{array}$ | $\begin{aligned} & 211 \\ & 661 \end{aligned}$ | $661$ (1) |
|  | Average (\$000's) |  |  |  |  |
| Operting activities Cash from operations Depraciation 0 ther | 11 9 7 | $\begin{array}{r} -2 \\ 3 \\ - \end{array}$ | 8 7 | 6 7 | 32 13 15 |
| Dividends | -4 | - | $-3$ | -3 | -9 |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | 2 -19 -1 1 | -13 | 4 -9 -3 | 3 -14 -1 - | -3 -4 -4 - |
| Financing activities <br> Incraase in long term debt <br> Repayment of long term debt <br> Loans from shapeholders <br> Redayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | 5 -4 7 -7 - - -1 | 8 -3 8 -2 - | 7 -4 3 -13 - - -2 | $\begin{array}{r} 8 \\ -5 \\ 5 \\ -5 \\ \hline \end{array}$ | - -3 12 -5 - - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 6 18 23 | -1 4 3 | 1 29 29 | 2 11 13 | 17 20 37 |

(1) These estimates are based on a sample of incorporated businesses reporting sales beiween $\$ 10,000$ and $\$ 2,000.000$. Sample count includes onty those businesses reporiing a statement of changes.
see taple 1 for symbo:s and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986
Alberta. Sporting Goods Stores (SIC 6541)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s }) \end{array}$ | Average labour units(1) | Changes in number of businssses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 145 | 11.811 | 874 | 29 | 44 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 138 \\ 6 \\ \hline \end{array}$ | $\begin{array}{r} 7.239 \\ x \\ x \end{array}$ | $\begin{array}{r} 536 \\ 217 \\ 121 \\ \hline \end{array}$ | 29 $=$ $=$ | $\begin{array}{r} 42 \\ 1 \\ - \\ 1 \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 261 | 21.212 | 1.636 | 52 | - . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 249 9 2 1 | $\begin{array}{r} 12.753 \\ 4.449 \\ x \\ x \end{array}$ | $\begin{array}{r} 584 \\ 343 \\ 219 \\ 90 \end{array}$ | $5!$ $!$ | $\because$ $\cdots$ $\cdots$ |

[^15]TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Sporting Goods Stores (SIC 6541)

|  | Totall1i | Bottom 25\% | $\text { middle } 25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { Tos } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 37 \\ 385.252 \\ 397.736 \\ -11.484 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net prafit \$ | $\begin{array}{r} 26 \\ 386.141 \\ 359.742 \\ 25.399 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 11 \\ 409.332 \\ 499.518 \\ -90.186 \end{array}$ | -- | -- | -- | -- |

1985

| Number of observetions in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 56 \\ 292.479 \\ 287.209 \\ 5.270 \end{array}$ | $\begin{array}{r} 56.045 \\ 55.003 \\ 1.042 \end{array}$ | $\begin{array}{r} 128.311 \\ 129.104 \\ -793 \end{array}$ | $\begin{array}{r} 221.582 \\ 230.675 \\ -9.093 \end{array}$ | $\begin{array}{r} 763.979 \\ 734.053 \\ 29.926 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 38 \\ 338.090 \\ 314.910 \\ 23.180 \end{array}$ | $\begin{array}{r} 53.985 \\ 47.170 \\ 6.815 \end{array}$ | $\begin{array}{r} 163.824 \\ 139.392 \\ 24.432 \end{array}$ | $\begin{array}{r} 308,676 \\ 291.447 \\ 17.229 \end{array}$ | $\begin{array}{r} 825.875 \\ 781.625 \\ 44.245 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 18 \\ 243.120 \\ 252.970 \\ -9.850 \end{array}$ | $\begin{aligned} & 59.949 \\ & 69.843 \\ & -9.894 \end{aligned}$ | $\begin{array}{r} 124.500 \\ 128.000 \\ -3.500 \end{array}$ | $\begin{aligned} & 205,489 \\ & 219,446 \\ & -13.957 \end{aligned}$ | $\begin{aligned} & 582.541 \\ & 594.591 \\ & -12.050 \end{aligned}$ |
|  |  |  | 1986 |  |  |
| Number of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 124 \\ 262.572 \\ 258.277 \\ 4.295 \end{array}$ | $\begin{array}{r} 30.695 \\ 43.349 \\ -12.654 \end{array}$ | $\begin{aligned} & 80,006 \\ & 61.560 \\ & -1.554 \end{aligned}$ | $\begin{array}{r} 157.505 \\ 150.279 \\ 7.226 \end{array}$ | $\begin{array}{r} 802.083 \\ 777.921 \\ 24.162 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net drofit \$ | $\begin{array}{r} 75 \\ 361.181 \\ 339.580 \\ 21.601 \end{array}$ | - | $\begin{array}{r} 43.770 \\ 36.746 \\ 7.024 \end{array}$ | $\begin{array}{r} 157.693 \\ 138.311 \\ 19.382 \end{array}$ | $\begin{array}{r} 882.081 \\ 843.684 \\ 38.397 \end{array}$ |
| Businesses reporting aloss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 49 \\ 212.409 \\ 224.298 \\ -11.897 \end{array}$ | $\begin{array}{r} 30.695 \\ 43.349 \\ -12.654 \end{array}$ | $\begin{aligned} & 75.169 \\ & 84,734 \\ & -9.565 \end{aligned}$ | $\begin{aligned} & 157.219 \\ & 168,393 \\ & -11,174 \end{aligned}$ | $\begin{aligned} & 586.520 \\ & 500,717 \\ & -14,197 \end{aligned}$ |

111 These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
See table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

|  | ictal(1) |  | Bottom 25\% |  | Lowermiddle 25\% |  | Uoper midde $25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime} \mathrm{s}$ ) | $\begin{array}{r} 73 \\ (1) \\ (1) \end{array}$ |  | $\begin{array}{r} \text { (1) } \\ 25 \end{array}$ |  | $\begin{aligned} & 25 \\ & 86 \end{aligned}$ |  | $\begin{array}{r} 86 \\ 159 \end{array}$ |  |  | $\begin{aligned} & 59 \\ & \text { (1) } \end{aligned}$ |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3 ) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upde: midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | Lower middle 25\% | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 44.3 | 10.5 | 55.0 | 56.6 | 53.6 | 80.2 | 55.2 | 56.4 | 55.0 | 56.6 | 53.6 |
| Decupancy expenses | 12.7 | 8.0 | 17.1 | 11.0 | 14.3 | 100.0 | 12.7 | 8.0 | 17.1 | 11.0 | 14.3 |
| Depreciation | 1.3 | 0.5 | 1.8 | 1.4 | 1.6 | 73.7 | 1.8 | 2.0 | 2.5 | 1.5 | 1.6 |
| Repairs \& maintenance | 0.7 | 1.2 | 0.9 | 0.1 | 0.3 | 60.5 | 1.1 | 1.5 | 1.4 | 0.5 | 0.4 |
| Heat. light \& telephone | 2.0 | 1.8 | 2.9 | 1.6 | 1.7 | 79.0 | 2.5 | 6.8 | 3.2 | 1.6 | 1.8 |
| Rent | 8.7 | 4.4 | 11.6 | 7.9 | 10.7 | 74.4 | 11.7 | 22.9 | 14.8 | 8.0 | 10.7 |
| Personnel expenses | 16.5 | 20.7 | 9.4 | 18.5 | 17.8 | 99.0 | 16.7 | 21.2 | 9.4 | 18.7 | 17.8 |
| Financial expenses | 4.0 | 1.5 | 3.1 | 4.7 | 6.8 | 83.6 | 4.8 | 4.8 | 3.1 | 4.7 | 6.8 |
| Interest $\%$ bank charges | 1.8 | 1.0 | 1.7 | 2.4 | 1.9 | 81.2 | 2.2 | 3.2 | 1.8 | 2.4 | 1.9 |
| Professional fees | 2.3 | 0.5 | 1.4 | 2.3 | 4.8 | 76.9 | 2.9 | 1.9 | 1.8 | 2.3 | 4.8 |
| Other expenses | 16.7 | 38.1 | 13.9 | 9.0 | 6.4 | 100.0 | 16.7 | 38.4 | 13.9 | 9.0 | 6.4 |
| Profit (loss) | 5.8 | 20.9 | 1.5 | 0.2 | 1.1 | 99.2 | 5.8 | 20.9 | 1.5 | 0.2 | 1.1 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . ${ }^{\text {a }}$ | - $\cdot$ | $\cdots$ | $\cdots$ |  |

## Symbols

zero or no observations
to0 small too be expressed
not applicate
confioentiol

## Footnotes

(1) These estimates are based on a sample of businesses reparting sales belween \$10.000 and $\$ 2.000 .000$

21 Value in esch cell $=$ lotal weighted expenditure on a given item
(3) Velue in each cell $=\frac{\text { lotal weighted expenditure on a given item }}{\text { lotel weighted sales of businesses reporting this iten of expenditure }} \times$ for

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

## Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the spocific item
Records were ranked in ascending order according to seles size. Each quartile (i.e. bottom 25\%. lower middle 25\%, etc.) represents one quarter of the rotal number of businesses. Within ach 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 whow sales value" and wigh sales value
t21 The selected range will indicate the proper quartile. i.e. the bottom $25 \%$, the lower middle $25 \%$, the upper middte $25 \%$ or the top $25 \%$
(3) Data pertaining to the selected seles size range will be in that quartile

Stenderd Industrial Classification Definition (SIC 1980):
SIC 658 = 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 1986
Alberta, Toy, Hobby, Novelty and Souvenir Stores (Sic 658)

|  | Total(1) | Bottom 25\% | Lowe r <br> middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 7 \\ & (1) \\ & 1 \end{aligned}$ | $\begin{array}{r} (1) \\ 25 \end{array}$ | $\begin{aligned} & 25 \\ & 86 \end{aligned}$ | $\begin{array}{r} 86 \\ 159 \end{array}$ | $\begin{aligned} & 159 \\ & (1) \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 5 \\ 3 \\ 31 \\ 2 \\ 40 \\ 16 \\ 9 \\ 8 \end{array}$ | $\begin{aligned} & 1 \\ & 2 \\ & 2 \\ & 1 \\ & 1 \\ & - \end{aligned}$ | 1 <br>  <br> 9 <br> 11 <br> 8 <br> 3 <br> 2 | $\begin{array}{r} 3 \\ 3 \\ 23 \\ 1 \\ 29 \\ 9 \\ 3 \\ 4 \\ 4 \end{array}$ | $\begin{array}{r} 15 \\ 7 \\ 91 \\ 5 \\ 118 \\ 47 \\ 29 \\ 24 \end{array}$ |
| Total assets | 55 | 3 | 18 | 40 | 160 |
| Liabilities and equity Current Ioans Other current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | $\begin{array}{r} 8 \\ 13 \\ 22 \\ 13 \\ 6 \end{array}$ | 1 1 1 | 3 <br> 2 <br> 5 | $\begin{array}{r} 19 \\ 9 \\ 20 \\ \hline 7 \\ 1 \end{array}$ | 18 42 60 - 39 24 |
| Total liabilities Total equity | $\begin{aligned} & 41 \\ & 15 \end{aligned}$ | 3 | 9 | $\begin{aligned} & 27 \\ & 12 \end{aligned}$ | $\begin{array}{r} 122 \\ 38 \end{array}$ |

111 these estimates are based on sample of businesses reporing $\$ 81$ es beimeen $\$ 10,000$ and $\$ 2,000,000$.
See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upder <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 0000^{\prime}$ s) | $\left.\begin{array}{l} 44 \\ (1) \\ 11 \end{array}\right)$ | $\begin{array}{r} 11 \\ 25 \end{array}$ | $\begin{array}{r} 25 \\ 102 \end{array}$ | $\begin{aligned} & 102 \\ & 272 \\ & \hline \end{aligned}$ | $\begin{aligned} & 272 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Curcent ratio (times) | 2.6 | 0.7 | 4.3 | 3.1 | 3.0 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage satio (times) Debt ratio (times)``` | 419 | 4.2 1.2 | 288.9 1.9 | $\begin{array}{r} -100.9 \\ 2.5 \\ 1.0 \end{array}$ | 7.6 2.1 0.8 |

(11) The ratios represens the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(21) These estimates are based on a sample of businesses reporting salas between $\$ 10,000$ and $\$ 2,000,000$

See table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current $=$ current assets f current liabilities.
2. Lever ege rotios:
a) Debi/rquity = total liabilities / equity
b) Debt ratio $=$ toial liabilities / toial assets
cl Interest coverage $=$ net profit + interest exoense/interes: experst

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Toy, Hobby, Novelty and Souvenir Stores (SIE 658)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low soles value $\{\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 46 \\ & (1) \\ & 11 \end{aligned}$ | $\begin{aligned} & 11) \\ & 26 \end{aligned}$ | $\begin{array}{r} 26 \\ 103 \end{array}$ | $\begin{aligned} & 103 \\ & 283 \end{aligned}$ | $\begin{aligned} & 283 \\ & (1) \end{aligned}$ |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Operating activities <br> Cash from operations Depreciation Dther | 1 4 -7 | $\begin{array}{r} -4 \\ 1 \\ 5 \end{array}$ | - -3 -3 | 5 2 - | $\begin{array}{r} 4 \\ 9 \\ -29 \end{array}$ |
| Dividends | -1 | - | - | $-1$ | -4 |
| Investment activities <br> Disposal of fixed assets Purchase of fixed assets lncrease in investment Decrease in investment | 4 -6 -2 | - - - | -2 | 1 -1 - | $\begin{array}{r} 1 \\ -19 \\ -6 \\ \hline \end{array}$ |
| Financing activities <br> ]ncrease in long term debt Repayment of long term detat Loans from shareholders Repayment of loans from shareholders Advances \& loans from government Increase in equity Decrease in equity Dther | $\begin{array}{r} 16 \\ -3 \\ 7 \\ -5 \\ - \\ - \\ - \end{array}$ | -3 | 1 | -1 -1 4 -3 - - $-i$ | $\begin{array}{r} 63 \\ -13 \\ 22 \\ -12 \\ - \\ -1 \\ - \end{array}$ |
| Increase(decrease) in cash \& equivalents Cash 8 equivalents-Beginning of the year Cash \& equivalents - End of the year | 5 2 7 | -1 2 1 | 1 | 4 -1 3 | 16 8 24 |

11 These estimetes re besed on sample of incorporbied businesses reporting sales between $\$ 10.000$ and $\$ 2.000,000$. Samole count includes Only those businesses reporifing a statement of changes See table for symbols and notes.

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986
Alberta, Toy, Mobby, Novelty and Souvenir Stores (SIC 658)


(1) Average labour units are calculated by dividing total payroll by the average annubl wage and salary rate as reportad in the Survey of Employment, Payroll and Hours. Statistics Canada. Catalogue 72-002. An average labour unit could be interppeted as a full-time employee. Note that the business size groups used are detarmined at the Canadalevel. Thus if a business has of leest 500 employees in Conada as a whole bu: 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 peporting 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 iable 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta. Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

|  | Total(1) | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 57 \\ 144.933 \\ 140.793 \\ 4.140 \end{array}$ | $\begin{array}{r} 12.212 \\ 10.199 \\ 2.013 \end{array}$ | $\begin{aligned} & 41.678 \\ & 44.327 \\ & -2.649 \end{aligned}$ | $\begin{array}{r} 107.820 \\ 104.284 \\ 3.536 \end{array}$ | $\begin{array}{r} 418.023 \\ 404.360 \\ 13.663 \end{array}$ |
| Businesses raporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 40 \\ 140.833 \\ 128.569 \\ 12.064 \end{array}$ | $\begin{array}{r} 12.031 \\ 8.696 \\ 3.335 \end{array}$ | $\begin{array}{r} 38.650 \\ 33.970 \\ 4.680 \end{array}$ | $\begin{array}{r} 116.015 \\ 104,769 \\ 11.246 \end{array}$ | $\begin{array}{r} 395.837 \\ 366.839 \\ 28.998 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 17 \\ 202.855 \\ 245.488 \\ -42.633 \end{array}$ | $\begin{aligned} & 13.229 \\ & 18.660 \\ & -5.431 \end{aligned}$ | $\begin{aligned} & 43.047 \\ & 49.012 \\ & -5.965 \end{aligned}$ | $\begin{array}{r} 96.877 \\ 103.637 \\ -6.760 \end{array}$ | $\begin{array}{r} 658,265 \\ 810.643 \\ -152.378 \end{array}$ |


| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 61 \\ 164.219 \\ 154.999 \\ 9.300 \end{array}$ | $\begin{array}{r} 14.247 \\ 12.705 \\ 1.541 \end{array}$ | $\begin{array}{r} 50.396 \\ 45.062 \\ 5.334 \end{array}$ | $\begin{array}{r} 149.814 \\ 139.914 \\ 10.000 \end{array}$ | $\begin{array}{r} 442.318 \\ 421.995 \\ 20.323 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (Mo.) | 49 |  |  |  |  |
| Average sales \$ | 164.117 | 14.127 | 51.053 | 151.367 | 439.919 |
| Average expense \$ | 151.968 | 11.267 | 42.221 | 139.114 | 415.268 |
| Average net Drofit \$ | 12.149 | 2.860 | 8.832 | 12.253 | 24.65: |
| Businesses reperting loss (No.) |  |  |  |  |  |
| Average sales \$ Average expense $\$$ | 165.747 178.074 | 15.036 22.114 | 46.984 59.822 | 136,808 147,134 | 464.158 483.227 |
| Average net loss \$ | -12.327 | $-7.078$ | -12.838 | -10.326 | -19.069 |


| Number of observations in sample | $\begin{array}{r}126 \\ \hline .405\end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 140.395 | 17.707 | 61.833 | 113.224 | 368.815 |
| Average expense \$ | 136.690 | 15.869 | 62.291 | 111.179 | 357.421 |
| Average net profit (loss) \$ | 3.705 | 1.838 | -458 | 2.045 | 11.394 |
| Businesses reporting a profit (No.) | 82 |  |  |  |  |
| Average sales \$ | 145,761 | 17.325 | 66.681 | 109,491 | 389,546 |
| Average expense \$ | 134.826 | 14.379 | 60.655 | 100.110 | 364.158 |
| Average net profit \$ | 10.935 | 2.946 | 6.026 | 9,381 | 25.388 |
| Businesses reporting a loss (No.) | 44 |  |  |  |  |
| Average sales \$ | 131,841 | 21.257 | 55.940 | 116.074 | 334.091 |
| Average expense \$ | 139.939 | 29.707 | 64.280 | 119.631 | 346.136 |
| Average net loss \$ | -8,098 | -8, 450 | -8,340 | -3.557 | -12.045 |

[^16]TABLE 1. Selected operating ratios. in percent of sales, 1986
Alberta, Gift. Novelty and Souvenir Stores (SIC 6582)

|  | Totai(1) |  | Bottom 25\% |  | Lower middle 25\% |  | Upoer <br> middle 25\% |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $\begin{array}{r} 60 \\ (1) \\ (1) \end{array}$ |  | $\begin{array}{r} \text { (1) } \\ 23 \end{array}$ |  |  | $\begin{aligned} & 23 \\ & 84 \end{aligned}$ | $\begin{array}{r} 84 \\ 129 \\ \hline \end{array}$ |  |  | $\begin{aligned} & 129 \\ & (1) \end{aligned}$ |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Redorting businesses on\|y 3 ) |  |  |  |  |
|  | Total | Bot 10 m 25\% | Lower middie 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 43.0 | 10.3 | 50.5 | 58.3 | 50.1 | 81.0 | 53.0 | 52.8 | 50.5 | 58.3 | 50.1 |
| Oecupancy expenses | 11.1 | 2.2 0.1 | 16.4 1.8 | 11.5 | 13.9 1.9 | 100.0 70.4 | 11.8 1.8 | 2.2 0.6 | 16.4 2.4 | 11.5 1.3 | 13.9 1.9 |
| Repaits \& maintenance | 0.5 | 0.8 | 0.7 | - | 0.5 | 62.5 | 0.8 | 1.0 | 1.2 | 0.3 | 0.5 |
| Heat. light \& telephone | 1.8 | 0.3 | 3.6 | 1.5 | 1.8 | 76.9 | 2.4 | 2.1 | 3.6 | 1.6 | 1.8 |
| Rent | 7.6 | 1.1 | 10.2 | 8.8 | 9.7 | 71.2 | 10.6 | 16.3 | 13.6 | 9.0 | 9.7 |
| Personnel expenses | 16.8 | 23.5 | 8.4 | 17.6 | 19.9 | 99.5 | 16.9 | 23.5 | 8.4 | 17.6 | 18.3 |
| Financial expenses | 4.1 | 0.6 | 3.0 | 4.6 | 7.7 | 81.0 | 5.0 | 2.9 | 3.0 | 4.6 | 7.7 |
| Interest \& bank charges | 1.7 | 0.3 | 1. 5 | 2.3 | 2.4 | 78.4 | 2.1 | 1.6 2.0 | 1.5 1.9 | 2.5 2 | 2. 4 |
| Protessional fees | 2.4 | 0.3 | 1.5 | 2.3 |  |  | 3.2 | 2.0 |  |  | 5.3 |
| Other expenses | 17.6 | 39.5 | 17.3 | 7.8 | 7.9 | 100.0 | 17.6 | 39.5 | 17.3 | 7.8 | 7.9 |
| Profit (loss) | 7.4 | 24.0 | 4.4 | 0.2 | 2.4 | 99.1 | 7.5 | 24.0 | 4.4 | 0.2 | 2.4 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | $\cdots$ | $\cdots$ | $\cdots$ | . . |

## Symbols

zero or no observetions

- too small too be expressed
... not applicable
$\times$ confidential


## Footnoter

(1) These estimates bre besed on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
2) Value in each cell = lotel weighted expenditure on a given ifem
2) Value in each cell $=\overline{\text { Total weighted sales of all businesses in the sample }} \times 100$ for each auartile
3) Value in each ceil $=\frac{\text { Totel weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times$ loo for each

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

## Notes

Data are shown by quartiles when at least ila of the sampled businesses peport the specilic item
Records were ranked in ascending order accopding to sales size, Eech quer ile li. e. bottom $25 \%$, lower middle $25 \%$, etc. represents ane querter of the rotal number of businesses. Within each quartile, the average ratio is presented. For comparison purposes. phe high and low values of siles 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 migh sales value"
(2) The selected range will indicate the proper quartile. i.e. the bottom $25 \%$, the lower midde $25 \%$, the upper midde $25 \%$ or the fop $25 \%$
(3) Data pertaining to the selected sales size range will be in that quariile

Standard Industrisl Classification Definition (SIC 1880):
SIC 6582 - Gift, Novelty and Souvenir Stores
Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as: ratail carvings and artcraft, repail handicrafe ceramics, fetai seasonal and holiday decorations, retail handicrafi d'coupege, fetail eskimo carvings, petail gifs wrap supplies. giff shops, retail handcrafted goods (novelties. souvenifs), joke shops. feiail handicreft macrame , retail handicreft metalwork. tetail novelty merchandise. retail nanoicraft pottery, and tetail souvenirs

TABLE 2. Balance sheet profile for 1986
Alberta, Gift. Novelty and Souvenir Stores (SIC 6582)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe: <br> middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 60 \\ (1) \\ (1) \end{array}$ | $\begin{array}{r} 11) \\ 23 \end{array}$ | $\begin{aligned} & 23 \\ & 84 \end{aligned}$ | $\begin{array}{r} 84 \\ 129 \end{array}$ | $\begin{aligned} & 129 \\ & 11) \end{aligned}$ |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Dther current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Dther assets | $\begin{array}{r} 3 \\ 3 \\ 26 \\ 1 \\ 34 \\ 15 \\ 8 \\ 6 \end{array}$ | - <br> - <br> - <br>  <br> - <br> - | 9 9 4 1 | $\begin{array}{r} 3 \\ 2 \\ 21 \\ 1 \\ 1 \\ 27 \\ 9 \\ 3 \\ 5 \end{array}$ | $\begin{array}{r} 9 \\ 7 \\ 75 \\ 5 \\ 97 \\ 40 \\ 23 \\ 17 \end{array}$ |
| Total assets | 47 | 1 | 14 | 37 | 131 |
| Liabilities and equity <br> Current loans <br> Dther current liabilities <br> Total current liabilities <br> Mortgages payable <br> Long term debt <br> Other liabilities | $\begin{array}{r} 9 \\ 13 \\ 22 \\ - \\ 13 \\ 3 \end{array}$ | 1 <br>  <br>  <br> - | 4 <br> 1 <br> 5 <br> 5 | 10 <br> 9 <br> 18 <br>  <br> 7 <br> 1 | 20 <br> 43 <br> 63 <br> 40 <br> 11 |
| ```Total liabilities Total equity``` | 38 8 | 1 | 10 4 | 26 12 | $\begin{array}{r} 114 \\ 17 \end{array}$ |

(1) Thase estimetes are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See ioble 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta, Gift. Novelty and Souvenir Stores (SIC 6582)

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe! } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 39 \\ (1) \\ (1) \end{array}$ | $\begin{array}{r} 11\rangle \\ 19 \end{array}$ | $\begin{array}{r} 19 \\ 102 \end{array}$ | $\begin{aligned} & 102 \\ & 255 \end{aligned}$ | $\begin{array}{r} 255 \\ \text { (1) } \\ \hline \end{array}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 2.3 | 0.6 | 2.8 | 3.1 | 1.8 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ra{io (times)``` | 40.4 1.0 | 1.5 1.3 | 163.9 1.1 | $\begin{array}{r} -102.3 \\ 2.5 \\ 1.0 \end{array}$ | 12.0 3.2 0.9 |

(1) The rotios pepresent the average of potios for each business in the group ano cannot be calculated from the figures shown in Table 2 .
(2) These estimates are based on sample of businesses raporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current = current assets / current liabilities.
2. Leverage ratios:
a) Deb:/equity = totaf liabilities / equity
(b) Debt patio $=$ total liabilities / total assets
c) Interest coverage = net profit + interest expense / interest exdense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Gift, Novelty and Souvenir Stores (SIC 6582)

|  | Tota! 1) | Bottom 25\% | Lower <br> middle 25\% | Upper <br> middie 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value $\left(\$ 000^{\prime}\right.$ s | $\begin{aligned} & 42 \\ & (1) \\ & (1) \end{aligned}$ | $\left(\begin{array}{l} 1) \\ 15 \end{array}\right.$ | $\begin{aligned} & 15 \\ & 69 \end{aligned}$ | $\begin{array}{r} 69 \\ 272 \end{array}$ | $\begin{aligned} & 272 \\ & (1) \end{aligned}$ |
|  | Averape (\$000's) |  |  |  |  |
| Operating activities <br> Cash from operations Depreciation Dther | $\begin{array}{r} -1 \\ 5 \\ -7 \end{array}$ | $\begin{array}{r} -6 \\ 2 \\ 7 \end{array}$ | -2 -2 | 2 6 -4 | -1 10 -28 |
| Dividends | -1 | - | - | - | -3 |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | -6 -2 - | $:$ | - | -2 | 1 -21 -7 - |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> increase in equity <br> Decrease in eauity <br> Dther | $\begin{array}{r}18 \\ -3 \\ 6 \\ -5 \\ \hline\end{array}$ | -6 | - <br>  <br> - <br> - <br> - | -1 2 -1 | 71 -10 21 -13 - - |
| Increase(decrease) in cash 8 equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $\frac{5}{5}$ | -2 3 2 | 1 | 1 -3 -2 | 19 2 21 |

(1) These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count inctudes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.
TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
Alberta, Gift. Novelty and Souvenir Stores (SIC 6582)

| Business size expressed in sverage labour units(1) | Number of businesses | $\begin{array}{r} \text { Total paypoll } \\ \left(\$ 000^{\prime}\right. \text { s) } \end{array}$ | Averape labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 1.042 | 72.106 | 5.289 | 113 | 158 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-49 \\ & 100-899 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 962 \\ 68 \\ 12 \\ \hline \end{array}$ | $\begin{array}{r} 44.065 \\ 23.555 \\ 4.485 \end{array}$ | $\begin{array}{r} 3.205 \\ 1.793 \\ 291 \end{array}$ | $\begin{array}{r} 111 \\ 2 \\ ? \end{array}$ | $\begin{array}{r} 154 \\ 2 \\ 2 \\ - \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 1.289 | 98.363 | 7,155 | 223 | -• |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.182 \\ 84 \\ 21 \\ 2 \end{array}$ | $\begin{array}{r} 49.968 \\ 31.635 \\ x \\ x \end{array}$ | $\begin{array}{r} 3.720 \\ 2.364 \\ 816 \\ 255 \end{array}$ | $\begin{array}{r}212 \\ 8 \\ 3 \\ \hline\end{array}$ | $\cdots$ |

191 Average labour units are calculated by dividing total payroll by the average annual wage and salary rate os reported in the
Survey of Employment. Payroll and Hours, Stasistics Canada. Catalogue 72-002. An averape labour unit could be interpreted as a full-time employee, Note thet the business size groups used are determined at the canood level. Thus if o business hes at least 500 employees in Conada as a whole but less than that number in any given province it is shown in the 500 and over group
(2) Reters to businesses 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 bean in activity for six months and the information is adjusted accordingly.

See table 1 for symads and nates

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Gift, Novelty and Souvenir Stores (SIC 6582)

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | Upper middle $25 \%$ | T0 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of abservations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 46 \\ 136.317 \\ 127.873 \\ 8.444 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting a profit (No.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit $\$$ | $\begin{array}{r} 33 \\ 135.626 \\ 123.438 \\ 12.188 \end{array}$ | -- | -- | -- | -- |
| ```Businesses reporting loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 13 \\ 170.406 \\ 177.150 \\ -6.744 \end{array}$ | -- | -- | -- | -- |

1985

| Number of observations in sample | 47 |
| :---: | :---: |
| Average sales $\$$ | 179.125 |
| Average expense \$ | 160.633 |
| Average net profit (loss) \$ | 10.492 |
| Businesses reporting a profit (Mo.) | 39 |
| Average sales \$ | 171.327 |
| Average expense \$ | 158,212 |
| Average net profit \$ | 13.115 |
| Businesses reporting a loss (No.) | 8 |
| Average sales \$ | 169.337 |
| Average expense \$ | 179.348 |
| Average net loss \$ | -10.091 |

1986
Number of observations in sample
Average sales $\$$
Average expense $\$$
Average net prof $i t(10 s s) \$$
109
128.376
123.902
4.474
15.320
12.890
2.430
57.559
58.332
-773
104.666
102.890
1.776
335.959 Average expense \$
Average net profit (oss)

Businesses reporting a profit (No.)
Average sales $\$$
68
131.927
121.467
10.460
15.144
.810
55.233
100.559
92.755
92.755
325.839

Average net prof $+\$ \quad 10.46$

Businesses reporting a loss (No.)
41
120.829
126.896
-6.067
Average sales $\$$
Average expense \$
17.172
21.807
53.870
61.848
-7.978
108.161
304.112

Average net loss $\$$
$-4.635$
12.413
-8.301

111 These estimates are based on a sample of businesses reporing sales between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta, Direct Sellers (SIC 6929)

|  | Total 1 \ | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample \{No.\} Law sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime}\right.$ s) | $\begin{aligned} & \{1 \\ & \langle 1 \\ & 1 \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | erage (\$00 |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{array}{r} 3 \\ 3 \\ -1 \end{array}$ | -- | -- | -- | -- |
| Oividends | - | -- | -- | - | =- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | -2 | -- | -- | -- | -- |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of toans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Dectease in equity <br> Other | 1 - 1 -3 - - -1 - | -- - - - - $\cdots$ - | - - - - - - -- | - - - -- -- -- -- | -- |
| Incresse(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivelents . End of the rear | $\begin{array}{r} 1 \\ 11 \\ 13 \end{array}$ | -- | -- | -- | -* |

(1) these estimates are based on sample of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$. Sample couni includes only those businesses reporting statemen! of changes. see lable 1 for sumbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
Alberta, Direct Sellers (SIC 6921)


(1) Average labour units are calculated by dividing total payroll by the average annual wege end salary rate as reported in the Survey of Employmen: Payroll and Hours. Statistics Canada. Catalogue 72-002. An everage labour unit could be interpretec as a full-ife employee. Note that the business size groups used are determined at the canade level. Thus it business nas ot loast 500 employees in Canada as e 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 reporiing no payrolt 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 lable 9 for symbols and notes.

TABLE 2. Balance sheet profile for 1986
Alberta, Operators of Buildings and Dwellings (SIC 751)

|  | Total(1) | Bottom 25\% | $\begin{array}{r} \text { Lowe! } \\ \text { midde } 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 186 \\ & (1) \\ & 11 \end{aligned}$ | $\begin{array}{r} 1) \\ 22 \end{array}$ | $\begin{aligned} & 22 \\ & 44 \end{aligned}$ | $\begin{array}{r} 44 \\ 119 \end{array}$ | $\begin{aligned} & 119 \\ & (1) \end{aligned}$ |
| Average (\$000's) |  |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Dther current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. ded. on fixed assets <br> Other assets | $\begin{array}{r} 18 \\ 9 \\ 11 \\ 12 \\ 49 \\ 641 \\ 151 \\ 96 \end{array}$ | $\begin{array}{r} 4 \\ - \\ 4 \\ 9 \\ 70 \\ 21 \\ 4 \end{array}$ | $\begin{array}{r} 3 \\ 4 \\ - \\ 7 \\ 150 \\ 29 \\ 40 \end{array}$ | $\begin{array}{r} 13 \\ 6 \\ - \\ 8 \\ 27 \\ 462 \\ 88 \\ 45 \end{array}$ | $\begin{array}{r} 49 \\ 23 \\ 42 \\ 35 \\ 148 \\ 1.827 \\ 452 \\ 286 \end{array}$ |
| Total assets | 635 | 62 | 168 | 445 | 1.810 |
| Liabilities and equity Current loans Other current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | $\begin{array}{r} 57 \\ 26 \\ 83 \\ 193 \\ 283 \\ 50 \end{array}$ | $\begin{array}{r}5 \\ 2 \\ 7 \\ 1 \\ 35 \\ \hline\end{array}$ | $\begin{array}{r} 12 \\ 5 \\ 17 \\ 39 \\ 85 \\ 3 \end{array}$ | $\begin{array}{r} 54 \\ 12 \\ 66 \\ 170 \\ 195 \\ 12 \end{array}$ | $\begin{array}{r} 152 \\ 84 \\ 236 \\ 546 \\ 641 \\ 179 \end{array}$ |
| Total liabilities Total equity | $\begin{array}{r} 569 \\ 65 \end{array}$ | $\begin{aligned} & 43 \\ & 19 \end{aligned}$ | $\begin{array}{r} 144 \\ 24 \end{array}$ | 442 3 | $\begin{array}{r} 1.602 \\ 208 \end{array}$ |

111 Thase estimates are Dased on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$
See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986 Alberta. Operators of Buildings and Dwellings (SIt 751)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 173 \\ & 11 \\ & 11 \end{aligned}$ | (1) | 23 44 | $\begin{array}{r} 44 \\ 120 \end{array}$ | $\begin{aligned} & 120 \\ & 11) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.7 | 1.4 | 1.1 | 2.0 | 2.2 |
| Leverage ratios <br> Debt/equity ratio \{times \} <br> Interest coverage ratio (times) Debt ratio (times) | $\begin{array}{r} 22.2 \\ 27.8 \\ 1.0 \end{array}$ | $\begin{array}{r} 5.9 \\ 17.7 \\ 1.0 \end{array}$ | $\begin{array}{r} 126.1 \\ 27.4 \\ 0.9 \end{array}$ | $\begin{array}{r} 16.0 \\ 2.5 \\ 1.5 \end{array}$ | $\begin{array}{r} -21.2 \\ 63.1 \\ 0.8 \end{array}$ |

(11) The retios represent the average of petios for each business in the group and cannot de calculated from the figures shown in table 2 .

121 These estimates are based on a sample of businesses reporting sales between \$10,000 and $\$ 2,000,000$
See Table 1 for symbols and notes

Definitions

1. Liquidity retio:

Curpent = cuppent assets / current liabilifies
2. Leverage ratios:
al Debi/equity = sotal iiabilities / equity.
b) Debt ratio = total liabitities $/$ qotal assets
cl Interest coverage = ne: profiq + interes: expense ; interes: uxpenss

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Direct Sellers (SIC 6921)

|  | Total\1 | Bottom 25\% | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Na.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left\{\begin{array}{l} 8 \\ 11\}^{8} \end{array}\right.$ | -- | -- | -- | -- |
|  |  |  | Average (\$000 |  |  |
| Operating activities Cash from operations Depreciation Other | 3 3 -1 | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> lncrease in investment <br> Decrease in investment | $-2$ | - -- -- | -- -- -- | - <br> - <br> - | -- $=-$ $=-$ |
| Financing activities <br> Increase in long term debt Keparment of long term debt Loans from shareholders Rapayment of loans from shareholders Advances \& loans from government Increase in equity Decrease in equity Other | 1 -1 -3 - -1 -1 | - -- - -- -- -- | - <br> -- <br> - <br> - <br> - <br> -- <br> -- | $-=$ -- -- -- -- | -- - -- -- -- - |
| Increaseldecrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 1 11 13 | -- | -- | - | -- |

11. These estimates ere besed on a sample $0^{4}$ incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. 5 ample count includes only those businesses reporting a staremen? of changes see Table 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986
Alberta, Direct Sellers (SIC 6921)


(1) Average labour units are calculated Dy dividing total payroll by the average annual wage and salary rate as reported in the

Survey of Employment. Payroll and Hours, 5tatistics Canada. Catalogue 72-002. An average labour unit could pe interpreted as a full-time emplovee. Note that the business size groups used are determined at the Canada level. Thus if business hes at leas 500 employees in Canada as e whole but less than that number in any given province it is shown in the 500 ond over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.
see rable 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Aberta, Direct Sellers (SIC 6921)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { TOL } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 140 \\ 63.477 \\ 61.355 \\ 2.122 \end{array}$ | $\begin{array}{r} 12.002 \\ 12.029 \\ -27 \end{array}$ | $\begin{array}{r} 20.126 \\ 20.430 \\ -304 \end{array}$ | $\begin{array}{r} 37.676 \\ 35.324 \\ 2.352 \end{array}$ | $\begin{array}{r} 184.103 \\ 177.638 \\ 6.465 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit $\$$ | $\begin{array}{r} 84 \\ 59,371 \\ 52,972 \\ 6,399 \end{array}$ | $\begin{array}{r} 12.454 \\ 8.073 \\ 4.381 \end{array}$ | $\begin{array}{r} 20.195 \\ 16.858 \\ 3.337 \end{array}$ | $\begin{array}{r} 39.523 \\ 39.129 \\ 8.394 \end{array}$ | $\begin{array}{r} 165.313 \\ 155,826 \\ 9.487 \end{array}$ |
| Businesses reporting lass (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 56 \\ 80.237 \\ 84.527 \\ -4.290 \end{array}$ | $\begin{aligned} & 11.637 \\ & 15.234 \\ & -3.597 \end{aligned}$ | $\begin{aligned} & 20.071 \\ & 23.275 \\ & -3.204 \end{aligned}$ | $\begin{aligned} & 35.250 \\ & 40.834 \\ & -5.584 \end{aligned}$ | $\begin{array}{r} 253.989 \\ 258.764 \\ -4.775 \end{array}$ |


| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 110 \\ 51,682 \\ 45,503 \\ 6,179 \end{array}$ | $\begin{array}{r} 12.063 \\ 12.528 \\ .465 \end{array}$ | $\begin{array}{r} 16.862 \\ 16,287 \\ 575 \end{array}$ | $\begin{array}{r} 33.885 \\ 33.329 \\ 556 \end{array}$ | $\begin{array}{r} 143.916 \\ 119.869 \\ 24.047 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 77 \\ 55.423 \\ 45.017 \\ 10.406 \end{array}$ | $\begin{array}{r} 12.078 \\ 10.035 \\ 2.043 \end{array}$ | $\begin{array}{r} 16.127 \\ 12,090 \\ 4.037 \end{array}$ | $\begin{array}{r} 34.568 \\ 29.428 \\ 5.140 \end{array}$ | $\begin{array}{r} \begin{array}{r} 58.920 \\ 128.515 \\ 30.405 \end{array} \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net loss $\$$ | $\begin{array}{r} 33 \\ 32.927 \\ 38.818 \\ -5.891 \end{array}$ | $\begin{aligned} & 12.036 \\ & 16.852 \\ & -4.816 \end{aligned}$ | $\begin{array}{r} 17,957 \\ 22,542 \\ -4,585 \end{array}$ | $\begin{aligned} & 32.848 \\ & 39.253 \\ & -6.405 \end{aligned}$ | $\begin{aligned} & 68.868 \\ & 76.625 \\ & -7.757 \end{aligned}$ |


| Number of observations in sample | 96 57.096 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ Average expense | 57.096 54.459 | 12.416 10.638 | 20.928 18.568 | $\begin{aligned} & 34.965 \\ & 35.692 \end{aligned}$ | $\begin{aligned} & 160.073 \\ & 152.936 \end{aligned}$ |
| Average expense \$ ${ }^{\text {Average net prof ( }}$ (loss) \$ | 2.637 | 1.778 | 2.360 | -727 | 7.137 |
| Businesses reporting a profit (No.) | 66 |  |  |  |  |
| Average sales \$ | 61.106 | 12.542 | 19.796 | 39.537 | 172.549 |
| Average expense \$ | 54.222 | 10.151 | 12.420 | 34.733 | 159.584 |
| Average net profis \$ | 6.884 | 2.391 | 7.376 | 4.804 | 12.965 |
| Businesses reporting a loss (No.) | 30 |  |  |  |  |
| Average sales \$ | 48,764 | 11.093 | 22.874 | 30.853 | 130.234 |
| Average expense \$ | 54.623 | 15.774 | 29.128 | 36.554 | 137.037 |
| Average net loss \$ | -5,859 | -4.681 | -6.254 | -5.701 | -6.803 |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ ano $\$ 2.000 .000$.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1986
Alberta. Dperators of Buildings and Dwellings (SIC 751)

|  | Total(1) |  | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ |  | Lower$\text { middle } 25 \%$ |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 186 \\ & (1) \\ & (1) \end{aligned}$ |  | $\begin{array}{r} (1) \\ 22 \end{array}$ |  |  | $\begin{aligned} & 22 \\ & 44 \end{aligned}$ | $\begin{array}{r} 44 \\ 119 \end{array}$ |  |  | $\begin{aligned} & 119 \\ & 191 \end{aligned}$ |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Battom 25\% | $\begin{gathered} \text { Lower } \\ \text { middIe } \\ 25 \% \end{gathered}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 30.1 | 32.5 | 24.9 |  |  |  | 30.6 |  |  |  | $23.6$ |
| Depreciation | 16.3 | 17.8 | 11.8 | 21.8 | 13.8 | 89.7 | 18.1 | 19.8 | 15.2 | 23.5 | 14.0 |
| Repairs \& maintenance | 6.1 | 7.0 | 7.6 | 4.9 | 4.9 | 70.1 | 8.7 | 11.6 | 13.0 | 6.8 | 5.5 |
| Heat, light \& teleptone | 5.6 | 6.8 | 5.5 | 5.8 | 4.4 | 61.0 | 9.2 | 12.0 | 11.7 | 8.9 | 5.8 |
| Rent | 2.1 | 0.9 | 5 | 7.1 | 0.5 | 14.8 | 14.2 | 5.0 | , | 33.4 | 2.6 |
| Personnel expenses | 9.6 | 7.2 | 13.9 | 2.1 | 14.8 | 36.4 | 26.3 | 35.3 | 36.0 | 11.6 | 22.1 |
| Financial expenses | 36.1 | 29.8 | 33.8 | 44.9 | 35.9 | 98.3 | 36.7 | 29.8 | 35.4 | 44.9 | 36.7 |
| Interest \& bank charges | 26.6 | 15.7 | 28.6 | 34.3 | 27.9 | 93.1 | 28.6 | 17.4 | 29.9 | 36.9 | 29.8 |
| Professionat fees | 9.4 | 14.1 | 5.2 | 10.6 | 7.9 | 93.7 | 10.1 | 16.3 | 5.5 | 10.9 | B. 3 |
| Other expenses | 20.3 | 22.7 | 23.3 | 19.8 | 15.6 | 97.9 | 20.8 | 22.7 | 23.4 | 21.4 | 15.7 |
| Profit (loss) | 4.0 | 7.7 | 4.1 | -6.4 | 10.2 | 89.1 | 4.5 | 12.1 | 4.4 | -6.5 | 10.2 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | - . | $\cdots$ | $\cdots$ | $\cdots$ | ... |

## Symbols

zero or no observations

- too small too be expressed
*. not applicable
- confiaential


## footnotes

(11) These estimates are based on sample of businesses reporting sares berween $\$ 10.000$ and $\$ 2.000,000$
2) Yal lotal weighted expenditure on a given irem
3) Value in each cell $=\frac{\text { lotal weighted expendiqure on given item }}{\text { Total weighted sales of businesses raporting this item of expenditupe }} \times 100$ for aach guartia.

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 $100 \%$

## Motes

Data are shown by quartiles when et 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\%. Iower midde 25\%, etc.) represents one quarter of the total number of businesses. Within each quartile. the overage ratio is presented. for comparison purposes, the high and low values of sales Bre shown

## how so use the tables

(1) Locate the appropriate sales range that is displayed on the two lines entited "Low sales value" and mhigh sales value"
12) The selected pange will indicate the proper quartile, i.e. the bottom $25 \%$, the lower middle $25 \%$, the upper midde $25 \%$ 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 751 = Operators of Buildings and Dwellings
Businesses primarily engaged in the operating or in owning and operating buildings and owellings

TABLE 2. Balance sheet profile for 1986
Alberta, Operators of Buildings and Dwellings (SIC 751)

|  | Total 11 ! | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { To5 } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 18 E \\ & 11 \\ & 11 \end{aligned}$ | $\begin{array}{r} 11 \\ 22 \end{array}$ | $\begin{aligned} & 22 \\ & 44 \end{aligned}$ | $\begin{array}{r} 44 \\ 119 \end{array}$ | $\begin{aligned} & 119 \\ & 11 \end{aligned}$ |
| Average ( $\$ 000$ 's) |  |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum, dep. on fixed assets <br> Other assets | $\begin{array}{r} 18 \\ 9 \\ 11 \\ 12 \\ 49 \\ 641 \\ 151 \\ 96 \end{array}$ | $\begin{array}{r} 4 \\ - \\ \hline 4 \\ 9 \\ 70 \\ 21 \\ 4 \end{array}$ | $\begin{array}{r} 3 \\ 4 \\ - \\ \hline 7 \\ 150 \\ 29 \\ 40 \end{array}$ | $\begin{array}{r} 13 \\ 6 \\ -8 \\ 27 \\ 452 \\ 88 \\ 45 \end{array}$ | $\begin{array}{r} 49 \\ 23 \\ 42 \\ 35 \\ 148 \\ 1.827 \\ 452 \\ 286 \end{array}$ |
| Total assets | 635 | 62 | 168 | 445 | 1.810 |
| Liabilities and equity <br> Current laans <br> Other current liabilities <br> Total current \|iabilities <br> Mortgages payable <br> Long term debt <br> Other liabilities | $\begin{array}{r} 57 \\ 26 \\ 83 \\ 193 \\ 243 \\ 50 \end{array}$ | $\begin{array}{r}5 \\ 2 \\ 7 \\ 1 \\ 35 \\ \hline\end{array}$ | $\begin{array}{r} 12 \\ 5 \\ 17 \\ 39 \\ 85 \\ 3 \end{array}$ | $\begin{array}{r} 54 \\ 12 \\ 66 \\ 170 \\ 195 \\ 12 \end{array}$ | $\begin{array}{r} 152 \\ 84 \\ 236 \\ 546 \\ 641 \\ 179 \end{array}$ |
| Total liabilities Total equity | $\begin{array}{r} 569 \\ 65 \end{array}$ | 43 19 | $\begin{array}{r} 144 \\ 24 \end{array}$ | 442 3 | $\begin{array}{r} 1.602 \\ 208 \end{array}$ |

(1) These estimates are based on asample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

See table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta. Operators of Buildings and Dwellings (SIC 751)

|  | Total:2) | Bottom $25 \%$ | $\begin{aligned} & \text { Lowe! } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 173 \\ & 11\} \\ & 11\} \end{aligned}$ | $\begin{array}{r} 11 \\ 23 \end{array}$ | 23 44 | $\begin{array}{r} 44 \\ 120 \\ \hline \end{array}$ | $\begin{aligned} & 120 \\ & 11 \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.7 | 1.4 | 1.1 | 2.0 | 2.2 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debi ratio (times)``` | $\begin{array}{r} 22.2 \\ 27.8 \\ 1.0 \end{array}$ | $\begin{array}{r} 5.9 \\ 17.7 \\ 1.0 \end{array}$ | $\begin{array}{r} 125.1 \\ 27.4 \\ 0.9 \end{array}$ | $\begin{array}{r} -16.0 \\ 2.5 \\ 1.5 \end{array}$ | $\begin{array}{r} -21.2 \\ 63.1 \\ 0.8 \end{array}$ |

111 The ratios represent the average of retios for each business in the group and cannot be celculated from the figures shown in table 2 .
121 These estimates are besed on sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000.000$.
5 ee Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Cuprent $=$ current assets / current liabilities
2. Leverage retios:
a) Debt/equity $=$ total liabilities / equity
b) Debt ratio $=$ total liabilities/total assets
c) Interest coverage $=$ net profit + interest expense $/$ interes: expense

TABLE 4, Statement of changes in financial position for incorporated businesses only. 1986
Alberta. Operators of Bulldings and Dwellings (SIC 751)

|  | Total(1) | Bottom 25\% | Lower midde 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 104 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{aligned} & \text { (1) } \\ & \text { is } \end{aligned}$ | $\begin{aligned} & 18 \\ & 44 \end{aligned}$ | $\begin{array}{r} 44 \\ 147 \end{array}$ | $\begin{aligned} & 147 \\ & (1) \end{aligned}$ |
| Average (\$000's) |  |  |  |  |  |
| Dperating activities <br> Cash from operations Depreciation Other | $2{ }^{5}$ | 1 3 1 | $\begin{array}{r} -4 \\ 4 \\ 3 \end{array}$ | -1 12 -5 | $\begin{array}{r} 25 \\ 63 \\ 2 \end{array}$ |
| Dividends | -9 | -1 | - | -10 | -24 |
| Investment activities <br> Disposal o! fixed assets Purchase of fixed assets Increase in investment Dec: oase in investment | $\begin{array}{r} 17 \\ -28 \\ -46 \\ 22 \end{array}$ | 2 -4 | 27 -1 -6 | 5 -32 -8 13 | $\begin{array}{r} 34 \\ -77 \\ -172 \\ 68 \end{array}$ |
| Financing activities <br> Increase in long term debt <br> Redayment of long term debt <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r} 81 \\ -71 \\ 27 \\ -36 \\ - \\ 2 \\ -2 \\ 24 \end{array}$ | -3 11 -3 - - -8 | -26 11 -20 - | $\begin{array}{r} 34 \\ -14 \\ 19 \\ -8 \\ - \\ 6 \\ -6 \\ \hline \end{array}$ | $\begin{array}{r} 284 \\ -240 \\ 53 \\ -114 \\ 2 \\ 2 \\ -1 \\ 101 \end{array}$ |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $\begin{array}{r} 6 \\ 13 \\ 19 \end{array}$ | 5 5 | -1 14 13 | 6 11 18 | 15 22 37 |

(1) These estimates ere based on a sample of incorporated businesses reporting sales detween $\$ 10.000$ and $\$ 2,000.000$. Sample count includes only those businesses reDopting statement of changes.
see table 1 for sympols and notes.

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986 Alberta, Operators of Suildings and Dweilings (SIC 751)

|  |  |  |  | Changes in numb with pa | \% businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payrol! } \\ (\$ 000 \text { s }) \end{array}$ | Average laboup units(i) | Newly <br> peporting(2) | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 1.662 | 224.779 | 13.354 | 267 | 283 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.516 \\ 101 \\ 33 \\ 12 \end{array}$ | $\begin{aligned} & 71,364 \\ & 53,132 \\ & 49,612 \\ & 50,671 \end{aligned}$ | $\begin{aligned} & 4.230 \\ & 3.073 \\ & 3.017 \\ & 3.034 \end{aligned}$ | $\begin{array}{r} 25! \\ 14 \\ 2 \end{array}$ | $276$ |
| 1986 |  |  |  |  |  |
| Total | 2.231 | 270,980 | 14,330 | 360 | - . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 2.086 \\ 98 \\ 35 \\ 12 \end{array}$ | $\begin{aligned} & 94.187 \\ & 58.512 \\ & 56.076 \\ & 62.205 \end{aligned}$ | $\begin{aligned} & 4.958 \\ & 3.095 \\ & 3.005 \\ & 3.272 \end{aligned}$ | 340 15 4 1 | $\cdots$ |

(il) Average labour units are calculazed by dividing total paypoll by the average annual wage and salary pate as reported in the
Survey of Employmen1. Payrall and Hours. Siatistics Canada. Catalogue 72-002. An avepage tabour unit could be interpreied as a full-time employee. Note that the business size groups used are determined at the Canade tevel. 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 soo and over group.
121 Refers to businesses reporting no paypoll deductions in the previous yaar.
(3) Refers 10 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 iable 1 for symbals and notes.

TABLE 6. Selected operating characteristics of smail businesses by sales quartile, 1984-1986
Alberta, Operators of Buildings and Dwellings (SIC 751)

|  | Toqal! 1 ) | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Tos } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 221 \\ 118.072 \\ 116.467 \\ 1.605 \end{array}$ | $\begin{aligned} & 15.369 \\ & 18.373 \\ & -3.004 \end{aligned}$ | $\begin{array}{r} 34.758 \\ 32.998 \\ 1.760 \end{array}$ | $\begin{aligned} & 69.441 \\ & 47.311 \\ & 22.130 \end{aligned}$ | $\begin{aligned} & 352.721 \\ & 367.185 \\ & -14.464 \end{aligned}$ |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 131 \\ 120.054 \\ 82.890 \\ 37.164 \end{array}$ | $\begin{array}{r} 15.213 \\ 9.567 \\ 5.646 \end{array}$ | $\begin{aligned} & 36.101 \\ & 20.587 \\ & 15.514 \end{aligned}$ | $\begin{aligned} & 69.672 \\ & 32.017 \\ & 37.655 \end{aligned}$ | $\begin{array}{r} 359.231 \\ 269.388 \\ 89.843 \end{array}$ |
| Businesses reporting loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 90 \\ 115.391 \\ 163.225 \\ -47.834 \end{array}$ | $\begin{array}{r} 15.530 \\ 27.470 \\ -11.940 \end{array}$ | $\begin{array}{r} 32.300 \\ 55.725 \\ -23.425 \end{array}$ | $\begin{array}{r} 68.881 \\ 84.310 \\ -15.429 \end{array}$ | $\begin{array}{r} 344.852 \\ 485.396 \\ -140.544 \end{array}$ |

1985

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

Businesses reporting a profit (No.)
Average sales $\$$
Average axpense $\$$
Average net prof it \$
117215
117.321
18.281
16.837
16.319
35.034
31.414

31,414
3.620
68.53

348,378
$-960$

131
122.067
122.067
89.546
32.521

Businesses reporting loss (No.)
Average sales $\$$
Average expense \$
Average expense $\$$
Average net loss $\$$
84
111.813
164.406
164.406
-52.593
15.421
25.518
26.618
-11.197
81.696
35. 42
67.52

43,162
23
283.753
84.223
17.346
12.616
17.451
326.514
438.421
$-111,907$

1986

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

Businesses reporting a profit (No.)
Average sales $\$$
Average expense \$
Average expense $\$$
Average net prof it $\$$

| 309 |  |
| ---: | ---: |
| 133.943 | 14.087 |
| 142.489 | 16.028 |
| -8.546 | -1.941 |
|  |  |
| 176 |  |
| 145.028 | 14.046 |
| 107.759 | 9.743 |
| 37.269 | 4.303 |
|  |  |
|  |  |
| 133 | 14.143 |
| 122.629 | 24.818 |
| 172.542 | -10.675 |
| -49.913 |  |

30.190
30.709
-519

32.602
25.335
7.267

27.356
37.023
-9.667
72.239
79.260
-7.021

66.686
53.189
13.497

74.388
89.349
$-14,961$
419.254
443.959
$-24.705$

Businesses reporting loss (No.)
Average sales $\$$
Average expense \$
Average expense $\$$
Average net loss $\$$
24.818
-10.675
37.023
-9.667

89,349
$-14,961$
374.630
538.976
538.976
-164.346
(1) These estimates are besed on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000.000$.

See Tabie i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1986
Alberta, Operators of Non-Residential Buildings (SIC 7512)

|  | Total (1) |  | $\begin{array}{r} \text { Bot } 40 \text { m } \\ 25 \% \end{array}$ |  | Lower <br> middle 25\% |  | Upper <br> middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( 8000 's) | $\begin{array}{r} 95 \\ (1) \\ (1) \end{array}$ |  | $\begin{array}{r} 11) \\ 29 \end{array}$ |  |  | $\begin{aligned} & 29 \\ & 81 \end{aligned}$ | $\begin{array}{r} 81 \\ 183 \end{array}$ |  |  | $\begin{aligned} & 183 \\ & \text { (i) } \end{aligned}$ |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3 ) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd I e } \\ 25 \% \end{array}$ | Upper middle $25 \%$ 25 | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  |  |  | cent of | sales |  |
| Dccupancy expenses <br> Dedreciation <br> Redaits 8 maintenance <br> Heat. light \& telephone Rent | 31.4 <br> 16.9 <br> 5.3 <br> 3.8 <br> 5.4 | $\begin{array}{r} 37.6 \\ 19.1 \\ 10.0 \\ 8.1 \\ 0.4 \end{array}$ | $\begin{array}{r} 21.6 \\ 14.7 \\ 5.0 \\ 1.1 \\ 0.8 \end{array}$ | $\begin{array}{r} 45.4 \\ 18.1 \\ 3.3 \\ 3.9 \\ 20.0 \end{array}$ | $\begin{array}{r} 21.7 \\ 15.7 \\ 3.5 \\ 2.4 \\ 0.2 \end{array}$ | $\begin{aligned} & 99.5 \\ & 93.1 \\ & 77.5 \\ & 62.2 \\ & 20.5 \end{aligned}$ | $\begin{array}{r} 31.6 \\ 18.1 \\ 6.9 \\ 6.1 \\ 26.4 \end{array}$ | $\begin{array}{r} 38.1 \\ 19.8 \\ 10.8 \\ 9.1 \\ 1.5 \end{array}$ | $\begin{array}{r} 21.8 \\ 15.1 \\ 10.7 \\ 5.9 \\ 20.1 \end{array}$ | $\begin{array}{r} 45.4 \\ 22.4 \\ 4.3 \\ 5.3 \\ 43.8 \end{array}$ | $\begin{array}{r} 21.7 \\ 16.0 \\ 3.8 \\ 3.6 \\ 2.9 \end{array}$ |
| Personnel expenses | 11.9 | 28.6 | 9.0 | 0.9 | 10.5 | 37.9 | 31.5 | 47.0 | 27.9 | 12.1 | 20.5 |
| Financial expenses Interest \& bank charges Professional fees | $\begin{array}{r} 34.4 \\ 26.4 \\ 8.0 \end{array}$ | $\begin{array}{r} 15.2 \\ 6.3 \\ 8.9 \end{array}$ | $\begin{array}{r} 39.3 \\ 31.4 \\ 7.8 \end{array}$ | $\begin{array}{r} 43.1 \\ 35.8 \\ 7.3 \end{array}$ | $\begin{array}{r} 38.4 \\ 30.3 \\ 8.0 \end{array}$ | $\begin{array}{r} 100.0 \\ 98.5 \\ 98.5 \end{array}$ | 34.4 26.8 $B .1$ | $\begin{array}{r} 15.2 \\ 6.3 \\ 9.1 \end{array}$ | $\begin{array}{r} 39.3 \\ 32.0 \\ 7.9 \end{array}$ | $\begin{array}{r} 43.1 \\ 36.2 \\ 7.5 \end{array}$ | 38.4 39.3 8.1 |
| Dther expenses | 18.2 | 20.7 | 22.5 | 16.0 | 14.5 | 98.7 | 18.5 | 20.9 | 22.8 | 16.6 | 14.5 |
| Profit (1055) | 4.0 | -2.1 | 7.6 | -5. 4 | 14.8 | 93.0 | 4.3 | -2.8 | 7.7 | -5. 4 | 14.8 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\cdots$ | $\cdots$ | $\cdots$ | $\cdots$ | -. |

## Symbole

zero or no observations
too small too be expressed
... not opplicable

- confidentisl


## Footnotes

(11 These estimates are based on sample of businesses reporting seles between $\$ 10,000$ and $\$ 2.000,000$
121 Value in each cell $z$ Total weighted expenditure on given item
(3) Value in each cell $=\frac{\text { Total weighted expenditure on given item }}{\text { Total weighted sales of businesses reporing this item of expendiqure }} \times 100$

This portion of the table pertains only to the businasses reporting the specilic expense item. Therefore these ratios are calculatad individually and the cotal will not necessarily equal $100 \%$.

## Notes

Date are shown by quartiles when at leest 13 of the sempled businesses report the specific item
Records were ranked in ascending order according to sales size. Each auartile \{i.e. bottom 25\%. lower midde $25 \%$. etc. fepresents 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
How to use the tacate the appropriate sales range that is displayed on the two lines entited mow sales value" and whigh sales value"
121 The selected range will indicate the proper quartile. i. 日. the bottom $25 \%$. the lower midde $25 \%$, the upper midde $25 \%$ or the top 25\%.
(3) Data pertaining to the selected sales size range will be in that quartile.

Standerd Industrial Classificetion Definition (SIC 1980):
SIt 7512 - Operators of Mon-Residential Buildings
Businesses primarily engaged in operating. or owning and operating buildings and dwellings such as: arena operating. conference/convention centre operating. leasing non-residential buildings. meeting halloperating, office building rental. peal estate operating - non-residential buildings. shopping centre opera:ing. stadium operating and theatre building operating.

TABLE 2. Balance sheet profile for 1986
Alberta, Operators of Non-Residential Buildings (SIC 7512)

|  | Total:1! | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middee } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value (\$000's) | $\begin{array}{r} 95 \\ (1) \\ 19 \end{array}$ | $\begin{array}{r} 19 \\ 29 \end{array}$ | $\begin{aligned} & 29 \\ & 81 \end{aligned}$ | $\begin{array}{r} 81 \\ 183 \end{array}$ | $\begin{aligned} & 183 \\ & (1) \end{aligned}$ |
| Average (\$000's) |  |  |  |  |  |
| Assets <br> Cash <br> Accaunts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. ded. on fixed assets <br> Other assets | $\begin{array}{r} 28 \\ 9 \\ \hline 95 \\ 53 \\ 879 \\ 197 \\ 139 \end{array}$ | $\begin{array}{r} 2 \\ - \\ 10 \\ 12 \\ 97 \\ 33 \end{array}$ | $\begin{array}{r} 7 \\ 2 \\ \hline 1 \\ 10 \\ 181 \\ 46 \\ 59 \end{array}$ | $\begin{array}{r} 40 \\ 3 \\ \hline 3 \\ 47 \\ 728 \\ 189 \\ 34 \end{array}$ | $\begin{array}{r} 55 \\ 29 \\ 43 \\ 128 \\ 2.222 \\ 465 \\ 387 \end{array}$ |
| Total assets | 858 | 76 | 203 | 620 | 2.273 |
| Liabilities and equity Current loans Other current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | $\begin{array}{r} 89 \\ 26 \\ 114 \\ 313 \\ 335 \\ 51 \end{array}$ | $\begin{array}{r}5 \\ 5 \\ 3 \\ 48 \\ \hline\end{array}$ | $\begin{array}{r} 26 \\ 5 \\ 31 \\ 73 \\ 88 \\ 1 \end{array}$ | $\begin{array}{r} 14 \\ 15 \\ 29 \\ 368 \\ 274 \\ 2 \end{array}$ | $\begin{array}{r} 282 \\ 69 \\ 352 \\ 723 \\ 836 \\ 189 \end{array}$ |
| ```Total liabilities Total equity``` | $\begin{array}{r} 814 \\ 44 \end{array}$ | $\begin{aligned} & 56 \\ & 20 \end{aligned}$ | $\begin{array}{r} 194 \\ 10 \end{array}$ | $\begin{array}{r} 673 \\ -54 \end{array}$ | $\begin{array}{r} 2.091 \\ 189 \end{array}$ |

111 These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$
See table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Operators of Non-Residential Buildings (SIC 7512)

|  | Total(2) | Bottom $25 \%$ | Lower $\text { middle } 25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 90 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 1 \\ 29 \end{array}$ | 29 80 | $\begin{array}{r} 80 \\ 202 \end{array}$ | $\begin{aligned} & 202 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio <br> Curfent tatio (times) | 1.7 | 1.7 | 0.5 | 3.1 | 1.0 |
| Leverage retios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt latio (times) | $\begin{array}{r} -17.0 \\ 26.1 \\ 1.3 \end{array}$ | $\begin{aligned} & 3.2 \\ & 6.4 \\ & 0.7 \end{aligned}$ | $\begin{array}{r} -36.9 \\ 20.8 \\ 1.0 \end{array}$ | $\begin{array}{r} -27.2 \\ 4.2 \\ 2.4 \end{array}$ | $\begin{array}{r} -7.1 \\ 75.9 \\ 0.9 \end{array}$ |

(i) The ratios represent the average of ratios for each ousiness in the group and cannot be calculated from the figures shown in lable 2 .

12 These estimates are based on sample of businesses reporting sales between $\$ 10.000$ 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 = cotal |iabilisies / equity.
b) Debt ratio = total liabilities / total assets.
c) Interest coverage $=$ net profit + interest expense i interes: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta. Dperators of Non-Residentlal Buildings (SIC 7512)

|  | Tota! ( $!$ | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\left.\begin{array}{r} 57 \\ \{1\} \\ 19 \end{array}\right\}$ | $\begin{aligned} & 11 \\ & 27 \end{aligned}$ | $\begin{aligned} & 27 \\ & 88 \end{aligned}$ | $\begin{array}{r} 8 B \\ 184 \end{array}$ | $\begin{aligned} & 184 \\ & 19 \end{aligned}$ |
|  |  |  | Average (\$000 |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{array}{r} 7 \\ 27 \\ 8 \end{array}$ | 5 | $\begin{array}{r} -3 \\ 6 \\ 7 \end{array}$ | $\begin{array}{r} -10 \\ 27 \\ 7 \end{array}$ | 37 65 16 |
| Dividands | -5 | -2 | $-2$ | -3 | -11 |
| Investment activities <br> Oisposal of fixed assets <br> Purchase of fixed assets <br> Incresse in investment <br> Decrease in investment | $\begin{array}{r} 18 \\ -24 \\ -41 \\ -41 \end{array}$ | 6 | 60 -9 -2 1 | 2 -28 -3 16 | 2 -52 -144 - |
| Financing activities <br> increase in long term debt <br> Repayment of long term debt <br> loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Incresse in equity <br> Decrease in equity <br> Other | $\begin{array}{r} 152 \\ -149 \\ 26 \\ -58 \\ - \\ - \\ 43 \end{array}$ | -7 2 -8 | 12 -34 20 -43 - - -3 | 28 -42 27 -6 - - - | $\begin{array}{r} 511 \\ -464 \\ 50 \\ -156 \\ \hline \\ \hline \\ 159 \end{array}$ |
| Increase(decrease) in cash \& equivalents Cash equivalents-8eginning of the year Cash \& equivalents - End of the year | 8 -5 3 | -3 5 2 | 10 10 20 | 12 14 26 | 12 -44 -32 |

111 These essimates are based on a sample of incorporatad businesses reporting sales batween $\$ 10.000$ and $\$ 2.000 .000$. Sample count includes only those businesses reporting a statemen? of changes
See Table 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on sic ciassification in 1986
Alberta, Operators of Non-Residential Buildings (SIC 7512)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{gathered} \text { Total } \begin{array}{c} \text { payroll } \\ \left(\$ 0000^{\prime} \text { s }\right) \end{array} \end{gathered}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 1.662 | 224.779 | 13,354 | 267 | 283 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.516 \\ 101 \\ 33 \\ 12 \end{array}$ | $\begin{aligned} & 71.364 \\ & 53.132 \\ & 49.612 \\ & 50.671 \end{aligned}$ | $\begin{aligned} & 4.230 \\ & 3.073 \\ & 3.017 \\ & 3.034 \end{aligned}$ | $\begin{array}{r} 251 \\ 14 \\ ? \end{array}$ | $276$ |
| 1986 |  |  |  |  |  |
| Total | 2.231 | 270,980 | 14.330 | 360 | $\cdots$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100 \text { - } 499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 2.085 \\ 98 \\ 35 \\ 12 \end{array}$ | $\begin{aligned} & 94,187 \\ & 58,512 \\ & 56.076 \\ & 62,205 \end{aligned}$ | $\begin{aligned} & 4.958 \\ & 3.095 \\ & 3.005 \\ & 3.272 \end{aligned}$ | 340 15 4 1 | $\cdots$ |

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary tate as reported in the

Survey of Employment. Peyroll 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 desermined at the Canada level. Thus if a business has at leas? 500 employees in Canade as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payrol 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 aojusted accordingly.

See Table ifor symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta. Operators of Non-Residential Buildings (SIC 7512)

|  | Total(1) | Bottom $25 \%$ | Lower middle $25 \%$ | Upper midule 25\% | $\begin{aligned} & \text { Tos } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit \{loss) \$ | $\begin{array}{r} 72 \\ 130.987 \\ 131.346 \\ -359 \end{array}$ | $\begin{array}{r} 16.098 \\ 13.759 \\ 2.329 \end{array}$ | $\begin{aligned} & 34.528 \\ & 38.025 \\ & -3.497 \end{aligned}$ | $\begin{array}{r} 67.126 \\ 58.479 \\ 8.647 \end{array}$ | $\begin{array}{r} 406,196 \\ 415,109 \\ -8,913 \end{array}$ |
| Businesses reporting a profit (Mo.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit $\$$ | $\begin{array}{r} 41 \\ 126.352 \\ 94.763 \\ 31.599 \end{array}$ | $\begin{array}{r} 15.077 \\ 7.958 \\ 7.119 \end{array}$ | $\begin{array}{r} 34.323 \\ 28.159 \\ 6.164 \end{array}$ | $\begin{aligned} & 64.694 \\ & 53.830 \\ & 10.854 \end{aligned}$ | $\begin{aligned} & 391.355 \\ & 289,104 \\ & 102.251 \end{aligned}$ |
| ```Businesses reporting loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 31 \\ 139.641 \\ 182.553 \\ -42.912 \end{array}$ | $\begin{aligned} & 17.137 \\ & 19.688 \\ & -2.551 \end{aligned}$ | $\begin{array}{r} 34.878 \\ 54.871 \\ -19.993 \end{array}$ | $\begin{aligned} & 82.333 \\ & 87.553 \\ & -5.220 \end{aligned}$ | $\begin{array}{r} 424.215 \\ 568.101 \\ -143.886 \end{array}$ |



1986

| Number of observations in sample | 163 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 175,101 | 17.701 | 42.760 | 127.413 | 512.531 |
| Average expense \$ | 189.554 | 19.495 | 40.260 | 231.886 | 466.574 |
| Average net profit (loss) \$ | -14,453 | -1.794 | 2.500 | $-104.473$ | 45,957 |
| Businesses reporting a profit (No.) | 98 |  |  |  |  |
| Average sales \$ | 194.382 | 17.853 | 43.265 | 187.576 | 528.835 |
| Average expense \$ | 132.681 | 14.591 | 32.881 | 100.854 | 382.309 |
| Average net profit \$ | 61.721 | 3.262 | 10.384 | 86.712 | 146.526 |
| Businesses reporting a loss (No.) | 65 |  |  |  |  |
| Average sales \$ | 165.184 | 17.482 | 41.891 | 114.224 | 487.139 |
| Average expense $\$$ | 234.486 | 26.572 | 52.956 | 260.608 | 597.806 |
| Average net loss \$ | -69.302 | -9.090 | -11.065 | -146.384 | -110.667 |

[^17]TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta. Insurance and Real Estate Agencies (SIC 7611)

|  | Total(1) |  | Bottom 25\% |  | Lower middle 25\% |  | Upper$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{r} 55 \\ \{1 \\ \{1 \end{array}\right\}$ |  | $\begin{aligned} & (1) \\ & 3 i \end{aligned}$ |  | $\begin{array}{r} 31 \\ 129 \end{array}$ |  | $\begin{aligned} & 129 \\ & 189 \end{aligned}$ |  |  | $\begin{aligned} & 189 \\ & \text { (1) } \end{aligned}$ |  |
| Selected expense item | Industry average(2) |  |  |  |  | \% businesses reporting | Redorting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Upper } \\ \text { middle } \end{gathered}$ $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 16.1 | 10.0 | 21.8 | 15.3 | 15.1 | 98.9 | 16.3 | 10.3 | 22.2 | 15.3 | 15.1 |
| Depreciation | 5.1 | 2.5 | 10.0 | 3.6 | 3.2 | 86.0 | 6.0 | 3.8 | 13.0 | 3.6 | 3.2 |
| Repairs \& maintenance | 3.5 | 5.5 | 4.0 | 1.7 | 2.8 | 88.5 | 4.0 | 6.8 | 4.9 | 1.8 | 3.0 |
| Heat. I ight E telephone | 2.9 | 0.7 | 3.0 | 4.5 | 3.4 | 80.6 | 3.6 | 1.3 | 3.4 | 5.7 | 3.5 |
| Rent | 4.5 | 1.3 | 4.8 | 5.5 | 5.7 | 70.3 | 6.4 | 6.7 | 6.7 | 7.0 | 5.9 |
| Personnel expenses | 36.3 | 28.8 | 22.2 | 46.8 | 48.4 | 90.3 | 40.2 | 43.9 | 22.9 | 46.9 | 51.5 |
| Financial expenses | 16.5 | 9.2 | 33.0 | 15.4 | 5.8 |  | 17.0 |  |  | 15.4 | 5.8 |
| Inrerest \& bant: charges | 7.1 9.4 | 4.8 4.4 | 16.9 16.1 | 2.0 13.4 | 2.6 3.3 | 92.2 95.2 | 7.7 9.9 | 7.3 5.4 | 17.2 16.8 | 2.0 13.4 | 2.6 3.3 |
| Other expenses | 20.6 | 23.8 | 20.5 | 20.5 | 18.6 | 96.3 | 21.4 | 29.0 | 20.5 | 20.5 | 18.6 |
| Profit (loss) | 10.5 | 28.2 | 2.5 | 2.1 | 12.1 | 89.3 | 11.7 | 41.0 | 2.5 | 2.6 | 12.1 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | . $\cdot$ | $\cdots$ | - . | - . |

## Symbols

zero or no observations
too small too be axpressed
not sppliceole
$x$ confidentia!

## Footnotes

111 These estimates are based on a semple of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
(2) Velue in each cell $=$ lotal weighred expenditure on a given item

This portion of the toble pertains only to the businesses reporting the specitic expense item. Therefore these retios 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 io seles size. Each quartile (i.e. bottom 25\%, Iower middle 25\%, etc.) represenis one quarter of the totel number of businesses. Within each quartile, the everage ratio is presented. for comperison purposes. the high and low values of sales are shown

## How to use the tables

(1) Locate the approp iate sales range that is displayed on the two lines entillad wow sales valuem and migh 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 es an independent agent or broker or deai ing in real estete such as buying and selling for others, managing and appraising resl estete for others or whose activities encompas both fields such as: real estate apprisal services. independent insurance claim adjusters, insurance agents and bokers, insurance and real estate agenties insurance troker services and real pstate agencies

TABLE 2. Balance sheet profile for 1986
Alberta, Insurance and Real Estate Agencies (SIC 7611)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle $25 \%$ | Upper <br> middle 25\% | Toe |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High soles value ( $\$ 000$ 's) | $\begin{aligned} & 55 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 1 \\ 31 \end{array}$ | $\begin{array}{r} 31 \\ 129 \end{array}$ | $\begin{aligned} & 129 \\ & 189 \end{aligned}$ | $\begin{aligned} & 189 \\ & 111 \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 30 \\ 24 \\ 3 \\ 9 \\ 66 \\ 104 \\ 24 \\ 36 \end{array}$ | - <br> - <br> - <br>  | $\begin{array}{r} 14 \\ 5 \\ \hline 4 \\ 23 \\ 158 \\ 8 \\ 19 \end{array}$ | $\begin{array}{r} 19 \\ 24 \\ \hline 9 \\ 9 \\ 59 \\ 39 \\ 12 \\ 22 \end{array}$ | $\begin{array}{r} 76 \\ 61 \\ 9 \\ 20 \\ 166 \\ 171 \\ 65 \\ 89 \end{array}$ |
| Total assots | 183 | 1 | 192 | 101 | 362 |
| Liabilities and equity <br> Current laans <br> Other current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | 12 48 60 52 18 7 | 3 | $\begin{array}{r} 6 \\ 13 \\ 19 \\ 122 \\ 18 \\ 2 \end{array}$ | $\begin{array}{r}22 \\ 58 \\ 80 \\ 11 \\ 25 \\ \hline\end{array}$ | $\begin{array}{r} 18 \\ 110 \\ 128 \\ 47 \\ 26 \\ 22 \end{array}$ |
| Total liabilities Total equity | 137 46 | 3 -2 | $\begin{array}{r} 361 \\ 30 \end{array}$ | $\begin{array}{r} 116 \\ -15 \end{array}$ | $\begin{array}{r} 223 \\ 139 \end{array}$ |

11 These estimates are based on sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.
See iable 1 for symbols and notes.

TABLE 3. Financial ratios(1) far incorporated businesses only, 1986
Aiberta, Insurance and Real Estate Agencies (SIC 7611)

|  | Total(2) | Bot tom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } 25 \% \end{gathered}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Law sales value ( $\$ 000$ 's) <br> High soles value ( $\$ 000$ 's) | $\begin{aligned} & 39 \\ & \text { (1) } \\ & \text { (1) } \end{aligned}$ | (1) | $\begin{array}{r} 44 \\ 142 \end{array}$ | 142 <br> 214 | $\begin{aligned} & 214 \\ & 11) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.5 | 0.1 | 1.8 | 1.2 | 2.3 |
| Leverage ratios <br> Oebt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt latio (times) | $\begin{array}{r} 61.8 \\ 34.3 \\ 1.5 \end{array}$ | $\begin{array}{r} 4.4 \\ -3.1 \\ 3.9 \end{array}$ | $\begin{array}{r} -5.5 \\ 7.4 \\ 0.9 \end{array}$ | $\begin{array}{r} 233.4 \\ 6.9 \\ 1.3 \end{array}$ | $\begin{array}{r} 6.3 \\ 115.3 \\ 0.8 \end{array}$ |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in fable 2
(2) These estimetes are besed on a semple of businesses reporting sales between \$10,000 end \$2.000.000.
see table for symbols and notes

Definitions:

1. biquidity ratio:

Current = cuprent asseis / cuprent liabilifies.
2. Leverage ratios:
a) Debt/equity = total liabilities $/$ equity
b) Debr retio = total liabilities / total asse:s
c) Interest coverage $=$ net profit - interest expense / interes : experse

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, insurance and Real Estate Agencies (SIC 7511)

|  | Total(1) | Bottom 25\% | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value (\$000's) | $\left.\begin{array}{r} 37 \\ (1) \\ 1 \\ 1 \end{array}\right\}$ | $\begin{array}{r} 11 \\ 44 \end{array}$ | $\begin{array}{r} 44 \\ 115 \end{array}$ | $\begin{aligned} & 115 \\ & 214 \end{aligned}$ | $\begin{aligned} & 214 \\ & 11) \end{aligned}$ |
|  | Average ( $\$ 000$ s) |  |  |  |  |
| Operating activities <br> Cash from operations Deprecistion Other | $\begin{aligned} & 9 \\ & 7 \\ & 6 \end{aligned}$ | 4 | $\begin{array}{r} -11 \\ 7 \\ 16 \end{array}$ | 8 7 -4 | 35 12 9 |
| Dividends | $-2$ | - | - | -3 | -6 |
| Investment ectivities <br> Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | $\begin{array}{r} 8 \\ -29 \\ -8 \\ 4 \end{array}$ | - | $\begin{array}{r} 24 \\ -51 \\ -2 \\ -2 \end{array}$ | 2 -4 -22 10 | 3 -21 -7 2 |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of toans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | 10 -4 3 -6 - -1 -1 | 2 -1 | 15 -4 1 -5 - - -2 -1 | - -3 5 -8 - - -1 | 22 -8 5 -9 - - - -2 |
| Increaseldecrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 3 38 42 | 5 -5 -1 | -19 28 17 | -13 43 30 | 34 75 109 |

(11) These estimates are based on sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$. Semple count includes only those businesses reporting e statement of changes.
see Table : for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986 Alberti, Insurance and Real Estate Agencies (SIC 7611)

| Business size expressed in average labour units(1) | Number of businesses | Total payroll $\begin{gathered}\left.\$ 000^{\prime} s\right)\end{gathered}$ | Average Iabout units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No Ionger repoting (3) |
| 1983 |  |  |  |  |  |
| Total | 1.237 | 170.314 | 7.730 | 185 | 213 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.156 \\ 47 \\ 23 \\ 11 \end{array}$ | $\begin{aligned} & 76.751 \\ & 26.766 \\ & 24.819 \\ & 41.978 \end{aligned}$ | $\begin{aligned} & 3.334 \\ & 1.178 \\ & \mathbf{1 . 1 0 7} \\ & 2.11 \end{aligned}$ | $\begin{array}{r} 180 \\ 3 \\ 1 \\ 1 \end{array}$ | $\begin{array}{r} 206 \\ 6 \\ 1 \\ - \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 1.755 | 258.569 | 11.204 | 286 | $\cdots$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.651 \\ 63 \\ 29 \\ 12 \end{array}$ | $\begin{array}{r} 106,738 \\ 40,914 \\ 40,142 \\ 71.575 \end{array}$ | $\begin{aligned} & 4.503 \\ & 1.694 \\ & 1.721 \\ & 3.286 \end{aligned}$ | $\begin{array}{r}276 \\ 8 \\ 2 \\ \hline\end{array}$ | $\cdots$ $\cdots$ $\cdots$ |

11 Average labour units are calculated by dividing total payroll by the average annual wage and salary fate 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 employer Note that the business size orouns used are determined at the Ganada level Thus it a business hes at leas 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 10 businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.
"Newly ceporting" and "no longer reporting" businasses are assumed to have been in ectivity for six months and the information is तdjusted accordingly.

See Table for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Insurance and Real Estate Agencies (Sit 7611)

|  | Total(1) | Bottom 25* | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1984 |  |  |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 101 \\ 174.494 \\ 162.251 \\ 12.243 \end{array}$ | $\begin{array}{r} 17.426 \\ 13.655 \\ 3.771 \end{array}$ | $\begin{array}{r} 54.276 \\ 46.857 \\ 7.419 \end{array}$ | $\begin{array}{r} 141.023 \\ 139.814 \\ 1.209 \end{array}$ | $\begin{array}{r} 485,252 \\ 448.678 \\ 36.574 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit $\$$ | $\begin{array}{r} 70 \\ 189.838 \\ 149.556 \\ 32.282 \end{array}$ | $\begin{array}{r} 17.172 \\ 11,206 \\ 5,966 \end{array}$ | $\begin{aligned} & 52.043 \\ & 38,775 \\ & 13,268 \end{aligned}$ | $\begin{array}{r} 131.331 \\ 110.693 \\ 20.638 \end{array}$ | $\begin{array}{r} 526,804 \\ 437,551 \\ 89,253 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 31 \\ 162.899 \\ 184.648 \\ -21.749 \end{array}$ | $\begin{aligned} & 18.244 \\ & 21,542 \\ & -3,298 \end{aligned}$ | $\begin{aligned} & 57.953 \\ & 60.165 \\ & -2.212 \end{aligned}$ | $\begin{array}{r} 157.760 \\ 190.100 \\ -32.340 \end{array}$ | $\begin{aligned} & 417.640 \\ & 466,784 \\ & -49.144 \end{aligned}$ |
| 1985 |  |  |  |  |  |
| Number of observations in sample <br> Average sales $\$$ <br> Average expense 9 <br> Average net Drofit (loss) \$ | $\begin{array}{r} 81 \\ 191.980 \\ 182.055 \\ 9.925 \end{array}$ | $\begin{array}{r} 23.337 \\ 20.894 \\ 2.443 \end{array}$ | $\begin{aligned} & 85.584 \\ & 94.120 \\ & -8.536 \end{aligned}$ | $\begin{array}{r} 185.151 \\ 169.486 \\ 15.665 \end{array}$ | $\begin{array}{r} 473.849 \\ 443.720 \\ 30.129 \end{array}$ |
| Businesses reporting profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 52 \\ 197.376 \\ 165,700 \\ 31.676 \end{array}$ | $\begin{array}{r} 24.858 \\ 9.076 \\ 15.782 \end{array}$ | $\begin{aligned} & 90.097 \\ & 77.280 \\ & 12.817 \end{aligned}$ | $\begin{array}{r} 174.255 \\ 122.898 \\ 51.357 \end{array}$ | $\begin{array}{r} 500.29: \\ 453.54 \\ 46.745 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 29 \\ 176.667 \\ 195.129 \\ -18.462 \end{array}$ | $\begin{aligned} & 22.416 \\ & 28.050 \\ & -5.634 \end{aligned}$ | $\begin{array}{r} 83.271 \\ 102.754 \\ -19.483 \end{array}$ | $\begin{aligned} & 200.023 \\ & 233.072 \\ & -33.049 \end{aligned}$ | $\begin{aligned} & 400.956 \\ & 416.639 \\ & -15.683 \end{aligned}$ |

1986

Number of observations in sample Average sales $\$$
Average expense $\$$
Average net protit (loss) \$

Businesses reporting a profit (No.)
Average sales

$$
\text { Average sarpense } \$
$$

$$
\begin{aligned}
& \text { Average expense } \$ \\
& \text { Average net prof it } \$
\end{aligned}
$$

Businesses reporting loss (No.) Average sales \$ Average axpense Average expense
Average net loss $\$$

107
107
175.648
159.201
20.996
20.996
13.995
13.995
7.001
16.447

89
186.752
186.752
159.668
159.668
27.084

18
137.461
150.764
150.764
$-13.303$
61.999
60.074
1.925

61.474
49.549
11.925

63.048
81.108
-18.060

| 156.529 | 463.067 |
| ---: | ---: |
| 145.202 | 417.533 |
| 11.327 | 45.534 |
|  |  |
|  |  |
| 155.783 | 508.851 |
| 134.932 | 443.206 |
| 20.851 | 65.645 |
|  |  |
|  |  |
|  |  |
| 158.371 | 307.192 |
| 170.563 | -22.936 |
| -12.192 |  |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

See table 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1986
Alberta, Computer Services (SIC 7721)

|  | Total(1) |  | Bottom 25\% |  | Lowe :$\text { middle } 25 \%$ |  | Upper$\text { middie } 25 \%$ |  |  | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) |  | 71 11 11 | (1) |  |  | 38 |  | $\begin{array}{r} 55 \\ 125 \end{array}$ |  | $125$ |  |
| selected expense item | Industry average(2) |  |  |  |  | \% busi- <br> nesses <br> ieporting | Reparting businasses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midd I } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 8.3 | 9.7 | 2.7 | 10.5 | 8.4 | 94.0 | 8.8 | 12.4 | 2.8 | 10.6 | 8.4 |
| Dedreciation | 4.3 | 3.4 | 1.9 | 7.1 | 3.9 | 84.1 | 5.1 | 4.9 | 3.1 | 7.2 | 3.9 |
| Repairs \& maintenance | 0.9 | 1.1 | 0.2 | 0.6 | 1.5 | 28.3 | 3.3 | 3.2 | 4.3 | 1.7 | 5.6 |
| Heat. Ifight 8 telephone | 0.8 | 0.3 | 0.4 | 1.2 | 1.2 | 53.0 | 1.5 | 0.9 | 0.8 | 2.9 | 1.4 |
| Rent | 2.2 | 5.0 | 0.2 | 1.6 | 1.8 | 40.7 | 5.5 | 8.4 | 3.3 | 4.9 | 3.8 |
| Personnel expenses | 30.8 | 7.1 | 44.4 | 31.7 | 41.5 | 68.9 | 44.7 | 17.7 | 81.4 | 44.2 | 41.5 |
| Financial expenses | 4.4 | 2.2 | 2.8 | 6.0 | 5.8 | 78.2 | 5.7 | 2.8 | 19.3 | 6.2 | 5.9 |
| Interest \& bank charges | 1.2 | 1.3 | 0.3 | 2.3 | 0.7 | 69.2 | 1.7 | 2.8 | 2.0 | 2.4 | 0.7 |
| Professionat fees | 3.2 | 0.9 | 2.5 | 3.7 | 5.2 | 61.4 | 5.2 | 1.3 | 21.2 | 3.8 | 9.9 |
| Other expenses | 28.8 | 35.0 | 15.2 | 29.2 | 31.7 | 100.0 | 28.8 | 35.0 | 15.2 | 29.2 | 31.7 |
| Profit (loss) | 27.7 | 48.0 | 34.9 | 22.7 | 12.5 | 81.1 | 34.2 | 45.0 | 65.3 | 22.9 | 13.0 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | -• | -•• | $\cdots$ | - . | $\ldots$ |

## symbols

zero or no observations
too smell too be expressed

- not applicable
- confidential


## Footnotes

111 These estimates are based on sample of businesses reporting sales between \$10.000 and \$2.000.000.
Total weighted expenditure on a given item
21 Value in each cell $=\overline{\text { Total weighted sales of all businesses in the samoie }} \times 100$ for each Quartile
13) Value in each cell = $\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times$ loo forn quartile.

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

## Notes

Data are shown by quartiles when at last 13 of the sampled businesses feport the specific iten.
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. Hithin each quartile. the average ratio is presented. For comparison purposes. the high and low values of sales are shown.

How to use the tables
(11) Locate the appropriate sales range that is displayed on the two lines entitled "low sales value" and migh sales value".
$(2)$ The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower middle $25 \%$, the upper midde $25 \%$ or the top $25 \%$
(3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industribl CIassificetion Definition (\$IC 1980):
SIC 7721 - Computer Services
Businesses primarily engaged in providing computer facilities on a reneat, leasing or time sharing basis and such activities as programing. planning and systems wark

TABLE 2. Balance sheet profile for 1986
Alberta, Computer Services (SIC 7721)


Bottom
$25 \%$ Lower
middle $25 \%$ Upper middle 25\%

Tos:
$25:$

| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\circ}$ s) | $\left.\begin{array}{l} 79 \\ 1 \\ 1 \\ 1 \end{array}\right)$ | $\begin{array}{r} (1) \\ 38 \end{array}$ | $\begin{aligned} & 38 \\ & 55 \end{aligned}$ | $\begin{array}{r} 55 \\ 125 \end{array}$ | $\begin{aligned} & 125 \\ & (1) \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average ( $\$ 000$ 's) |  |  |  |  |  |

Assets
Cash
Accounts and notes receivable
Inventory

| 9 | 1 |
| ---: | ---: |
| 22 | 1 |
| 6 | 1 |
| 10 | 3 |
| 47 | 5 |
| 38 | 3 |
| 20 | - |
| 16 | 5 |
| 81 |  |

Total assets 81
Liabilities and equity
Current Ioans
Other current liabilities
Total current fiabilities
Mortgages payable
Long term debt
Other liabilities
$\begin{array}{ll}\text { Total liabilities } & 54 \\ \text { Total equity } & 28\end{array}$
(1) These estinates are based on a sample of businesses reporting seles between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta, Computer Services (SIC 7721)

|  | Total(2) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 69 \\ (1) \\ 1 \end{array}\right\}$ | $\begin{array}{r} 11) \\ 38 \end{array}$ | $\begin{aligned} & 38 \\ & 95 \end{aligned}$ | $\begin{array}{r} 95 \\ 192 \end{array}$ | $\begin{aligned} & 192 \\ & 11 \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | 1.9 | 1.1 | 1.2 | 1.7 | 3.4 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} 218.6 \\ 89.6 \\ 1.2 \end{array}$ | $\begin{array}{r} -5.5 \\ 130.4 \\ 3.1 \end{array}$ | $\begin{array}{r} -1.5 \\ 66.0 \\ 0.9 \end{array}$ | 24.8 1.0 | $\begin{array}{r} 7.4 \\ 177.7 \\ 0.5 \end{array}$ |

[^18]Definitions:

1. Liquidity retio:

Current = current assets / current Liabilities
2. Leverage ratios:
a) Debt/equity = 2otal iabilities / equity
b) Debt iatio = total liabilities / totes assets.
c) Interest coverage $=$ net profiq + interest expense : in: unos empense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta, Computer Services (SIC 7721)

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Under <br> middie 25\% | $\begin{aligned} & \text { To\% } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 34 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 11 \\ 24 \end{array}$ | $\begin{aligned} & 24 \\ & 95 \end{aligned}$ | $\begin{array}{r} 95 \\ 189 \end{array}$ | $\begin{aligned} & 189 \\ & (1) \end{aligned}$ |
|  |  |  | erage (\$000 |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{array}{r} 23 \\ 7 \\ -1 \end{array}$ | $\begin{array}{r} -1 \\ -3 \\ -3 \end{array}$ | $\begin{array}{r} 2 \\ 1 \\ -2 \end{array}$ | 26 9 4 | 55 13 -1 |
| Dividends | -1 | - | - | -2 | - |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 2 \\ -6 \\ -4 \\ \hline \end{array}$ | - | - | 4 -4 -9 1 | 1 -16 -5 - |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | 3 -2 5 -17 - - - -4 | - <br> 7 <br>  | -4 | $\begin{array}{r}3 \\ -4 \\ 4 \\ -31 \\ \hline\end{array}$ | 7 <br> -4 <br> 13 <br> -23 <br> - <br> - <br> -14 |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivelents - End of the year | 5 25 30 | -28 31 3 | -2 5 3 | 4 | 25 79 104 |

(11) These estimates are based on sample of incorporated businesses reporting sales between $\$ 10,000$ 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. 1983-1986 based on SIC classification in 1986
Alberta, Computer Services (SIC 7721)

| Business size expressed in average labour units(1) | Number of businesses | Total payrol) | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 267 | 80.920 | 2.617 | 67 | 89 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 220 \\ 30 \\ 12 \\ 5 \end{array}$ | $\begin{aligned} & 16.884 \\ & 18.48 \\ & 17.598 \\ & 27.955 \end{aligned}$ | $\begin{aligned} & 543 \\ & 594 \\ & 581 \\ & 899 \end{aligned}$ | $\begin{gathered} 63 \\ 3 \\ 1 \\ - \end{gathered}$ | $\begin{array}{r} 79 \\ 6 \\ 4 \\ - \end{array}$ |
| 1986 |  |  |  |  |  |
| Tots 1 | 534 | 105.336 | 3.783 | 133 | . $\cdot$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 450 \\ 60 \\ 19 \\ 5 \end{array}$ | $\begin{aligned} & 27.797 \\ & 34.568 \\ & 15.967 \\ & 27.004 \end{aligned}$ | $\begin{array}{r} 1.012 \\ 1.233 \\ 583 \\ 955 \end{array}$ | 118 10 5 - | $\cdots$ $\cdots$ $\cdots$ |

(1) Average labour units are calculated by dividing total payroll by the avarage annual wage and salary rate as reported in the

Survey of Employment, Payroll and Hours. Statistics Canada. Catalogue 72-002. An averoge labour unit could be interpreted as a full-time employee Note that the business size groups used are determined ot the Conado level. Thus if obusiness hes 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 10 businesses reporting no payrall deductions in the previous year.
(3) Refers 10 businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are ossumed to have been in activity for six months and the information is adjusted accordingly.

See Toble 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Computer Services (SIC 7721)

|  | Total\{1\} | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowet <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Ton } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 21 \\ 156.228 \\ 142.017 \\ 14.219 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 14 \\ 317.201 \\ 275,418 \\ 41.783 \end{array}$ | -- | -- | -- | -- |
| ```Businesses reporting loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 7 \\ 85.858 \\ 90.341 \\ -4,483 \end{array}$ | -- | -- | -- | -- |

1985

| Number of obsarvations in sample | 27 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 213.889 | -- | -- | -- | -* |
| Average expense \$ | 216.619 | - | -- | -- | -- |
| Average net profit \{loss) \$ | $-2.730$ | - | -- | -- | -- |
| Businesses reporting profit (Mo.) |  |  |  |  |  |
| Average sales $\$$ | 293.104 | -- | -- | -- | -- |
| Average expense $\$$ | 261.194 | -- | -- | -- |  |
| Average net profit \$ | 31.910 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) |  |  |  |  |  |
| Average sales | 201.093 | -- | -- | ~- | -- |
| Average expense $\$$ | 269.701 | -- | -- | -- | - |
| Average net loss \$ | $-68.608$ | -- | -- | -- | - |

Number of observations in sample
Average soles $\$$
Average expense $\$$
Average expense $\$$
Average net prof it (loss) $\$$

Businesses reporting a profit (No.)
Average sales $\$$
Average expense \$
Average net Drofit $\$$

Businesses reporting loss (Mo.)
Average sales $\$$
Average expense $\$$
Average net loss \$

85
138.497
138.497
13.466
25.031

61
123.301
123.301
13.201
30,100
205.362
205.362
215.573
-10.211
24.13
12.117
42.981
27.786
15.195
24.286
24.286
11.019

11,019
13,269
22. 428
22.428
24.449
24.449
-2.021
47.719
25.350
17.369
46.119
56.991
$-10.872$
86.57
63.017
23.554
86.910
86.910
60.147

26,763
82.297
99. 138
$-16.841$
400.300
350.945

49,355

339,290
276,286
63.004
670.602

681,714
681,714
$-11,112$

[^19]See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta. Management Consulting Services (SIC 7771)


Symbols
zero or no observations
too small too be expressed
not sppliceble
$\times$ confidential

## Footnotes

(1) These estimates bre based on a sample of businesses feporting seles between $\$ 10,000$ and $\$ 2,000,000$

121 Tolal weighted expenditure on a given item
(2) Volue in egch cell $=\overline{\text { Total weighted sales of oll businesses in the somple }} \times 100$ for each quartile
(3) Value in each cell $=\frac{\text { Total weighted expenditure on given item }}{\text { Total weighted sales of businesses reporting this item of expendiqure }} \times$ foo forh quartile

This portion of the table pertains only to the businesses peporting the specific expense item. Therefore these retios ore calculat individually and the total will not necessarily equal $100 \%$

## Motes

Dota are shown by quartites when $8 t$ least 13 of the sampled businesses report the specific item
Records were ranked in ascending order according to sales size. Each quartile li. e. bottom 25\%, lower middle 25\%, eic.l rapresenis one quarter of the total number of businesses. Hithin each quartile, the average ratio is presented. For comparison purposes. the high and low values of sales are shown.

## How to use the tables

11) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and migh 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 10 the selected sales size range will be in that quartile.

## Stendard Industrisi Clastification Definition (SIC 1980):

## SIC 777 ! - Management Consulting Services

Businesses primarily engaged in providing business and menagement consulting services such as: business management consulting services, customs consu!tants, financial management consul iants, manager development consulianis, organization management consul tants, personnel management consultants and taiff anc custors consultanis.

TABLE 2. Balance sheet proflle for 1986
Alberta. Management Consulting Services (SIC 7771)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle $25 \%$ | Upper <br> middle $25 \%$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 91 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 19 \\ 16 \end{array}$ | $\begin{aligned} & 16 \\ & 33 \end{aligned}$ | 33 <br> 58 | $\begin{array}{r} 56 \\ (1) \end{array}$ |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on 1 ixed assets <br> Other asseis | $\begin{array}{r} 4 \\ 3 \\ 1 \\ 5 \\ 14 \\ 12 \\ 3 \\ 7 \end{array}$ | - <br>  <br>  <br>  | 1 <br> - <br> 1 <br> 4 <br> 1 <br> 3 | 1 <br> 2 <br> - <br> 3 <br> 15 <br> 1 <br> 4 | $\begin{array}{r} 15 \\ 10 \\ 4 \\ 19 \\ 48 \\ 26 \\ 10 \\ 21 \end{array}$ |
| Total assets | 30 | - | 7 | 20 | 86 |
| Lisbilities and equity <br> Current loans <br> Other current liabilities Total current liabilities Mortgages payable Long term deb Other liabilities | 4 8 2 11 1 | - - - - | 1 <br> 1 <br> 2 <br> 2 | $\begin{array}{r}3 \\ 2 \\ 5 \\ 7 \\ 22 \\ \hline\end{array}$ | 11 12 23 1 21 3 |
| ```Total liabilitics Total equity``` | 22 8 | 1 | 3 | 34 -13 | 49 38 |

(t) These estimates are based on a sample of businesses reporing sales between $\$ 10,000$ and $\$ 2,000,000$

See lable for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta, Management Consulting Services (SIC 7771)

|  | Total(2) | $\begin{array}{r} 80+10 m \\ 25 \% \end{array}$ | Lawer <br> midde $25 \%$ | Uppe: <br> middle $25 \%$ | $\begin{aligned} & 70 p \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 0000^{\prime}$ s) | $\begin{aligned} & 42 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 11 \\ 37 \end{array}$ | $\begin{aligned} & 37 \\ & 76 \end{aligned}$ | $\begin{array}{r} 76 \\ 128 \end{array}$ | $\begin{aligned} & 128 \\ & \{1\} \end{aligned}$ |
| Average |  |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | 2.2 | 0.9 | 1.9 | 0.7 | 4.7 |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio \{times\} | $\begin{aligned} & -4.2 \\ & 93.6 \\ & 24.4 \end{aligned}$ |  | $\begin{array}{r} -3.6 \\ -34.0 \\ 1.7 \end{array}$ | $\begin{array}{r} 2.2 \\ -182.9 \\ 0.6 \end{array}$ | $\begin{array}{r} -9.3 \\ 201.7 \\ 0.7 \end{array}$ |

(1) The retios 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 $\$$ ales between $\$ 10.000$ and $\$ 2.000 .000$.

See Table 1 for symbols and notes.

## Definitions:

1. Liquidity retio:

Current = curtent assets/ curponを fibbilities
2. Leverage ratios:

ब) Detolequity $=$ totel lisbilities $/$ equity
b) Debr ratio = total liabilities / iotal asse*s
c) Interest covergge = net profi: interesi expense; a:eres: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta, Management Consulting Services (SIC 7771)

|  | Total 19 | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lower $\text { middle } 25 \%$ | $\begin{array}{r} \text { Upper } \\ \text { middie } 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 25 \\ & 11 \\ & 11 \end{aligned}$ | $\begin{aligned} & 11 \\ & 34 \end{aligned}$ | $\begin{aligned} & 34 \\ & 63 \end{aligned}$ | $\begin{array}{r} 63 \\ 127 \end{array}$ | $\begin{aligned} & 127 \\ & 11\} \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Operating sctivities <br> Cash from operations <br> Depreciation Other | 12 5 -2 | 6 1 - | -1 1 1 | 6 8 -2 | 29 10 -5 |
| Dividends | -3 | - | - | - | $-10$ |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 1 \\ -8 \\ -6 \\ 4 \end{array}$ | $-3$ | $-2$ | $\begin{array}{r} 2 \\ -26 \\ -10 \\ 20 \end{array}$ | 2 -6 -12 - |
| Financing activities <br> increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Othe: | $\begin{array}{r} 3 \\ -1 \\ 10 \\ -12 \\ - \\ 1 \\ -1 \end{array}$ | $\begin{array}{r}- \\ 20 \\ -24 \\ \hline\end{array}$ | 1 - 3 -3 - | $\begin{array}{r}-4 \\ 8 \\ - \\ - \\ - \\ \hline\end{array}$ | 6 -1 14 -21 - 2 -2 2 |
| Increaseldecreasel in cash \& equivalents Cash \& equivalents - Beginning of the year Cash \& equivalents - End of the year | 4 5 8 | - 2 | 1 -2 -1 | 3 7 11 | 8 10 18 |

(1) These estimates are besed on a sample of incorporated businesses reporting seles between $\$ 10.000$ 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, 1983-1986 based on SIC ciassification in 1986
Alberta, Management Consulting Services (SIC 7771)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s }) \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 986 | 80.815 | 3.040 | 184 | 259 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 943 \\ 35 \\ 5 \\ 3 \end{array}$ | $\begin{array}{r} 50.633 \\ 23.493 \\ 2.917 \\ 3.772 \end{array}$ | $\begin{array}{r} 1.810 \\ 892 \\ 116 \\ 222 \end{array}$ | $\begin{array}{r} 178 \\ 5 \\ - \\ 1 \end{array}$ | $\begin{array}{r} 246 \\ 9 \\ 3 \\ 1 \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 1.653 | 141.345 | 4.414 | 383 | $\cdots$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.587 \\ 47 \\ 14 \\ 5 \end{array}$ | $\begin{array}{r} 86,262 \\ 24,933 \\ 25,289 \\ 4,861 \end{array}$ | $\begin{array}{r} 2.600 \\ 827 \\ 762 \\ 225 \end{array}$ | 370 10 2 1 | $\because$ $\cdots$ $\cdots$ |

(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, 5 tatistics Cansde. Cetalogue 72-002. An average labour unit could be interpreted as a fult-time employee. Note that the business size groups used are determined at the canada level. Thus if a business has bi 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 reporsing 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 ere assumed to have been in activity for six months and the information is ajusted accordingly.

See Table i for symbols and nates

TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1984-1986$
Alberta, Management Consulting Services (SIC 7771)

|  | Total(1) | Bot tom 25\% | Lowe: <br> middle 25\% | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 311 \\ 78,320 \\ 60,601 \\ 17,719 \end{array}$ | $\begin{array}{r} 12.936 \\ 2.329 \\ 10.607 \end{array}$ | $\begin{array}{r} 24.275 \\ 8.984 \\ 15.291 \end{array}$ | $\begin{aligned} & 46.125 \\ & 29.480 \\ & 16.645 \end{aligned}$ | $\begin{array}{r} 229.942 \\ 209,612 \\ 28.330 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit $\$$ | $\begin{array}{r} 281 \\ 76.965 \\ 50.381 \\ 26.584 \end{array}$ | $\begin{array}{r} 12,814 \\ 1,053 \\ 11,761 \end{array}$ | $\begin{array}{r} 23.919 \\ 6.679 \\ 17.240 \end{array}$ | $\begin{aligned} & 44,369 \\ & 16,583 \\ & 27,786 \end{aligned}$ | $\begin{array}{r} 226.757 \\ 177.209 \\ 49.548 \end{array}$ |
| ```Businesses reporting a loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 30 \\ 83,540 \\ 99.760 \\ -16,220 \end{array}$ | $\begin{aligned} & 14.235 \\ & 15.869 \\ & -1.634 \end{aligned}$ | $\begin{aligned} & 28.683 \\ & 37.593 \\ & -8.910 \end{aligned}$ | $\begin{array}{r} 51.743 \\ 70.730 \\ -18.987 \end{array}$ | $\begin{array}{r} 239.500 \\ 274.847 \\ -35.347 \end{array}$ |

1985

| Number of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 271 \\ 67.695 \\ 43.129 \\ 24.566 \end{array}$ | $\begin{array}{r} 12.718 \\ 2.311 \\ 10.407 \end{array}$ | $\begin{array}{r} 21.579 \\ 8.758 \\ 12.821 \end{array}$ | $\begin{aligned} & 39,721 \\ & 25,616 \\ & 14,105 \end{aligned}$ | $\begin{array}{r} 196.760 \\ 135.832 \\ 60,928 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 254 \\ 66.631 \\ 35.875 \\ 30.756 \end{array}$ | $\begin{array}{r} 12.726 \\ 2.121 \\ 10.605 \end{array}$ | $\begin{array}{r} 21.648 \\ 6.385 \\ 15.263 \end{array}$ | $\begin{aligned} & 39.310 \\ & 14.033 \\ & 25.277 \end{aligned}$ | $\begin{array}{r} 192.849 \\ 120.950 \\ 71.880 \end{array}$ |
| Businesses reporting loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 17 \\ 75.911 \\ 89.690 \\ -13.779 \end{array}$ | $\begin{aligned} & 12.221 \\ & 13.751 \\ & -1.540 \end{aligned}$ | $\begin{aligned} & 21.010 \\ & 28.578 \\ & -7.568 \end{aligned}$ | $\begin{array}{r} 40.797 \\ 55.913 \\ -15.116 \end{array}$ | $\begin{aligned} & 225.616 \\ & 250.506 \\ & -30.890 \end{aligned}$ |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit lloss) \$ | $\begin{array}{r} 287 \\ 55.485 \\ 34.146 \\ 21.339 \end{array}$ | $\begin{array}{r} 12.251 \\ 11.928 \end{array}$ | $\begin{array}{r} 21.253 \\ 2.023 \\ 19.230 \end{array}$ | $\begin{aligned} & 39.206 \\ & 15,257 \\ & 23.945 \end{aligned}$ | $\begin{array}{r} 149.231 \\ 118.377 \\ 30.854 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) | 270 |  |  |  |  |
| Average sales \$ | 58.283 | 12.247 | 21.253 | 39,122 |  |
| Average expense \$ | 30.798 | 884 | 2.021 | 9.057 | 111.229 |
| Average net profit \$ | 27.485 | 11.363 | 19.232 | 30.065 | 49.282 |
| Businesses reporting a loss (No.) | 17 |  |  |  |  |
| Average sales \$ | 47.397 | 13.852 | 24.350 | 39,599 | 111.788 |
| Average expense \$ | 57.888 | 19.953 | 25,322 | 44.134 | 142.103 |
| Average net loss \$ | -10.491 | -6, 141 | -972 | -4.535 | -30.315 |

(1) These estimates are based on a sample of businesses repoting sales between $\$ 10.000$ and $\$ 2,000,000$

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Hotels and Motor Hotels (SIC 9111)
Bottom Lowe
Lower
middle $25 \%$
Uiddleper

| Businesses in sample (No.) | 32 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Low sales value (\$000's) | (1) | -- | -- | -- | -- |
| High sales value ( $\$ 000$ 's) | (1) |  |  |  |  |


| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Upper } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25 \%$ | Lower middie 25\% | $\begin{gathered} \text { Upper } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 13.0 | -- | -- | - | -- | 100.0 | 13.0 | -- | -- | -- | -- |
| Depreciation | 6.2 | -- | -- | -- | -- | 99.8 | 6.2 | -- | -- | -- | - |
| Repairs \& maintenance | 2.3 | -- | -- | - | -- | 100.0 | 2.3 | -- | -- | -- | -- |
| Heat. light \& telephone | 3.5 | -- | -- | -- | -- | 100.0 13.3 | 3.5 | -- | -- |  | -- |
| Rent | 1.0 | -- | -- | -- | -- | 13.3 | 7.5 | -- | -- | -- | -- |
| Personnel expenses | 23.0 | -- | -- | -- | -- | 100.0 | 23.0 | -- | -- | -- | -- |
| Financial expenses | 8.3 | -- | -- | -- | -- | 100.0 | 8.3 | -- | - | -- | -- |
| Interest \& bank charges | 6.5 | -- | -- | -- | -- | 100.0 | 6.5 | -- | -- | -- | -- |
| Professional fees | 1.8 | -- | -- | -- | -- | 98.5 | 1.8 | -- | -- | -- | -- |
| Other expenses | 50.6 | -- | -- | -- | -- | 100.0 | 50.6 | -- | -- | -- | -- |
| Profit (loss) | 5.0 | -- | -- | -- | -- | 100.0 | 5.0 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | - | -- | 100.0 | $\cdots$ | -- | -- | -- | -- |

## Symbols

zero or no obsepvations
100 smell too be expressed
not apolicable
confidential

## Footnotes

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$
(2) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Tolal weighted seles of all businesses in the sample }} \times 100$ for each quartile.
(3) Value in each cell $=\frac{\text { lotal weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this i tem of expenditure }} \times$ 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 cotal will not necesserily 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 li.e. bottom 25\%. lower middle 25\%, atc. represenis one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comperison purposes, the high and low values of sales are shown.

How to use the tables
11) Locate the appropriate sales range that is displayed on the two lines entitled "low sales velue" and whigh sales valuew

121 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) Deta pertaining to the selected sales size range will be in that quartile.

## Stendard Industrial Classification Definition (SIC 18BO):

## SIC 9111 - Hotels and Motor Hotels

Business orimarily engaged im providing short term accommodation to the public with or without food, beverage and other services a hote -iype room has access only from the interior of the building and a motel-hote! type roon has access from both the inter ior and exierior

TABLE 2. Balance sheet profile for 1986
Alberta, Hotels and Motor Hotels (SIC 9111)

|  | Total (1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000^{\prime} \mathrm{s}$ ) | $\begin{aligned} & 32 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets Other assets | $\begin{array}{r} 60 \\ 0 \\ 12 \\ 6 \\ 87 \\ 829 \\ 221 \\ 44 \end{array}$ | - | -- -- -- -- -- -- -- | - | -- |
| Total assets | 739 | -- | -- | -- | -- |
| Liabilities and equity <br> Curfent Ioans <br> Dther current \|iabilities Total current liabilities Mortgages payable Long term debt Dther liabilities | $\begin{array}{r} 30 \\ 37 \\ 67 \\ 989 \\ 295 \\ 6 \end{array}$ | -- | -- | - | -- |
| Total liabilities Total equity | $\begin{aligned} & 556 \\ & 183 \end{aligned}$ | - | -- | -- | -- |

(1) These estimetes are besed on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta. Hotels and Motor Hotels (SIC 9111)


[^20]See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities
2. Leverage ratios:
a) Oebt/equity $=$ total 1 iabilities $/$ equity.
b) Debt ratio = total liabilities / total asse:s
c) Interest coverage $=$ net profit - interest expense / fiefest exmense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Hotels and Motor Hotels (SIC 9111)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) | $\begin{aligned} & 19 \\ & 11 \\ & 11 \end{aligned}$ | -- | -- | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Operating activities <br> Cash from oderations Depreciation Other | $\begin{aligned} & 26 \\ & 36 \\ & 29 \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $-13$ | -- | -- | -- | -- |
| Investment ectivities <br> Disposal of fixed assets Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 98 \\ -170 \\ -1 \\ 1 \end{array}$ | -- -- -- | -- -- -- | -- - -- | -- |
| Financing activities <br> Increase in lang term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> lncrease in equity <br> Decrease in equity <br> Other | $\begin{array}{r} 98 \\ -87 \\ 23 \\ -17 \\ - \\ -1 \\ -1 \end{array}$ | - - - - - - - | - <br> - <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - <br> - <br> - <br> - | -- <br> -- <br> -- <br> - <br> - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 19 19 38 | -- | -- | -- | -- |

(1) These estimates are based on a sample of incorporated busingsses reporting sales between $\$ 10,000$ end $\$ 2,000$, 000. Sample count includes only those businesses reporting a statement of changes
see Table 1 for symbols and nores

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
Alberta, Hotels and Motor Hotels (SIC 9111)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s }) \end{array}$ | Aversge labour units(1) | Changes in number of businesses with Daid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer redorting(3) |
| 1983 |  |  |  |  |  |
| Total | 407 | 171.511 | 16.790 | 38 | 64 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 218 \\ 145 \\ 33 \\ 11 \end{array}$ | $\begin{aligned} & 15.342 \\ & 6 B .792 \\ & 50.970 \\ & 38.407 \end{aligned}$ | $\begin{aligned} & 1.549 \\ & 6.574 \\ & 5.170 \\ & 3.497 \end{aligned}$ | $\begin{array}{r} 29 \\ 8 \\ 1 \\ \hline \end{array}$ | $\begin{array}{r} 48 \\ 9 \\ 6 \\ 1 \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 557 | 217.786 | 20.213 | 89 | ... |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100 \text { - } 499 \\ & 500 \text { and over } \end{aligned}$ | 338 165 37 17 | $\begin{aligned} & 21,329 \\ & 73.298 \\ & 53,787 \\ & 69.372 \end{aligned}$ | $\begin{aligned} & 2.026 \\ & 6.820 \\ & 5.090 \\ & 6.27 \end{aligned}$ | 70 14 3 2 | $\cdots$ $\cdots$ $\cdots$ |

[^21]TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta. Hotels and Motor Hotels (SIC 9111)

|  | Total(1) | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } 25 \% \end{gathered}$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit iloss: \$ | $\begin{array}{r} 76 \\ 454.039 \\ 443.202 \\ 10.837 \end{array}$ | $\begin{array}{r} 70.613 \\ 65.575 \\ 5.038 \end{array}$ | $\begin{array}{r} 173.174 \\ 148.281 \\ 24.893 \end{array}$ | $\begin{array}{r} 402.206 \\ 403.240 \\ -1.034 \end{array}$ | $\begin{array}{r} 1.170,162 \\ 1.155,710 \\ 14,452 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 38 \\ 477.553 \\ 377.256 \\ 100.297 \end{array}$ | $\begin{aligned} & 90.436 \\ & 46.338 \\ & 44.098 \end{aligned}$ | $\begin{array}{r} 160.804 \\ 108.227 \\ 52.577 \end{array}$ | $\begin{array}{r} 483.386 \\ 459.826 \\ 23.560 \end{array}$ | $\begin{array}{r} 1.175 .587 \\ 1.111 .088 \\ 64.499 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 38 \\ 422.939 \\ 461.088 \\ -38.149 \end{array}$ | $\begin{array}{r} 53.228 \\ 82.446 \\ -29.218 \end{array}$ | $\begin{array}{r} 174.634 \\ 178.542 \\ -3.908 \end{array}$ | $\begin{array}{r} 304.944 \\ 335.445 \\ -30.501 \end{array}$ | $\begin{array}{r} 1.158 .951 \\ 1.247 .919 \\ -88.968 \end{array}$ |

Number of observetions in sample Average sales $\$$ Average expense $\$$
Avarage net prof it (loss) $\$$

Businesses feporting a profit (No.) Average sales $\$$
Average expense $\$$
Average net profit $\$$

Businesses reporting a loss (No.) Average sales $\$$
Average expense $\$$
Average met loss \$

71 657.632 605.671
51.961
662.636
553.312
109.324
653.555
724.110
-70.555
226.962
223.106
3.856
225.462
225.462
217.886
7.576
235.137
251.553
-96.416
374.55

379, 428
380,589
380.56
360.70
19.86
365.292
408.237
-42.945
643.48
$672.802 \quad 1.147 .346$
$\begin{array}{rr}-29.315 & 238.180\end{array}$

| 677.381 | $1,367.133$ |
| :--- | :--- |
| 634.140 | 1.000 .517 |

$634.140 \quad 1.000 .517$
366.616
584.518
740.067
740.067
-155.549
1.429 .273
1.496 .582
+496.382
-67.309

1986

Number of observations in sample Average sales $\$$ Average expense $\$$
Average net profit (lass) $\$ 1$

Businesses reporting profit (No.) Average sales \$
Average expense $\$$
Average net profi\% $\$$

Businesses reporting a loss (No.) Average sales $\$$ Average expense $\$$ Average met loss $\$$

## 540

 540.44531.67
31.674
8.771

39
516.792
475.561
41.231
39

27
54.235
603.090
-48, 855
193.792
194.038
-246
199.216
190.259
. .957
167.010
212.698
-45.688
311.478
291.42
291.423
20.055
20.055
311.673
290.549
21.12
298.110
298.110
351.203
351.203
-53.093
491.60
491.695
1.164.910
$1,149.538$
15.372
432.827
402.176
1.123 .451
1.019 .260
$402+176$
-104.191
548.583
578.484
1.203 .236
1.269.973
.
-66.737

[^22]See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta. Motels (SIC 9112)

|  | Total(1) |  | Bottom 25\% |  | Lower <br> midde 25\% |  | Upper <br> middie 25\% |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 31 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  |  |  |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | Lowe I middle 25\% | $\begin{gathered} \text { Upper } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Dccupancy expenses | 35.4 | -- | -- | -- | -- | 100.0 | 35.4 | -- | -- | - | -- |
| Depreciation | 12.1 | -- | -- | -- | -- | 90.0 | 13.4 | -- | - | -- |  |
| Repsirs \& maintenance | 5.8 | - | -- | -- | -- | 95.1 | 6.1 | -- | -- | -- | - |
| Heat. light \& telephone Rent | 15.3 2.2 | -- | -- | -- | -- | 100.0 16.3 | 15.3 13.2 | -- | -- | -- | -- |
| Personnel expenses | 21.8 | -- | -- | -- | - | 80.8 | 27.0 | -- | -- | -- | -- |
| Financial expenses | 16.4 | - | -- | -- | - | 100.0 | 16.4 | - | -- | -- | - |
| Interest \& bank charges Professional fees | 13.0 3.4 | -- | -- |  | -- | 95.2 92.3 | 13.6 3.7 | -- | -- | -- | -- |
| Other expenses | 24.4 | -- | -- | -- | -- | 100.0 | 24.4 | - | -- | -- | -- |
| Profit (loss) | 2.0 | -- | -- | -* | - | 80.9 | 2.5 | -* | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | . $\cdot$ | -- | - | -- | -- |

## Symbols

zero or no observasions
too small 100 be expressed
not applicable
confidantia
Footnotes
11 These estimates are based on a sample of businesses reporting sales Detween $\$ 10,000$ and $\$ 2,000,000$. lotal weighted expenditure on a given item
121 Value in each celt $=\frac{\text { fopal weighted salas of all businesses in the sample }}{} \times 100$ for each quartile
(3) Value in each cell $=\frac{\text { lotal weighted expanditure on given item }}{\text { lotal weighted salas of businassas reporting this item of axpenditure }} \times$ for each quartile

This portion of the table pertains only to the businasses reporting the specific expense item. Therefore these petios are calculated individually and the total will not necassarily equal $100 \%$.

## Notes

Data are shown by quartiles when at least 13 of the sampled businesses raport the specific item
Records ware ranked in ascending order according to seles size Each quartile li.e. bottom 25\%. lower midde 25\%, etc.l pepresents ona quarter of the total number of businesses. Within each quartite, the average ratio is presented. For comparison pupposes. the high and low velues of sales are shown.

## How to use the tables

(11 Locate the appropriate salas range that is displayed on the two lines entitled "Low sales value" and "High sales value"
121 The selected range will indicate the proper quortile, i. e. the bottom $25 \%$, the lower midde $25 \%$. the upper midde $25 \%$ or the top $25 \%$.
(3) Data pertaining to the selected sales size range will be in thet quartile.

Stendard Industrial Classification Definition (SIC 1980):

[^23]TABLE 2. Balance sheet profile for 1986
Alberta, Motels (SIC 9112)
Total(1)
Bottom Lowe
middle 25\%
\% middle $25 \%$ Ton 25:

| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 31 \\ & 11 \\ & 11 \end{aligned}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 28 |  |  |  |  |
| Accounts and notes receivable | 12 | -- | - | -- | -- |
| Inventory | ? | -- | -- | -- | -- |
| Other current assets | 1 |  | -- |  | -- |
| Total current assets | 43 | - | -- |  | -- |
| Fixed assets | 621 | -- | -- |  | -- |
| Less: Accum. dep. on fixed assets | 143 | -- | -. | -- | -- |
| Other assets | 16 | -- | -- | -- | -- |
| Total assets | 537 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current loans Other current liabilities | 23 26 | -- | -- | -- | -- |
| Total current liabilities | 50 | -- | -- | -- | -- |
| Mortgages payable | 125 | -- | -- | -- | -- |
| Long term deb: | 319 | -- | -- | -- | - |
| Other liabilities | 26 | -- | -- | -- | -- |
| Total liabilitics | 520 | -- | -- | -- | -- |
| Total equity | 17 | - | - | -- | -- |

(1) These estimates are based on sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$

See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta, Motels (SIC 9112)

|  | Total 2 $^{\text {S }}$ | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | Lower <br> middle $25 \%$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) High sales value $\left(\$ 000^{\prime}\right.$ s) | $\begin{array}{r} 19 \\ (1) \\ (1) \end{array}$ | -- | -- |  |  |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 5.4 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt rotio (times)``` | $\begin{array}{r} 229.5 \\ -0.2 \\ 0.9 \end{array}$ | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures show in table 2 .
(2) These estimates are based on sample of businesses peporing sales between $\$ 10,000$ and $\$ 2,000,000$.

See fable 1 for symbols and notas

## Definitiona:

1. Liquidity ratio:

Current = current ossets / current liabibities.
2. Leverage retios:
a) Debt/equity = total liabilities / equity.
b) Debt ratio = total liabilities / total assets
c) Interest coverage $=$ net profit 4 interest expense, interest expense

TABLE 4. Statement of changes in financial posttion for incorporated businesses only. 1986
Alberta, Motels (SIC 9112)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $8000^{\prime}$ s) | $\left.\{1\}^{9}\right\}$ | -- |  | -- | -- |
|  |  |  | verage $1 \$ 000$ |  |  |
| Operating activities Cash from operations Depreciation Dther | $\begin{array}{r} 6 \\ 57 \\ -11 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities <br> Disposal of ixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 4 \\ -41 \\ -1 \\ - \end{array}$ | -- | -- | -- | -- |
| Financing activisies <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of toans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r} 27 \\ -38 \\ 9 \\ -29 \\ \hline- \\ \hline \\ \hline \end{array}$ | - <br> - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> $=$ | - <br> - <br> - <br> - <br> - <br> - | $-=$ -- -- -- -- |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash equivalents - End of the year | $\begin{array}{r} -14 \\ 60 \\ 46 \end{array}$ | -- | -- | - | -- |

(1) These estimates are based on e sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000.000$. Sample count Includes only those businesses redorting a statement of chenges.
see table 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986
Alberta. Motels (SIC 9112)


(1) Average tabour units are colculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment. Payroll and Hours. Stapistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a full-time emplovee Note that the business size groups used are determined ot the Canada laval. Thus if a business has at least 500 employees in Canade as a whole but less than that number in ony 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 paypoll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are ossumed po heve been in activily for six months and the informetion is adjusted accordingly

See table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Motels (SIC 9112)

|  |  |  |  |
| :--- | :--- | :--- | :--- |
|  | Total $(1)$ | Bottom | Lower |

1984

| Number of observations in sample Average sales \$ | 231.078 | -- | - | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average expense \$ | 227.044 | -- | -- |  | - |
| Average net profit (loss) \$ | 4.034 | -- | -- | -- | -- |
| Businesses reporting a profit (No.) | 22 |  |  |  |  |
| Average sales \$ | 269.764 | -- | -- | -- |  |
| Average expense \$ | 230,865 | -- | -- | -- |  |
| Average net profit \$ | 38.899 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) | 13 |  |  |  |  |
| Average sales \$ | 208.166 | -- | "- | -- | -- |
| Average expense \$ | 237.935 | -- | -- | -- | -- |
| Average net loss \$ | -29.769 | -- | -- | -- | -- |

1985


1986

| Number of observations in sample | 53 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 244.909 | 24.182 | 113.987 | 250.004 | 591.464 |
| Average expense \$ | 242.551 | 22.052 | 119.316 | 245.905 | 582.930 |
| Average net profit (loss) \$ | 2.358 | 2.130 | -5.329 | 4.099 | 8.534 |
| Businesses reporting a profit (No.) | 35 |  |  |  |  |
| Average sales \$ | 235.172 | 24.069 | 69.883 | 283.988 | 562.746 |
| Average expense \$ | 204.709 | 20.953 | 62.760 | 232.096 | 503.026 |
| Average net profit \$ | 30.463 | 3.116 | 7.123 | 51,892 | 59.720 |
| Businesses reporting loss (No.) | 18 |  |  |  |  |
| Average sales \$ | 266.838 | 25.429 | 141.235 | 222.587 | 678.101 |
| Average expense \$ | 317.362 | 34.158 | 154.257 | 257.046 | 823.986 |
| Average net loss \$ | -50.524 | -8.729 | -13.022 | -34,459 | -145.885 |

ill These estimates are based on a sample of businesses reporting seles Detween $\$ 10,000$ and $\$ 2.000 .000$.

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Licensed Restaurants (S16 9211)

|  | Total(1) |  | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ |  | Lower middle 25\% |  | Updermiddie 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value (\$000's) |  | $\begin{aligned} & 200 \\ & (1) \\ & (1) \end{aligned}$ |  | $\begin{array}{r} (1) \\ 5 S \end{array}$ |  | $\begin{array}{r} 59 \\ 242 \end{array}$ |  | $\begin{aligned} & 242 \\ & 502 \end{aligned}$ |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{gathered} \text { Upper } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Udper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 44.0 | 49.1 | 50.3 | 38.9 | 38.2 | 100.0 | 44.0 | 49.1 | 50.3 | 38.9 | 38.2 |
| Occupancy expenses | 20.1 | 28.1 | 22.0 | 17.5 | 14.2 | 100.0 | 20.1 | 28.1 | 22.0 | 17.5 | 14.2 |
| Depreciation | 4.8 | 7.6 | 4.8 | 3.8 | 3.5 | 86.6 | 5.5 | 9.6 | 7.0 | 3.9 | 3.5 |
| Repairs \& maintenance | 1.5 | 1.1 | 1.0 | 1.8 | 2.1 | 87.1 | 1.8 | 2.7 | 1.0 | 1.8 | 2.1 |
| Heat, light \& telephone | 3.8 | 5.8 | 3.4 | 3.8 | 2.5 | 92.3 | 4.1 | 8.7 | 3.4 | 3.8 | 2.7 |
| Rent |  | 13.6 | 12.8 | 8.1 |  |  | 11.5 | 13.6 |  |  | 6.4 |
| Personnel expenses | 24.3 | 15.7 | 17.0 | 30.8 | 31.5 | 53.2 | 26.0 | 23.8 | 17.4 | 30.8 | 31.5 |
| Financial expenses | 4.6 | 2.1 | 7.1 | 3.3 | 5.2 | 93.9 | 4.6 | 2.1 | 7.1 | 3.3 | 5.2 |
| Interest \& bank charges | 2.8 | 1.4 | 4.8 | 2.0 | 2.6 | 99.2 | 2.8 | 1.4 | 4.9 | 2.0 | 2.6 |
| Professional fees | 1.8 | 0.7 | 2.3 | 1.3 | 2.6 | 89.6 | 2.0 |  | 2.3 | 1.3 | 2.7 |
| Other expenses | 11.5 | 16.3 | 14.8 | 6.2 | 9.4 | 100.0 | 11.5 | 16.3 | 14.8 | 6.2 | 3.4 |
| Profit (loss) | -4.4 | -12.3 | $-11.2$ | 3.2 | 1.4 | 95.6 | -4.4 | -12.3 | -11.4 | 3.2 | 1.4 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\cdots$ | . | . | . . | ... |

## Symbols

zero or no observations
too smell too be expressed
no: applicable

- confidential


## Footnotes

(1) These estimates are based on e sample of businesses repopiing sales between $\$ 10.000$ and $\$ 2.000 .000$.
(2) Value in each cell $=\underline{\text { Total weighted expenditure on given item }} \times 100$ for each quertile Total weighied sales of all businesses in the sample
(3) Volue in aach cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times$ foo forh 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 necesserily equal $100 \%$

## Notes

Dote are shown by guartiles when at least is of the sampled businesses report the specific ilem
Records were ranked in ascending order according io sales size. Each quariile fi. e. bottom 25\%. lower middie 25\%, etc.l represthts one quarter of the total number of businesses. Within esch quartile the average ratio is presented. For comparison purposes. the high and low values of sales are shown

How to use the tables
(1) bocate the appropriate sales pange that is displayed on the two lines entitled "Low seles value" and "High sales value"
(2) The selected range will indicate the proper quertile, i.e. the bottom 25\%. the lower midde $25 \%$, the upper middle $25 \%$ or the top 25\%
(3) Data pertaining to the selected sales size range will be in that quartile

Standard Industrisl CIBssification Definition (SIC 1980):
SIC 8211 - Licensed Restaurants
Businesses primarily engaged in preparing end serving meals for consumption on the premises and licensed to serve alcoholic beverages

TABLE 2. Balance sheet profile for 1986
Alberta, Licensed Restaurants (SIC 9211)

|  | Total(1) | Bottam $25 \%$ | Lower <br> middle 25\% | jppef $\text { middle } 25 \%$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales velue ( $\$ 000$ 's) | $\begin{aligned} & 200 \\ & (1) \\ & 10 \end{aligned}$ | $\begin{array}{r} (1) \\ 59 \end{array}$ | $\begin{array}{r} 59 \\ 242 \end{array}$ | $\begin{array}{r} 242 \\ 502 \end{array}$ | $\begin{aligned} & 502 \\ & (1) \end{aligned}$ |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 10 \\ 5 \\ 8 \\ 6 \\ 29 \\ 120 \\ 55 \\ 19 \end{array}$ | $\begin{array}{r} 9 \\ - \\ 18 \\ 20 \\ 13 \\ 4 \\ 5 \end{array}$ | $\begin{array}{r} 4 \\ 1 \\ 3 \\ 1 \\ 9 \\ 55 \\ 37 \\ 9 \end{array}$ | $\begin{array}{r} 12 \\ 9 \\ 8 \\ 3 \\ 24 \\ 113 \\ 50 \\ 7 \end{array}$ | $\begin{array}{r} 22 \\ 19 \\ 18 \\ 6 \\ 65 \\ 286 \\ 120 \\ 53 \end{array}$ |
| Total assets | 114 | 34 | 36 | 94 | 285 |
| Liabilities and equity Current loans Other curcent liabilities Total current liabilities Martgages payable Lang term debt Other liabilities | $\begin{array}{r} 11 \\ 20 \\ 31 \\ 3 \\ 63 \\ 5 \end{array}$ | $\begin{array}{r} 1 \\ 2 \\ 2 \\ - \\ \hline 6 \end{array}$ | $\begin{array}{r}3 \\ 5 \\ 8 \\ \hline 29 \\ \hline\end{array}$ | $\begin{array}{r} 7 \\ 19 \\ 27 \\ 9 \\ 63 \\ 5 \end{array}$ | $\begin{array}{r} 33 \\ 50 \\ 84 \\ 10 \\ 140 \\ 15 \end{array}$ |
| Total liabilities Total equity | $\begin{array}{r} 102 \\ 12 \end{array}$ | $\begin{aligned} & 18 \\ & 16 \end{aligned}$ | 38 -2 | $\begin{aligned} & 96 \\ & -1 \end{aligned}$ | 249 36 |

(1) These estimates are based on a somple of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Toble for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Licensed Restaurants (SIC 9211)

|  | Total (2) | Bottom 25\% | Lower <br> middle $25 \%$ | $\begin{array}{r} \text { Upper } \\ \text { middle } 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 134 \\ (1) \\ 11 \end{array}\right)$ | $\begin{array}{r} 11\} \\ 242 \end{array}$ | $\begin{array}{r} 242 \\ 405 \end{array}$ | $\begin{array}{r} 405 \\ 629 \end{array}$ | $\begin{aligned} & 629 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.9 | 4.1 | 1.2 | 1.9 | 0.9 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratia (times)``` | 0.8 9.4 1.2 | -19.7 -1.4 1.4 | 16.6 2.3 1.6 | $\begin{array}{r} 1.3 \\ 19.9 \\ 0.8 \end{array}$ | 1.5 16.1 0.9 |

19 The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
121 These estimazes are based on a sample of businesses reporiting sales between $\$ 10.000$ and $\$ 2,000.000$.
See Table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current = current assets / curpent liabilities.
2. Leverage ratios:
a) Debt/equity = total liabilities / equity,
b) Debt ratio $=$ to:al liabilities / total asseis
c) Interest coverage $=$ nei profit + interest expense interes: expensen

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Licensed Restaurants (SIC 9211)

(1) These esimates are based on a sample of incorporated businesses repoling seles between $\$ 10,000$ and $\$ 2,000,000$. Sample couni includes only those businesses reporting a statement of changes.
see Table 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986
Alberta, Licensed Restaurants (SIC 9211)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payrolt } \\ (\$ 000 \text { 's }) \end{array}$ | Average labour units(1) | Changes in number of businesses with daid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { New }\{\text { y } \\ \text { reporting } 2\} \end{array}$ | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Tota 1 | 1.049 | 200, 114 | 22.496 | 107 | 154 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 751 \\ 265 \\ 21 \\ 12 \end{array}$ | $\begin{aligned} & 49.894 \\ & 77.399 \\ & 23.811 \\ & 49.010 \end{aligned}$ | $\begin{aligned} & 5,615 \\ & 8,616 \\ & 2,693 \\ & 5,552 \end{aligned}$ | $\begin{array}{r} 79 \\ 23 \\ 4 \\ 1 \end{array}$ | $\begin{array}{r} 114 \\ 37 \\ 3 \\ - \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 1.398 | 253.691 | 28.061 | 226 | ... |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 989 366 29 14 | $\begin{array}{r} 61.895 \\ 103.772 \\ 27.702 \\ 60,322 \end{array}$ | $\begin{array}{r} 6.857 \\ 11.390 \\ 3.058 \\ 6.758 \end{array}$ | $\begin{array}{r}164 \\ 55 \\ 7 \\ \hline\end{array}$ | $\ldots$ $\ldots$ $\ldots$ |

(1) Average labour units are calculated by dividing total paypoll by the average ennual 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 qhe business size groups used are determined at the Canada level. Thus it a business has al laast 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 adusted accordingly.

See trble 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Licensed Restaurants (SIC 9211)

|  | Total 11 ) | $\begin{gathered} \text { Bot tom } \\ 25 \% \end{gathered}$ | Lower $\text { middle } 25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 179 \\ 380.554 \\ 375.427 \\ 5.127 \end{array}$ | $\begin{aligned} & 43.959 \\ & 33,147 \\ & 10,812 \end{aligned}$ | $\begin{array}{r} 200,292 \\ 202 ., 515 \\ -2.623 \end{array}$ | $\begin{array}{r} 410,660 \\ 414,327 \\ -3,667 \end{array}$ | $\begin{array}{r} 867.303 \\ 851.317 \\ 15.986 \end{array}$ |
| Businesses reporting a profit (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net prafit $\$$ | $\begin{array}{r} 125 \\ 374.801 \\ 353.930 \\ 20.871 \end{array}$ | $\begin{aligned} & 43.551 \\ & 29.490 \\ & 14.061 \end{aligned}$ | $\begin{array}{r} 184.657 \\ 178.332 \\ 6.325 \end{array}$ | $\begin{array}{r} 414,665 \\ 391.230 \\ 23.435 \end{array}$ | $\begin{array}{r} 856.331 \\ 816.658 \\ 39.663 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 54 \\ 391.749 \\ 419.704 \\ -13.969 \end{array}$ | $\begin{aligned} & 46.169 \\ & 52.942 \\ & -6.773 \end{aligned}$ | $\begin{aligned} & 221.814 \\ & 236.754 \\ & -14.940 \end{aligned}$ | $\begin{array}{r} 407.859 \\ 430.539 \\ -22.680 \end{array}$ | $\begin{aligned} & 891.138 \\ & 926,587 \\ & -35,449 \end{aligned}$ |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 183 \\ 405,004 \\ 402,629 \\ 2,375 \end{array}$ | $\begin{array}{r} 95.739 \\ 95.387 \\ 352 \end{array}$ | $\begin{array}{r} 217.657 \\ 224.128 \\ -6.471 \end{array}$ | $\begin{aligned} & 397.333 \\ & 401.116 \\ & -3.783 \end{aligned}$ | $\begin{array}{r} 909.286 \\ 889.884 \\ 19.402 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a prafit (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 133 \\ 414.825 \\ 393.358 \\ 21.467 \end{array}$ | $\begin{array}{r} 85.427 \\ 77.318 \\ 8.109 \end{array}$ | $\begin{array}{r} 209.129 \\ 197.697 \\ 11.432 \end{array}$ | $\begin{array}{r} 394.865 \\ 378.038 \\ 16.827 \end{array}$ | $\begin{array}{r} 969.880 \\ 920.379 \\ 43.501 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | 50 378,174 405,827 -27.653 | $\begin{array}{r} 105.646 \\ 112.749 \\ -7.103 \end{array}$ | $\begin{aligned} & 229.603 \\ & 261.154 \\ & -31.551 \end{aligned}$ | $\begin{array}{r} 393,980 \\ 425,865 \\ -25,885 \end{array}$ | $\begin{array}{r} 777,465 \\ 823,541 \\ -46,076 \end{array}$ |

1986

| Number of observations in sample | 369.400 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 369.475 356 |  |  |  |  |
| Average expense \$ Average net profit (loss) \$ | 356,130 13,345 | $\begin{array}{r} 28,101 \\ 8,662 \end{array}$ | $\begin{array}{r} 141.367 \\ 8.261 \end{array}$ | $\begin{array}{r} 360.969 \\ 12.429 \end{array}$ | $\begin{array}{r} 894.081 \\ 24.029 \end{array}$ |
| Businesses reporting a profit (No.) | 300 |  |  |  |  |
| Average sales \$ | 375,811 | 40.439 | 150.069 | 383.993 | 928.744 |
| Average expense \$ | 348.251 | 21.746 | 132.798 | 350.365 | 888.095 |
| Average net profit \$ | 27,560 | 18.693 | 17.271 | 33.628 | 40.649 |
| Businesses reporting a loss (Mo.) | 100 |  |  |  |  |
| Average sales $\$$ | 353,336 | 29,083 | 148.350 | 356.326 | 878.986 |
| Average expense \$ | 372.513 | 41.377 | 154.516 | 378,056 | 916.103 |
| Average net loss \$ | -19,177 | -12,294 | -5,566 | -21.730 | -37.117 |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000.000$.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales, 1986
Alberta, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

|  | Total(1) | $\begin{gathered} \text { Bottom } \\ 25 \% \end{gathered}$ | Lower <br> middle 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 122 \\ & (1) \\ & 11 \end{aligned}$ | (1) | $\begin{aligned} & 38 \\ & 85 \end{aligned}$ | $\begin{array}{r} 85 \\ 194 \end{array}$ | $\begin{aligned} & 194 \\ & (1) \\ & \hline \end{aligned}$ |


| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ${ }^{\text {a }} 3$ \ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Tota | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 47.3 | 52.9 | 52.5 | 44.3 | 39.6 | 97.7 | 48.4 | 53.9 | 55.8 | 44.3 | 40.0 |
| Occupancy expenses | 15.7 | 13.5 | 15.6 | 16.9 | 16.6 | 100.0 | 15.7 | 13.5 | 15.6 | 16.9 | 16.6 |
| Depreciation | 4.5 | 5.6 | 4.5 | 4.1 | 3.8 | 78.5 | 5.7 | 11.7 | 6.7 | 4.2 | 3.8 |
| Repairs \& maintenance | 1.3 | 0.5 | 1.1 | 2.3 | 1.2 | 80.8 | 1.6 | 0.7 | 1.5 | 2.4 | 1.5 |
| Heai. I ght \& telephone | 3.1 | 3.2 | 2.9 | 3.9 | 2.5 | 87.6 | 3.6 | 6.3 | 3.0 | 4.0 | 2.5 |
| Rent | 6.8 | 4.1 | 7.0 | 6.6 | 9.1 | 61.1 | 11.2 |  |  |  |  |
| Personnel expenses | 21.0 | 19.9 | 17.0 | 22.4 | 24.8 | 97.0 | 21.6 | 20.3 | 17.8 | 23.5 | 25.0 |
| Financial expenses |  |  |  |  |  |  |  |  | 1.8 1.3 | 2.1 1.4 | 7.5 4.4 |
| Interest $\&$ bank charges Professional fees | 2.8 1.9 | 5.5 2.7 | 1.8 1.0 | 1.3 0.8 | 4.1 3.4 | 87.9 86.3 | 3.2 2.2 | 5.8 5.7 | 1.3 | 1.4 0.8 | 4.4 3.4 |
| Other expenses | 8.0 | 10.9 | 7.1 | 5.4 | 8.8 | 99.8 | 8.0 | 11.0 | 7.1 | 5.4 | 8.8 |
| Profit (loss) | 3.3 | -5.4 | 5.9 | 9.0 | 2.7 | 99.5 | 3.3 | -5.4 | 5.9 | 9.2 | 2.7 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\cdots$ | $\cdots$ | $\cdots$ | * | - $\cdot$ |

## Symbol:

$z e r o$ ar na abservations
too sm8ll too be expressed
not applicable
x confidential

## Footnotes

11) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
12) Value in each Total weighted expenditure on a giver item
(3) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenciture }} \times$ loo 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

Date are shown Dy quartiles when at least 13 of the sempied businesses report the specific itam.
Records were ranked in ascending order according to sales size. Each quartile li, bottom 25\%, lower midde 25\%. etc.l 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 appropifate sales range that is displayed on the two lines entitled mow sales valuem and "High sales value"
(2) The selected range will indicate the proper quertile, i.e. the botiom $25 \%$, the lower middle $25 \%$, the upper midde $25 \%$ or the top 25\%.
(31 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 and not licensed to serve alcoholic beverages. included are businesses commonty referred to as "drive-ins" where food is consumed either in customers" motor vehicles or at tables in or atou: ine oremises.

TABLE 2. Balance sheet profile for 1986
Alberta, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

|  | Total(i) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle $25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 122 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 11 \\ 38 \end{array}$ | $\begin{aligned} & 38 \\ & 85 \end{aligned}$ | $\begin{array}{r} 85 \\ 194 \end{array}$ | $\begin{aligned} & 194 \\ & 194 \end{aligned}$ |
|  | Average (\$000's ) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 8 \\ - \\ 3 \\ 2 \\ 13 \\ 74 \\ 22 \\ 6 \end{array}$ | $\begin{array}{r}2 \\ - \\ - \\ 2 \\ 37 \\ 13 \\ \hline\end{array}$ | $\begin{array}{r} 1 \\ 1 \\ \hline 3 \\ 12 \\ 5 \\ 1 \end{array}$ | $\begin{array}{r} 3 \\ - \\ 4 \\ 1 \\ 8 \\ 52 \\ 11 \\ 3 \end{array}$ | $\begin{array}{r} 24 \\ 1 \\ 8 \\ 5 \\ 38 \\ 193 \\ 57 \\ 19 \end{array}$ |
| Total assets | 71 | 27 | 12 | 51 | 193 |
| Liabilities and equity <br> Current loans <br> Other current liabilities <br> Total current liabilizies <br> Mortgages payable <br> Long term debt <br> Other liabilities | $\begin{array}{r} 10 \\ 12 \\ 22 \\ 2 \\ 33 \\ 9 \end{array}$ | 28 1 29 1 4 1 | 1 1 1 4 1 | 3 21 24 19 2 | $\begin{array}{r} 10 \\ 26 \\ 36 \\ 5 \\ 104 \\ 31 \end{array}$ |
| $\begin{aligned} & \text { Total liabilities } \\ & \text { Total equity } \end{aligned}$ | 65 5 | 35 -8 | 7 5 | 45 | $\begin{array}{r} 176 \\ 17 \end{array}$ |

(1) These estimases are besed on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

|  | Total(2) | Bottom 25\% | Lower $\text { middle } 25 \%$ | Upper midde $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 61 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 1 \\ 7 \\ 71 \end{array}$ | $\begin{array}{r} 71 \\ 141 \end{array}$ | $\begin{array}{r} 141 \\ 254 \end{array}$ | $\begin{aligned} & 254 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.0 | 0.6 | 0.3 | 1.2 | 1.3 |
| ```Leverage retios Oebt/equity ratio (times) Interest coverage ratio (times) Oebt ratio (times)``` | $\begin{array}{r} -36.4 \\ 10.7 \\ 1.1 \end{array}$ | $\begin{array}{r} -2.3 \\ -13.8 \\ 1.9 \end{array}$ | $\begin{aligned} & 2.0 \\ & 9.8 \\ & 1.0 \end{aligned}$ | $\begin{array}{r} -121.1 \\ 23.7 \\ 1.0 \end{array}$ | $\begin{array}{r} 10.2 \\ 11.0 \\ 1.0 \end{array}$ |

(1) The patios represen the average of ratios for ach businass in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates are based on e sample of businesses reporiing sales between $\$ 10,000$ and $\$ 2.000,000$.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / curqent liabilities.
2. Leverage ratios:
al Debr/eauity = total liabilities / equity
b) Debt ratio = qotal liabilities / tota! essets.
c) Interest coverage $=$ net profit interest expense fonares: expunse

TABLE 4. Statement of changes in financial position for incorporated businesses oniy. 1986
Alberta, Unlicensed Restaurants (inciuding Orive-ins) (Sic 9212)

|  | Total: 1 | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe : <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 37 \\ \{1 \\ 11 \end{array}\right\}$ | $\begin{array}{r} (1) \\ 84 \end{array}$ | $\begin{array}{r} 84 \\ 143 \end{array}$ | $\begin{aligned} & 143 \\ & 254 \end{aligned}$ | $254$ |
|  | Average (\$000's) |  |  |  |  |
| Operating activities Cash from operations Depreciation Dther | 2 12 7 | $\begin{array}{r} -30 \\ 16 \\ -7 \end{array}$ | $\begin{array}{r} 6 \\ 7 \\ -5 \end{array}$ | 9 7 | 11 15 22 |
| Dividends | -2 | - | - | -1 | -5 |
| Investment activities <br> Disposal of fixed assets <br> Purchase of 1 ixed assets <br> Increase in investment <br> Decrease in investment | 28 -23 - - | 19 -68 -1 - | 2 -1 - | 1 -3 - | 61 -23 - - |
| Financing activities <br> Increase in long term debt Rapayment of long term debt <br> Lasns from shareholders <br> Repayment of loans from sharehalders <br> Advances \& loans 1 rom government <br> increase in equity <br> Decrease in equity <br> Other | 33 -13 17 -6 - - -47 -1 | 86 -5 - -3 - | 1 -7 - -2 - | $\begin{array}{r}1 \\ -1 \\ -17 \\ -1 \\ - \\ \hline\end{array}$ | 40 -26 43 -4 - -118 -2 |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 7 3 10 | 7 7 | 1 2 3 | -1 4 3 | 14 5 19 |

[^24]TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
Alberta, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Tatal payroll } \\ (\$ 000 ' s) \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 493 | 57,308 | 6.432 | 63 | 93 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 428 \\ 57 \\ 5 \\ 3 \end{array}$ | $\begin{array}{r} 22.462 \\ 16.765 \\ 5.678 \\ 12.403 \end{array}$ | $\begin{array}{r} 2.516 \\ 1.869 \\ 645 \\ 1.410 \end{array}$ | $\begin{array}{r} 55 \\ 6 \\ 1 \\ 1 \end{array}$ | $\begin{array}{r} 84 \\ 8 \\ 1 \\ - \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 658 | 69.371 | 7.726 | 117 | . . |
| $\begin{aligned} & 1 \text { ess than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 567 81 6 4 | $\begin{array}{r} 25.665 \\ 23.593 \\ 7.768 \\ 12.345 \end{array}$ | $\begin{array}{r} 2.867 \\ 2.606 \\ 870 \\ 1.383 \end{array}$ | 105 10 1 1 | $\cdots$ $\cdots$ $\cdots$ |

[^25]TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Aberta, Unlicensed Restaurants (including Drive-ins) (SIC 9212)


1984

Number of observations in sample
Average sales $\$$
Average expense $\$$
Average net profit (lass) \$

Businesses reporting profit (No.)
Average sales \$
Average expense \$
Average net profit $\$$
122
167.208
161.009
6.199
18.172
13.340
3.340
4.832
75.121
63.761
49.536
147.769
426.001
419.165
18.326
11.134
191.261
7. 92
174.895
16.366

Businesses reporting loss (No.)
Average sales \$
Average expense $\$$
Average expense $\$$
Average net loss $\$$
28
141.750
152.050
-10.300
17.367
24.917
$-7.550$
73.026
83.891
127.379
138.840
349.229
360.553
76.094
54.410
21.684

73.026
83.891
-10.865
164.778
153.912
505.847

480, 124
25.723
$-11.324$

1985

Number of observations in sample Average sales $\$$
Average axpense $\$$
Average net profit (loss) \$

Businesses reporting a profit (No.) Average sales \$
(No.)

Average expense $\$$
Average net prof it $\$$
144
167.614
167.614
167.659
25.891
25.891
29.988
58.660
58.66
53.55
$-4.097 \quad 5.10$
60.076
26.405
60.076
162.748

151,174
20.524
50.82
129.42
129.195
130.049
-854
456.710
457.041

Businesses reporting a loss (No.)
Average sales \$
Average expense $\$$
Average net loss $\$$
37
172.617
186.984
25.630
34.805
54.245
115.073
130.775
455.519
520.289
$-14.367$
$-9.175$
62.066
$-15.702$
424.088
403.875
20.218
$-24.770$
Number of observations in sample
Average sales $\$$
Average expense $\$$
Average net Drof (loss) $\$$

| 200 164,567 | 26,694 | 65,634 | 143,076 | 422.865 |
| :---: | :---: | :---: | :---: | :---: |
| 161.647 | 23.785 | 63.732 | 136.690 | 422.382 |
| 2.920 | 2,909 | 1.902 | 6.386 | 483 |
| 148 |  |  |  |  |
| 162.138 | 25.389 | 61.117 | 134.348 | 427.699 |
| 147.616 | 14.556 | 50.825 | 122.478 | 402.606 |
| 14.522 | 10.833 | 10.292 | 11.870 | 25.093 |
| 52 |  |  |  |  |
| 169.326 | 28.075 | 71,660 | 163.6B3 | 413.884 |
| 185.965 | 33.546 | 80,951 | 170.243 | 459.121 |
| -16.639 | -5.471 | -9.291 | -6,560 | -45.237 |

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta. Take-Out Food Services (SIC 9213)

|  | Total(1) |  | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ |  | Lower middle $25 \%$ |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 87 \\ & 11 \\ & 11 \end{aligned}$ |  | $\begin{array}{r} (1) \\ 48 \end{array}$ |  | $\begin{aligned} & 48 \\ & 62 \end{aligned}$ |  | $\begin{array}{r} 62 \\ 176 \end{array}$ |  |  | $\begin{aligned} & 176 \\ & (1) \end{aligned}$ |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{array}{\|c\|} \hline \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middIe } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 49.1 | 62.6 | 49.8 | 46.0 | 40.3 | 100.0 | 43.1 | 62.6 | 49.8 | 46.0 | 40.3 |
| Oceupancy expenses | 24.9 | 39.4 |  | 22.2 | 16.1 | 92.7 | 26.9 | 56.9 | 23.8 | 22.2 |  |
| Dedreciation | 8.1 | 13.8 4.6 | 13.8 | 5.0 1.8 | 3.4 1.5 | 89.6 89.6 | 9.1 2.5 | 20.0 7.4 | 14.9 1.2 | 5.3 1.9 | 3.4 1.5 |
| Repairs \& maintenance Heat. light \& telephone | 2.3 3.5 | 4.6 2.9 | 1.1 3.0 | 1.8 4.5 | 3.5 | 89.6 82.5 | 2.5 4.3 | 10.6 | 1.2 3.0 | 4.9 | 3.2 |
| Rent | 11.0 | 18.1 | 5.8 | 10.8 | 8.0 | 78.3 | 14.1 | 32.9 | 5.8 | 13.3 | 9.8 |
| Personnel expenses | 15.8 | 0.7 | 19.1 | 18.8 | 23.6 | 77.5 | 20.4 | 7.6 | 19.1 | 19.4 | 23.6 |
| Financial expenses | 6.9 | 12.7 | 4.6 | 4.0 | 6.7 | 99.8 | 6.9 | 12.7 | 4.6 | 4.0 | 6.7 |
| Interest \& bank charges | 4.1 | 10.5 | 1.7 | 2.1 | 2.4 | 92.4 | 4.5 | 15.3 | 1.7 | 2.1 | 2.4 4.3 |
| Protessional fees | 2.7 | 2.2 | 2.9 | 1.8 | 4-3 |  |  |  |  |  |  |
| Other expenses | 9.7 | 14.4 | 9.7 | 6.8 | 9.3 | 100.0 | 9.7 | 14.4 | 9.7 | 6.8 | 9.3 |
| Profit (loss) | -6.5 | -29.8 | -7.1 | 2.2 | 4.0 | 100.0 | -6.5 | $-29.8$ | -7.1 | 2.2 | 4.0 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | . | . | - | . ${ }^{\text {c }}$ |

## Symbols

zero or no observations
too small 100 be expressed
not applicable
$\times$ confidential
Footnotes
111 These estimates are based on a sample of businesses peporiing sales beiween $\$ 10.000$ and $\$ 2.000 .000$
$(2)$ Value in each cell $=\frac{\text { Total weighted expenditure on e given item }}{\text { lotal weighted sales of all businesses in the sample }} \times 100$ for aach guartile
(3) Volue in eech cell $=\frac{\text { Total weighted expenditure on o given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100$ for each euartile.

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

## Notes

Dasa are shown by quartiles when at las? 13 of the sampled businesses report the specitic item
Records were ranked in ascending order according to sales size. Each quertile fi. e. bottom 25\%, lower middle 25\%, etc.l fepresents 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 sates 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 midde $25 \%$ or the top $25 \%$
(3) Data pertaining to the selected sales size range will be in that quartile

Standero Industrial ciassification Definition (SIC 1980):
51C 9213 - Take-Out Food Services
Businesses primarily engaged in preparing and selling packeged 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 craam stands, take-out pizzerias. refreshment booths, and prepared food take-out service lexc. caterers and mobile food servicesl

TABLE 2. Balance sheet profile for 1986
Alberta, Take-Dut Food Services (SIC 9213)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper <br> middle 25\% | 700 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 87 \\ (1) \\ 1 \end{array}\right)$ | $\begin{array}{r} 1 \\ 48 \end{array}$ | $\begin{aligned} & 48 \\ & 62 \end{aligned}$ | $\begin{array}{r} 62 \\ 176 \end{array}$ | $\begin{aligned} & 176 \\ & 11 \\ & \hline \end{aligned}$ |
| Average (\$000's) |  |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Loss: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 5 \\ 1 \\ 3 \\ 1 \\ 9 \\ 54 \\ 18 \\ 9 \end{array}$ | - <br> - <br>  | 5 <br> - <br> - <br> 6 <br> 4 <br> 7 <br> 7 | $\begin{array}{r} 3 \\ \hline 3 \\ 1 \\ 6 \\ 39 \\ 15 \\ 6 \end{array}$ | $\begin{array}{r} 12 \\ 5 \\ 6 \\ 1 \\ 24 \\ 131 \\ 47 \\ 27 \end{array}$ |
| Total assets | 54 | 1 | 40 | 37 | 135 |
| Liabilities and equity <br> Current loans <br> Other current lisbilities Total current liabilities Mortgages payable Long term debt Other liabilities | 6 7 13 1 28 1 | 2 | 8 <br> 1 <br> 9 <br>  <br> 32 | 2 6 9 - 22 1 | $\begin{array}{r} 15 \\ 19 \\ 35 \\ 4 \\ 56 \\ 1 \end{array}$ |
| ```Total lisbilities Total equity``` | 43 11 | 2 -1 | 41 -1 | 32 5 | 96 39 |

(1) These estimates are based on a sample of businesses reporiting sales between $\$ 10,000$ and $\$ 2,000,000$.

See table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta. Take-Out Food Services (SIC 9213)

|  | Total(2) | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | Lower <br> middle 25\% | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 56 \\ (1) \\ (1) \end{array}$ | $\begin{array}{r} 11 \\ 48 \end{array}$ | $\begin{array}{r} 48 \\ 119 \end{array}$ | $\begin{gathered} 119 \\ 212 \end{gathered}$ | $\begin{aligned} & 212 \\ & 111 \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | 2.4 | 0.2 | 4.0 | 0.5 | 2.9 |
| ```Leverage retios Oebt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} -3.5 \\ -0.3 \\ 1.1 \end{array}$ | $\begin{array}{r} -1.6 \\ 22.5 \\ 2.8 \end{array}$ | $\begin{array}{r} -23.6 \\ -16.6 \\ 1.1 \end{array}$ | $\begin{array}{r} 27.1 \\ 1.0 \end{array}$ | $\begin{array}{r} -4.4 \\ 13.0 \\ 0.6 \end{array}$ |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in lable 2 .
(2) Thase estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Toble 1 for symbols and noies.

Definitions:

1. Liquidity retio:

Current : curren: assets / current liabilities.
2. Leverage ratios:
a) Debolequity $=$ total liabilities / equity
b) Debt ratio $=$ total $\mid$ iabilities/total asse:c.
c) Interes coverage $=$ net profit - interes: expense /frieres: expense

TABLE 4. Statement of changes in financial position for incorporated businesses oniy, 1986
Alberta. Take-Out Food Services (SIC 9213)

|  | Total(1) | Bot tom 25\% | Lower $\text { middle } 25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $\begin{gathered} 36 \\ (1) \\ (1) \end{gathered}$ | $\begin{array}{r} 11 \\ 39 \end{array}$ | $\begin{aligned} & 39 \\ & 57 \end{aligned}$ | $\begin{array}{r} 57 \\ 204 \end{array}$ | $\begin{aligned} & 204 \\ & 111 \end{aligned}$ |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Operating activities Cash from operations Depreciation Dther | $\begin{array}{r} 17 \\ 8 \\ -3 \end{array}$ | $\begin{array}{r} 6 \\ 14 \\ 3 \end{array}$ | $\begin{array}{r} 24 \\ 1 \\ -7 \end{array}$ | 3 8 -4 | $\begin{array}{r} 24 \\ 16 \\ 1 \end{array}$ |
| Dividends | -2 | - | - | -2 | -7 |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | 1 -10 -4 0 | $\begin{array}{r}7 \\ -22 \\ \hline 2\end{array}$ | -8 | 1 -6 - | 1 -22 -5 - |
| Financing ectivities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from sharehoiders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Othe: | $\begin{array}{r}8 \\ -9 \\ 4 \\ -5 \\ \hline\end{array}$ | $\begin{array}{r}-13 \\ 1 \\ - \\ \hline\end{array}$ | 5 | 10 -5 1 -6 - - | 22 -25 6 -12 - - - - |
| Increase\{decrease) in cash equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 5 -5 - | -1 7 6 | $\begin{array}{r} 15 \\ -25 \\ -10 \end{array}$ | 1 3 4 | -3 9 6 |

[^26]TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in i986 Alberte, Take-Dut Food Services (SIC 9213)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \left(\$ 000^{\prime} s\right) \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Totel | 254 | 14,984 | 1.703 | 51 | 69 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 239 \\ 13 \\ 2 \\ \hline \end{array}$ | $\begin{array}{r} 10,124 \\ x \\ x \\ x \end{array}$ | $\begin{array}{r} 1.151 \\ 404 \\ 148 \\ \hline \end{array}$ | 51 | $\begin{array}{r} 67 \\ 2 \\ - \\ = \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 520 | 25.922 | 2.901 | 163 | ... |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 484 32 3 1 | $\begin{array}{r} 16.888 \\ 7.115 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.890 \\ 797 \\ 205 \\ 9 \end{array}$ | 155 8 - - | $\cdots$ |

[^27]TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Take-Dut Food Services (SIC 9213)

| Alberta, Take-Dut Food Services (SIC 9213) |  |
| :--- | :--- | :--- | :--- |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \{loss\} \$ | $\begin{array}{r} 64 \\ 170.273 \\ 158.473 \\ 11.800 \end{array}$ | $\begin{array}{r} 27.869 \\ 24.610 \\ 3.259 \end{array}$ | $\begin{array}{r} 81.268 \\ 77.121 \\ 4.147 \end{array}$ | $\begin{aligned} & 150,044 \\ & 161.268 \\ & -11.224 \end{aligned}$ | $\begin{array}{r} 421.910 \\ 370.893 \\ 51.017 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses peporting profit (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net Drofit $\$$ | $\begin{array}{r} 48 \\ 172.139 \\ 146.418 \\ 25.721 \end{array}$ | $\begin{aligned} & 27.670 \\ & 17.478 \\ & 10.194 \end{aligned}$ | $\begin{aligned} & 81.373 \\ & 71.065 \\ & 10.308 \end{aligned}$ | $\begin{array}{r} 157.573 \\ 126,558 \\ 31.015 \end{array}$ | $\begin{array}{r} 421.939 \\ 370.57 \\ 51.388 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 16 \\ 168.181 \\ 184.885 \\ -16.704 \end{array}$ | $\begin{aligned} & 28.137 \\ & 34,191 \\ & -6.054 \end{aligned}$ | $\begin{array}{r} 81.023 \\ 91.264 \\ -10.241 \end{array}$ | $\begin{aligned} & 148.565 \\ & 168.084 \\ & -19.519 \end{aligned}$ | $\begin{array}{r} 415.000 \\ 446.000 \\ -31.000 \end{array}$ |
|  |  |  | 1986 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 142 \\ 139.555 \\ 137.036 \\ 2.519 \end{array}$ | $\begin{aligned} & 20,372 \\ & 25,840 \\ & -5,468 \end{aligned}$ | $\begin{aligned} & 59.348 \\ & 60.993 \\ & -1.645 \end{aligned}$ | $\begin{array}{r} 108.647 \\ 103.428 \\ 5.219 \end{array}$ | $\begin{array}{r} 369.853 \\ 357.883 \\ 11,970 \end{array}$ |
| Businesses reporting a profit (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 101 \\ 144.322 \\ 132.706 \\ 11.616 \end{array}$ | $\begin{array}{r} 17.931 \\ 15.303 \\ 2.628 \end{array}$ | $\begin{array}{r} 55.892 \\ 47.860 \\ 8.032 \end{array}$ | $\begin{array}{r} 104.292 \\ 92.313 \\ 11.979 \end{array}$ | $\begin{array}{r} 399.172 \\ 375,346 \\ 23,826 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 41 \\ 122.683 \\ 130.509 \\ -7.826 \end{array}$ | $\begin{aligned} & 20.942 \\ & 28.297 \\ & -7.355 \end{aligned}$ | $\begin{aligned} & 59.551 \\ & 61.764 \\ & -2.213 \end{aligned}$ | $\begin{array}{r} 114.434 \\ 118.198 \\ -3.764 \end{array}$ | $\begin{aligned} & 295.804 \\ & 313.776 \\ & -17.972 \end{aligned}$ |

[^28]See Table, for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta. Taverns, Bars, and Night Clubs (SIC 9221)

|  | Total(1) |  | Bottom 25\% |  | Lower <br> middle 25\% |  | Upoer <br> midde 25\% |  |  | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 21 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  |  | -- | -- |  |  | -- |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Tota | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Uoper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Uoder middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of salas |  |  |  |  |
| Cost of sales | 33.2 | -- | -- | -- | -- | 95.9 | 34.6 | -- | -- | -- | - |
| Occuoancy expenses | 12.8 | -- | -- | -- | -- | 100.0 | 12.8 | -- | -- | -- | -- |
| Depreciation | 4.2 | -- | -- | -- | -- | 95.0 | 6.5 | -- | -- | -- | -- |
| Repoirs \& maintenance | 2.0 | -- | -- | -- | -- | 96.6 | 2.1 | -- | -- | -- | -- |
| Heat. light \& telephone | 2.7 | -- | -- | -- | -- | 96.6 | 2. 8 | -- | -- | -- | -. |
| Rent | 3.8 | -- | -- | -- | -- |  | 6.6 | -- | -- | -* | -- |
| Personnel expenses | 17.8 | -- | -- | -- | -- | 91.8 | 19.4 | -- | -- | -- | - |
| Financial expenses | 9.6 | -- | -- | -- | -- | 100.0 | 9.6 | -- | -- | -- | -- |
| Interest \& bank charges Protessional fees | 4.0 5.6 | -- | -- | -- | -- | 100.0 95.2 | 4.0 5.9 | -- | -- | -- | -- |
| Other expenses | 21.2 | -- | -- | -- | -- | 96.6 | 21.9 | -- | -- | -- | -- |
| Profit (loss) | 5.5 | -- | -- | -- | -- | 100.0 | 5.5 | -- | -- | -- | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | ... | -- | -- | -- | -- |

## Symbol:

zero or no observations
too small too be expressed
not applicable
contidential

## Footnotes

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $92.000,000$.
(2) Value in each cell $=\frac{\text { Total weighted expenditure on given item }}{\text { Total weighted sales of all businesses in the sample }} \times 100$ for each guartile
(3) Velue in each cell $=\frac{\text { Total weighted expenditure on given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times$ loo forh guertile.

Thls portion of the pable pertains onty to the businesses reporting the specilic expense item. Therefore these ratios bre calculated individuelly and the toeal will not necessarily equal $100 \%$.

## Notes

Date ape shown by quartiles when al least 13 of the sampled businesses report the specific item.
Records were ranked in ascending order according to sales size. Each quariila li.e. bottom 25\%, lower middle 25\%. etc. represents one quarter of the total number of businesses. Withir each quartile. the average ratio is presented. For comparison purposes. the high and low values of sales are shown.

How to use the tables
itl Locare the appropriate sales pange that is displayed on the two lines entitled "low sales velue" and wigh sales value"
(2) The selected range will indicate the proper quaptile, i. e. the bottom $25 \%$. the lower middle $25 \%$, the upper middie $25 \%$ or the top $25 \%$
(3) Data perteining to the selected sales size range will be in that quartile.

Standard Industrial Classificetion Definition ISIC 19801:
SIC 8221 - Taverns. Bars and Night Clubs
Businesses primarily engaged in selling elcoholic beverages for consumption on the premises food may be sold as a secondary activit.

TABLE 2. Balance sheet profile for 1986
Alberts, Taverns, Bars, and Night Clubs (Sit 9221)

|  | Total(1) | Bot tom 25\% | Lower <br> middle 25\% | Upper $\text { middle } 25 \%$ | Tof 25*. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) High sales value ( $\$ 000$ 's) | $\begin{gathered} 21 \\ (1) \\ (1) \end{gathered}$ |  |  |  | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 28 \\ 6 \\ 11 \\ 11 \\ 57 \\ 259 \\ 95 \\ 4 \end{array}$ | - - - - - -- | - <br> - <br> - <br> - <br> - <br> - | -- <br> -- <br> -- <br> -- <br> -- <br> - | -- - - - - - -- |
| Total assets | 225 | -- | -- | -- | -* |
| Liabilities and equity <br> Current loans <br> Other current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | $\begin{array}{r} 37 \\ 28 \\ 64 \\ 13 \\ 195 \\ \hline 4 \end{array}$ | - <br> - <br> - <br> -- | -- -- -- -- | -- -- -- -- | -- -- -- -- |
| $\begin{aligned} & \text { Total liabilities } \\ & \text { Total equity } \end{aligned}$ | 196 28 | -- | -- | -- | -- |

(1) These estimates are based on a semple of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See rable 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Taverns, Bars, and Night Clubs (SIC 9221)

|  | Total 32 ) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | Upper middie 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 18 \\ (1) \\ 11 \end{array}\right)$ | -- |  |  |  |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.8 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} -4.0 \\ 5.4 \\ 1.2 \end{array}$ | -- | -- | -- | -- |

(11) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in rable 2 .
(2) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ 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 $=$ iotal liabilities $/$ equity
b) Debt ratio $=$ total liabilities/ total assets
c) Interest coverage = net profit interest expense fo:entes expment

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Taverns, Bars, and Night Clubs (SIC 9221)

|  | Total(1) | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | Lawer <br> middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value $(\$ 000$ 's) | $\begin{aligned} & 12 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | verage 18000 |  |  |
| Dperating activities Cash from oderations Depreciation Other | 17 27 -7 | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | 1 -11 - | -- -- -- | - <br> - <br> - | -- -- -- | -- -- -- |
| Financing activities <br> Increase in long tepm debt <br> Repayment of long term debt <br> Loans from sharehalders <br> Repayment of loans from sharehalders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | 1 -20 9 - - - -4 - | -- -- -- -- -- -- | -- <br> -- <br> -- <br> -- <br> - <br> - | -- - - - - - | - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 13 28 41 | -- | -- | -- | -- |

$\$$ These estimates are based on sample of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$. Sample count includes only those businesses reporting atatement of changes
fee Table 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986 Alberta, Taverns, Bars, and Night Clubs (SIC 9221)


111 Average labour units are calculated by dividing total payroll by the average annal 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 e full-time employee. Note that the business size groups used are determined at the Canade level. Thus if a business has at least 500 employes in Canade as a whole but less than that number in any given province it is shown in the 500 and over group.
121 Refers to businesses reporting no payroll deductions in the previous year
(3) Refers 10 businesses reporting no payroll deductions in the following year

Whewly reporting and "no longer peporting" businesses are assumed to have been in activity for six mon ths and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1984-1986 Alberta, Taverns, Bars, and Night clubs (SIC 9221)

Total (1)
Boteom
25\%

Lower middle $25 \%$

Number of observations in sample
Average sales \$
Average expense $\$$
Average net prof it (lass) $\$$

Businesses reporting ( profit (No.)
Average sales $\$$
Average sales $\$$
Average expense
Average net profit $\$$

Businesses reporting loss (No.) Average sales \$ Average expense Averagen Average net loss $\$ \quad-293.000$



Number of observations in sample
Average sales \$
146.335

Average expense \$ 113.657
Average net profit (loss) \$ 32.678

Businesses reporting a profit (No.)
Average sales \$
Average expense \$
Average net profit $\$$

Businesses reporting loss (No.)
Average sales $\$$
Average expense \$
Average net loss \$

6
431.646
283,001
148.645
$99.000^{1}$
106.000
-7.000
$\begin{array}{lll} & - & -- \\ -- & -- & -- \\ -- & -- & \end{array}$ $\begin{array}{ll}-- & - \\ -- \\ -- & -\end{array}$ --
------

Tos
$25 \%$

1986

| Number of observations in sample | 24 |
| :--- | ---: |
| Average sales $\$$ | 487.266 |
| Average expense $\$$ | 479.822 |
| Average net Drof (loss) $\$$ | 7.444 |
|  |  |
| Businesses reperting a profit (No.) |  |
| Average sales $\$$ | 15 |
| Average expense $\$$ | 467.356 |
| Average net profit $\$$ | 441.940 |
|  | 25.416 |
|  |  |
| Businesses reporting loss (No.) |  |
| Average sales $\$$ | 630.169 |
| Average expense $\$$ | 647.125 |
| Average net loss $\$$ | -16.956 |

[^29]TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Barber Shops (SIC 9711)


## Symbols

zero or no observations
too small too be expresseo
no: applicable
confidential

## Footnotes

(1) These estimates are based on sample of businesses reporting seles between $\$ 10,000$ and $\$ 2,000,000$
(2) Value in each cell $=\frac{\text { lotal weighted expenditure on a given item }}{\text { lotal weighted sales of all businesses in the sample }} \times 100$ for aach quartile.
(3) Value in each cell $=\frac{\text { lotal weighted expenditure on a given item }}{\text { lotal weighted sales of businesses reporting this item of expenditure }} \times$ foo $\quad$ forch quarqile.

Ihis 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 necessarity equal $100 \%$.

## Notes

Data are shown by quartiles when at least 13 of the sampled businesses raport the spacific item
Records were ranked in ascending order according 10 sales size. Each quartile li.e. bottom $25 \%$. lower middle $25 \%$, etc.l represents one quarter of the cotal number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low vilues of sales are shown

How to use the tables
(11 Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "high sales value"
121 The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower midde $25 \%$. the upper midde $25 \%$ or the 10p 25\%.
(3) Oata pertaining to the selected sales size range will be in that quartile.

Standerd Industrial Classification Definition [SIC 1980]:
SIC 9711 - Barber Shops
Establishments primarily engaged in providing men's barbering and hair styling services

TABLE 2. Balance sheet profile for 1986
Alberta, Barber Shops (SIC 9711)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle $25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left(\begin{array}{l} 9 \\ (1)^{9} \end{array}\right.$ | -- |  | -- |  |
| Average (\$000's) |  |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 10 \\ \vdots \\ \vdots \\ 11 \\ 18 \\ 12 \\ \hline \end{array}$ | -- <br> - <br> - <br> - <br> -- <br> -- <br> - | -- -- -- - - - | -- -- -- -- - - | -- |
| Total assets | 17 | -- | -- | -- | -- |
| Liabilities and equity Cursent laans Other current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | - 5 | - - - - -- | - - - - - | -- -- -- -- | -- -- -- -- |
| ```Total liabilities Total equity``` | 5 12 | -- | -- | -- | - |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Barber Shops (SIC 9711)

|  | Total(2) | $\begin{array}{r} \text { Bot } t \text { om } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) | 1 |  |  |  |  |
| Low sales value (\$000's) | (1) | -- | -- | -- | -- |
| High sales value (\$000's) | (1) | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio |  |  |  |  |  |
| Current ratio (times) | X | -- | -- | -- | -- |
| Leversae ratios |  |  |  |  |  |
| Debt/equity ratio (times) | $\chi$ | -- | -- | - - | -- |
| Interest coverage ratio (times) | X | - | -- | -- | -- |
| Debt ratio (times) | X | -- | -- | -- | -- |

11) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in fale 2
(2) These estimates are based an a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$

See Table 1 for symbols and notes.

## Definitions:

1. Liquidity ratio:

Current $=$ current assets / current liabilities.
2. Leverage ratios:
al Debt/equity $=$ total liabilities / equity.
b) Debt ratio = total liabilities /otal assets
c) Interest coverage $=$ net profit - interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Barber Shops (SIC 9711)

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper <br> middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 1 \\ & (1)^{1} \\ & 11 \end{aligned}$ | -- | -- |  | -- |
|  | Average ( 8000 's) |  |  |  |  |
| Operating activities Cash from operations Depreciation Dther | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -" |
| Dividends | K | -- | -- | -- | -- |
| Investment activities <br> Disposal of lixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | - - -- | -- -- -- | -- -- -- | -- |
| Financing activities <br> Inctease in long term debt <br> Redayment of tong term debt <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Adyances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther |  | - <br> - <br> - <br> - <br> - <br> - <br> - | -- -- -- -- -- -- | -- <br> -- <br> -- <br> - <br> - | -- -- -- -- -- |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $x$ $\times$ $\times$ $\chi$ | -- | -- | -- | -- |

(1) These estimates are based on o sample of incorporated dusinesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count inciudes only ahose businesses reporting a statement of changes. see table for symbols anc notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986
Alberta, Barber Shops (SIC 9711)

| Business size expressed in average labaur units(1) | Number of businesses | $\begin{array}{r} \text { Total payral! } \\ (\$ 000 \times s) \end{array}$ | Average labour units ${ }^{\text {(1) }}$ | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }\{2\} \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 1,041 | 55.078 | 4,250 | 234 | 306 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.015 \\ 22 \\ 1 \\ 3 \end{array}$ | $\begin{array}{r} 43,678 \\ 5,066 \\ x \\ x \end{array}$ | $\begin{array}{r} 3,371 \\ 468 \\ 18 \\ 393 \end{array}$ | $\begin{array}{r}226 \\ 8 \\ - \\ \hline\end{array}$ | $\begin{array}{r} 294 \\ 10 \\ 2 \\ - \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 1,890 | 88,610 | 6.625 | 404 | . $\cdot$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.849 \\ 43 \\ 3 \\ 3 \end{array}$ | $\begin{array}{r} 67.854 \\ 13.027 \\ 1.505 \\ 6.224 \end{array}$ | $\begin{array}{r} 5.074 \\ 974 \\ 112 \\ 465 \end{array}$ | 399 5 - - | $\ldots$ $\ldots$ $\ldots$ |

[^30]TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1984-1986$
Alberta. Barber Shops (SIC 9711)

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


| Number of observations in sample <br> Average sales <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 31 \\ 54.930 \\ 40.144 \\ 14.786 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 28 \\ 55.093 \\ 39.340 \\ 15.753 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 3 \\ 67.935 \\ 75.189 \\ -7.254 \end{array}$ | -- | -- | -- -- | -- |

Number of observations in sample

| 13 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 113.421 | -- | -- | -- | -- |
| $\begin{array}{r} 106.165 \\ 7.256 \end{array}$ | -- | -- | - | -- |
| 12 |  |  |  |  |
| 127.45? | -- | -- | - | - |
| 112.890 |  |  |  |  |
| 14.567 | -- | -- | -- | -- |
| 200. 1 |  |  |  |  |
| 266.229 | -- | -- | - | -- |
| 297.601 -31.372 | -- | -- | -\% | -- |

Average sales $\$$
Average expense $\$$
Average net prof (loss) $\$$
Average net profit (loss) \$ 7.256

Businesses reporting profit (No.)
Average sales $\$$
Average expense $\$$
Average net profit $\quad 12.89$

Businesses reporting a loss (No.)
Average sales $\$ \quad 266.229$
Average expense $\$ \quad 297.601$
Average net loss \$ -31.372
(1) These estimates ere based on e sample of businesses reporing sales betwaen $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of saies, 1986
Alberta, Beauty Shops (SIC 9712)

|  | Tetal(1) |  | Bottom 25\% |  | Lower midde 25\% |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample iNo. Low sales value ( $\$ 000$ 's) High sales value $\left\{\$ 000^{\prime}\right.$ s) | $\begin{array}{r} 54 \\ (1) \\ (1) \end{array}$ |  | $\begin{aligned} & 11 \\ & 22 \end{aligned}$ |  | $\begin{aligned} & 22 \\ & 36 \end{aligned}$ |  | $\begin{aligned} & 36 \\ & 93 \end{aligned}$ |  |  | $\begin{array}{r} 93 \\ (1) \end{array}$ |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lowe! } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | UDDer midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 22.4 | 24.0 | 17.9 | 28.4 | 14.8 | 99.2 | 22.6 | 24.0 | 17.9 | 29.1 | 14.8 |
| Dedreciation | 1.8 | 2.3 | 1.8 | 1.4 | 2.0 | 72.0 | 2.5 | 5.5 | 1.8 | 2.3 | 2.0 |
| Repairs 8 maintenance | 1.7 | 1.1 | 2.1 | 2.3 | 1.2 | 91.4 | 1.9 | 1.5 | 2.1 | 2.4 | 1.2 |
| Heat. light \& telephone | 2.3 | 1.2 | 3.4 | 1.7 | 3.5 | 69.9 | 3.3 | 3.0 | 3.7 | 3.0 | 3. 5 |
| Rent ${ }^{\text {cos }}$ | 16.5 | 19.4 | 10.5 | 23.1 | 8.2 | 98.3 | 16.8 | 19.4 | 10.5 | 23.8 | 8.3 |
| Personnel expenses | 28.5 | 2.3 | 7.0 | 45.1 | 39.0 | 65.6 | 43.5 | 19.2 | 63.7 | 47.3 | 39.0 |
| Financial expenses | 2.5 | 2.2 | 2.2 | 2.0 | 3.8 | 98.9 | 2.6 | 2.2 | 2.2 | 2.1 | 3.8 |
| Interes? 8 dank charges | 1.4 | 1.6 | 1.6 | 1.3 | 1. 4 | 92.6 | 1.6 | 2.3 | 1.6 | 1.3 | 1.4 2 |
| Protessional tees | 1.1 | 0.6 | 0.5 | 0.8 | 2.3 |  |  |  |  | 0.9 |  |
| Other expenses | 24.6 | 29.7 | 32.9 | 16.0 | 28.0 | 100.0 | 24.6 | 29.7 | 32.9 | 16.0 | 28.0 |
| Profit (loss) | 22.0 | 41.7 | 40.0 | 8.4 | 14.4 | 100.0 | 22.0 | 41.7 | 40.0 | 8.4 | 14.4 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\cdots$ | $\cdots$ | ... | -•• |  |

## Symbole

zero or no observalions
100 small too be expressad
not opplicable
contidential

## cotnotes

11 These estimetes are based on a sample of businesses reporting sales between $\$ 70,000$ ano $\$ 2,000,000$
21 Value in each cell. Total weighteo expendizufe on given isem
(2) Value in each cell= Total weighted sales of all businesses in the sample $\times 100$ for each quartile.

131 Value in eech cell $=\frac{\text { Total weighied expenditure on agiven item }}{\text { Total weighied sales of businessas eporting this item of expenditure }} \times 100 \quad$ for each quartile.
This portion of the table pertains only to the businesses peporting the specific expense item. Therefore these ratios ere calculated individually and the total will not necessarily aqul $100 \%$.

## Motes

Deta are shown by quepiles when bt least 13 of the sampted businesses peport the specific item
Records were panked in ascending order according to sales size. Each quariile li.e. bottom 25\%. lower middle 25\%, eic. iepiesents one quafter of the total number of businesses. Within each quartile. the average ratio is presented. For comparison purposas, the high and low values of soles are shown

How to use the tables
(1) Locate the appropriate sales range that is displayad on the two lines entitled "Low sales value" and migh sales value"
12) The selected pange will indicate the proper quartile, i.e. the botiom $25 \%$, the lower middle $25 \%$. the upper midde $25 \%$ or the lop 25\%
(3) Oata pertaining to the selected sales size range will be in that quartile.

Standard Industrisl Classification Definision (SIC 1980):

SIC 9712 - Beauty Shops
Businesses primarily ongaged in providing women's hairdressing and beauty services.

TABLE 2. Balance sheet profile for 1986
Alberta, Beauty Shops (SIC 9712)

|  | Total(1) | Bottom 25\% | Lower <br> middle 25\% | Uoper <br> midde 25\% | $\begin{aligned} & \text { To: } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High salas value ( $\$ 000$ 's) | $\begin{aligned} & 54 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 11 \\ 22 \end{array}$ | $\begin{aligned} & 22 \\ & 36 \end{aligned}$ | $\begin{aligned} & 36 \\ & 93 \end{aligned}$ | $\begin{gathered} 93 \\ (1) \end{gathered}$ |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 3 \\ 1 \\ 2 \\ 3 \\ 9 \\ 11 \\ 6 \\ 1 \end{array}$ | 1 - - | 1 | $\begin{array}{r} 2 \\ 1 \\ 9 \\ 7 \\ 10 \\ 5 \\ 2 \\ 2 \end{array}$ | $\begin{array}{r} 7 \\ 3 \\ 7 \\ 1 \\ 18 \\ 37 \\ 21 \\ 3 \end{array}$ |
| Total assets | 15 | 1 | 1 | 15 | 36 |
| Liabilities and equity <br> Current loans <br> Other current liabilities Total current liabilities Mortgages payable Long term debt Other Iiabilities | 1 <br> 7 <br> 8 <br>  | - | 1 | $\begin{array}{r}1 \\ 9 \\ 10 \\ \hline\end{array}$ | $\begin{array}{r}4 \\ 14 \\ 18 \\ \hline 12 \\ \hline\end{array}$ |
| $\begin{aligned} & \text { Total liabilities } \\ & \text { Total equity } \end{aligned}$ | $\begin{array}{r} 13 \\ 2 \end{array}$ | $i$ | 1 | 14 | 30 6 |

(11) These estimates are based on a sample of businesses reporting seles between $\$ 10.000$ and $\$ 2.000 .000$

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Beauty Shops (51c 9712)

|  | Total (2) | Bottom 25\% | Lowe: <br> middle $25 \%$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000$ 's) | $(1)^{9}$ |  |  |  | -- |
|  | Average |  |  |  |  |
| Liquidity retio Curtent ratio (times) | 0.8 | -- | -- | -- | -- |
| Leverage eatios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} -17.9 \\ -0.5 \\ 1.2 \end{array}$ | -- | -- | -- | -- |

(1) The ratios fepresent the average of patios 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 peporting sales between $\$ 10.000$ and $\$ 2.000 .000$

See lable 1 for symbols and notes.

## Definitions:

1. Liquidity retio:

Curpent $=$ current assets/ current liabilieies.

## 2. Leverage retiot:

```
a) Debt/equiry = total liabilities / equiqy.
b) Dabt ratio = total liabilities / total assets
c) Interest coverage = net profit + interest expense / inqeres: expense
```

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Beauty Shops (SIC 9712)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe! <br> midde 25\% | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & (1)^{2} \\ & (1) \end{aligned}$ | -- | -- | -- | $\cdots$ |
|  | Average $\left(\$ 000^{\prime} \mathrm{s}\right)$ |  |  |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | -- | -- | - |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\chi$ $\chi$ $\chi$ $\chi$ $\chi$ | -- -- -- | -- | -- | -- |
| Financing ectivities <br> !ncrease in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Reparment of loans from shareholders Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | -- -- -- -- -- -- -- | - - - - - - - - | - | - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $x$ $\chi$ $\chi$ | -- | =- | -- | -- |

17) These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2.000$. 000 . Sample count includes only those businesses reporting a siatemen: of changes see Table 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in ig86
Alberta, Beauty Shops (SIC 9712)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payrol) } \\ (\$ 000 ' s) \end{array}$ | Average laboup units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No langer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 1,041 | 55,078 | 4.250 | 234 | 306 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.015 \\ 22 \\ 1 \\ 3 \end{array}$ | $\begin{array}{r} 43.678 \\ 6.066 \\ x \\ x \end{array}$ | $\begin{array}{r} 3.371 \\ 468 \\ 18 \\ 393 \end{array}$ | $\begin{array}{r}226 \\ 8 \\ \hline\end{array}$ | $\begin{array}{r} 294 \\ 10 \\ 2 \\ - \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 1.890 | 88.610 | 6.625 | 404 | $\ldots$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.841 \\ 43 \\ 3 \\ 3 \end{array}$ | $\begin{array}{r} 67,854 \\ 13,027 \\ 1,505 \\ 6,224 \end{array}$ | $\begin{array}{r} 5.074 \\ 974 \\ 912 \\ 465 \end{array}$ | 399 5 - | $\cdots$ $\cdots$ $\cdots$ |

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the

Survey of Employmen?. Payrall and Hours, Staristics Canada, Catalogue 72-002. An average labour unit could be interppeted as a fullotime employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at leas? 500 employees in Canada as a whole but less then thet number in any given province it is shown in the soo and over group.
(2) Refeps to businesses reporting no payroll deductions in the previous year
(3) Refers 10 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, $1984=1986$
Alberta, Beauty Shops (SIC 9712)

|  | Totail 11 | Bottom $25 \%$ | Lower <br> middle 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 85 \\ 79.594 \\ 71.153 \\ 8.441 \end{array}$ | $\begin{array}{r} 16.910 \\ 9.920 \\ 6.990 \end{array}$ | $\begin{array}{r} 29.126 \\ 26.725 \\ 2.401 \end{array}$ | $\begin{array}{r} 53.015 \\ 46.007 \\ 7.008 \end{array}$ | $\begin{array}{r} 219.325 \\ 201.960 \\ 17.365 \end{array}$ |
| Businesses raporting a profit (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 78 \\ 83.640 \\ 72.274 \\ 11.366 \end{array}$ | $\begin{array}{r} 16.971 \\ 9.305 \\ 7.666 \end{array}$ | $\begin{array}{r} 29.676 \\ 26.179 \\ 3.505 \end{array}$ | $\begin{array}{r} 51.722 \\ 43.028 \\ 8.694 \end{array}$ | $\begin{array}{r} 236.192 \\ 210.590 \\ 25.602 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{aligned} & 79 \\ & 71.131 \\ & 77.745 \\ & -6.614 \end{aligned}$ | $\begin{array}{r} 16.250 \\ 16.626 \\ -376 \end{array}$ | $\begin{aligned} & 26.932 \\ & 28,932 \\ & -2,000 \end{aligned}$ | $\begin{array}{r} 71.608 \\ 88.838 \\ -17.230 \end{array}$ | $\begin{array}{r} 169.733 \\ 176.585 \\ -6.852 \end{array}$ |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 88 \\ 48.785 \\ 41.397 \\ 7.388 \end{array}$ | $\begin{array}{r} 14.236 \\ 8.966 \\ 5.270 \end{array}$ | $\begin{array}{r} 25.716 \\ 17.859 \\ 7.857 \end{array}$ | $\begin{array}{r} 52.439 \\ 43.454 \\ 8.985 \end{array}$ | $\begin{array}{r} 102.750 \\ 95.309 \\ 7.441 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses reporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net prafit $\$$ | $\begin{array}{r} 79 \\ 51.490 \\ 41.871 \\ 9.619 \end{array}$ | $\begin{array}{r} 14.074 \\ 6.863 \\ 7.219 \end{array}$ | $\begin{array}{r} 25.627 \\ 16.743 \\ 8.884 \end{array}$ | $\begin{array}{r} 52.442 \\ 43.388 \\ 9.054 \end{array}$ | $\begin{array}{r} 113.816 \\ 100.488 \\ 13.328 \end{array}$ |
| ```Businesses reporting loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 9 \\ 44.884 \\ 48.899 \\ -4.015 \end{array}$ | $\begin{aligned} & 14.912 \\ & 17.747 \\ & -2.835 \end{aligned}$ | $\begin{aligned} & 26.948 \\ & 33.389 \\ & -6.441 \end{aligned}$ | $\begin{aligned} & 51.748 \\ & 57.022 \\ & -5,274 \end{aligned}$ | $\begin{aligned} & 85.927 \\ & 87.436 \\ & -1.509 \end{aligned}$ |

1986

| Number of observations in sample 99 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 85.548 | 17.434 | 32,238 | 67.491 | 225.029 |
| Average expense \$ | 77.559 | 11.511 | 21.234 | 55.768 | 221.724 |
| Average net profit (loss) \$ | 7.989 | 5.923 | 11.004 | 11.723 | 3.305 |
| 8usinesses reporting a profit (Mo.) | 88 |  |  |  |  |
| Average sales \$ | 78.524 | 17.457 | 30,014 | 69.071 | 197.555 |
| Average expense \$ | 65.811 | 11.505 | 16.078 | 54.663 | 180.998 |
| Average net Drotit \$ | 12.713 | 5.952 | 13.936 | 14.408 | 16.557 |
| Businesses reporting a loss (No.) | 11 |  |  |  |  |
| Average sales \$ | 91.754 | 10.719 | 4). 279 | 60.316 | 254.702 |
| Average expense \$ | 95.425 | 13.006 | 42.195 | 60.789 | 265.708 |
| Average net loss \$ | -3.671 | $-2.287$ | -916 | -473 | -11.006 |

[^31]TABLE 1. Selected operating ratios. In percent of sales, 1986
Alberta. Combination Barber and Beauty Shops (SIE 9713)


## Symbols

## zero or no observations

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

## Footnotes

(1; These estimates ore based on semple of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$
(2) Value in each cell $=$ Total weighted expenditure on g given item
$\left(31\right.$ Value in aech cell $=\frac{\text { Total weighted expenditure on a given iten }}{\text { Total weighted sales of businesses reporting this item of axpenditure }} \times 100 \quad$ for each quartile.

This portion of the table pertains only to the businasses reporting the specific expense item. Therefore these patios are calculated individusily and the total will not necesserily eque! $100 \%$.

## Notes

Data are shown by quarifles when at least 13 of the sampled businesses report the spacific item
 one quarter of the total number of businasses. Within each quertile. the averege ratio is presented. For comparison purposes. the high and low values of sales are show

## How to use the tables

(1) locate the appropriate sales range that is displayed on the two lines entitled "low sales velue" and migh sales value"
(2) The selected range will indicate the proper quartile, i. e. the bottom $25 \%$, the lower middle $25 \%$, the upper midde $25 \%$ or the top 25x.
(3) Dato pertaining 20 the selected sales size range will be in that quartite.

Standard Industrial CIIssificstion Definition (SIC 1980):
SIC 8713 - Combination Barber end Beauty Shops
Businesses primarily engaged in providing men's barbering or hair styling and women's hairdressing andfor beauty services on the same premises.

TABLE 2. Balance sheet profile for 1986
Alberta, Combination Barber and Beauty Shops (SIC 9713)

(1) inese estimates are besed on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See lable 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta, Combination Barber and Beauty Shops (SIC 9713)

|  | Total(2) | Bottam 25\% | Lower <br> middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left.(1)^{2}\right)$ | -- | -- |  | -- |
|  | Average |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | $x$ | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Oebt ratio (times)``` | $x$ $\times$ $\times$ $\times$ | -- | -- | -- | -- |

(1) The ratios represent the average of retios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) Thase estimares are basad on a sample of businesses reporting sates between $\$ 10,000$ and $\$ 2.000 .000$.

See iable $\mid$ for symbols and notes

Definitions:

1. Liquidity ratio

Current $=$ current assets / curren: |iab:tities.
2. Leverage ratios;
a) Debt/equity $=$ total liabilities $/$ equity
b) Debt ratio = total liabilitias / total asse:?
c) Interest coverage $=$ net profis , interest expense foerert expenst.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta, Combination Barber and Beauty Shops (SIC 9713)

|  | Total 1 ! | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | Uoper <br> midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $\left.(1)^{9}\right)$ | -- | -- | -- |  |
|  | Average ( $5000{ }^{\circ} \mathrm{s}$ ) |  |  |  |  |
| Operating activities <br> Cash from oderations <br> Depreciation <br> Dther | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | -- | -- | -- |
| Investment ectivities <br> Disposal of fixed assets <br> Puschase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | - <br> - <br> - | -- | - |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from sharehalders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - <br> - <br> - <br> - <br> - <br> - | - - - - - - -- | - <br> - <br> - <br> - <br> - <br> - | - |
| Increase(decrease) in cash equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $x$ $x$ $x$ | -- | -- | -- | -- |

1) These estimates are besed on sample of incopporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporiing a sqatement of changes.
See Table, for symbols and notes

TABLE 5. Employment changes by size of business. 1983-1986 besed on sic classification in 1986 Alberta, Combination Barber and Beauty Shops (SIC 9713)

| Business size expiessed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s }) \end{array}$ | Average Iabour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longes reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 1.041 | 55,078 | 4.250 | 234 | 306 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.015 \\ 22 \\ 1 \\ 3 \end{array}$ | $\begin{array}{r} 43.678 \\ 6.066 \\ x \\ x \end{array}$ | $\begin{array}{r} 3.371 \\ 468 \\ 18 \\ 393 \end{array}$ | $\begin{array}{r}226 \\ 8 \\ \hline\end{array}$ | 294 10 2 |
| 1986 |  |  |  |  |  |
| Total | 1.890 | 88.610 | 6.625 | 404 | -. |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.841 \\ 43 \\ 3 \\ 3 \end{array}$ | $\begin{aligned} & 67.854 \\ & 13.027 \\ & 1.505 \\ & 6.224 \end{aligned}$ | 5.074 974 112 465 | 399 5 - | $\cdots$ $\cdots$ $\ldots$ |

(1) Average labour units are calculated by dividing iotal paypoll 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. Hote that the business size groups used are deiermined 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 peporting no payroll deductions in the previous year
(3) Refers to businesses raporting no payroll deductions in the following year
"Newly reporiing" and "no longer peporting" businesses are assumed to have deen in activity for six months and the informarion is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quarti1e. 1984-1986
Alberta, Combination Barber and Beauty Shops (SIC 9713)

|  | Total (1) | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | Lower <br> middle 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Tö } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 25 \\ 72.134 \\ 50,818 \\ 21,316 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 22 \\ 72.792 \\ 49,156 \\ 23,636 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 3 \\ 50,308 \\ 53,618 \\ -3.310 \end{array}$ | -- | -- | -- | -- |


| Number of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 31 \\ 72.037 \\ 63.715 \\ 8.322 \end{array}$ |  | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit $\$$ | $\begin{array}{r} 24 \\ 86,330 \\ 70,407 \\ 15,923 \end{array}$ | -- | -- | -- -- | -- |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 7 \\ 66,037 \\ 73,370 \\ -7,333 \end{array}$ | -- | -- | -- | -~ |


| Number of observations in sample Average sales $\$$ a | 103.379 | -- | -- |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average expense \$ | 91.472 | -- | -- | - | -- |
| Average net protit (loss) \$ | 11,307 | -- | -- | -- | -- |
| Businesses reporting a profit (Na.) | 27 |  |  |  |  |
| Average sales \$ | 95.944 | -- | -- |  |  |
| Average expense \$ | 66.334 |  |  |  |  |
| Average net profit \$ | 29.610 | -- | -- | -- | -- |
| Businesses reporting a loss ( Na.$)$ | 5 |  |  |  |  |
| Average sales \$ | 213,557 | -- | - | -- |  |
| Average expense \$ | 215,068 | -- |  | -- |  |
| Average net loss \$ | -1.511 | -- | -- | -- | -- |

[^32]TABLE 1. Selected aperating ratios, in percent of sales. 1986
Alberta, Laundries and Cleaners (S1E 972)

|  | Total(i) | Bottom 25\% | Lower <br> middle $25 \%$ | Upper <br> middie 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ s) <br> High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 26 \\ 1 \\ 1 \\ 1 \end{array}\right\}$ | -- | -- | -- | -- |


| Selacted expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{aligned} & \text { Bot } 40 \mathrm{om} \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 31.2 | -- | - | - | -- | 100.0 | 31.2 | -- | -- | -- | -- |
| Depreciation | 7.2 | -- | -- | -- | - | 97.9 | 7.3 | -- | -- | -- | ** |
| Repairs \& maintenance | 5.5 | -- | -- | -- | - | 94.5 | 5.8 | -- | -- | -- | - |
| Heat. light \& telephone | 6.8 | -- | -- | -- | -- | 100.0 | 6.8 | -- | -- | - | -- |
| Rent | 11.7 | -- | -- | -- | -- | 78.7 | 14.9 | - | -- | -- | - |
| Personnel expenses | 32.9 | -- | -- | -- | -- | 94.5 | 34.8 | -- | -* | -* | -- |
| Financial expenses | 5.7 | -- | -- | -- | -- | 99.7 | 5.7 | -- | -- | -- | -- |
| Interest \& bank charges | 4.4 | -- | -- | -- | -- | 99.7 | 4.4 | -- | -- | -- | -- |
| Prafessional fees | 1.3 | -- | -- | -- | -- | 94.3 | 1.3 | -- | -- | -- | -- |
| Other expenses | 22.9 | -- | -- | -- | -- | 100.0 | 22.9 | -- | -- | -- | - |
| Profit (loss) | 7.3 | -- | -- | -- | - | 99.9 | 7.3 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\cdots$ | -- | -- | -- | -- |

## Symbol:

zero or no observasions

- too smill too be axpressed
not applicable
confidentiol


## Footnotes

(1) Phese estimates ore based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
12) Value in $=$ Total weighted expenditure on a given item

$$
\text { (3) Value in each cell }=\frac{\text { Total weighied expenditure on agiven item }}{\text { Total weighted sales of businesses reporting this item of expenditupe }} \text {. } 100
$$

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

## Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.
Fecords were ranked in ascending order according to sales size. Each quertile fi.e. botiom 25\%. lower midde 25\%, etc. represents one quar ier 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

111 Locase the appropriate sales range that is displayed on the two lines entitled "how sales value" ano "Migh sales value"
21 Ine selected renge will indicate the proper quartile, i.e. the bottom $25 \%$, the lower middle $25 \%$, the upper midde $25 \%$ or the top $25 \%$.
131 Data pertaining to the selected sales size range will be in thai quartile

Standard Industrial CIessificetion Definition (SIC 1980):
SIC 972 - Leundries and Cleamert
Businesses primarily engaged in providing laundering, dry cleaning. valeq, cappet cleaning and linen supply services.

TABLE 2. Balance sheet profile for 1986
Alberta, Laundries and Cleaners (SIC 972)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lowe : <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { To\% } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\circ} \mathrm{s}$ ) High sales value ( $\$ 000^{\prime} \mathrm{s}$ ) | $\begin{aligned} & 26 \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Dther current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets Other assets | $\begin{array}{r} 2 \\ 10 \\ 3 \\ 1 \\ 16 \\ 70 \\ 31 \\ 10 \end{array}$ | -- | -- -- -- -- -- -- | -- | -- -- -- -- -- -- -- |
| Total assets | 66 | -- | -- | -- | $\bullet$ |
| Liabilities and equity Curtent loans Other current liabilities Total cursent liabilities Mortgages Dayable Long term debt Other liabilities | $\begin{array}{r}3 \\ 13 \\ 17 \\ 4 \\ 34 \\ \hline\end{array}$ | -- | -- | -- -- -- -- -- | - |
| Total liabilisies Total equity | 55 11 | -- | -- | -- | -- |

II these estimetes ere besed on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$
See Table 1 for symbols and notes.

(1) The ratios represent the average of ratios for each business in the group and cannot be calcutated from the figures shown in iable 2
(2) These estimetes are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for sympols and nopes

## Definitions

1. Liquidity ratio:

Current = current assets/ current liabilities
2. Leverage rotios:
al Debt/equity = total |iabilities/equity.
b) Debt ratio = total liabilities / total assets.
c) Interest coversge $=$ net profit + interest expense interes: expense:

TABLE 4. Statement of changes in financial position for incorporatad businesses only, 1986
Alberta, Laundries and Cleaners (SIC 972)

|  | Total (1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower midde 25\% | Upper <br> midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ s) <br> High sales value ( $5000^{\prime}$ s) | $\begin{array}{r} 8 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | -- |
|  |  |  | erage $1 \$ 00$ |  |  |
| Operating activities <br> Cash from operations <br> Depreciation <br> Dther | $\begin{array}{r} 5 \\ 17 \\ -\quad 15 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -* |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 2 \\ -11 \\ - \\ - \end{array}$ | -- | -- | -- | -- |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Radayment of loans from shareholders Advances $\&$ loans from government <br> Increase in equity <br> Decrease in equity <br> Other | 2 -4 1 -4 - | -- -- - -- -- -- | -- -- -- -- -- -- | - -- -- -- -- -- | -- |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | -9 2 -7 | -- | -- | -- | -- |

(1) These estimetes are based on a sample of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2,000,000$. $\$$ anple count includes only those businesses reporting a starement of changes See Table 1 for symbals and notes

TABLE 5. Employment cnanges by size of business. 1983-1986 based on SIC ciassification in 1986
Alberta. Laundries 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 mployees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No Ionger reporting (3) |
| 1983 |  |  |  |  |  |
| Total | 380 | 39.019 | 3.286 | 57 | 61 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 359 \\ 13 \\ 7 \\ 7 \end{array}$ | $\begin{array}{r} 15.637 \\ 4.142 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.396 \\ 1.368 \\ 427 \end{array}$ | 56 1 - | $\begin{gathered} 60 \\ 1 \\ - \\ - \end{gathered}$ |
| 1986 |  |  |  |  |  |
| Total | 522 | 49.370 | 3.746 | 85 | . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and ovep } \end{aligned}$ | 495 18 8 1 | $\begin{array}{r} 20.704 \\ 7.819 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.639 \\ 617 \\ 1.116 \\ 374 \end{array}$ | $\begin{array}{r}83 \\ 1 \\ 1 \\ \hline\end{array}$ | $\cdots$ $\cdots$ $\cdots$ |

111 Average labour units are calculated by dividing total payroll by the average annual wage and selary rate as reported in the Survey of Emplorment, Paypoll and Hours. Statistics Canada. Catalogue 72-002. An average labour unit could be interpfeted as a tull-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 Canade es a whole but less than that number in any given province it is shown in the 500 and over group.
12) Refers to businesses reporting mo 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 i for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Laundries and Cleaners (SIC 972)

|  | Total(1) | Bottom $25 \%$ | Lower $\text { middle } 25 \%$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 62 \\ 106.638 \\ 102,207 \\ 4.431 \end{array}$ | $\begin{aligned} & 15.299 \\ & 16.389 \\ & -1.090 \end{aligned}$ | $\begin{array}{r} 29.108 \\ 20.638 \\ 8.470 \end{array}$ | $\begin{aligned} & 59.934 \\ & 65,618 \\ & -5,684 \end{aligned}$ | $\begin{array}{r} 322.211 \\ 306.181 \\ 16.030 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 47 \\ 85.477 \\ 75.199 \\ 10.278 \end{array}$ | $\begin{array}{r} 15.166 \\ 13.295 \\ 1.871 \end{array}$ | $\begin{array}{r} 29.125 \\ 19.450 \\ 9.675 \end{array}$ | $\begin{array}{r} 54,105 \\ 44,298 \\ 9,807 \end{array}$ | $\begin{array}{r} 243.512 \\ 223.753 \\ 19.759 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 15 \\ 215.832 \\ 221.308 \\ -5.476 \end{array}$ | $\begin{array}{r} 15.422 \\ 19,218 \\ -3.796 \end{array}$ | $\begin{aligned} & 28,978 \\ & 30,064 \\ & -1,086 \end{aligned}$ | $\begin{array}{r} 62.489 \\ 74.964 \\ -12.475 \end{array}$ | $\begin{array}{r} 756.437 \\ 760.984 \\ -4.547 \end{array}$ |


|  | 1985 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 67 \\ 132.200 \\ 107.945 \\ 24.255 \end{array}$ | $\begin{array}{r} 18.988 \\ 15.392 \\ 3.596 \end{array}$ | $\begin{aligned} & 38.191 \\ & 23.200 \\ & 14.991 \end{aligned}$ | $\begin{aligned} & 98.972 \\ & 88.104 \\ & 10.868 \end{aligned}$ | $\begin{array}{r} 372,650 \\ 305,082 \\ 67,568 \end{array}$ |
| ```Businesses reporting a profit (No.) Average sales $ Average expense $ Average net profit $``` | $\begin{array}{r} 50 \\ 129.373 \\ 100.639 \\ 28.734 \end{array}$ | $\begin{array}{r} 19.016 \\ 12,457 \\ 6.559 \end{array}$ | $\begin{aligned} & 36.860 \\ & 13.192 \\ & 23.668 \end{aligned}$ | $\begin{array}{r} 104.244 \\ 90.060 \\ 14.184 \end{array}$ | $\begin{array}{r} 357.371 \\ 286.847 \\ 70.524 \end{array}$ |
| ```Businesses reporting a loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 17 \\ 215,520 \\ 220,682 \\ -5,162 \end{array}$ | $\begin{aligned} & 18.923 \\ & 22.256 \\ & -3.343 \end{aligned}$ | $\begin{array}{r} 42.241 \\ 53.654 \\ =11.413 \end{array}$ | $\begin{aligned} & 73.917 \\ & 78.808 \\ & -4.891 \end{aligned}$ | $\begin{array}{r} 727.000 \\ 728.000 \\ -1.000 \end{array}$ |
|  |  |  | 1986 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit lloss? \$ | $\begin{array}{r} 64 \\ 128.843 \\ 118.107 \\ 10,736 \end{array}$ | $\begin{array}{r} 31.823 \\ 25.272 \\ 6.551 \end{array}$ | $\begin{array}{r} 52.716 \\ 52.805 \\ -89 \end{array}$ | $\begin{array}{r} 75.459 \\ 73,537 \\ 1.922 \end{array}$ | $\begin{array}{r} 355,372 \\ 320.812 \\ 34.560 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 51 \\ 118,262 \\ 100,043 \\ 18,219 \end{array}$ | $\begin{aligned} & 32.002 \\ & 15.300 \\ & 16.702 \end{aligned}$ | $\begin{aligned} & 50.680 \\ & 40.331 \\ & 10.349 \end{aligned}$ | $\begin{array}{r} 74.819 \\ 72.404 \\ 2.415 \end{array}$ | $\begin{array}{r} 315.547 \\ 272.135 \\ 43.412 \end{array}$ |
| Businesses reporting loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 13 \\ 239.875 \\ 249.848 \\ -17.973 \end{array}$ | $\begin{array}{r} 31.689 \\ 32.719 \\ -1.030 \end{array}$ | $\begin{array}{r} 55.254 \\ 68.358 \\ -13.104 \end{array}$ | $\begin{array}{r} 81.212 \\ 83.729 \\ -2.517 \end{array}$ | $\begin{array}{r} 759.346 \\ 814.585 \\ -55.239 \end{array}$ |

11 These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Industrial Machinery and Equipment Rentel and Leasing (Sic 991i)


## Symbols

zero or no observations
too small too be expressed
not applicable
confidential

## Foot notes

111 These estimates are based on a sample of businesses peporting sales between $\$ 10,000$ and $\$ 2,000,000$.
(2) Value in each cell $=\frac{\text { Tofal weighted expenditure on given item }}{\text { Total weighed sales of all businesses in the sample }} \times 100$ for each quartile
(3) Value in each celf $=\frac{\text { Total weighted expenditure on g given item }}{\text { Totel weighted seles of businesses peporting this item of expenditure }} \times$ for eech quartile.

This portion of the table pertains only to the businesses peporting the specific expense item, Therefore these ratios are calculated individually and the total will not necesserily equel $100 \%$.

## Notez

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item
Records were ronked in escending order according to sales size. Each quariile (i.e. botqom 25\%. lower middle 25\%, etc. fepresents one quarter of the total number of businesses. Within each quartile, the average ratio is presenied, 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 migh sales value"
(2) The selected range will indicate the proper quartile. i.e. the bottom $25 \%$. the lower midde $25 \%$. the upper midde 25 or the top $25 \%$.
(3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial CInssification Definition (SIC 1980):
SIC 9911 = Industrise Machinery and Equipment Rental and Leasing
Businesses primarily engaged in the rental or leasing of machinery, equipment. furniture and fixtures

TABLE 2. Balance sheet profile for 1986
Alberta, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | Uppe? $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> Migh saies value ( $\$ 000$ 's) | $\begin{aligned} & 18 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Dther currant assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Othe? assets | $\begin{array}{r} 62 \\ 34 \\ 4 \\ 2 \\ 102 \\ 266 \\ 84 \\ 15 \end{array}$ | - $=-$ - - - -- -- | -- | -- | -- |
| Total assets | 299 | -- | - | -- | -- |
| Liabilities and equity <br> Current loans <br> Other current liabilities <br> Total current liabilities <br> Mortgages dayable <br> Long term debt <br> Other liabilities | 30 39 69 7 98 7 | -- | -- | -- -- -- -- -- | -- -- - -- -- |
| Total liabilities Total equity | $\begin{aligned} & 180 \\ & 119 \end{aligned}$ | =- | -- | -- | -- |

111 These estimates are based on sample of businesses reporiing $\$ 8 l e s$ between $\$ 10,000$ and $\$ 2.000 .000$
See Taole 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Alberta, Induetrial Machinery and Equipment Rental and Leasing (SIC 9911)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe ! $\text { middle } 25 \%$ | Upper middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $(\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 15 \\ (1) \\ (1) \\ \hline \end{array}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Curfent totio (times) | 2.1 | -- | -- | -- | -- |
| Leverage ratios <br> Oebt/equity ratio (times) <br> Interest coverage patio (times) <br> Debt ratio (times) | 2.4 0.8 | -- | -- | -- | -- |

[1] The ratios represent the average of ratios for each business in the group and cannot be calculated from the figufes shown in labie 2 .
12) These estimatas are based on a sample of businesses reporting sales between \$10.000 and \$2.000,000.

See isble 1 for symbols and notes

Definitions:

1. Liquidity retio:

Curfent $=$ current assets $/$ curfent liabilities
2. Leveroge ratios:
a) Debt/equity = total liabilities / equity
b) Debt ratio = total liabilities / total asse:s.
cl Interest coverage $=$ net profit + interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

|  | Total(1) | Bottom $25 \%$ | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 16 \\ & \text { (1) } \\ & \text { (1) } \end{aligned}$ | -- | -- | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Dperating activitias Cash from operations Depreciation Othe: | $\begin{aligned} & 26 \\ & 36 \\ & 39 \end{aligned}$ | -- | -- | -- | -- |
| Dividends | - | -- | -- | - | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 33 \\ -309 \\ - \\ 68 \end{array}$ | -- - - | -- -- -- | -- | -- |
| Financing activities <br> Increase in long term debt <br> Reparment of long term debt <br> Loans from shareholders <br> Reparment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | $\begin{array}{r}63 \\ -21 \\ 17 \\ -14 \\ \hline 68 \\ \hline 8 \\ \hline\end{array}$ | - <br> - <br> - <br> - <br> - <br> - <br> - | - - - - - - - | $-=$ -- -- -- -- | -- -- -- -- -- -- |
| Increase(decrease) in cash \& equivalents Cash $\&$ equivalents-Besinning of the year Cash $\&$ equivalents - End of the year | 10 55 65 | --- | -- | -- | --- |

11 These estimares are based on sample of incorporated businesses reporting seles between \$10.000 and \$2.000.000. Sample count inctudes only those businesses reporting a statement of changes.
See iable 1 for symbals and notes
TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
Alberta, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)


(1) Average labour units ore 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 ate determined at the canada level. Thus if obusiness has of least 500 employees in Canada as a whole but less thar that number in any given province it is shown in the 500 ond over group.
${ }^{(2)}$ Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months bnd the information is adjusied accordingly

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

|  | Total 11 ) | Bottom 25\% | Lowe! <br> middle 25\% | Upper middle $25 \%$ | $\begin{aligned} & \text { Ton } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 25 \\ 244.597 \\ 185.139 \\ 59.466 \end{array}$ | -- | -- | -- | -- |
| ```Businesses reporting a profit (No.) Average sales $ Average expense $ Average net profit $``` | $\begin{array}{r} 19 \\ 246.097 \\ 159,593 \\ 86.504 \end{array}$ | -- | -- | -- | -- |
| ```Businesses reporting a loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 6 \\ 258.459 \\ 304.505 \\ -48.046 \end{array}$ | -- -- | -- | -- <br> -- | -- |


| Number of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (los5) \$ | $\begin{array}{r} 33 \\ 389.324 \\ 315.962 \\ 73.362 \end{array}$ | -- | -- -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 23 \\ 370,963 \\ 241.921 \\ 129.042 \end{array}$ | -- | -- -- | -- | -- |
| ```Businesses reporting o loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 10 \\ 462,516 \\ 607,790 \\ -145,274 \end{array}$ | -- | -- -- | -- | -- |


| Number of observations in sample | 40 213.276 | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average expense \$ | 184,137 | -- |  |  | -- |
| Average net profit (loss) \$ | 29,139 | -- | -- | -- | -- |
| Businesses reporting a profit (No.) | 30 |  |  |  |  |
| Average sales \$ | 220.776 | -- | -- | -- | -- |
| Average expense \$ | 180.896 | -- | -- | -- | -- |
| Average net profit $\$$ | 39.880 | -- | -- | -- | -- |
| Businesses reporting a loss (No.) | 10 |  |  |  |  |
| Average sales \$ | 183.745 | -- | -- | -- | -- |
| Average expense \$ | 207.045 | -- | -- | -- | -- |
| Average net loss \$ | -23.300 | -- | -- | -- | -- |

[^33]See iable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1986
Alberta, Video Movies and Audio-visual Equipment Rental (SIC 9912)


Symbols
zero or no observations
too smatt too be expressed
not applicable
confidential

## Footnotes

11 These astimptes are based on a sample of businesses reporting sales between \$10.000 and \$2.000.000
2) Value in each cell = Total weighted expenditure on a given item
(3) Value in each cell $=\frac{\text { Total weighted sales of all businesses in the sample }}{\text { Total weighted sales of businesses reporqing this item of expenditura }} \times 100$

Ihis portion of the table pertains only to the businesses reporting the specific expense item. Tharefora these ratios are culculated individually and the total will not necessarily equal $100 \%$.

## Notes

Date are shown oy quartiles when at lesst 13 of the sampled businesses report the specific item
Records were ranked in ascending opder according to sales size. Each quartile (i.e. bottom 25\%. lower midde 25\%, Etc. roprosents one quarter of the total number of businesses. Wi thin each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown

How to use the tables
III Locate the appropriate sales penge that is displayed on the two lines entitled mow sales valuee and migh sales vaiue"
(2) The setected range will indicste 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 ir that quartile.

Standard Industrial Classification Definition (S1C 1980):
SIC 9912 . Video Movies and Audio-Visual Equipment Rental
Businesses primarily engaged in renting and leasing audio-visual equipment such as: audio-visual equipment pental and leasing. tape recorder rental, television rental, video cassette recorder pental and video movie rental.

TABLE 2. Balance sheet profile for 1986
Alberta, Video Movies and Audio-visual Equipment Rental (SIC 9912)

(1) These estimares are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986 Alberta, Video Movies and Audio-visual Equipment Rental (Sic 9912)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> midole 25\% | $\begin{aligned} & \text { Upper } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value $\{\$ 000$ 's $\}$ | $\begin{array}{r} 5 \\ \{1 \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.7 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} 61.6 \\ -2.8 \\ 1.2 \end{array}$ | -- | -- | - | -- |

(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 ape based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See lable 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 experse $;$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Alberta, Video Movies and Audio-Visual Equipment Rental (SIt 9912)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(1)^{1}$ | -- | -- | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Operating activities Cash from operations Depreciation Dther | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | -- | -- | -- | -- |
| Investment activities <br> Disposal of tixed assets <br> Purchase of tixed assets <br> Increase in investment <br> Decrease in investment | $x$ $\chi$ $\chi$ $x$ $x$ | -- | -- | - | -- |
| Financing activities <br> Increase in long term debt Repayment of long term debt Loans from shareholders <br> Repayment of loans from shareholders Advances \& loans from government Increase in equity <br> Decrease in equity <br> Dther | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - - - - - - - | - - - - - - - | -- -- -- -- -- | "- <br> - <br> $=-$ <br> $-=$ <br> - <br> - |
| Increase(decrease) in cash \& equivalents Cash 8 equivalents-Beginning of the year Cash 8 equivalents - End of the year | $x$ $x$ $x$ | -- | -- | -- | -- |

(:1 These estimates re bsed on a sample of incorpoiated businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$. Semple count includes only those businesses peporting a statement of changes.
See Table, for symbols and notes
TABLE 5. Employment changes by stze of business. 1983-1986 based on SIC classification in 1986
Alberta, Video Movies and Audio-Visual Equipment Rental (Sic 9912)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \left(\$ 000^{\prime} \text { s }\right) \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Totel | 160 | 20.649 | 850 | 48 | 55 |
| less than 20 <br> 20-99 <br> 100-499 <br> 500 and over | 148 7 4 1 | $\begin{array}{r} 8.862 \\ 2.758 \\ x \\ x \end{array}$ | $\begin{array}{r} 370 \\ 115 \\ 335 \\ 40 \end{array}$ | 47 9 - | $\begin{array}{r} 53 \\ 1 \\ 1 \\ - \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 291 | 20.075 | 838 | 76 | $\cdots$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}279 \\ 7 \\ 4 \\ \hline\end{array}$ | $\begin{array}{r} 12.038 \\ 2.390 \\ x \\ x \end{array}$ | $\begin{aligned} & 504 \\ & 100 \\ & 173 \\ & 61 \end{aligned}$ | 76 - - | $\cdots$ $\cdots$ |

(1) Average tabour units are calculated by dividing total payroll by the average annual wage and salary rate as feported in the

Survay of Employment. Payroll and hours. Staristics Canada. Catalogue 72-002. An average labour unit could be interpreted as a full-time employes. Note that the business size groups used are determined at the Canada level. Thus if a business has bt 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
21 Refers to businesses reporting no payroll deductions in the provious year.
(3) Refers to businesses reporting no paypoll deductions in the following year
"Newly reporting" and mo 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 nores

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Video Movies and Audio-visual Equipment Rental (SIC 9912)


Number of observations in sample

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

Businesses reporting a profit (No.)
Average sales $\$$
Average axpense $\$$
Average net profit $\$$

Businestes reporting loss (No.)
Average sales $\$$
Average expense $\$$
Aversge net loss \$

## 16 82.437 <br> 82.437 83.035 <br> 83.035 -598

12
113.312
92.197
92.197
21,115
$51.026^{4}$
67.783
$-16.757$

-- -$\begin{array}{ll} & \\ -- & -- \\ -- & --\end{array}$ --$\begin{array}{ll}-- & -- \\ -- & - \\ -- & --\end{array}$
$\begin{array}{ll}-- & -- \\ -- & =-\end{array}$
$\begin{array}{ll}-- & -- \\ -- & --\end{array}$
--
--
--
--
--

Number of observations in sample Average sales $\$$
29
140,384
124,264
16,120

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

--
--
Average expense $\$$
Average net profit (loss) $\$$
16.120

Businesses reporting profit (No.)
24
139.469
Average sales \$
121.778

Average expense $\$$
17.691

Businesses reporting a loss (No.)
$33.590^{5}$
Average sales $\$$
33,590
39,695
Average net loss
$-6.305$

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

1986

Number of observations in sample
Average sales \$
36
79.294
Average expense \$ 69.863
Aversge net profit (loss) \$ 9.43

Businesses reporting a profit (No.)
Average sales $\$$
Average expense $\$$
81.544

Average net profit \$ 13.059

Businesses reporting a loss (No.)
7
33.847
41.415
Average sales $\$$
Average expense $\$$
Average net loss
$-7,568$
(1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000,000$.

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Welding (SIC 9942)


Symbols
zero or no observations
too small too be expressad
. not appliceble
confidentis!

## Footnotes

ll These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$ Total weighted expenditure on given item
(2) Value in each celt $=\overline{\text { lotal weighted sales of all businesses in the sample }} \times 100$ for each quartile
131 Valve in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expendiqure }} \times 100$ for each quertile.

> This portion of the eble perteins only to the businesses reporting the specific expense ifem. Therefore these petios are calculated individually and the total will not necesserily equal $100 \%$

## Notes

Date are shown by quartiles when ot leest 13 of the sampled businesses report the specific item
Records were ranked in ascending order eccording to sales size. Esch quartile li.e. bottom $25 \%$. Iower middle $25 \%$, etc. l (epresents one quarter of the sotel 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 pange that is displayed on the two limes entitled "Low sales value" and migh sales value"
(2) The selected range will indicate the proper quartile. i.e. the bottom 25\%. the lower middle $25 \%$. the upper midde $25 \%$ or the sop 25\%.
(3) Data Dertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

## Sic 9942 - Welding

Businesses primar ily engaged in repair work by welding such as: acetylene welding service, blacksmith service, brazing welding service, electric welding service fexc. consiruction sitel, welding repair work. and welding shops.

TABLE 2. Balance sheet profile for 1986
Alberta, Welding (SIC g942)

|  | Total 11 | Bot tom 25\% | Lower <br> middle $25 \%$ | Upper <br> middle 25\% | $\begin{aligned} & \text { To2 } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{c} 33 \\ 1 \\ 1 \\ 1 \end{array}\right)$ | -- |  | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 5 | -- | -- | -- | -- |
| Accounts and notes receivable | 6 | -- | -- | -- | -- |
| Inventory | 1 | -- | -- | -- | -- |
| Other current assets | 2 | -- | -- | -- | -- |
| Total current assets | 14 | -- | -- | -- | -- |
| Fixed assets | 32 | -- | -- | -- | -- |
|  | 17 | -- |  | -- | -- |
| Dther assets |  | -- | -- | -- | -- |
| Total assets | 30 | -- | -- | -- | -- |
| Liabilities and equitr ... ... ... |  |  |  |  |  |
| Other current liabilities | 9 | -- | -- | -- | -- |
| Total current liabilities | 13 | -- | -- | -- | -- |
| Mortgages Dayable | - | -- | -- | -- | -- |
| Long term debt | 8 | -- | -- | -- | -- |
| Other liabilities | - | -- | -- | -- | -- |
| Total liabilities | 22 | -- | -- | -- | -- |
| Total equity | 8 | - | -- | -- | -- |

III These estimates are besed on a sample of businesses reporting seles beiween $\$ 10.000$ and $\$ 2.000 .000$.
See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Welding (SIC 9942)

|  | Total 12 ) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper <br> middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $(\$ 000$ s) High salas value ( $\$ 000$ 's) | $(1)^{8}$ | -- | -- | -- | - |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.2 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio \{times\} <br> Interest coverage ratio \{times\} <br> Debt ratio (times) | $\begin{array}{r} -2.2 \\ 17.9 \\ 0.9 \end{array}$ | -- | -- | -- | -- |

|1] The ratios represent the avepage of patios for each business in the group bid cannot be calculated from the figures shown in lable 2
(2) These estimates are besed on a sample of businesses reporiing sales between $\$ 10.000$ and $\$ 2.000 .000$.

Sbe ibole 1 for symbols and notes.

## Definitions:

1. Liquidity retio:

Curpent $=$ curpenq assers / current liabilities.
2. Leverage ratios:
a) Debi/equity $=$ torel |iabilities / equity
b) Debt ratio $=$ total liabilities $/$ total assets
c) Interest coverage $=$ net profit . interest expense / interes: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta, Welding (SIC 9942)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value (\$000's) | $\begin{aligned} & 15 \\ & (1) \\ & (1) \end{aligned}$ | -- | --- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Operating activities <br> Cash from operations <br> Depreciation Other | $\begin{aligned} & 24 \\ & 10 \\ & -8 \end{aligned}$ | -- | --- | -- | - |
| Dividends | -4 | -- | -" | -- | =- |
| Investment activities <br> Disposal of iixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 22 \\ -13 \\ \hline \end{array}$ | -- | -- | -- | - |
| Financing activities <br> Increase in lang term debt Repayment of long term debt Loans from shareholders <br> Repayment of loans from shapeholders Advances \& loans from government lncrease in equity Decrease in equity Othe: | $\begin{array}{r} 5 \\ -10 \\ 3 \\ -16 \\ - \\ - \\ -6 \\ 1 \end{array}$ | -- | -- | -- - - - - - - - | - |
| Increase(decrease) in cash 8 equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 6 1 7 | --- | -- | -- | -- |

(1) These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting a statement of changes.
see Table 1 for symbols and noses

TABLE 5. Employment changes by size of business, 1983-1986 based on Sic classification in ig86
Alberta, Welding (S|C 9942)


19 Average labour units are calculated by dividing total payroll by the average annual wage and salary pate as reported in the Suryey of Employment. Payroll and Hours. Statistics Canada. Catalogue 22-002. An average tabour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the canada evel. 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 show in the 500 and over group
(2) Refers to businesses reporting mo payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.
"Newly raporting" and "no longer reporting" businesses ape assumed to have been in activity for six months and the information is adjusted accordingły

See Table, for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta, Welding (SIC 9942)

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper <br> middle 25\% | $\begin{aligned} & T 00 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit \{loss) \$ | $\begin{array}{r} 125 \\ 80.501 \\ 68,653 \\ 11,848 \end{array}$ | $\begin{array}{r} 20,989 \\ 15,643 \\ 4.546 \end{array}$ | $\begin{array}{r} 39.743 \\ 32.287 \\ 7.456 \end{array}$ | $\begin{aligned} & 56.246 \\ & 39.688 \\ & 16.558 \end{aligned}$ | $\begin{array}{r} 205.825 \\ 186.992 \\ 18,834 \end{array}$ |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit $\$$ | $\begin{array}{r} 110 \\ 89.020 \\ 72.230 \\ 16.790 \end{array}$ | $\begin{array}{r} 20.209 \\ 13,580 \\ 6.629 \end{array}$ | $\begin{aligned} & 38.791 \\ & 26.681 \\ & 12.110 \end{aligned}$ | $\begin{aligned} & 56.341 \\ & 37.094 \\ & 19.247 \end{aligned}$ | $\begin{array}{r} 240,737 \\ 211.564 \\ 29.173 \end{array}$ |
| ```Businesses reporting a loss (Mo.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 15 \\ 59,653 \\ 64,472 \\ -4,819 \end{array}$ | $\begin{aligned} & 20.124 \\ & 22.529 \\ & -2.405 \end{aligned}$ | $\begin{array}{r} 43.106 \\ 52.106 \\ -9.000 \end{array}$ | $\begin{aligned} & 55.621 \\ & 56.899 \\ & -1.218 \end{aligned}$ | $\begin{array}{r} 119.760 \\ 126.413 \\ -6.653 \end{array}$ |


| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 130 \\ 78.057 \\ 66,393 \\ 11.664 \end{array}$ | $\begin{array}{r} 21.180 \\ 14.488 \\ 6.692 \end{array}$ | $\begin{array}{r} 42,072 \\ 35.977 \\ 6.095 \end{array}$ | $\begin{aligned} & 66.578 \\ & 47.988 \\ & 18.590 \end{aligned}$ | $\begin{array}{r} 182.397 \\ 167.119 \\ 15.278 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) | 118 |  |  |  |  |
| Average sales $\$$ | 82.375 | 21.729 | 40.936 | 67.619 | 199.215 |
| Average expense $\$$ | 65.572 | 12.066 | 28.092 | 45,846 | 176.288 |
| Average net profit \$ | 16,803 | 9.663 | 12,844 | 21.773 | 22,933 |
| Businesses reporting a loss (No.) | 12 |  |  |  |  |
| Average sales $\$$ | 59.685 | 19,367 | 45,181 | 59.209 | 114.983 |
| Average expense \$ | 68.394 | 22.476 | 57,558 | 63.152 | 130.390 |
| Average net loss \$ | -8,709 | -3.109 | -12,377 | $-3.943$ | $-45,407$ |


| Number of observations in sample | 85 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 92.002 | 23.313 | 46.896 | 71.732 | 226,067 |
| Average expense \$ | 80.697 | 15.526 | 39,215 | 66.286 | 201,759 |
| Average net profit (loss) \$ | 11.305 | 7.787 | 7.681 | 5,446 | 24,308 |
| Businesses reporting a profit (No.) | 70 |  |  |  |  |
| Average sales \$ | 97.354 | 23,827 | 48, 161 | 72,942 | 244.485 |
| Average expense \$ | 76.225 | 11.386 | 32,279 | 51.532 | 209.704 |
| Average net profit \$ | 21.129 | 12,441 | 15,882 | 21,410 | 34.781 |
| Businesses reporting a loss (No.) | 16 |  |  |  |  |
| Average sales \$ | 77.613 | 21.506 | 44.831 | 70.731 | 173.382 |
| Average expense \$ | 84.533 | 30.067 | 50.542 | 78.493 | 179.031 |
| Average net loss \$ | -6.920 | -8.561 | -5.711 | $-7.762$ | -5.649 |

[^34]TABLE 1. Selected operating ratios. in percent of sales. 1986
Alberta, Services to Buildings and Dwellings (SIC 995)


## Symbols

zero or no observations
too small too de expressed
not applicable
contioentis!

## footnotes

(1) These estimates are based on sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.
2) Value in each cell = Totat weighted expenditure on a given item

Total weighted sales of all businesses in the sample for ach audile
3) Value in each cell $=\frac{\text { lotal weighted expenditure on a given iiem }}{\text { Totsl weighted seles of businesses reporing this isem of expenditure }} \times$ loo 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 zotal will not necessarily equal $100 \%$.

## Notes

Dats are shown by quartilas 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 middie 25\%, etc.) represents one guarter of the cotal number of businesses. Hithin each quartile. the averge ratio is presented. for comparison purposes, the high and low values of sales are shown.

Mow to use the tables
(1) Locate the appropriste sales range that is displayed on the two limes entipled "bow sales value" and "High sales value"
(2) The selected range will indicate the proper guartile. i.e. the Dottom 25\%, the lower middle $25 \%$, the upper middle $25 \%$ or the top 25\%
(3) Data pertaining to the selacied sales size range will be in that quartile.

Stendard Industriel Classificetion Definition (SIC 1980):
SIC 995 - Servicei to Buildings and Dwellings
Businesses primarily engaged in disinfecting and exterminafing. window cleaning. janitorial and other services to buildings and dwellings.

TABLE 2. Balance sheet profile for 1986
Alberta, Services to Buildings and Dwellings (SIC 995)

|  | Total 11 \} | Bottom 25\% | Lowe <br> midde $25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 110 \\ & (1) \\ & (1) \end{aligned}$ | $\left(\begin{array}{l} 1 \\ 13 \end{array}\right.$ | $\begin{aligned} & 13 \\ & 23 \end{aligned}$ | 23 53 | $\begin{array}{r} 53 \\ (1) \end{array}$ |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 1 | - | - | 1 | 4 |
| Accounts and notes receivable | 4 | - | - | 4 | 13 |
| Inventory | - | - | - | - | 1 |
| Dther current assets | - | - | - | , | 17 |
| Total current assets | 6 | - | , | 5 | 17 |
| Fixed assets | 35 | - | ¢ | 11 | 123 |
| Less: Accum. dep, on fixed assets | 12 | - | - | $?$ | 38 |
| Other assets | 3 | - | - | - | 11 |
| Total assets | 32 | - | 1 | 10 | 113 |
| Liabilities and equity - $\mathrm{m}^{\text {a }}$ |  |  |  |  |  |
| Current loans | 5 | - | - | 3 | 13 15 |
| Total current liabilities | 9 | - | 1 | 6 | 28 |
| Mortgages payable | 11 | - | - | - | 44 |
| Long term debt | 12 | - | - | 4 | 42 |
| Other liabilities |  | - | - | - | 1 |
| Total liabilities | 32 | - | 1 | 10 | 115 -2 |
| Total equity | - | - | - | - | -2 |

(19) These estimates are based on a sample of businesses reporing sales between $\$ 10,000$ and $\$ 2,000,000$

See table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta. Services to Buildings and Dwellings (SIC 995)

|  | Total(2) | Bot tom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midole } 25 \% \end{aligned}$ | upper <br> middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 51 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} \{1\} \\ 26 \end{array}$ | 26 40 | 40 96 | $\begin{gathered} 96 \\ (1) \end{gathered}$ |
|  | Average |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | 1.8 | 1.9 | 0.9 | 1.2 | 3.4 |
| ```Leverage ratios Debt/equity satio (times) Interest coverage ratio (times) Debt ratio (times)``` | 3.7 1.0 | 1.8 | $\begin{array}{r} -2.4 \\ 4.7 \\ 1.0 \end{array}$ | $\begin{array}{r} 27.1 \\ 1.7 \\ 0.9 \end{array}$ | 6.8 1.0 |

[^35]See table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities
2. Leverage ratios:
al Debt/equity $=$ total liabilities / equity
b) Debt ratio = total liabilities / total Bsse.s.
c) Interest coverage $=$ net profit * interest expense ? in:e:es: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta, Services to Buildings and Dwellings (SIC 995)

|  | Total(1) | Bottom $25 \%$ | Lower <br> middle 25\% | Upper <br> middle $25 \%$ | TOD 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 34 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 41 \\ 38 \end{array}$ | $\begin{aligned} & 38 \\ & 40 \end{aligned}$ | $\begin{aligned} & 40 \\ & 80 \end{aligned}$ | $\begin{array}{r} 80 \\ (1) \end{array}$ |
|  |  |  | verage $1 \$ 000$ |  |  |
| Dperating activities Cash from operations Depreciation Other | $\begin{array}{r} 2 \\ 4 \\ -3 \end{array}$ | $\begin{array}{r} i \\ i \end{array}$ | 2 | $\begin{array}{r} 1 \\ 4 \\ -2 \end{array}$ | 7 7 -9 |
| Dividends | - | - | - | - | -1 |
| Investment ectivities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | - 1 | = | - | 1 -3 - | 4 -12 - |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of toans 4 rom shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r} 3 \\ -2 \\ 2 \\ -2 \\ -2 \\ - \\ - \end{array}$ | -1 | - <br> - <br> - <br> - <br> - | 1 -2 | 9 -8 6 -5 - |
| Increase(dacrease) in cash \& equivalents Cash \& equivalents-Beginning of the yaer Cash \& equivalents - End of the year | -1 4 3 | - | 2 3 5 | -1 2 1 | -2 9 7 |

(1) These estimbtes are based on a sample of incorporated businesses reporting sales between $\$ 10,000$ end $\$ 2,000,000$. 5 enple count includes only those businesses reporting a statement of changes
see tavle 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986
Alberta, Services to Buildings and Owellings (SIC 995)

| Business size expressed in sverage labour units(1) | Number of businesses | $\begin{aligned} \text { Total payroll } \\ \\ \$ 000 \text { 's } \end{aligned}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 636 | 54.948 | 5.952 | 134 | 170 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 585 \\ 35 \\ 10 \\ 6 \end{array}$ | $\begin{array}{r} 20.181 \\ 11.335 \\ 9.646 \\ 13.786 \end{array}$ | $\begin{aligned} & 2.043 \\ & 1.230 \\ & 1.103 \\ & 1.576 \end{aligned}$ | $\begin{array}{r} 130 \\ 3 \\ 1 \\ \hline \end{array}$ | $\begin{array}{r} 168 \\ 2 \\ - \\ \hline \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 1.064 | 77.522 | 7.977 | 270 | . . |
| less than 20 <br> 20-99 <br> 100-499 <br> 500 and over | $\begin{array}{r} 982 \\ 60 \\ 15 \\ 7 \end{array}$ | $\begin{aligned} & 28.989 \\ & 18.429 \\ & 10.128 \\ & 19.976 \end{aligned}$ | $\begin{aligned} & 2.727 \\ & 1.992 \\ & 1.096 \\ & 2.162 \end{aligned}$ | 258 9 2 1 | $\cdots$ |

[^36]TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1984-1986
Alberta, Services to Buildings and Dwellings (SIC 995)

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 228 \\ 56.652 \\ 45,585 \\ 11.067 \end{array}$ | $\begin{array}{r} 12.989 \\ 5.989 \\ 7.000 \end{array}$ | $\begin{array}{r} 19.561 \\ 11.634 \\ 7.927 \end{array}$ | $\begin{array}{r} 30.619 \\ 21,548 \\ 9.071 \end{array}$ | $\begin{array}{r} 163.438 \\ 143.167 \\ 20.271 \end{array}$ |
| ```Businesses reporting profit (No.) Average sales $ Average expense $ Average net profit $``` | $\begin{array}{r} 210 \\ 54.244 \\ 40.595 \\ 13.649 \end{array}$ | $\begin{array}{r} 12.907 \\ 5.181 \\ 7.726 \end{array}$ | $\begin{array}{r} 19.663 \\ 11.158 \\ 8.505 \end{array}$ | $\begin{aligned} & 30.830 \\ & 17.422 \\ & 13.408 \end{aligned}$ | $\begin{array}{r} 153.577 \\ 128.619 \\ 24.958 \end{array}$ |
| ```Businesses reporting a loss (Mo.) Average sales $ Average expense $ Average net loss %``` | $\begin{array}{r} 18 \\ 74.914 \\ 82.484 \\ -7.570 \end{array}$ | $\begin{array}{r} 14.976 \\ 25.607 \\ -10.631 \end{array}$ | $\begin{aligned} & 17.887 \\ & 19.456 \\ & -1.569 \end{aligned}$ | $\begin{aligned} & 30.007 \\ & 33.509 \\ & -3.494 \end{aligned}$ | $\begin{aligned} & 236.784 \\ & 251.370 \\ & -14.586 \end{aligned}$ |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (lass) \$ | 190 70.054 59.175 10.879 | $\begin{array}{r} 12,227 \\ 6,857 \\ 5,370 \end{array}$ | $\begin{array}{r} 19.822 \\ 9.534 \\ 10.288 \end{array}$ | $\begin{aligned} & 39.758 \\ & 23.850 \\ & 15.908 \end{aligned}$ | $\begin{array}{r} 208.408 \\ 196.460 \\ 11.948 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) | 180 |  |  |  |  |
| Average sales \$ | 66.286 | 11.941 | 19.822 | 39.823 | 193.558 |
| Average expense \$ | 52.600 | 5.222 | 9.534 | 21.250 | 174.395 |
| Average net profit \$ | 13.686 | 6.719 | 10.288 | 18.573 | 19.163 |
| Businesses reporting a loss (No.) | 10 |  |  |  |  |
| Average sales \$ | 108.043 | 14,000 | - | 39.347 | 270.782 |
| Average expense \$ | 115.475 | 17.000 | - | 40.294 | 289.132 |
| Average net loss \$ | -7.432 | $-3.000$ | - | -947 | -18.350 |

1986

(1) These estimates are based on a somple of businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta, Janitorial Services (SIC 9953)

|  | Total(1) |  | Bottom 25\% |  | Lower$\text { middle } 25 \%$ |  | Uppermiddle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{array}{r} 88 \\ \{1\} \\ 11\} \end{array}$ |  | (1) |  |  | $\begin{aligned} & 13 \\ & 19 \end{aligned}$ |  | $\begin{aligned} & 19 \\ & 49 \end{aligned}$ |  | $\begin{array}{r} 49 \\ \text { (1) } \\ \hline \end{array}$ |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only(3) |  |  |  |  |
|  | Total | Bottom 25\% | Lower middie 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd Ie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 12.3 | 13.0 | 9.7 | 15.5 | 9.9 | 99.6 | 12.3 | 13.0 | 9.8 | 15.5 | 10.0 |
| Depreciation | 5.0 | 4.7 | 4.4 | 6.4 | 4.1 | 77.2 | 6.5 | 8.0 | 6.7 | 6.6 | 5.3 |
| Repairs \& maintenance | 4.9 | 6.4 | 2.8 | 6.0 | 4.3 | 75.8 | 6.5 | 7.2 | 4.9 | 9.1 | 4.6 |
| Heat. light 8 telephone | 1.2 | 0.4 | 0.7 | 2.6 | 0.7 | 53.7 | 2.3 | 1.3 | 1.5 | 3.6 | 1.2 |
| Rent | 1.1 | 1.4 | 1.9 | 0.5 | 0.8 | 35.8 | 3.0 | 4.2 | 5.3 | 1.8 | 1.5 |
| Personnel expenses | 30.6 | 17.8 | 20.4 | 37.3 | 42.3 | 70.7 | 43.3 | 33.0 | 57.0 | 44.6 | 42.3 |
| Finsencial expenses | 3.6 | 2.0 | 0.9 | 2.3 | 9.0 |  | 4.6 |  |  |  |  |
| Interest \& bank charges | 0.9 | 1.6 0.4 | 0.2 | 0.6 | 1.5 | 61.0 66.0 | 1.5 | 6.6 0.8 | 1.7 | 0.7 2.9 | 1.5 7.9 |
| Professional fees |  |  |  |  |  |  | 4.9 | 0.8 | 1.3 | 2.9 | 7.9 |
| Other expenses | 27.6 | 27.8 | 19.6 | 32.9 | 27.9 | 99.6 | 27.7 | 27.8 | 19.8 | 32.9 | 28.1 |
| Profit (loss) | 25.9 | 39.4 | 49.4 | 11.9 | 10.9 | 88.0 | 29.4 | 39.4 | 49.4 | 16.7 | 12.4 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\cdots$ | $\cdots$ | - . | . . | - . |

## symbols

zero or no observations
i00 small 100 be expressed
not applicable
$\times$ confidential
Footnotes
(1) These estimates are based on a sample of businesses reporiing sales between $\$ 10,000$ and $\$ 2,000,000$.
12) Value in each cell $=$ Tcial weightes expenditure on a given item
2) Varue in each cell $=\overline{\text { Toisl weighted sales of all businesses in the sample }} \times 100$ for each quartile
(3) Value in each cell $=\frac{\text { Total weighted expenditure on e given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times$ for each quartile.

This portion of the table pertains anly to the businesses reporting the specific expense item. Therefore these patios are calculated individually and the cotal will not necessarily equal $100 \%$.

## Notes

Data are shown by quertiles when at laest 13 of the sampled businesses repart the specific item
Recoros were ranked in ascending order according to sales size. Each quartile fi.e. botzom 25\%. lower miodle 25\%, etc.l represents one querter of the total number of businesses. Within each quartile. the average ratio is presented. for comparison pupposes. the high and fow values of sales are shown

How so use the sables
(1) Locate the appropriate sales pange that is displayed on the two lines entitled "Low sales value" and "High sales value"

121 The selected range will indicete the proper quartile. i.e. the bottom $25 \%$. the lower midde $25 \%$. the upper midde $25 \%$ or the top 25\%.
(3) Data pertaining 10 the selected sales size range will be in that quartile

Standerd Industrial Classification Definition ISIC 1980):
SIC 9953 - Janitorial Services
Businesses primarily engeged in cleaning and maintenance of buildings and dwellings such as char service, floor waxing. jani ior ia services. janitorial maintenance of buildings and dwellings and oflice cleaning.

TABLE 2. Balance sheet profile for 1986
Alberta, Janitorial Services (SIC 9953)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { 100 } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{r} 88 \\ \{1 \\ (1) \end{array}\right\}$ | $\text { (1) } 13$ | $\begin{aligned} & 13 \\ & 19 \end{aligned}$ | $\begin{aligned} & 19 \\ & 49 \end{aligned}$ | $\begin{array}{r} 49 \\ (1) \end{array}$ |
|  | Averape (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other curtent assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Dther assets | $\begin{array}{r} 9 \\ 4 \\ - \\ - \\ 6 \\ 11 \\ 5 \\ 1 \end{array}$ | - <br>  <br>  <br>  | - <br> - <br> - <br> - <br> - | $\begin{array}{r} 1 \\ 2 \\ \vdots \\ 1 \\ 4 \\ 14 \\ 8 \end{array}$ | $\begin{array}{r} 4 \\ 14 \\ 1 \\ 1 \\ 19 \\ 28 \\ 9 \\ 3 \end{array}$ |
| Total assets | 13 | - | - | 10 | 40 |
| Liabilities and equity Current loans Dther current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | 4 <br> 4 <br> 8 <br> - | - - - - | - - - - | 1 <br> 4 <br> 6 <br> 5 | 12 <br> 12 <br> 25 <br>  <br> 7 |
| Total liabilities Total equity | 12 2 | - | - | 10 | 33 7 |

(1) These estimetes are besed on a sample of businesses reporiing sales between $\$ 10.000$ and $\$ 2.000 .000$.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Janitorial Services (SIC 9953)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 46 \\ (1) \\ 11 \end{array}\right)$ | $\begin{array}{r} 1 \\ 26 \end{array}$ | 26 40 | 40 87 | $\begin{array}{r} 87 \\ \text { (i) } \end{array}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 2.3 | 1.9 | 0.7 | 1.2 | 4.3 |
| Leversge retios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times) | 5.8 1.0 | 1.8 1.1 | $\begin{array}{r} -8.1 \\ 11.9 \\ 1.1 \end{array}$ | $\begin{array}{r} 35.5 \\ 3.1 \\ 0.9 \end{array}$ | 8.6 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 semple of businesses reporting sales between $\$ 10,000$ and $82.000,000$.

See Table 1 for symbols and notes.

## Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities
2. Leverage ratios:
al Debt/equity $=$ total libbilities / equity
b) Debt ratio $=$ total liabilities $/$ total assets.
c) Interest coverage $=$ net profit + interest expense firterest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta, Janitorlal Services (SIC 9953)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower midde 25\% | Upper middle 25\% | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000^{\prime} \mathrm{s}$ ) | $\left.\begin{array}{r} 32 \\ (1) \\ 1 \end{array}\right)$ | $\begin{aligned} & i 1) \\ & 38 \end{aligned}$ | $\begin{aligned} & 38 \\ & 40 \end{aligned}$ | $\begin{aligned} & 40 \\ & 75 \end{aligned}$ | $\begin{array}{r} 75 \\ (1) \end{array}$ |
|  | Average (\$000's) |  |  |  |  |
| Dperating activities Cash from operations Depreciation Other | 2 3 -4 | 1 -1 | 1 | 4 -3 | 9 5 -11 |
| Dividends | $=$ | - | - | - | - 1 |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | 1 -3 - | - | - | $!$ -3 - | 4 -8 - - |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | 1 -1 2 -2 - | 1 | - - - - - - - - | $\begin{array}{r}1 \\ -2 \\ \hline\end{array}$ | 3 -2 7 -5 - |
| Increaseldecrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 7 3 | = | 2 3 5 | -2 2 1 | 1 6 7 |

(1) These estimates are based on sample of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2.000,000$. Sample count includes only those businesses reporting a statement of changes.
See Table 10 : symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986 Alberta. Services to Buildings and Dwellings (SIC 995)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s) } \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 636 | 54,948 | 5.952 | 134 | 170 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 585 \\ 35 \\ 10 \\ 6 \end{array}$ | $\begin{array}{r} 20.181 \\ 11.335 \\ 9.646 \\ 13.786 \end{array}$ | $\begin{aligned} & 2.043 \\ & 1.230 \\ & 1.103 \\ & 1.576 \end{aligned}$ | $\begin{array}{r} 130 \\ 3 \\ 1 \\ - \end{array}$ | $\begin{array}{r} 168 \\ 2 \\ - \\ - \end{array}$ |
| 1986 |  |  |  |  |  |
| Totel | 1.064 | 77.522 | 7.977 | 270 | . . |
| ```less than 20 20-99 100-499 500 and over``` | $\begin{array}{r} 982 \\ 60 \\ 15 \\ 7 \end{array}$ | $\begin{aligned} & 28.989 \\ & 18.429 \\ & 10.128 \\ & 19.976 \end{aligned}$ | $\begin{aligned} & 2.727 \\ & 1.992 \\ & 1.096 \\ & 2.162 \end{aligned}$ | 258 9 2 1 | $\cdots$ |

(1) Average labour units are calculated by dividing total payrolt by the average annual wage and salary rate as reported in the Survey of Enployment. Payroll and Mours, Statistics Canada. Catalogue 72-002. An averege lebour unit could be inserpreted as a full-qime employee. Note that the business size groups used are determined at the Canede lavel. Thus it ousiness has at leest 500 employeas in Cenade 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 feporting 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 heve been in activity for six months and the information is adjusted accordingly.

See table 1 for symbols and noies.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1984-1986
Alberta, Janitorial Services (SIC 9953)

|  | Totalli) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | Uppe: <br> middle 25\% | $\begin{aligned} & \text { To: } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 169 \\ 50.869 \\ 38.622 \\ 12.247 \end{array}$ | $\begin{array}{r} 12.722 \\ 4.486 \\ 8.236 \end{array}$ | $\begin{array}{r} 18.946 \\ 11.208 \\ 7.738 \end{array}$ | $\begin{array}{r} 27.728 \\ 18.264 \\ 9.464 \end{array}$ | $\begin{array}{r} 144,081 \\ 120,531 \\ 23.550 \end{array}$ |
| Businesses reporting profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 160 \\ 52,783 \\ 37,876 \\ 14,907 \end{array}$ | $\begin{array}{r} 12.722 \\ 4.486 \\ 8.236 \end{array}$ | $\begin{array}{r} 18.936 \\ 10.908 \\ 8.028 \end{array}$ | $\begin{aligned} & 27.739 \\ & 15.753 \\ & 11.986 \end{aligned}$ | $\begin{array}{r} 151.733 \\ 120.358 \\ 31.375 \end{array}$ |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 9 \\ 54.301 \\ 58.691 \\ -4.390 \end{array}$ | - | $\begin{array}{r} 19.235 \\ 19.686 \\ -451 \end{array}$ | $\begin{aligned} & 27.654 \\ & 35.220 \\ & -7.566 \end{aligned}$ | $\begin{array}{r} 116.015 \\ 121.166 \\ -5.151 \end{array}$ |

1985

| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (lass) \$ | $\begin{array}{r} 151 \\ 59.869 \\ 47.942 \\ 11.927 \end{array}$ | $\begin{array}{r} 11.605 \\ 4.999 \\ 6.606 \end{array}$ | $\begin{array}{r} 17.194 \\ 8.982 \\ 8.212 \end{array}$ | $\begin{aligned} & 33.666 \\ & 20.174 \\ & 13.492 \end{aligned}$ | $\begin{array}{r} 177.009 \\ 157.614 \\ 19.395 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 145 \\ 57.990 \\ 43.848 \\ 14.142 \end{array}$ | $\begin{array}{r} 11.605 \\ 4.999 \\ 6.606 \end{array}$ | $\begin{array}{r} 17.754 \\ 7.576 \\ 10,178 \end{array}$ | $\begin{aligned} & 32.548 \\ & 16.214 \\ & 16.334 \end{aligned}$ | $\begin{array}{r} 170.05 \% \\ 146.60 \% \\ 23.451 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 6 \\ 90.491 \\ 93.333 \\ -2.842 \end{array}$ | - | $\begin{aligned} & 14,000 \\ & 17.000 \\ & -3,000 \end{aligned}$ | $\begin{array}{r} 39.347 \\ 40.294 \\ -947 \end{array}$ | $\begin{array}{r} 218.125 \\ 222.705 \\ -4.580 \end{array}$ |

1986

Number of observations in sample Average sales $\$$ Average sales $\mathfrak{g}$. Average expense $\$$
Average net protit (loss) $\$ 1$

Businesses reporting o profit (No.)
Average sales \$
Average expense $\$$
55.701

| 174 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 56.748 | 11.640 | 19.656 | 35.348 | 160,346 |
| 49.254 | 5.062 | 13.524 | 28.783 | 149.646 |
| 7.494 | 6.578 | 6. 132 | 6.565 | 10.700 |
| 140 |  |  |  |  |
| 55.701 | 11.618 | 19.211 | 35.145 | 156.830 |
| 44.938 | 4.692 | 10.575 | 23.977 | 140.506 |
| 10.763 | 6.926 | 8.636 | 11.168 | 16.324 |
| 34 |  |  |  |  |
| 59.867 | 12.565 | 21.371 | 35.746 | 169.784 |
| 64.455 | 20.523 | 24.893 | 38.222 | 174.181 |
| -4.588 | -7.958 | -3.522 | -2.476 | -4.397 |

Businesses reporting loss (No.) Average sales $\$$
Average expense \$
20.523
-7.958
38.222
174.181

Average net loss \$
$-4.588$
(1) These estimates are based on sample of businesses peporting sales between $\$ 10,000$ and $\$ 2.000,000$.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Alberta. Ticket and Travel Agencies (SIC 9961)


Syutole
zero or no observalions
.. too small too be expressed
not applicabie
> confidential
Footnotes
(1) These estimates ere based on sample of businesses reporiing sales Deiween $\$ 10,000$ and $\$ 2,000,000$
2) Total weighted expenditure on a given item
(3) Value in ench cell

$$
\text { Totel weighted sales of } 811 \text { Dusinesses in the sample } \times 100 \text { for each quariile }
$$


Ihis portion of the toble pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necesserily equal $100 \%$.

## Notes

Data are shown by quartiles when ai least 13 of the sempled businesses peport the specific item
Records were ranked in escending order according to sales size. Each quartile li.e. bottom 25\%, lower middle 25\%, etc. 1 repiesents one quarter of the toisl number of businesses. Within each quartile, the average ratio is presented. For compar ison puiposes, the high and low values of seles are shown

How to use the tables
(11) Locate the appropriate sales range that is displayed on the two lines entited mow sales valuew and mith sales value"
(2) The selected range will indicate the proper quartile, ;e. the bot tom $25 \%$. the lower middle $25 \%$, the upper middle $25 \%$ or the 1o口 $25 \%$.
(3) Data pertaining to the selected seles size range will be in that quertile.

Standard Industrisl Clesesification Definition (SIC 1980):
S1C g961 - 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 fransportation estabiistments

TABLE 2. Balance sheet profile for 1986
Alberta. Ticket and Travel Agencles (SIC 9961)

|  | Total(1) | Bottom $25 \%$ | Lower <br> middle 25\% | Upder <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 24 \\ & (1) \\ & 11) \end{aligned}$ |  | -- |  |  |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Les5: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 24 \\ 19 \\ 1 \\ 3 \\ 47 \\ 34 \\ 11 \\ 21 \end{array}$ | - - - - - - - | - <br> - <br> - <br> - <br> - <br> - <br> - | -- -- -- -- - -- | - <br> - <br> - <br> - <br> - <br> - |
| Total assets | 91 | -- | -- | -- | -- |
| Liabili\&ies and equity <br> Current loans <br> Other current liabilities <br> Total current liabilities <br> Mortgages payable <br> Long term debt <br> Other liabilities | 23 <br> 18 <br> 41 <br>  <br> 45 | -- -- -- -- | - - - - -- | - - - - - | -- -- -- -- |
| ```Total liabilities Total equity``` | 87 | -- | -- | -- | -- |

19 These estimates are based on a sample of businesses reporing sales beiween $\$ 10,000$ and $\$ 2,000,000$.
See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Alberta, Ticket and Travel Agencles (sic 9951)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upder miadle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 17 \\ (1) \\ 11 \end{array}\right)$ | -- |  | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 3.1 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity rotio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} 20.8 \\ -18.2 \\ 1.4 \end{array}$ | -- | -- | -- | -- |

(1) The ratios represent the everage of ratios for each business in the group and cannot be celculated from the figures shown in Table 2 .
(2) These estimates are based on a sample of businesses reporing sales beiwean $\$ 10,000$ and $\$ 2.000,000$

See Table 1 for symbols and notes

Definitions:

1. Liquidity fatio:

Curren: = curren: assers / curreni liabilities.
2. Leverage ratios:
) Debt/equiqy = total liabilities / equity.
b) Debt ratio = total liabilities / toial asse:s
c) Interest coverage $=$ net profit * interest experse fopectas expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Alberta. Ticket and Travel Agencles (SIC 9961)

|  | Total(1) | Bottom 25\% | Lowe p $\text { middle } 25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample \{No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\left.\begin{array}{l} 16 \\ (1) \\ 11 \end{array}\right\}$ |  | -- | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{array}{r} -1 \\ -31 \end{array}$ | -- | -- | -- | - |
| Dividends | -1 | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | -1 | -- | -- -- -- | - - - | - - -- |
| Financing activities <br> Incruase in long term debt <br> Reparment of long term deb t <br> Loens from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | 21 -2 21 -4 - | - - - - - - | - <br> - <br> $=$ <br> $\therefore$ <br> - <br> - | -- - - - - - - | -- <br> - <br> - <br> - <br> - <br> - |
| Increase(decrease) in cash \& equivalents Cash $\&$ equivalents-Beginning of the year Cash $\&$ equivalents - End of the year | 6 12 17 | -- | -- | -- | -- |

11 These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$. Sample count includes only those businesses reporting a statement of changes
tee lable 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in i986 Aberta, Ticket and Travel Agencies (SIC 9961)

| Business size expressed in average \|abour units(1) | Number of businesses | $\begin{gathered} \text { Tote } \begin{array}{c} \text { payrol } \\ \left(\$ 000^{\prime} s\right) \end{array} \end{gathered}$ | $\begin{array}{r} \text { Average labour } \\ \text { units } \end{array}$ | Changes in rumber of businesses with paid emplayees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 210 | 22,258 | 1.288 | 35 | 47 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 194 \\ 8 \\ 6 \\ 2 \end{array}$ | $\begin{array}{r} 11.458 \\ 3.814 \\ x \\ x \end{array}$ | $\begin{array}{r} 665 \\ 222 \\ 309 \\ 92 \end{array}$ | 34 1 - - | $\begin{array}{r} 45 \\ ? \\ = \\ = \end{array}$ |
| 1986 |  |  |  |  |  |
| Total | 308 | 27.283 | 1,495 | 38 | . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 291 10 4 3 | $\begin{array}{r} 14.902 \\ 5.079 \\ 1.577 \\ 5.725 \end{array}$ | 831 284 88 292 | 38 | $\ldots$ $\cdots$ $\cdots$ |

[^37]TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Alberta. Ticket and Travel Agencies (SIC 9961)

| Statistics Canada Library <br> Bibliotheqque Statistique Canada | Total(1) | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Toz } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1010061906 |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 29 \\ 256.034 \\ 249.384 \\ 6.650 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting a profit (No.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net prof it \$ | $\begin{array}{r} 16 \\ 452,250 \\ 431,654 \\ 20,586 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 13 \\ 189.131 \\ 195.447 \\ -6.316 \end{array}$ | -- | -- | -- | -- |


| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) $\$$ | $\begin{array}{r} 22 \\ 367.713 \\ 375.195 \\ -7.482 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| ```Businesses reporting a profit (No.) Average sales $ Average expense $ Average net profit $``` | $\begin{array}{r} 12 \\ 346.822 \\ 336.051 \\ 10.771 \end{array}$ |  | - | -- | $\cdots$ |
| ```Businesses reporting a loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 10 \\ 587.324 \\ 616.524 \\ -29.200 \end{array}$ | -- |  | -- | -- |

1986

| Number of observations in sample | 44 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 333.253 | -- | -- | -- |  |
| Average expense \$ | 350.704 | -- | -- | -- |  |
| Average net profit (loss) \$ | -17.451 | - | . | - |  |
| Businesses reporting a profit (No.) | 21 |  |  |  |  |
| Average sales \$ | 408.740 | - | -- |  |  |
| Average expense \$ | 383.719 | -- | -- |  |  |
| Average net profit \$ | 25,021 | -- | - | -- | -" |
| Businesses reporting a loss (No.) | 23 |  |  |  |  |
| Average sales \$ | 295,473 | -- | -- |  |  |
| Average expense \$ | 332.374 | -- | - | -- |  |
| Average net loss \$ | -36.901 | -- | -- | -- | -- |

[^38]
[^0]:    11 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 s semple of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$

[^1]:    111 The refios represen the average of ratios for each business in the group and cannot be calculated from the figures shown in teble 2

[^2]:    (9) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employmen 1. Payroll and Hours. Statistics Canade, Catelogue $72-002$. An average abour unit could be ingerpreted as a full-time employee. Nate 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 then that number in any given province it is shown in the 500 end over group.
    (2) Refers $i 0$ businesses reporting no payroll deductions in the previdus year
    (3) Refers to businesses reporting no payroll deductions in the following year.
    "Newly reporting" and "no longer peporting" businesses are assumed to have been in activity for six months and the information is adusted accordingly

    Sae Table 1 for symbols and notes.

[^3]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

    See table 1 for symbols and notes

[^4]:    (1) Average babour units are calculated by dividing total payroll by the average annubl wage and selary rate as raported in the Survey of Empioyment, Payroli and Hours. Statistics Canada. Calalogue 72-002. An Ever age labour unit could be interpreqed 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 10 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 ere assumed to have been in activity for six months and the information is adjusted accordingly

    See Table i for symools and notes

[^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) Thase estimates are based on a sample of businasses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

[^6]:    11 these espimetes are based on a sample of busintesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
    See fable 1 for symbals and notes

[^7]:    (1) These estimates are based on a sample of businesses reporing sales between $\$ 10,000$ and $\$ 2.000,000$.

    See Table 1 for symbols and notes

[^8]:    11 These estimates are based on a sample of incorporeted businesses peporting sales between $\$ 10,000$ and $\$ 2,000,000$. $50 m p l e$ count includes only those businesses reporting atBtement of changas.
    see Tabie 1 for symbols and notes.

[^9]:    (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 ano Hours. Statistics Caneda. Latalogue 72-002. An average labour unit coulo be interpreted as b full-time employee. Note that the business size groups used are determined at the Camada level. Thus if a business has at least 500 amployees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
    (21 Refers to businesses reporting no payroll deduciions in the previous year
    (3) Refers to businesses reporting no payroll deductions in the following year
    *Newly reporting" and "no longer reporiing" businesses bre assumed to have been in activity for six months and the information is adjusted accordingly.

    See Table 1 for symbols and notes

[^10]:    11) The ratios represent the everage of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
    12) These estimates ore based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000,000$.

    See Table 1 for symbols and notes

    Oefinitions:

    1. Liquidity ratio:

    Current $=$ current assets / current liabilities

    ## 2. Leverage ratios:

    a) Debt/equiqy $=$ total liabilities $/$ equity
    b) Debt ratio $=$ total liabilities/total asse:s
    c) Interest coverage $=$ net profi: - interest expesse $:$ :eves: expense

[^11]:    II Average labour units are calculated by dividing total paypoll by the average annual wage and salary fale as reportad in the Survey of Emplomment. Paypoli and Hours. Statistics Canada, Catalogue 72-002. An average labour unit could be interprated as a full-time employee. Note that the busimess size groups used are determined at the Canada leval. Thus if a business has at les? 500 employees in Canada as a whole bul less than that number in any given province it is shown in the 500 and over group
    (2) Refers to businasses reporting no payroll deductions in the previous year.
    (3) Refers 10 busimesses 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 iable 1 for symbols and notes

[^12]:    (1) The ratios represent the average of ratios for each business in the group and cannot be celculated from the figures shown in table 2 .

[^13]:    (1) These estimates are besed on semple of businesses reporting sales between $\$ 10.000$ and $\$ 2.000,000$

[^14]:    (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 .

[^15]:    (1) Average labour units are celculated by dividing total payroll by the average annual wage and salary fate as reported in the

    Surver 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 o business has ar least 500 employees in Canade es a whole but less then that number in any given province it is shown in the 500 and over group
    [2] Refers to businesses reporting no paypoll deductions in the previous year.
    (3) Rafers 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 informetion is adjusted accordingly.

    See table 1 for symbols and notes

[^16]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
    see Table i for symbols and notes

[^17]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ end $\$ 2,000.000$.

    Sae lable 1 for symbols and notes

[^18]:    1) The faios represent the average of potios for each businoss in the group and cannot be calculated from the figures shown in 180 eb 2
    (2) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

    See Table 1 for symbols and notes.

[^19]:    (1) These estimates are based on a sample of businesses reporting sales beiween $\$ 10,000$ and $\$ 2,000,000$.

[^20]:    (1) The ratios represent the average of ratios for each business in the group and cannot be celculated from the figures shown in Table 2 .
    (2) These estimetes are besed on a sample of businesses reporting sales petween $\$ 10,000$ and $\$ 2,000.000$.

[^21]:    (1) average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reparted in the Surver of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-pime emplovee. Note that the business size groups used are determined at the Canada lavel. Thus if a business has ap leas? 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.
    13) Refers to businesses reporting no payroll deductions in the following year
    "Newly reporting" and "no tonger reporting" businesses are assumed to have been in activity for six months and the information is indjusted accordingly

    See rable 1 for symbols and notes.

[^22]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

[^23]:    SIC 9112 - Motels
    Businesses primarily engagad in short term accommodation to the public with or without food, beverage and other services. A motel-type room has access from the exterior onty and generally has parking facilities in close proximity.

[^24]:    (i) These estimates bre based on bemple of incorporeted businesses reporting sales between \$10.000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
    See Tabie i for symbols and notes.

[^25]:    (1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as feported in the Survey of Employment. Payroll end Hours. Statistics Conada, Catalogue 72-002. An average labour unit could be interpreted as b full-time employee Note that the business size groups used are determined at the Canada level. Thus if a business has at teast 500 employees in Cenada as a whole but less than that number in any given province it is shown in the 500 and over group.
    $(21$ Refers to businesses reporting no payroll deductions in the previous year.
    131 Refers to businesses reporting no payroll deductions in the following year.
    "Newly reporting" and "no longer reporting" businesses are assumed to have baen in activity for six months and the information is adjusted accordingly.

    See Table $\{$ for symbols and notes

[^26]:    (1) These estimates are oased on a sample of incorporated businesses teporting seles between $\$ 10.000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting o statement of changes.
    Sep iable, far symbols and notes

[^27]:    (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 o full-rime amployee. Note that the business size groups used are determined as the Canada laval. Thus if a business has at least 500 employees in Cenada as a whole but less than that number in any given province it is shown in the 500 and over group
    (2) Refers to businesses reporting no payroll deductions in the previous year
    (3) Refers to businesses reporting no payroll deducions 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 toble i for symbols end notes

[^28]:    111 These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000.000$.

[^29]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

    See Table 1 for symbols and notes

[^30]:    11 Average labour units ape calculated by dividing total payrall by the average annual wage and salary rate as reported in the Survey of Employment. Payroll and Hours. Statistics Canados. Catalogue 72-002. An averoge labour unit could be interpreted as a full-time employee. Nore that the business size groups used are determined at the canade level. Thus if b 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 ovet group
    21 Refers to businesses reporting na payroll deductions in the previous year.
    (3) Refers to businesses reparting na payroll deductions in the follawing year.
    "Newly reporting" and "no longer peporting" businesses are assumed to have been in activity for six months and the informasion is adjusted accordingly.

    See rable 1 for symbols and notes

[^31]:    (1) These estimates are based on $a$ sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000.000$.

    See lable 1 for symbols and notes

[^32]:    (11) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

    Sae Table 1 for symbols and notes

[^33]:    (1) These estimates are besed on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

[^34]:    11) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $82,000,000$.

    See Table 1 for symbols and notes

[^35]:    (1) The ratios represent the average of retios for each business in the group ond cannot be calculated from the figutes shown in table 2 .
    (2) Thase estimates are based on a sample of businesses paporting sales between $\$ 10,000$ and $\$ 2.000,000$

[^36]:    (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. Fayroll 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 leas? 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.
    121 Refers to businesses reporting no payroll daductions in the previous year.
    (3) Refers to businesses reporting no payroll deductions in the following year.
    "Newly reporqing" and "no longer reporting" businesses are assumed to have been in acrivity for six months and the information is adjusted eccordingly

    See iable 1 for symbols and notes.

[^37]:    (1) Average labour units ere calculated by dividing total payroll by the average annual wage and solary rate as reported in the Survey of Employment. Payrall and Hours. Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a full-qime employee. Note that the business size groups used are determined of the Canada level. Thus if a business has of last 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 yeer.
    (3) Refers to businesses paporiing 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.

[^38]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$

    See Table 1 for symbols and notes

