

## INTRODUCLION AND DATA SOURCES

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

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

Corporate data in this report are extracted from tax retums, which typically consists of a T 2 form, a set of financial statements and supporing schedules. Similarly, unincomorated business tax retums, which repor self-employment income, typically consist of a T1 (general) form, a set of financial statements and other supporive schedules.

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

## METHODOLOGY

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

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

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

## DATA LIMITATIONS

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

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

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

## STANDARD INDUSTRIAL CLASSIFICATION (SIC) DEFINITION

The SIC for each industry is described at the bottom of table 1.
Logging Industry ..... 0411
Service Industries Incidental to Crude Petroleum and Natural Gas ..... 0910
Services Industrics Incidental to Mining ..... 0920
Women's Clothing Industries ..... 2440
Sawmill, Planning Mill \& Shingle Mill Producls Industrics ..... 2.510
Houschold Fumiture Industrics ..... 2610
Commercial Pinting Industrics ..... 2810
Platemaking. Typeseting \& Bindery Industry ..... 2820
Publishing Industries ..... 2830
Omamental and Architectural Metal Products Industrics ..... 3030
Stamped. Pressed and Coated Meta! Products Induseries ..... 3010
Hardwarc. Tool and Cudery Indusuics ..... 30k0
Machine Shop Industry ..... 3081
Single Family Housing ..... 4011
Residential Renovation ..... 4013
Excavating and Grading ..... 4214
Other Site Work ..... 4219
Conctere Pouring and Finishing ..... 4224
Masonry Work ..... 4231
Siding Work ..... 4232
Plumbing ..... $42 \cdot 11$
Wet Heating and Air Conditioning Work ..... 42.43
Electrical Work ..... 4261
Drywall Work ..... 4272
Finish Carpentry ..... 4274
Painting and Decorating Work ..... 4275
Orramental and Miscellaneous Fabricated Mctal Installation ..... 4292
Land Developers ..... 4491
Truck Transport Industries ..... 4560
Gencral Freight Trucking Industry ..... 4561
Dry Bulk Materials Trucking Industry ..... 4564
Forest Products Trucking Industry ..... 4565
School Bus Operations Industry ..... 4573
Taxicab Industry ..... 4581
Postal Service Industry ..... 4841
Courier Service Industry ..... 4842
-Wholesale Petroleum Products ..... 5111
Wholesale Food ..... 5210
Wholesale Apparel ..... 5310
Wholesale Motor Vehicle Pans and Accessories ..... 5520
Wholesale Plumbing. Heating, Air Conditioning Equipment and Supplies ..... 5622
Wholesale Lumber and Building Materials ..... 5630
Wholesale Farm Machinery, Equipment and Supplies ..... 5711
Wholesale Industrial Machinery Equipment and Supplies ..... 5731
Wholesale Waste Materials ..... 5910
Wholesale General Merchandise ..... 5980
Food (Groceries) Stores ..... 6011
Food (Specialty) Stores ..... 6012
Prescription Drugs and Patent Medicine Stores ..... 6030
Phamacies ..... 6031
Men's Clothing Stores ..... 6121
Women's Clothing Stores ..... 6131
Clothing Stores n.e.c. ..... 6141
Fabric and Yarn Stores ..... 6151
Houschald Fumiture Stores ..... 6210
Furniture, Refinishing and Repair Shop ..... 6213
Appliance, Television, Radio and Sicreo Stores ..... 6220
Appliance, Television, Radio and Suereo Swres ..... 6221
Television Radio and Stereo Stores ..... 6222
Appliance, Tclevision, Radio and Stereo Repair Shops ..... 6223
Automobile (New) Dealers ..... 6311
Automobile (Used) Dealers ..... 6312
Gasoline Service Stations ..... 6331
Tire, Battety P'wls and Accessories Stores ..... 63.82
Garages (General Kepairs) ..... 6351
Paint and Rody Kepair Shops ..... 6352
General Swores ..... 6.412
Other Gencral Merchandise Stores ..... 6413
Florist Shops ..... 6521
Hardware Stores ..... 6531
Sporting Goods Stores ..... 6541
Musical Instrument and Record Stores ..... 6550
Jewellery Stores ..... 6561
Toy, Hobby Novelry and Souvenir Stores ..... 6580
Gifh Noveliy and Souvenir Siores ..... 6582
Socond-Hand Merchandise Stores, n.e.c. ..... 6591
Vending Machine Operators ..... 6911
Direct Sellers ..... 6921
Operators of Buildings and Dwellings ..... 7510
Operators of Residential luaildings and Dwellings ..... 7511
Operators of Non-Kesidencial Buildings ..... 7512
Insurance ard Real Estate Agencies ..... 7611
Computer Services ..... 7721
Advertising Agencies ..... 7741
Management Consulting Services ..... 7771
Hotels and Motor Hotels ..... 9111
Motels ..... 9112
Licensed Restaurarts ..... 9211
Unlicensed Restaurants (Including Drive-Ins) ..... 9212
Take-Our Food Services ..... 9213
Cactets ..... 9214
Taverns, Bars and Night Clubs ..... 9221
Entertainment Production Companies and Artists ..... 9631
Sports and Recreation Clubs and Services ..... 9650
Barber Shops ..... 9711
Besury Shops ..... 9712
Combinacion Barber and Beauty Shops ..... 9713
Laundry and Cleaners ..... 9720
Power Laundries and/or Dry Cleaners ..... 972.
Self-Serve Laundries and/or Dry Cleaners ..... 9723
Industrial Machinery and Equipment Rental and Leasing ..... 9911
Audio-Visual Equipment Rental \& Leasing ..... 9912
Automobile and Truck Rental and Leasing Services ..... 9921
Photographers ..... 9931
Welding ..... 9942
Services to Buildings and Dwellings ..... 9950
Janitorial Services ..... 9953
Ticket and Travel Agencies ..... 9961

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta, Logging Industry (SIC 0411)

|  | Tota'(1) |  | Bottom 25\% |  | Lowe?$\text { midde } 25 \%$ |  | Upper midole 25\% |  |  | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.l Low sales value (\$000's) High sales vaiue (\$000's) | $\begin{aligned} & 56 \\ & (1) \\ & (1) \end{aligned}$ |  | $\begin{array}{r} 191 \\ 78 \end{array}$ |  | $\begin{array}{r} 78 \\ 157 \end{array}$ |  | $\begin{array}{r} 157 \\ 296 \end{array}$ |  |  | $\begin{aligned} & 296 \\ & (1) \end{aligned}$ |  |
| Selected expense item | Industiy aveloge (2) |  |  |  |  | $\left\lvert\, \begin{gathered} \text { X busi- } \\ \text { nesses } \\ \text { reoorting } \end{gathered}\right.$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | Lower midde 25\% | Uoder midde 25\% | $\begin{aligned} & \text { Too } \\ & 25^{\circ} \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upder midde 25\% | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  |  |  | reent of | soles |  |
| Dadreciation | 11.3 | 14.3 | 5.4 | 11.5 | 12.6 | 94.5 | 12.0 | 14.3 | $5 . ?$ | 13.6 | 12.6 |
| Repsirs \& maintensnce | 5.0 | 3.7 | 4.4 | 4.1 | 7.8 | 71.5 | ?. 1 | 6.6 | 5.5 | 5.3 | 10.8 |
| Hest. light \& telephone | 1.4 | 1.1 | 0.6 | 2.7 | 0.7 | 75.1 | 1.8 3.8 | 1.4 | 1.9 3.0 | 3.0 3.0 | 0.9 5.7 |
| Personnel expenses | 24.2 | 18.3 | 16.6 | 30.0 | 28.7 | 92.1 | 25. 2 | 21.5 | 20.7 | 30.0 | 29.2 |
| Financial expenses | 3.4 | 3.0 | 3.2 | 3.2 | 4.3 | 100.0 | 3.4 | 3.0 | 3.2 | 3.2 | 4. 3 |
| Interest 8 bank charges | 2. 9 | 1. 2.9 | 2.6 | 2.4 | 3.8 | 93.4 | 3.1 | 2.9 | 2.6 | 3. 0 | 3.8 |
| Protessional fees | 0.5 | 0.1 | 0.5 | 0.9 | 0.4 |  |  | 0.2 | 0.8 |  |  |
| Other expenses | 42.0 | 44.5 | 58.9 | 35.3 | 34.9 | 100.0 | 42.0 | 44.5 | 58.9 | 35.3 | 34.9 |
| Profit (loss) | 10.7 | 15.0 | 10.7 | 10.4 | 6.9 | 100.0 | 10.7 | 15.0 | 10.7 | 10.4 | 6.9 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . $\cdot$ | - . | $\ldots$ | . . | -•• |

## Symbols

zero or no abservations
too small too be expressed
not applicteble
$\times$ confidentisl

## footrotes

(1) These btimeres are bused on s sample of businesses foporting sales between $\$ 25.000$ ens $\$ 2.000 .000$ Total weighted expenditur on given item


This porion of the table persains only to the businessus reporting the specific expense item. Therefore these rsplof are eltuleted individualiy and the rotal will not necessarily gut $100 \%$.

## Wotes

Dat are shown by quariles when at last 13 of the sampled businesses pepart the specific itam
Records were ranked in ascending order according to sales size. Esch quartile li. botiom 25\%. lower middle 25\$. etc. peresents one querter of the totel number of Dusinesses. Within esch quertile. the eversge petio is prosented. for comparisan purposes. the high and low values of seles are shown.

## How te use the tetoles

(1) locete the appropriste seles ronge thet is displayed on the two lines entitied low ales velue" end ehigh sales velue"
 top $25 \%$.
(3) Date pertaining to the telected selas ize ronge will be in thst gustill.

## Stenderd Induetrial CI

SIL 0411 - Logging Industry
Busenesses primarily engaged in harvesting hardwood and soliwood :res on an own-account besis. Inciuded are businesses primerily engaged in the comtinec activities driving. booming. sorting and rafting and towing of wood. Bapking mills are also included. lhese businesses include barking irossingl logs. booming logs. bucking irees, bunching logs. chioping logs, Christmas tree euting coniract logeing. felling trees lloggingl. fuelwood cutting. log salvaging. log scaling. logs ond bolis. untrented wooden pit props untrested wocden poles and pilings. pulpwood culting, sawlogs, veneer logs and wood chips

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

|  | Total11) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lowe: middie 25\% | UDPe: middele 25: | $\begin{aligned} & \text { To0 } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) Low sales value ( 8000 's) High sales value (\$000's) | 33 $(1)$ $(1)$ | -- | -- | -- | -- |
|  | Average ( 9000 's) |  |  |  |  |
| Aseete |  |  |  |  |  |
| Cesh | - | -- | -- | - | -- |
| Accounts and notes receivable | 34 | -- | -- | -- | -- |
| Inventory | - | -- | -- | -- | -- |
|  | 53 | -- | -- | -- |  |
| Total current assets | 87 | -- | -- | -- | -- |
| Fixed assets | 161 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets |  | -- | -- | .- | -- |
| Other assets | 12 | -- | -- | -- | -- |
| Total essets | 260 | -- | -- | -- | -- |
| Liabillties and equlty |  |  |  |  |  |
| Current losns | 16 | -- | -- | -- | - |
| Other curcent liabilities | 79 | -- | , -- | -- | - |
| Total current liabilities | 95 | -- | +. -- | -- | - |
| Mortgages Dayable | - | -- | -- | -- | - |
| Long term debt | 20 | -- | -- | -- | -- |
| Other liabilities | 85 | -- | -- | - | -- |
| Total liabilities | 200 | -- | -- | -- | -- |
| Totel equity | 60 | -- | -- | -- | - |

(i) Ihese estimates ar based on sample businesses peporqing sales between 525,000 and $\$ 2.000 .000$

See table i for symbols end notes

TABLE 3. Financtal retioz (1) for incorpornted businesses only. 1987
Alberta, Logging Industry (SIC 0411)

|  | Totel 12$)$ | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> midde $25 \%$ | Upper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (Ho.) Low sales value ( 8000 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 33 \\ & (1) \\ & (1) \end{aligned}$ | =- | -- | - $=$ | -- |
|  | Average |  |  |  |  |
| Liquidity retio <br> Curcent retio (times) | 0.9 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity retio (times) Interest coverage ratio (times) Dabt ratio (times)``` | $\begin{aligned} & 3.3 \\ & 3.2 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios represent the merege of patios for each business in the group and cennot be celculased from she figures shom in iable 2 .


Ste Telt ifor symbols and notes.

Definitions:

1. Liquidity resia:

Curpent $=$ current asseis / current liobilities.
2. Levernge ritios:
al Debt/equity $=$ total liabilities / equity
b) Dedtratio = total liabilities/ lotal assets
c) Interest coverege = net profit. interes: expense/finteres? mpense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta, Logging industry (SIC 0411)

| Total(1) Bottom | Lower Uoper |  |
| ---: | ---: | ---: | ---: |
| $25 \%$ | midole $25 \%$ | Tor |



 Survey of Employment. Payroll and Mours. Statistics Conado. Casologue 72-002 an merage labour unit coulo be interpeted as a
 500 employees in Censot es whole tur less than that number in shy given province is is shown in the 500 end over group
12) Refers 20 bus nesses ceporting no payroll deductions in the previous yebr
(3) Refers to businesses reporting no payroll deductions in the following yesp
"Newly foporting" ang "no longep peporting" businesses are assumad to have deen in activity for six months ond the informotion is -djustec becordingly

See lable i for symols anc notes

TABLE 6. Selected operating charectertstics of small businesses by sales quartile. 1985-1987
Aberta. Logging Industry (S1C 0411)


| Wumber of abservations in sample | 70 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales $\$$ | 199.428 | 34.054 | 62.109 | 131.709 | 569.839 |
| Average expense $\$$ | 179.071 | 31.831 | 55.628 | 117.242 | 511.583 |
| Average net profit (loss) \$ | 20.357 | 2.223 | 6,481 | 14.467 | 58.256 |
| Businestes reporting profit (Mo.) | 58 |  |  |  |  |
| Averope sales \$ | 215.513 | 34.150 | 63.506 | 135.241 | 629.155 |
| Average expense \$ | 186.985 | 28.127 | 50.073 | 112.828 | 556.912 |
| Averose net profit \$ | 28.528 | 6.023 | 13.433 | 22.413 | 72.243 |
| Businesses reporting lose (Mo.) | 12 |  |  |  |  |
| Average sales \$ | 103,893 | 33.684 | 55.790 | 122.520 | 203.577 |
| Average expense \$ | 121.816 | 46.112 | 80.739 | 128.723 | 231.690 |
| Average not loss \$ | -17.923 | -12.428 | -24.949 | -6.203 | -28.113 |


| Mumber of observations in sample | 129 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 145.305 | 35.746 | 45.983 | 91.218 | 408.272 |
| Average expense \$ | 126.748 | 13.604 | 27.483 | 76.492 | 389.413 |
| Averspe net profit (loss) \$ | 18.557 | 22.142 | 18.500 | 14.726 | 18.859 |
| Businesses reporting profit (Mo.) | 102 |  |  |  |  |
| Average sales \$ | 153.181 | 36.304 | 45.814 | 89.011 | 441.595 |
| Avorage moense \$ | 125,067 | 11.823 | 26.215 | 71.169 | 391.062 |
| Average net profit \$ | 28.114 | 24.481 | 19,599 | 17.842 | 50.534 |
| Businesses reporting loss (Mo.) | 27 |  |  |  |  |
| Avoroge sales | 135.809 | 26.524 | 19.397 | 104.893 | 362.422 |
| Average expense \$ | 148.162 | 43.019 | 53.002 | 109.480 | 387.145 |
| Average net lose \$ | -12.353 | -96.495 | -3.605 | -4.587 | -24,723 |


| Wumber of observations in semple <br> Aversoge sales \$ <br> Average expense $\$$ <br> Avorage net profit (loss) \$ | 82 263.695 242.018 21.597 | $\begin{array}{r} 48.839 \\ 40.480 \\ 8.359 \end{array}$ | $\begin{array}{r} 137.146 \\ 125.555 \\ 11.591 \end{array}$ | $\begin{array}{r} 198.586 \\ 177.504 \\ 21.082 \end{array}$ | $\begin{array}{r} 669.888 \\ 624.532 \\ 45.356 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) | 49 |  |  |  |  |
| Avelsoe sales \$ | 276.717 | 52.493 | 135.322 | 201.512 | 717.782 |
| Aversoe expense \$ | 244.477 | 36.674 | 122.866 | 166.062 | 652.304 |
| Average net profit \% | 32.300 | 15.819 | 12.456 | 35.450 | 65.478 |
| Businestes seporting lose (Mo.) | 13 |  |  |  |  |
| Aversog sales ${ }^{\text {a }}$ | 221.759 | 42.313 | 174.469 | 191.426 | 478.826 |
| Averoge expense \$ | 236.773 | 47.275 | 180.569 | 205.509 | 513.738 |
| Average net loss \$ | -15.014 | -4.962 | -6.100 | -14.083 | -34.912 |

(11) These estimates ore besed on sample of businesses reporting sales between $\$ 25.000$ and $\$ 2,000.000$.

See table for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta, Service Industries Incidental to Crude Petroleum and Natural Gas (SIC 091)

|  | Total(1) |  | Bottom $25 \%$ |  | Lowe midde 25\% |  | Upder$\text { mi } 501025^{\circ}$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $\$ 000{ }^{\text {s }}$ ) High sales value ( $\$ 000{ }^{\prime}$ s) |  | 121 (1) (1) | 111 |  |  | 57 92 | $\begin{array}{r} 92 \\ 266 \end{array}$ |  |  | 266111 |  |
| Selected expense item | Industry avarage(2) |  |  |  |  | $\begin{gathered} \text { X busi= } \\ \text { nesses } \\ \text { robopting } \end{gathered}$ | Reporting businesses on $\mid y(3)$ |  |  |  |  |
|  | Total | Bot tom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lomer } \\ & \text { midol } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { miodl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { To0 } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of soles | 1.7 | 0.5 | - | 1.1 | 4.3 | 9. 0 | 18.6 | 12.2 | - | 31.7 | 16.7 |
| Decupancy expenses | 11. 4 | 18.3 | 18.0 | 18.8 | 18.5 | 93.2 | 13.1 |  |  | 21.9 | 18.8 |
| Depreciation | 9.7 | 11.7 | 11.8 | 7.1 | 8.0 | 87.1 | 11.1 | 15.5 6.3 | 11.8 5.0 | 8.9 | 8.8 |
| Ropairs \& maintenance | 4.0 | 1.8 | 2.4 | 7.6 | 4.1 | 52.2 | $? .7$ | 6.3 | 5.0 | 10.4 | 6.9 |
| Heat. I ight of telephone | 1.8 | 9.4 | 2.5 | 1.7 | 1.8 | 68.6 | 2.7 | 2.9 | 3.4 | 2.3 | 2.2 |
| Rent | 2.9 | 3.5 | 1.3 | 2.2 | 4.8 | 55.9 | 5.2 | 7.3 | 2.5 | 3.7 | 7.2 |
| Personnel expenses | 31.0 | 22.7 | 29.7 | 36.9 | 34.7 | 85.9 | 34.5 | 25.4 | 33.5 | 12.9 | 35.1 |
| Financial expenses | 4.1 | 3.7 | 3.9 | 3.3 | 6.9 | 99.1 | 4.5 | 3.8 | 3.9 | 3.3 | 6.9 |
| Interest s bank charges | 2.4 | 1.9 | 2.3 | 2.2 | 3.4 | 86.1 | 2.8 | 2.5 | 2. 8 | 2.4 | 3. 5 |
| Professional fees | 2.0 | 1.8 | 1.6 | 1.1 | 3.5 | 86.8 | 2.3 | 2.1 | 1.7 | 1.2 | 4.8 |
| Other expenses | 33.2 | 31.2 | 32.1 | 29.4 | 40.1 | 100.0 | 33.2 | 31.2 | 32.1 | 29.4 | 40.1 |
| Profit (lose) | 11.2 | 23.6 | 16.4 | 9.8 | -4.6 | 97.5 | 11.5 | 23.8 | 17.0 | 10.4 | -4.8 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | -.. | ... | . . | . $\cdot$ |

## Symbols

zuro or no observspions
-- 100 smell 100 be expressed
not eopliceble
$\times$ confidentisl

## Footnoter

(11) These estimetes er posed on semple of businesses puporiing seies between 225.000 end $12.000,000$ Toisl wightec expenditure on given item


This dortion of the soble pertains only to the businesses reporting the specific sxpense itom. iherafore these patiot ere colculbted ingividually and the lo: $\begin{aligned} & 1 \\ & \text { will not necessarity mand } 1002 .\end{aligned}$

## Motes

Ders ere shown Dy querqiles when et lest 13 of the senoled businaseet report the specific item

 high and low vilues of seles Re shown

How tio ust the teblet
Il| bocete the epproprite efles penge thet is displayed on the two lines entitled low gelits value end "High seles velue"
(2) The selected renge will indicete the proper quertile. i. The dotion 25z, the lower midde 25z. the upper midale 25z or the top 25 x .
131 Deto perteining to the eetected sales size renge will be in thet quertile

Standere Induttrin! Clessiflettion mef inition (SIC 19801:
SIC of 10 - Service Industries Incidentel to Crude petroleum end Meturnl Gas
Businesses primarily engaged in providing contract orilling ano other services to petroleun and neturgl gas industios

TABLE 2. Balance sheet proflle for incorporated businesses only, 1987
Alberte. Service Industries Incidentel to Crude Petroieum and Natural Ges (SIC 0s1)

|  | Totalil) | Bottom $25 \%$ | Lowe! dele 25\% | Upper <br> midde $25^{\circ}$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samol (No.) Lom sales value (\$000's) High seles value ( $\$ 000^{\prime} \mathrm{s}$ ) | 105 $(1)$ 11 | 11 75 | $\begin{array}{r}75 \\ 112 \\ \hline\end{array}$ | 112 307 | $\begin{aligned} & 307 \\ & (1) \end{aligned}$ |
|  | Average (5000's) |  |  |  |  |
| Astets |  |  |  |  |  |
| Cesh | - | 10 | $\square$ | 30 |  |
| Accounts and notes receivable | 61 | 10 | 9 | 30 | 191 |
| Inventory | 47 | , | 2 | $\stackrel{\square}{\square}$ |  |
| Other current assets | 47 | 13 | 22 | 39 | 111 |
| Totsl current ossets | 108 | 23 | 31 | 69 | 302 |
| Fixed onsets | 207 | 36 | 57 | 167 | 555 |
| Leses: Accum. dep. on fixed assots |  | 2 | 6 | 55 | 24 |
| Other sisets | 22 | 2 | 6 | 55 | 2 |
| Total essets | 337 | 5 | 94 | 291 | - 11 |
|  |  |  |  |  |  |
| Other current lisbilities | 73 | 14 | 13 | 62 | 197 |
| Total current liabilities | 111 | 18 | 17 | 75 | 325 |
| Mortgapes daysble | - | - | - | - | 163 |
| Long term debt | 45 | 4 | $5^{2}$ | 29 | 163 |
| Other lisbilities | 95 | 14 | 50 | 29 |  |
| Total lisbilitics | 251 | 37 | 69 | 110 | 768 113 |
| Total equity | ${ }_{8} 8$ | 22 | 24 | 111 | 113 |


See Table i for sybols and notes.

TABLE 3. Financial ratios(1) for incorporated butinesees only. 1987
Alberte. Service Industrles Incidentsl to Crude Petroleum and Natural Gas (SIC 091)

|  | Total(2) | Bottom $25 x$ | $\text { middle } 25 \%$ | UpDe $\text { midde } 25 x$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sampl (No.) Lem sales value ( $9000^{\prime}$ s) Migh sieles value ( 9000 's) | $\begin{array}{r} 105 \\ (1) \end{array}$ (ii) | $(1)$ | $\begin{array}{r}75 \\ 112 \\ \hline\end{array}$ | 112 307 | $\begin{aligned} & 307 \\ & (1) \end{aligned}$ |
|  | Averoge |  |  |  |  |
| Liquidity retio Curient ratio \{times) | 1.0 | 1.3 | 1.8 | 0.9 | 0.9 |
| ```Leverege rotio: Debtloquity resio (times) Interest coverage ratio (times) Debt pelio (times)``` | 2.9 0.3 0.7 | 1.7 2.5 0.6 | 2.8 4.5 0.7 | 0.8 3.8 0.4 | 6.8 0.9 |

(I) The retios represent the everege of ritios for etech business in the group end cennot be calculated from the figures ahom in fable 2 .

Set Teble 1 for symbols and notas.

## Definitions:

1. Liquidity retio:

Current z current assets / cuprent liabilities
2. Levernge rerion:
a) Debi/equity = qotal bisbilities / equity.
bi Debi rasio $z$ total liabilities / qutal assets.
c) Inter est coverage = net profit interost expense/ interes? expense

TABLE \& Statement of changes in financial posttion for incorporated businesses only. ig87 Alberta. Service Industries Incidental to Crude Petroleum and Matural Gas (Sic 091)

|  | Total 1 ! | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowe! } \\ \text { miodie } 25 \% \end{array}$ | Ueper $m \text { ddle } 25^{\circ}$ | Tos 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samele (No.) Low sales value ( $\$ 000$ s) Migh sales value ( $5000^{\circ}$ s) | $\begin{array}{r} 57 \\ (1) \\ (1) \end{array}$ | $\begin{array}{r} 111 \\ 75 \end{array}$ | $\begin{array}{r} 75 \\ 120 \end{array}$ | $\begin{aligned} & 120 \\ & 30 ? \end{aligned}$ | $\begin{aligned} & 307 \\ & 191 \end{aligned}$ |
|  |  |  | verage (\$000 |  |  |
| Opersting ectivities Cash from operations Deprecistion Other | $\begin{array}{r} -7 \\ 30 \\ -27 \end{array}$ | $\begin{array}{r} 3 \\ 3 \\ -7 \end{array}$ | $\begin{array}{r} 1 \\ 15 \\ -7 \end{array}$ | $\begin{array}{r} 12 \\ 13 \\ 8 \end{array}$ | $\begin{array}{r} -14 \\ 86 \\ -100 \end{array}$ |
| Divldende | -3 | $-2$ | -3 | - | -5 |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed ossets <br> lncrease in investment <br> Oecresse in investmont | 1 -9 -5 -5 | 4 -4 -3 | 2 -6 -8 | $\begin{array}{r}9 \\ -13 \\ -9 \\ \hline\end{array}$ | 1 -12 -1 1 |
| Finencing setivities <br> Increse in long term debt Rodsyment of long serm debs <br> Losrs from shareholders <br> Redayment of losns from shareholders <br> Advances \& loans fiom government <br> lacresse in equity <br> Decrease in equity <br> Other | r -2 -29 39 -4 - 1 -11 | 3 -2 8 -5 | 7 -8 4 -5 | -5 2 -1 - - -1 | 19 -67 142 -4 - 2 -4 |
| Incresen(secreses) in cash tequivelents Cash equivilenss-8eginning of the yent Cash \& equivalents - End of the yeer | -5 10 5 | -3 8 6 | -7 8 1 | 14 -1 1 | -23 -29 5 |

(1) These esimetes are Dssed on sample of incorporated businesses reporting seles between $\$ 25.000$ end $\$ 2.000,000$. Semple count includes onty those businesses reporiing e stuitmens of changes
See Teble I for symbols and notes

TABLE 5. Employment chinges by size of businesis. 1984-1987 oused on Sic cisesification in 1987
Alberte. Service Industrles Incldental to Crude Petroleum end Neturial Gas (SIC osi)





500 employees in Cenode es e whole but less then thet number in any given province it is shown in the 500 gnd over group
12) Refers to businesses reporting no peyrall deductions in the previous year
(3) Reiers to businesses reporting no payroll deductions in the following year
*Wewly reporting" and "no longer reporting" businesses bre assumed to nave been in activity for six monsts and the intormation is adjusted accordingly

See Table 1 for symbols and noles

TABLE 6. Selected operating characteristics of small bustnesses by sales quartile, 1985-1987
Alberta, Service industries Ineidental to Crude Petrolmum and Natural Gas (SIC 091)


| Mumber of observations in sample | 138 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averoge ssies ${ }^{\text {s }}$ | 304.729 | 52.157 | 131.995 | 254,720 | 780.044 |
| Averige expense s | 277.465 | 35.210 | 122.285 | 236.725 | 715.561 |
| Aversge net profit (loss) \$ | 27.284 | 16.947 | 9.710 | 17,995 | 64,483 |
| Businseses reporting profit (Mo.) | 121 |  |  |  |  |
| Aversage sales | 315.987 | 53.288 | 129.774 | 262.508 | 818.378 |
| Average expenses | 269.759 | 29.834 | 107.735 | 231.078 | 710.389 |
| Average net orofit \$ | 46.228 | 23.454 | 22.039 | \$1.430 | 107.989 |
| Businesses reporting loss (Mo.) | 17 |  |  |  |  |
| Averege seles | 257.926 | 48.442 | 146.000 | 225.218 | 612.043 |
| Averspe expense \$ | 315.804 | 52.876 | 214.000 | 258.117 | 738.224 |
| Average net loss\$ | -57.878 | -4.434 | -68.000 | -32.899 | -126.181 |

1986

Mumber of observations in sample
Average sales
Avertege expense
Average net profit (loss) S
170
398.677
363.577
35.100

Dutinestes reporting profis (Mo.)
Average sales
Average expense \$
Average axpense net profits
402.920

346,376

| 51.80 |
| :--- |
| 24 |
| 1.080 |

50.125
36.25
140.77
111.68
29.092
361.457
1.016 .073
946.920
15. 882
29.092
26.272
69.153

Dusinesese Peporting loss (Mo. l
Averege sales
50.5
152.78
113.77
384.351
334.542
1.022 .740
385.917
27.743
39.014
49.809
109.609

Averinge expense
426.492
-40.575
47.402
98.734
403.890
490.211
993.642

Average net loses
$-40.575$
$-3.359$
$-5.654$
$-86.321$
1.060 .607
-66.965

1987

| Number of observations in semple <br> Aversge soles \$ <br> Average expenses <br> Aversen net profit.(logs) \$ | 133 275.667 281.258 -5.591 | 45.712 37.480 8.232 | $\begin{aligned} & 78.776 \\ & 58.287 \\ & 12.509 \end{aligned}$ | $\begin{array}{r} 150.480 \\ 137.857 \\ 12.823 \end{array}$ | $\begin{aligned} & 827.701 \\ & 883.627 \\ & -55.926 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting prefit (Mo.) | 50 |  |  |  |  |
| Aversge salos ${ }^{\text {a }}$ ( | 180.989 | 44.583 | 79.002 | 153.493 | 446.876 |
| Average expense g | 159.001 | 29.533 | 82.636 | 122.659 | 421.175 |
| Average net profit $\%$ | 21.988 | 15,050 | 16.366 | 30.834 | 25.700 |
| Businesses peporting lose (Mo.) | 43 |  |  |  |  |
| Averege sales | 349.954 | 47.775 | 77.888 | 144.826 | 1.129.326 |
| Average expense \$ | 387.049 | 51.995 | 80.495 | 165.803 | 1.249 .903 |
| Average net loss | -37.095 | -4.220 | -2.607 | -20.977 | -120.57? |

(11) These estimates ere based on sample of businesses raporting sales detwen $\mathbf{8 2 5 , 0 0 0}$ and $\mathbf{8 2 , 0 0 0 , 0 0 0}$

See table 1 for symoots and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Alberta, Services Industries Incidental to Mining (Sic 092)

|  | Total(1) |  | Bottom 25\% |  | Lower$\text { middle } 25 \%$ |  | UDDE? midde 25\% |  |  | $\begin{aligned} & \text { Tof } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) High sales value ( 5000 's) |  | $\begin{aligned} & 16 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  |  |  |  |  |  |  |
| Selocted expense item | Industiy average $(2)$ |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Uppe middle $25 \%$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middte } \\ 25 \% \end{array}$ | Uoder middle $25 \%$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Pereent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of soles | 1.2 | -- | -- | -- | -- | 3.0 | 40.8 | -- | -- | -- | - |
| Occupancy expenees | 34.0 | -- | -- | -- | -- | 100.0 100.0 | 34.0 12.4 | -- | -- | -- | = |
| Depiecistion | 12.4 | -- | - | -- | -- | 100.0 95.6 | 12.4 9.4 | -- | -- | -- | -- |
| Recairs \& maintenance | 8.9 | -- | -- | -- | -- | 95.6 | 9.1 | -- | -- | -- | -- |
| Heat. light \& telephone | 3.6 | -- | -- | -- | -- | 92.2 | 3.9 | -- | -- | -- | -- |
| Rent | 9.0 | -- | -- | -- | -- | 92.2 | 9.8 | -* | -- |  | -- |
| Personnel expenses | 44.7 | -- | - | -- | -- | 100.0 | 44.7 | -* | -- | -- | -- |
| Finenciel expenses | 4.3 | -- | -- | -- | -- | 100.0 | 4.9 | = | =- | - | -- |
| Interest 8 bank charges | 3. 6 | -- | -- | -- | -- | 91.2 100.0 | 3.9 | -- | -- | -- | -- |
| Professional fees | 1.3 | -- | -- | -- | -- | 100.0 |  | -- | - |  | - |
| Other expenses | 25.2 | -- | -- | -- | -- | 100.0 | 26.2 | - | -- | - | -- |
| Profit (lose) | -11.0 | -- | -- | -- | -- | 99.0 | -11.1 | -- | -- | - | * |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | ... | - | -- | -- | -- |

## 5ymolt

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    zero or no observetions
-- 100 smell to0 De expresseo
    not spplicats
```

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## Footnotes

lll These bsimates bre besed on semple of businesses repopting seles between $\mathbf{2 5}, 000$ and $\mathbf{2 2}, 000.000$
121 Velue in each cell a iotat wighted mpenditup on given iten

131 Velue in esch cill $=\frac{\text { Total weighsed expendizup on given item }}{\text { lotal weighted sel of businesses reporting this item of expenditure }}$ for
This portion of the sable pertains only to the businesses poporting the specilic monse item. Therefore these ratios ere calculeted individully and the cotel will not necesserily equel $100 \%$

```
moter
Dete are shown by quertiles when et least 13 of the samplec businesses report the specific iten
```

Records were renked in esending order sccopding to soles size. Each quarkile (i. © bottom 25\%. lower middle 25\%, etc. represents one quarter of the lotel number of businesses. Wi thin esch quertile, the aver age retio is presented. For comperison purposes, the high and low velues of sales are shown.

Mow to use the tebles
ll locat the appropicte seles range thet is disolayed on the two lines ontitied low sales value and ehigh sales velue"
r21 The selected range will indicete the proper quartile. i. the bottom 25z. the lower miod 25\%. the upper midde 25\% or the top 25\%.
(3) Deis oertaining to the selected sties size range will be in the quertile.

Stonderd Induetrisl Elessifiestion Definltion (51C 1980):
SIC 0320 = Service Industriet Incidentel to Mining
Businessas peimarily engaged in contrect deilling and other services incidental to mining establishments

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta, Services Industries Incidental to mining (SIC og2)

(1) These estimates are based on sample of businesses reporting sales beiween $\mathbf{\$ 2 5 . 0 0 0}$ and $\$ 2.000 .000$.

Sen Table $t$ for symols and no?

TABLE 3. Finmeinl ratios(1) for incorporated businesses only, 1987
Alberte. Services Industries Incldentel to Mining (SIC og2)

|  | Total(2) | $\begin{gathered} \text { Bot tom } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { UPDer } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businceses in sample (No.) Low sales value i $\$ 000$ 's) High sales velue $(\$ 000$ 's) | $(16$ | -- |  | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.3 | -- | -- | -- | - |
| Leversge retios <br> Debt/equity ratio (times) <br> Interest coverseg retio (times) <br> Debt retio (times) | 10.0 0.9 | =- | -- | -- | -- |

(i) The retios represent the average of ratios for eech business in the group and connot oulculeted from the figures shom in fable 2 .

121 These estimetes bre besed on steple of businesses reporting sales between $\$ 25,000$ ond $\mathbf{3 2}, 000,000$.
Set istle ifor smats and notes.

Definitions:

1. Liquidity ratio:

Gurfant s current assets / current liabilities
2. Leverage rition:
b) Debr/equiry = posal lisoilities / equity
b) Dobi ratio $=$ total lisblities total assets
c) Interest coverage $=$ net profit $\cdot$ interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Alberta, Services Industries Incldental to Mining (SIC 092)

 only those businesses reporting statement of changes
See Table for symbols and notes

TABLE S. Employment chinges by size of businets. 1964-1987 besed on 5 ic citesification in 1987
Alberte. Services Industries Incidentel to Minlng (Sic 0.s2)

| Business size expressed in sverage lobour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \left(5000^{\prime}\right. \text { s) } \end{array}$ | Average labour units(1) | Changes in number of businesses with deid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { copopling }(2) \end{array}$ | No longer reporting (3) |
| 1384 |  |  |  |  |  |
| Total | 780 | 135.510 | 6.473 | 47 | 32 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 689 \\ 57 \\ 13 \\ 1 \end{array}$ | $\begin{array}{r} 74.576 \\ 61.573 \\ x \\ x \end{array}$ | $\begin{array}{r} 2.413 \\ 2.001 \\ 1.526 \\ 533 \end{array}$ | 41 4 2 | $\begin{array}{r} 28 \\ 3 \\ - \\ 1 \end{array}$ |
| 1387 |  |  |  |  |  |
| Totel | 650 | 179.231 | 5. 816 | 51 | - |
| $\begin{aligned} & \text { les then } 20 \\ & 20^{-} 99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 580 56 13 1 | $\begin{array}{r} 61.967 \\ 64.537 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.998 \\ 2.062 \\ 1.238 \\ 518 \end{array}$ | $\begin{array}{r}46 \\ 3 \\ 2 \\ \hline\end{array}$ | $\cdots$ |

III Average labour units are colculated by dividing toial payroll by the overage annus wage and solary rate os popted in the Surver of Emplorment. Paycoll and hours. Siarissics Canode, Catelogue $72-002$. In overage labour unit could be inserpresed as o full-time enoloyee mote inol the business sige groups used are determined of the Cansos level. Thus if o business has ar least 500 employees in canada os thole but less than thet number in any given province it is shown in the 500 end over group
(2) Refers to businesses reporting no peyroll deductions in the previous year
13) Refers to businesses reporting no payroll deductions in the following year
"New y reporting" and "no longer reporting" businesses are assumec to have been in activity for six months and the information is adjusted accordingly

See teble ifor symbols and notes.

TABLE 6. Selected operating charactertstics of smill bustnesses by sales quartile, 1985-1987
Alberte. Services Industrles incidental to Minling (SIC 092)

|  | Total11 | Botiom $25 \%$ | Lower midde 25\% | Unoe? <br> middie 25: | Toc 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations im sample | 17 |  |  |  |  |
| Average sales $\$$ | 336.642 | -- | - | -- | -- |
| Avorage expense \$ | 248.531 | -- | -- | -- | -- |
| Average net profit (loss) \$ | 88.111 | -- | -- | -- | -- |
| Businesses reporting aprofit (Mo.) |  |  |  |  |  |
| Aversge sales | 341.117 | -- | - | -- | -- |
| Averoge expense \$ | 250.482 | -- | -- | -- | -- |
| Averoge net Drofits |  | -- | -- | -- | -- |
| Businestes reporting loss (Mo.) | 1 |  |  |  |  |
| Average sales 5 | 753.000 | -- | -- | -- | -- |
| Average expense \$ | 790.000 | -- | -- |  | -- |
| Average net loss \$ | -27.000 | -- | -- | -- | -- |


| Number of observations in sample <br> Average salas $\$$ <br> Average axpense <br> Averoge net profit (loss) \$ | $\begin{array}{r} 20 \\ 155.455 \\ 145.948 \\ 9.507 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesees reporting a proflt (Wo.) <br> Averige sales $\$$ <br> Average expense \$ <br> Averege net profit $\$$ | $\begin{array}{r} 15 \\ 150.673 \\ 124.577 \\ 26.096 \end{array}$ | -- | $\cdots$ | -- | -- |
| Businasges reporting loss (Mo.) <br> Average seles $\$$ <br> Aversoe expenses <br> Averoge net loss $\$$ | $\begin{array}{r} 5 \\ 279.081 \\ 319.395 \\ -40.314 \end{array}$ | -- | -- | - |  |
|  |  |  | 1987 |  |  |
| Number of observations in Eample <br> Average sales $\$$ <br> Average expense \$ <br> Aversge net profit (loss) \$ | $\begin{array}{r} 20 \\ 229.791 \\ 234.696 \\ -4.905 \end{array}$ | -- | -- | -- | -- |
| Businesses repopting profit (Mo.) <br> Average salas $\$$ <br> Average expenses <br> Average net profits | $\begin{array}{r} 11 \\ 265.631 \\ 235.942 \\ 29.689 \end{array}$ | -- | -- | -- | -- |
| Busineseer reporting lose (Mo.) <br> Average sales <br> Average expenses <br> Average net loss 5 | $\begin{array}{r} 9 \\ 210.915 \\ 261.366 \\ -50.450 \end{array}$ | -- | -- | -- | -- |

(11) These estimates ore Desed on sample of businesses reporting sales betwen 825,000 and $82,000,000$.

5ee itale i for symols and notes

TABLE 1. Selected operiting ratios, In percent of sales. 1987
Alberta, Women's Clothing Industries (SIC 244)

|  | Tetal(1) |  | Bottom 25\% |  | $\begin{aligned} & \text { Lowe: } \\ & m \text { iodle } 25 \% \end{aligned}$ |  | UDDe?$\text { m. 081 } 25 \%$ |  |  | $\begin{aligned} & \text { For } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businessos ir sample (MO. <br> Low sales value ( $\$ 000$ 's) <br> Migh sales value ( $\$ 000$ 's) |  | $\left\{\begin{array}{l} 18 \\ 11 \\ 11 \end{array}\right\}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense itmm | Industity overage(2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses onty (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Tots: | Bottom 25\% | $\begin{array}{r} \text { Lowei } \\ \text { midol } \\ 25 \% \end{array}$ | Uoder midde 25* | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of sales | 30.7 | -- | -- | -- | -- | 81.2 | 34. | -- | -- | -- | -- |
| Decupency expenses | 13.8 | -- | - | - | -- | 100.0 | 19. | -- | -- | -- | -- |
| Depreciation | 6.2 |  | -- |  | -- | 87.8 | ?.1 | -- | -- | -- | -- |
| Repairs maintenance | 0.7 | -- | -- | -- | -- | 69.4 | 1.0 | -- | -- | - | -- |
| Hest. light s telephone | 2.3 | -- | -- | -- | - | 100.0 | 15.3 | -- | -- | -- | - |
| Rent | 10.6 | -- | -- | -- | -- | 63.4 | 15.3 | -- | -- | - | -- |
| Pepsonnel expenses | 24.9 | -- | -- | -- | -- | 100.0 | 24.9 | -- | -- | -- | -- |
| Finsmelel expenses | 3.4 | -- | -- | -- | -- | 100.0 | 3.4 | - | - | -- | -- |
| Interest 8 benk cherges | 2.0 | -- | -- | -- | -- | 93.4 | 2.2 | -- | - | -- | -- |
| Professional tees | 1.3 | -- | -- | -- | -- | 93.5 | 1.4 | -- | - | -- | -- |
| Other expensés | 29.7 | -- | -- | -- | -- | 100.0 | 29.7 | -- | -- | -- | - |
| Protit (loses) | -6. 4 | -- | - | -- | -- | 100.0 | -1. 1 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | ... | -- | - | -- | -- |

Symools
zero or no observations
$=$ = too smal| too be expressed
not applicsble
$\times$ confidentivl

## cotnoter

(1) These estinates are pesed on semple of businetses poporting seles betwen $\mathbf{2 5}, 000$ end $52.000,000$
(2) Velut in each celt s lotal wighed expenditure on given item

This portion of the table pertains onty to the businesses reporting the specific expense item. Therefore these ratios art calculatiod individueliy and the total will not necessarily equal $100 \%$

Mote
Datare shown by quertiles when at lest 13 of the semplad businesses report the specific itent
 one querter of the potel number of businesees. Within each quertile. the everoge ratio is presented. for comperison puppest, the high and low vilues of sater Ere thown.

## How to ute the teblet


121 The celected range will indicete the proper quartile, i. e. the botion 255. the lower widde 25y. the upper midd e 25\% op the top 258.
(3) Data partoining to the selacted stig size pange will be in thet quartile

Stonderd Industriel clessificetion Deflnition (SIC 1880):
SIC 2440 - Women's Clothing Induterise
Businesses primerily engaged in monufacturinp women's. misses' and juniors' outermesf. sporiswer. dpestes. blouses, shirts and similar products sccopding to recognizedsize scoles. Both rogulap factopies and contract factories making women's clothing ape ciassified in this inoustiy group.

TABLE 2. Balance sheet proftle for incorporated businesses only, 1987
Alberta, women's clothing industries (Sic 244)

|  | Total 11 | Bottom $25 \%$ | Lowe: $\text { middle } 25 \%$ | $\begin{aligned} & \text { Uoder } \\ & \text { ridde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 15 \\ 11 \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average ( 8000 s ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes rec ivable | 27 | - | -- | -- | -- |
| Inventory | - | - | - | =- | - |
| Other curpent assets | 91 | - | -- | -- | - |
| Total cuprent assets | 118 | - | - | -- | -- |
| fixed insets | 43 | - | - | - | - |
| Less: Accum. dep. on fixed esents |  | -- | -- | -- | -- |
| Other ssets | 25 | -- | - | - | -- |
| Totsl mesets | 185 | -- | -- | -- | -- |
| Liebilitios and equity |  |  |  |  |  |
| Current Ioans | 16 | - | -- | -- | -- |
| Dther current lisbilities | 66 82 | - | -- | -- | - |
| Mortgapes payable | 22 | -- | - | -- | - |
| Long term deo: | 2 | -- | - | -- | - |
| Other lisbilities | 100 | -- | -- | -- | - |
| Total liabilities | 185 | - | -- | -- | -- |
| Total equity | 1 | - | -- | -* | -- |

(1) inese estimates are based on sample of businesses reporting sales between $\$ 25,000$ anc $\$ 2,000,000$

Sec isble i for symbols and nous

TABLE 3. Financial ritios(1) for incorporsted businesses only, 198t
Alberta. Women's Clothing Industries (5IC 244)

|  | To:31(2) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middi. } 25 \% \end{aligned}$ | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\circ}$ s) | 15 $(1)$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Curfent ratio (times) | 1.4 | -- | -- | - | -- |
| Leverseg retios <br> Debi/equity ratio \{times \} <br> Interest coverage retio (times) <br> Debt fotio (times) | 155.0 1.0 | -- | -- | -- | -- |

(1) The retios represent the werege of retios for tech business in the group and cennot be celculated from the figures shown in ieble 2 .
(2) These entimetes are besed on smple of businsses reporing siles between 525,000 and 82,000.000.

See Teble I for ymools mot notes

## Definitions:

1. Liquidity fetio:

Current z Cuprent assets / Eurfent lisbilitios
2. Leverage retios:
a) Debt/eouity $=$ totel 1,80 ilitios / © Quity
b) Oobt ratio $=$ total lisbilities / sotal assets
c) Interest coverage $=$ net profit . interes? expense/ interes? expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberts. Women's Clothing Induseries (Sic 244)

| Total(1) |  | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd!e } 25 \% \end{array}$ | Unpe: <br> miode 25: | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Lom sales value $1 \$ 000$ si High sales vaiue i\$000's) | $\begin{aligned} & 1 \\ & 11 \\ & 11 \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average (\$000 s) |  |  |
| Operating ectivities Cash from operations Oepreciation Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | - |
| Oividends | X | - | -- | - | -* |
| Investment metivities <br> Dispossel of fixed assets <br> Purchase of fixed assets <br> Incresse in investment <br> Dacresse in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | =- | -- | -- | - |
| Financing ectivities <br> Incresese in long term debt <br> Reparment of long term debt <br> Loans from shareholders <br> Redarment of loans from sharaholders <br> Advances 6 loans 4 rom government <br> Increase in equity <br> Decrese in equity <br> Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- $=-$ $=-$ $=-$ $=-$ $=-$ | $-\infty$ $-\infty$ $-\infty$ $-\infty$ $-\infty$ $-\infty$ $-\infty$ | -- |
| Incresseddecrese) in cash 8 equivalents Cash s equivelents-Beginning of the year Cash equivelents - End of the year | $x$ $x$ $\chi$ X | -- | -- | -- | -- |

 only those businesses reporiing statement of changes
Ste Table if for syools and notes

Alberti. Women's Clothlng Industries (SIC 244)


TABLE 6. Selected operating characteristics of small businesses by sales quartile, i985-1987
Alberta. Women's Clothing Industries (SIC 244)

|  | Tola: 11 | $\begin{array}{r} 80+10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe! } \\ & \text { miodle } 25 \% \end{aligned}$ | Upder midole 25: | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample | 3 |  |  |  |  |
| Average sales $\$$ | $x$ | -- | -- | - | -- |
| Average expense \$ | $x$ | -- | -- | -- | -- |
| Average net profit (loss) \$ | x | -- | -- | -- | -- |
| Busingses reporting a profit (Mo.) |  |  |  |  |  |
| Averoge sales | $x$ | -- | -- | -- | - |
| Average expense f | $\times$ | -- | -- | - | -- |
| Average net deotits | $\times$ | -- | =- | -- | -- |
| Businmeses reporting - lose (W0.) | 1 |  |  |  |  |
| Average saless | $x$ | -- | -- | -- | - |
| Aversge expense \$ | $x$ | -- | - | -- | -- |
| Average net loss \$ | x | -- | -- | -- | -- |

```
Number of observetions in sample
    Average sales s
    Average saless
    Average net psofit \loss} $
Businesses peporting a profit (Mo.)
    Average sales:
    Averege expenses
    Average not profit $
Businesses peporting loss (Mo.)
    Average sales $
    Average exdense s
    Average net losss
```

| 3 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| $x$ | -- | -- | -- | -- |
| $\times$ | -- | -- | -- | -- |
| X | -- | -- |  | -- |
| 3 |  |  |  |  |
| X | -- | -- | -- | -- |
| K | -- | -- | -- | -- |
| X | -- | -- | -- | -* |
| - |  |  |  |  |
| X | -- | -- | -- | -- |
| $x$ | -- | - | -- | -- |
| X | -- | -- | -- | -- |

1987

Number of observations in semple

$$
\text { Average sales } g
$$

Average expense $\$$
223.327

Average net opof it (loss) 5
223.327
234.179
-10.852

Businesses peporting opefit (Mo.)
Average seles
$-10.852$
$\begin{array}{lr}\text { Aversge net profits } & 254.626 \\ \text { Averensent } & 27.156\end{array}$

BuEinestes reportinc lese (Mo.)
Average sales है
189.997
$\begin{array}{ll}\text { Average soles } \\ \text { Average expense s } & 189.997 \\ \text { Average net } & 218.355\end{array}$
Average net loss 5
$-28.358$
(1) These estimetes ore besed on stemple of Dusinesses reporting sales between $\$ 25.000$ eno $\$ 2,000,000$.

See Table i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Hiberte. Semill, Planning Mill shingle Mill Products Industries (Sic 251)

|  | To:al(1) |  | Bot:om 25\% |  | Lowe!midole 25\% |  | Upper midole 25\% |  |  | To0 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Low sales value (\$000 s) High sales value (\$000's) | $\begin{aligned} & 18 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |  | -- |  |  | -- |  |
| Selected expense item | Industiy overoge(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { hesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Tote | Bot 10 m 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middI } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Total | Bo:10m 25\% | $\begin{array}{r} \text { Lower } \\ \text { middI } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoder } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of selos |  |  |  |  |
| Cost of evict | 10.4 | -- | -- | -- | -- | 17.1 | 13.3 | -- | - | - | -- |
| Decupency expentes | 8.4 | -- | -- | -- | -- | 98.5 | 1.5 | -- |  |  | - |
| Depreciation | 2. 4 | -- | -- | -- | -- | 49.2 | 4.8 | -- | -- | -- | $\cdots$ |
| Repairs s meintenance | 3.9 | -- | -- | -- | - | 44.4 | 8.8 | -- | -- | -- | -- |
| Hest. light s telephone | 1.1 | -- | -- | -- | $\cdots$ | 70.8 | 1.6 | -- | -- |  | -- |
| Rent | 1.0 | -- | -- | -- | - | 39.0 | 2.5 | -- | -- | -- | -- |
| Personnel expenses | 14.7 | -- | -- | -- | -- | 48.7 | 30.2 | -- | -- | -- | - |
| Finenciel expenses | 3.3 | - | -- | -- | - | 98.6 | 3.3 | - | -* | - | - |
| Interest 6 bank charges | 2.8 | -- | -- | -- | -- | 81.5 | 3.4 | -- | -- | -- | -- |
| Protessional fees | 0.5 | -- | -- | -- | -- |  | 0.5 | = | - | - | -- |
| Other expenses | 55.6 | -- | -- | -- | -- | 100.0 | 55.8 | =- | -- | -- | - |
| Prolit (loss) | 7.6 | -- | -- | -- | - | 100.0 | 7.5 | - | -- | -- | = $=$ |
| Total | 100.0 | -- | -- | - | - | 100.0 | $\ldots$ | = | -- | -- | -- |

Syebols

- 2ero or no observetions
too smell too be expiessed
not sopliceble
$x$ confioentiol


## Footnotes

(1) These esinetis are based on semple of businesses reporting seles between $\mathbf{2 5}, 000$ end $\mathbf{3 2}, 000,000$.


This portion of she faol perqains only to the businesses pmporing the specific mpenst ifen. Therefore these fefios ere ciculated individully and the totsil will nos necesssrily equil 100\%.

## Motes

Dets art shom by quartiles when at leas 13 of the semol businesses repopt the specific iqph
fecords mer ranked in ascending order eccording to soles size. Esch quertile li. . bortom 25\%. Iower niddie 25\%, etc. reptemts one querter of the toisl number of businesses. Within each quartile, the overseg retio is presented. for comperison purposes, the high and low visues of sales are shown.

## Mow to use the teotes


(2) The etelected range will indicate the pioper quertile. i. the botron 25x, the lower midole 25x, the upper nidde $25 x$ or the 10025 .
(3) Dets pertaining to the selscted selbs size range wili be in that quertile

## Stenderd Induterisl CIessificetion Definition (SIC 19801:

\$1c 2510 - Somill. Plening Mill and Shingle Mill Product Industries
Businesses pr marily engsged in marufacturing lumber. Doth rough and dreased. thingles mother stmill or other plening mill products

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta. Samill. Planning Mill \& Shingle Mill Products Industries (5ic 251)

|  | Topal(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | UpDe? $\text { middle } 25 \%$ | TOD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (Mo.) Low sales value ( $\$ 000$ s) High saies value ( $8000^{\prime} \mathrm{s}$ ) | $\begin{aligned} & 13 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes raceivable | 20 | -- | -- | -- | -- |
| Inventory | - | -- | -- | -- | - |
| Other current essets | 100 | -. | -- | - | -- |
| Total current mssets | 120 | -- | -- | -- | -- |
| Fixed assets | 93 | -- | -- | -- | -- |
| Less: Accum. dep on fixed asets | 20 | -- | -- | -- | -- |
| Other assets | 20 | -- | - - | - | -- |
| Total essets | 233 | - | -- | -- | -- |
| Liebilities and equity |  |  |  |  |  |
| Current loans | 8 | -- | -- | -- | -- |
| Other current lisbilities | 49 | -- | - | -- | -- |
| Total current liabilities | 57 | -* | -* | -- | -- |
| Mortgages parable | - | - | - | -- | -- |
| Long term debt | 7 | -- | - | -- | -- |
| Other liabilities | 74 | -- | -- | -- | *- |
| Totel listilities | 131 102 | -- | -- | -- | -- |
| Total equity | 102 | -- | -- | -- | -- |


Soe toble 1 for symbols and notes.

PABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Alberte, Sammill, Planing Mll Shlngle Mll Products Industrles (SIC 251)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\text { midde } 25 \%$ | Udper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) <br> Lom sales value ( $\$ 0000^{\prime}$ ) <br> High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 13 \\ & \{1\} \\ & 11\} \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity retio Current ratio (times) | 2.1 | -- | -- | $=-$ | - |
| Leverage ratios Debt/equity retio (times) Interest coverage ratio (times) Debt ratio \{times) | $\begin{aligned} & 1.3 \\ & 4.2 \\ & 0.6 \end{aligned}$ | -- | -- | -- | -- |

(I) the ratios represent the everegt of retios for each business in the group and cannot be colculated from the figures thown in table 2 .
(2) These estimetes bered on semple of businesses reporting seles betwem $\mathbf{8 2 5 , 0 0 0}$ end 82.000.000.

See limble 1 for symbois mad notes.

## Definitions:

1. Lionidity retio:

Currant = eurpent assets / current liabirities
2. Leverage retion:
al Debi/equity $=$ tota liabifities / eauity
b) Debe ratio $=$ toral liatilities / iotal assets
el interest coverage = net profit - interesi expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. is87
Alberta. Samill, Plenning Mill shingle Mill Products Industries (Sic 251)

|  | Totall! | $\text { Bot } 10 \mathrm{~m}$ $25 \%$ | Lower middle 25: | $\begin{aligned} & \text { UDDE } \\ & \text { middie } 25 \text { : } \end{aligned}$ | ToF 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low soles volue ( $\$ 000^{\prime}$ s) Migh sales vaiue ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 11 \\ & \{1 \\ & 19 \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | erage $1 \$ 000$ |  |  |
| Operating ectivities <br> Cash from operations <br> Depreciation <br> Other | $\begin{aligned} & 39 \\ & 33 \\ & -8 \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $-10$ | -- | -- | - | -- |
| Investment activities <br> Disposal of fixed assets Purchase of fixed assets Incrase in investment Decresse in investment | $\begin{array}{r} 12 \\ -26 \\ -5 \\ \hline \end{array}$ | -- | -- | -- | -- |
| Financing activities <br> Increse in long term debt <br> Repayment of long term debr <br> Loans from shareholders <br> Reparment of loans from shareholders <br> Advances \& loans from government <br> incresse in equity <br> Decrease in equity <br> Dther | $\begin{array}{r} 10 \\ -13 \\ 26 \\ -33 \\ - \\ -11 \\ - \end{array}$ | - -- $=-$ -- -- | - <br> - <br> - <br> - <br> - | $\square$ <br> - <br> - | - - - - - $=$ |
| Incresse(decreses) in cash equivelonts Cash s equivalents-Beginning of the yeer Cash equivelents - End of the year | 14 48 62 | -- | -- | -- | -- |

 only those businesses reporting stetement of changes.
set inti 1 for symbols and notes
 Alberta. Semmill. Plannlng Mill Shingle Mill Products Industries (SIC 25i)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total } 1 \text { payroll } \\ (\$ 000 \end{array}$ | Averege laboup units(i) | Changes in number of businesses with pald employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } y \\ \text { reporting }(2) \end{array}$ | No longer coporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 64 | 51.321 | 1.942 | 6 | 5 |
| $\begin{aligned} & \text { 1ess inan } 20 \\ & 20-99 \\ & 100-495 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 46 \\ 9 \\ 6 \\ 3 \end{array}$ | $\begin{array}{r} 4.203 \\ 10.558 \\ 24.621 \\ 11.939 \end{array}$ | $\begin{aligned} & 158 \\ & 400 \\ & 932 \\ & 452 \end{aligned}$ | 4 | $\frac{8}{1}$ |
| 1987 |  |  |  |  |  |
| Total | 10 | 109.617 | 4.209 | 15 | - . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 55 10 8 7 | $\begin{array}{r} 6.836 \\ 8.140 \\ 35.373 \\ 59.268 \end{array}$ | $\begin{array}{r} 239 \\ 285 \\ 1.242 \\ 2.443 \end{array}$ | 9 2 3 9 | - |


 full-time emplovee. Note that the business size groups used art determined of the Cantelevel. ihus if obusiness has at less 500 employes in Canade os whole but less than that number in any given province it is shown in the soo and ovar group
(2) Refers io businessas reporting no payrall oeductions in the previous vear
(3) Refers io businesses feporiing no payioll deductions in the following yes
"Newly reoorting" and "no longer reporting" Dusinesses are assumec to have been in sctivity for six monits and ine informetion is sojustec accordingly

See lable 1 fo: symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. i985-1987
Alberta, Samill. Pianning M11 Shingle Mill Products Industries (Sic 251)

|  | Totalil) | $\begin{gathered} \text { Bottom } \\ -25 \% \end{gathered}$ | Lower $\text { midole } 25 \%$ | Uoper $\text { middle } 25 \text {. }$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in smple | 19 |  |  |  |  |
| Average soles $\$$ | 269.531 | -- | -- | -- |  |
| Average exoense ${ }^{\text {a }}$ | 241.372 | -- | -- | -- |  |
| Averseg net profit (loss) \% | 28.153 | -- | -- | -- | -- |
| Businesses reporting a profit (Mo.) Average sales 5 | 244.569 | -- | - | -- | -- |
| Average expense s | 199.195 | - | -- | -- | -- |
| Averags net profits | 45,374 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) | $499.21{ }^{5}$ | -- | -- | -- |  |
| Average expense \$ | 563.688 | -- | -- | -- |  |
| Average net loss | -64.471 | - | - | -- | -- |

1986

| Mumber of observetions in smmple | $8{ }^{21}$ |
| :---: | :---: |
| Averoge sales \$ | 186.661 |
| Average exdense \$ | 188.852 |
| Aversge net profit (105s) \% | 17.809 |
| Businesses reporting a profit (Mo.) | 18 |
| Average sales | 178.275 |
| Averoge expense \$ | 156.130 |
| Averege net profits | 22.145 |
| Businesses reporting loss (MO.) | ${ }^{3}$ |
| Average salos \$ | 412.331 |
| Aversge exdense \$ | 424.500 |
| Average net loss \$ | -12.169 |

1987
Mumber of observetions in sample
Averape sales $\$$
Average expense $\$$
Average net profit (loss) $\$$

| 26 |  |  |  |
| :---: | :---: | :---: | :---: |
| 268.727 | -- | -- | -- |
| 250.982 | -- | -- | -* |
| 17.745 | -- | - | -- |
| 21 |  |  |  |
| 263.563 | -- | -- | -- |
| 234.868 | -- | -- | - |
| 28,695 | -- | -- | - |
| 5 |  |  |  |
| 422.611 | -- | - | -- |
| 483.379 | -- | - | -* |
| -60,768 | -- | - | -- |

[^0]TABLE 1. Selected operating ratios. in percent of sales, 1987
Alberta, Houschoid Furmiture Industries (SIC 269)


## Syebols

## zero of no observarions

200 smell 100 be expressed
not appliceble
$\times$ confidentiol

## footnetes


121 Velue in esch cell $=$ loisl weignied expenditure on given item $\quad$ for foch gustile
(3) VBlus in each cell $=\frac{\text { otg weighted expendiure on given item }}{\text { fotel weighted sa! os of businesses reporting this item of expenditure }}$

This portion of the tablepertains only to the businesses reporting the specific expense item. Thefefore these fatios are calculateo individully ent the toial will not necesserily quel $100 \%$

## Notes

Deso are shown by quarities when at least 13 of the sompled busimesses report the specific item
Records wer panked in escending orom eccording to seles size. Each quertile (i . bottom 25z, lower miode 25y, erc.) pepresents on querter of the cotel number of businessts. Hithin esch quatitu. the overege ritio is presented. For comperison purposes, the high end low values of sette are shown

Mow so ust the tebles

(2) The selected renge will indicate the proper quertile, i, the bottom 25\%, the lower midde $25 \%$, the upper middl $25 \pm$ or the top 251.
(3) Data pertaining to the selscted seles size renge will be in that oubrtile

Stenderd Industrlel Ctessificetion Deflnision (SIC 1980):
SIC 2610 - Mousehold furmiture induteries
Businesses primat ity engaged in menufacturing nousehold furniture, of all kinds end of all materisals

TABLE 2. Balance sheet proftle for incorporated businesses only, 1987
Alberta, Household Furniture Industries (SIC 251)

|  | Total(1) | $\begin{array}{r} \text { Bo } 1 \% \text { m } \\ 25 \% \end{array}$ | Lower <br> midde 25\% | Upper midole 25: | Too 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value $\left(\$ 000^{\prime}\right.$ s) High sales value ( $8000{ }^{\circ}$ s) | $\begin{array}{r} 20 \\ 111 \\ 111 \end{array}$ | -- | - | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Ageets |  |  |  |  |  |
| Cash | - | - | -- | -- | -- |
| Accounts and notes receivable | 38 | - - | -- | - | -- |
| Inventory | - | -- | -- | -- | - |
| Other current essets | 69 | -- | - | - | -- |
| Total curcent assets | 107 | -- | -- | - - | - |
| Fixed assets | 55 | -- | -- | - | -- |
| Less: Accum. dep. on fixed assets | - | -- | -* | -- | -- |
| Other essets | 4 | -- | -- | - | -- |
| Tetal assets | 175 | - | $=$ | = | -* |
| Liebilities and equity |  |  |  |  |  |
| Cuprent loans | 30 | -- | - - | - | =- |
| Other current liabilities | 48 | -- | -- | - | - |
| Total current liabilities | 78 | -- | -- | =- | -- |
| Mortgages payable | - | -- | -- | - | - |
| Long term deb: | 2 | -- | - | -- | - |
| Dther liabilities | 56 | -- | -- | -- | - |
| Total liabilities | 136 | -- | -- | -- | -- |
| Totel equity | 40 | -- | . $=-$ | -- | - |

(1) These estimates ore Dosed on semple of businesses reporting sales detween $\$ 25.000$ and $\$ 2,000,000$.

See Ta0le i for symbols and notes

TABLE 3. Financtel ratios (1) for incorporeted businesees only, 19a7
Alberte. Household Furniture Industrles (SIC 351)

|  | Tota)(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { bower } \\ & \text { middle } 25 x \end{aligned}$ | Upper $\text { midde } 25 x$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low seles value ( 8000 's) Migh sales value (\$000's) | $\begin{aligned} & 20 \\ & (1) \\ & 11 \end{aligned}$ |  | - | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio <br> Cuprent patio (times) | 1.4 | -- | -- | -- | -- |
| ```Leverage retios Oebt/equity relio (times) Interest coverage ratio (times) Debt iatio {times)``` | 3.4 2.2 0.8 | -- | -- | -- | -- |

(1) The retios represent theverge of ratios for esch business in the group and cannot be csiculated from the figures shom in Iable 2 .

See Toble 1 for symbols and notes

Definisions:

1. Lionidity ritio:

Gurpent 2 current assers / cupreni liabilities
2. Leverege rotios:
al Debt/equipy = toral lisbilities / equity
(D) Debt fatio = lotsl liabiliqies $/$ foisl asseis
c) Inserest coverge $=$ nen profit interest expense/ inseres? expense.

TABLE 4. Statement of changes in finunciel position for incorporated businesses only. 1987
Aberta. Household Furniture Industries (SIC 261)

|  | Toqall1 | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\text { midd }-25 \%$ | Uoper middle 25\% | $\begin{aligned} & T O D \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Lom sales value ( $\$ 030^{\prime}$ s) Migh sales value $: \$ 000^{\circ}$ s) | $\begin{aligned} & 12 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | verage $1 \$ 00$ |  |  |
| Operating ectivities Cesh from operstions Dedrecistion Other | $\begin{aligned} & 15 \\ & 13 \\ & 24 \end{aligned}$ | -- | -- | -- | -- |
| Dividends | -28 | - | - | -- | -- |
| Investment stivities <br> Discosal of fixed assets <br> Purchase of fixed assets <br> Incress in investment <br> Decrease in investment | 2 -48 - | -- | -- | -- | -- |
| Finencing ectivities <br> Incresse in long term debt <br> Redayment of long term debi <br> Loans from sharetolder: <br> Redayment of loans from sharetiolders <br> Advances 8 loans from government <br> Increase in aquity <br> Decrease in equity <br> Other | 32 -12 1 -12 - - - -1 | - - - - - - -- | - - - - - - -- | -- - - - - - - | - $-=$ $-=$ $=-$ |
| Incresse(decrese) in cesh s equivients Cash © equivalents-Beginning of the yeer Cseh s equivelente - End of the yeer | $\begin{aligned} & -10 \\ & -12 \\ & -22 \end{aligned}$ | -" | -- | - | -- |


only those businesses reporiing o stetement of cnonges
see iade 1 for symots and notes.

TABLE 5. Employment changes by ize of business. 1984-1987 besed on SIC cleselfication in 198T Alberts, Household Furnlture Industries (SIC 261)

| Business size expressed in averege 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 poid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { New } 1 \text { y } \\ \text { reporting } 2) \end{array}$ | No longer reporting (3) |
| 1984 |  |  |  |  |  |
| Totel | 61 | 12.592 | 718 | 12 | 11 |
| $\begin{aligned} & \text { less ingn } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 48 \\ 9 \\ 9 \\ 1 \end{array}$ | $\begin{array}{r} 2.087 \\ 4.999 \\ x \\ x \end{array}$ | $\begin{aligned} & 118 \\ & 298 \\ & 115 \\ & 187 \end{aligned}$ | $\begin{aligned} & 11 \\ & 1 \\ & - \\ & - \end{aligned}$ | $\begin{aligned} & 10 \\ & = \\ & 1 \end{aligned}$ |
| 1987 |  |  |  |  |  |
| Total | 90 | 20,337 | 1.289 | 28 | - |
| $\begin{aligned} & \text { less then } 20 \\ & 20^{\circ} 99 \\ & 100=499 \\ & 500 \text { and over } \end{aligned}$ | 70 10 5 5 | $\begin{aligned} & 3.550 \\ & 3.250 \\ & 7.744 \\ & 5.793 \end{aligned}$ | $\begin{aligned} & 220 \\ & 212 \\ & 505 \\ & 332 \end{aligned}$ | 23 4 $i$ | $\cdots$ |

[^1]TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Alberts, Household Furniture Industries (SIC 261)


| Mumber of observations in semple <br> Averape seles <br> Average expense s <br> Averspe net profit (loss)s | $\begin{array}{r} 22 \\ 583.708 \\ 581.121 \\ 2.587 \end{array}$ | $-\square$ - | -- | $\square$ <br> - | $\because$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businerses remorting a proflt (Mo.) <br> Average sales 3 <br> Averoge expenses <br> Average net profits | $\begin{array}{r} 11 \\ 625.415 \\ 604.729 \\ 21.686 \end{array}$ | -- | $-=$ -- | -- -- | -- |
| Businesses reportinge lose (Mo.) <br> Average sales $\$$ <br> average expenses <br> Average net loss $\$$ | $\begin{array}{r} 11 \\ 352,727 \\ 420.005 \\ -27.278 \end{array}$ | -- | -- -- | - -- | -- -- |
|  |  |  | 1986 |  |  |
| Number of obsefvetions in smaple Average sales \$ Averape expenses Averape net Drofit (loss)s | $\begin{array}{r} 20 \\ 130.149 \\ 124.135 \\ 5.014 \end{array}$ | - <br> - | -- | - <br> - |  |
| Businesses repopting aprofit (Mo.) <br> Average sales \$ <br> Average expenses <br> Average net profits | $\begin{array}{r} 15 \\ 118.149 \\ 103.159 \\ 14.990 \end{array}$ | -- -- | -- | -- | -- |
| Businesses reporting loss (Mo.) <br> Average sales \$ <br> Average expenses <br> Average net loss \$ | $\begin{array}{r} \mathbf{5} \\ 108.185 \\ 434.376 \\ -28.191 \end{array}$ | - <br> - | -- -- | $-\square$ $-=$ | -- |

Mumber of observations in sample
Aversge sales $\$$
Average exdense 5
Aversge net profit (loss) 5

Gusinesens reporting oprofit (Mo.)
Aver age siles
$\begin{array}{ll}\text { Averape xpense s } & 226,712 \\ & 204,567\end{array}$


Busineeses reporting Iose (Mo.I
Average sales
Average expense?
Aversge net loss

34
211.676
211.676
195.489
195.489
16.187
--
$=-$
-
--

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

194.050
201.639
201.639
-7.589
(11) These estinstes are besed on sumple of businesses reporting soles betwet 525.000 ond $\mathbf{1 2 . 0 0 0 , 0 0 0 .}$

See ithly for symols and noles

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberts. Commercial Printing Industries (SIC 281)

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

## Syebels

- zero or no observetions
- 100 smil! too oe expressed
. not soplicabi.
- contidentia

Pootnotes
(1) inese etimetes er besed on somple of businesses reporting sales between $\mathbf{8 2 5} .000$ end $\mathbf{8 2}, 000.000$

This portion of the table perteins only to the businesses reporting the specific expense item. Therefore these petios art csiculsted individutly and the totel will not necesserily equel $100 \%$.

## Motes

Dera ere shown by quapiles when at last 13 of the samplad ousinesses peport the specific item.
 one querter of the lotsl number of businesses. Within esch quertils. the overse retio is presented. For congerison purposes. the high and low vilues of seles shown.

## How to unt the tmbiet

(1) Locete the sppoprite esies range thet is digployed on the two lines entitud bow sales vilue" find "high seles value"

121 The selected renge will indicate the proper quertile, i. the bottom 258. the lower nidde 25x. the upper middle 258 or the top 25\%.
(3) Dete perteining so the sulected selse size renge will be in that qustile.

## Stunderd Industrisl CIBesificetton Definision ISIC 19801:

SIC 2810 = Cometciel Printing Industries
Businesses primer ily engaged in the production of commercial andor job printing regardiess of the opinting method or process uted lletterpress, including flexographic. photopraphic or lithopraphic: intaglio or graure: stencil printing or silk-screen. etc.l

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
alberte. Comercitl Printing Industrles (SIC 281)

|  | Total(1) | $\begin{array}{r} \text { Bot } 40 m \\ 25 \% \end{array}$ | Lower micole 25: | voder <br> middle 25\% | $\begin{aligned} & \text { TOD } \\ & 2 E: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samole (No.) Low sales value ( 8000 s! High sales value ( $\$ 000$ 's) | $\begin{aligned} & 105 \\ & (1) \\ & (1) \end{aligned}$ | 118 118 | $\begin{aligned} & 118 \\ & 308 \end{aligned}$ | $\begin{aligned} & 308 \\ & 507 \end{aligned}$ | $\begin{aligned} & 607 \\ & \{1\} \end{aligned}$ |
|  | Average ( 5000 's) |  |  |  |  |
| Assets |  |  |  |  |  |
|  |  |  |  |  |  |
| Accounts and notes receivable | 68 | 9 | 32 | 59 | 171 |
| Inventory | - | - | - | - | - |
| Dther curfent sssets | 46 | 18 | 19 | 49 | 98 |
| Totel current assets | 111 | 27 | 50 | 108 | 269 |
| Fixed assets | 119 | 34 | 51 | 140 | 247 |
| Less: Accum. dep. on fired essets | 23 | - | 5 | - | - |
| Dther essets | 23 | 2 | 5 | 27 | 56 |
| Total sesets | 256 | 83 | 105 | 275 | 573 |
| Lisbillios and equity $0^{\text {a }}$ |  |  |  |  |  |
| Cuprent loans | 21 | 3 | 9 | 25 | 47 |
| Dther current liabilities | 61 | 13 | 35 | 60 | 136 |
| Total current liabilities | 83 | 16 | 45 | 85 | 183 |
| Mortgages Dayable | - | - | - | - | - |
| Long tarm debt | 18 | 5 | ${ }^{6}$ | 28 | 35 |
| Other liabilities | 86 | 35 | 43 | 105 | 160 |
| Totel lisbillties | 187 | 56 | 93 | 216 | 377 |
| Totel equity | 69 | 7 | 13 | 51 | 155 |

(1) Thest estimates ere based on smole of businesses reporting soles between $\$ 25,000$ and $\mathbf{3 2 . 0 0 0 . 0 0 0 .}$

See Table, for symools and notes.

TABLE 3. Financial ratios(i) for incorporeted businesses oniy. 1987
Alderta. Commerclal Printing Industrles (Sic 289)

|  | Total(2) | $\begin{aligned} & \text { Bottom } \\ & 25 x \end{aligned}$ | $\text { midde } 25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { midd } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low soles value ( 5000 's) High seles velue ( $5000^{\prime}$ s) | $\begin{aligned} & 105 \\ & \{1\} \\ & 11\} \end{aligned}$ | (11) | $\begin{aligned} & 118 \\ & 308 \end{aligned}$ | $\begin{aligned} & 308 \\ & 607 \end{aligned}$ | $\begin{aligned} & 607 \\ & \{1\} \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratic Current ratio (rimes) | 1.4 | 1.7 | 1.1 | 1.3 | 1.5 |
| Leverage ratios ```Dobt/equity ratio (times) Interest coverage retio (times) Debt ratio (times)``` | 2.7 2.9 0.7 | 7.8 0.3 0.9 | 7.1 0.8 0.9 | 3.7 2.4 0.8 | 1.9 3.7 0.7 |

(1) The ratios peppesent the evarage of fatios for emen business in the group and cennot be calculated from the figures shown in foble 2 .
(2) These strimetes ore based on steple of businesses peporting seles detmeen $\mathbf{\$ 2 5 , 0 0 0}$ end $\mathbf{8 2 , 0 0 0 , 0 0 0}$

See 1sble 1 for symols and nates.

## Definitions:

1. Liauidity retio:

Current = curpent assets / current liouilitios.
2. Leverept retios:
(3) Debr/equity $=$ total fiabilities / equity
of Dedr ratio = total liabilities $/ 10$ isl assets
ct Intarest coverage $=$ net protit interest expense $f$ interest expense.

TABLE 4. Statement of changes in finmeisi position for incorporated businesses only. igst
Alberta. Commercial Printing Industries (SIC 281)

|  | To:al(1) | $\begin{array}{r} \text { Bortom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe! } \\ & \text { midde } 25 ; \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } 25 \% \end{aligned}$ | Tos. 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ s) High sales value $(\$ 000$ 's) | $\begin{array}{r} 74 \\ (1) \\ 1 i \end{array}$ | 111 217 | $\begin{aligned} & 217 \\ & 404 \end{aligned}$ | $\begin{array}{r} 404 \\ 759 \end{array}$ | $\begin{aligned} & 75 \% \\ & \{1: \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Operting ectivities Cash from ootetions Dedrecintion Other | $\begin{array}{r} 24 \\ 24 \\ -10 \end{array}$ | -2 9 2 | $\begin{array}{r} 8 \\ 17 \\ -8 \end{array}$ | $\begin{array}{r} 32 \\ 19 \\ -15 \end{array}$ | 59 51 -20 |
| Dividends | $-13$ | -4 | $-12$ | -18 | $-19$ |
| Investemen ectivities <br> Disposes of fixed assets <br> Purchase of fixed assets <br> Incresse in investment <br> Decresse in investment | $\begin{array}{r} 7 \\ -33 \\ -6 \\ 3 \end{array}$ | 1 -9 | -2? | $\begin{array}{r} 2 \\ -39 \\ -10 \\ 9 \end{array}$ | $\begin{array}{r} 24 \\ -60 \\ -13 \\ -19 \end{array}$ |
| Financing ectivitice <br> Increase in long term debt Repayment of long term debt <br> Leans fiom shereholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Incresse in equity <br> Decrease in equity <br> Other | 25 -19 9 -8 - -2 -1 | 1 -5 9 -6 -1 -1 -1 | 19 -15 12 -6 - - -1 | 30 -14 11 -11 | 48 -43 5 -11 - -9 -1 |
| Incresseldecresel in cash sauivalents Cash \& equivalents-Beginning of the year Cash \& quivalents - End of the yeer | 12 | -4 8 5 | -4 7 3 | -3 24 20 | 12 10 22 |

 only inose Dusinesses reporting ststonen: of chenges.
see Teble I for symols and motes

TABLE 5. Employment changes by size of businese, 1984-1987 based on SIC cisesificetion in ige7
Alberte. Commercial Printing Industries (SIC 2事1)




fuli-time employee Note thet the business size groups used are determined of the canade level. Thus if business hes br leas?
500 employees in cansos os whole but less thon that number in any given province it is show in the 500 and over group
(2) Refers to ousinesses reporting no payroll deductions in the previous year
(3) Refers 20 businesses reporting no peyroll aeductions in the following year
"Wewly reporting" and "no longer eporting" businesses are assumed to have been in activity for six months and the informetion is ajusted accordingly

See toble 1 for symbols and notes

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

|  | Total(1) | $\begin{array}{r} 80+10 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { Cidole } 25 \% \end{array}$ | Upder $\text { midole } 25 \%$ | TOD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in semple | 137 |  |  |  |  |
| Averege sties \$ | 264.675 | 52.170 | 74.659 | 176.551 | 755.319 |
| Averspe expense F | 252.668 | 43,762 | 68,934 | 176.974 | 721.001 |
| Average net profit (loss) \$ | 12,007 | 8, 408 | 5,725 | -423 | 34.318 |
| Businesses reporting profit (Mo.) | 95 |  |  |  |  |
| Average sales \$ | 294.712 | 53.026 | 73.871 | 187.568 | 854.381 |
| Averoge expense ${ }^{\text {a }}$ | 266.863 | 40.444 | 58.198 | 174.776 | 794.034 |
| Average not profits | 27.849 | 12,582 | 15.673 | 12.792 | 70.347 |
| Busineszes reporting loss (Mo.) |  |  |  |  |  |
| Average sales \$ | 198.834 | 48.551 | 75.569 | 181.601 | 509.616 |
| Average expense \$ | 218.883 | 57,781 | 81.333 | 179.955 | 556. 464 |
| Average net loss\$ | -20.049 | -9,230 | $-5.784$ | $-18.354$ | -46.848 |

1988

| Mumber of observations in sample | 148 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Aversge sales \$ | 280.208 | 29.481 | 60.944 | 172.655 | 857.751 |
| Average expense \$ | 258.924 | 25.977 | 54.496 | 157.849 | 797.373 |
| Averape net profit (loss) \$ | 29.284 | 3.504 | 8.448 | 14.806 | 80.378 |
| Businesses reporting a profit (Mo.) | 109 |  |  |  |  |
| Aversge sales \$ | 276.661 | 29.568 | 56.921 | 166.658 | 853.495 |
| Aversoe expense ${ }^{\text {S }}$ | 246.732 | 24.537 | 48,717 | 144.497 | 769.078 |
| Average net drofits | 29,929 | 4.931 | 8.204 | 22.161 | 84.419 |
| Ousinesmes reporting - lose (Mo.) | 39 |  |  |  |  |
| Avorage sales | 296.943 | 28.067 | 88.566 | 196.419 | 874.718 |
| Avorege expenee \$ | 315.752 | 47.889 | 94,175 | 210.754 | 910.190 |
| Average net loss \$ | -18.809 | -19.822 | $-5.809$ | -14.335 | -35.472 |

1887

| Mumber of observetions In sample | 136 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 395.399 | 61.250 | 156,927 | 357.471 | 1.005.949 |
| Average expense s | 377.218 | 59.271 | 153.708 | 347.158 | 948.734 |
| Averege net profit (loss) \$ | 18.181 | 1.979 | 3.219 | 10.313 | 57.215 |
| Businesses reporting proflt (Mo.) | 92 |  |  |  |  |
| Aversge sales \$ | 397.033 | 63.910 | 157.317 | 351.325 | 1.015 .581 |
| Average expenses | 361.334 | 55,802 | 137.182 | 325.694 | 926.657 |
| average net profits | 35.699 | 8. 108 | 20.135 | 25.631 | 88.924 |
| 既sinesses reporting (less (Mo.) | 44 |  |  |  |  |
| Aversge sales ${ }^{\text {S }}$ | 390.071 | 56.684 | 156.618 | 369.185 | 977.795 |
| Aver ge expense \$ | 408.354 | 65.226 | 166.856 | 388.070 | 1.013 .264 |
| Averse net loss | -18.283 | -8.542 | -10.238 | $-18.885$ | -35.469 |


See itble for symbols and notes

TABLE 1. Selected operating retios, In percent of sales. 1987
Alberta, Pletemaking. Typesetting Bindery Industry (\$1c 282)


## 5ymbol:

zero or no observilions
too smel 400 be Expressed
not applictal

- confidentiol


## cotnotes


3 Value in Toisl weignied expenditure on given item

This portion of the table pertains only to the businestes reporting the specific expense item. fherefort thege potios ere calculsted individusily and the total will not necesserily sust 100\%.
motes
OBt ere shown by quartiles when at least 13 of the sampled businesses peopt the specific itom.

 high no low velues of seles ere shown

How to use the tebles

(2) The selected renge will indicete the proper quertile. i.t. the botton 25\%. the lower nidde 25 . the upper hidde 252 or the top 25\%
(3) Dete pertiming to the selected bsies gize pange will be in thet quertile

## 

SIt 2820 - platew eking. Typesetting and Bindery Industry
Businesses primerily engaged in providing specislizeo services to the printing and publishing trades. advertising agencies or others; the moding of image bearing photographic films. plates and printers dies of all types: typmeting for the printing trade; making Dinders or covers: hand or machine bimdery work and allied post-printing. conumrting or finishing operstions. lncluded tre businesses engaged in photogratic film developing. printing sid onisging

TABLE 2. Balance sheet proflie for incorporated businesses only. 1987
Albertm. Platemaklng. Typosetting Bindery Industry (SIC 282)

| - | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe? <br> midole 25\% | Upper <br> midde 25: | $\begin{aligned} & \text { Tof } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses iri samol (No.) Low sales vaiue ( 8000 交) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 34 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Aversen (\$000's) |  |  |  |  |
| Aesets |  |  |  |  |  |
| Cath | - | - | -- | - | -- |
| Accounts and notes receivable | 39 | ** | - | - | - |
| Inventory | - | - | =- | - | -- |
| Dther cuprent assets | 77 | -- | =- | - | - |
| Total cupient essets | 115 | - | -- | -- | - |
| Fixed assets | 83 | -- | -- | -- | - |
| Less: Accum. dep. on fixed sesets | 13 | - | -- | -- | -- |
| Other essets | 13 | = | -- | *- | -- |
| Totel ostents | 212 | -- | - - | - | - - |
| Lisbilities and equity |  |  |  |  |  |
| Curfent losens limbilities | 11 | -- | -- | =- | - |
| Other current lisbilities | 78 89 | -- | -- | -- | -- |
| Total current lisbilities | 89 | -- | -- |  | -- |
| Mortgeges osysble Long ferm oebt | 12 | -- | -- | -- | -- |
| Other liebilities | 66 | - | -- | -- | -- |
| Total liabilitios | 167 | =- | - | - | -- |
| Total equlty | 45 | -- | - | - | - |

(1) These estimetes bre besed on sample of businesses peporting sales between 325,000 und 32,000,000.

See Tode ifor symool and notes

TABLE 3. Financial ratios (1) for incorporeted businesses only. 1987
alberte. Plotemeking. Typesetting eindery Industry (SIC 282)

|  | Total(2) | Bottom 25\% | Lowe $\text { middle } 25 \%$ | $\begin{aligned} & \text { UpDe: } \\ & \text { midd } 25 \% \end{aligned}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Busineses in sample (Mo.) Low sales value ( $\$ 000$ ' ) Migh atales velue ( $\$ 000^{\prime}$ s) | $\left.\begin{array}{l} 34 \\ (1) \\ 11 \end{array}\right)$ | -- |  | -- | -- |
|  |  |  | Average |  |  |
| Liquidity retio Cuprent ratio \{times\} | 1.3 | -- | -- | -- | -- |
| ```Leverage retios Debt/equity ratio {times) Interest coverage ratio (times) Dabt patio (times)``` | $\begin{aligned} & 3.7 \\ & 1.5 \\ & 0.8 \end{aligned}$ | -- | -- | - | -- |



Set inble for symbols and notes.

## Byfinitiont:

1. Liquidity retie:

Curfent $=$ curront essers / currant liabilitios
2. Levereqe paties:

```
Dobt/equity z totai liabiliqi⿻s / equity.
    Oebt retio = tosel limbilities / lotel sssets
    Interest coverage = net profit - interest expense/ interest expense
```

TABLE 4. Stetement of changes in financial position for incorporated businesses only. 1987
Alberts. Platemaking, Typesetting Bindery Industry (Sic 282)


Ill These estimetes er besed on samole of incorporsted businesses reporting sales between s25.000 and $\$ 2.000 .000$. Smple count inciudes only those gusinesses peporiing a statement of chonges.
See fable 1 for symools and notes

TABLE 5. Employment changes by elze of busimest. 1984-1987 buted on sic classification in 1987 nlbertid. Pistemaking. Typesetting Bindery Industry (SIC 2s2)


(11) sverage labour units are calculated Dy divioing total poyroll by the aversge onnul wage und salapy rate as reported in the

Survey of Emplovment. Payroll and Hours. Statistics Conode. Cetalogue 72-002. Wh oyer age labour unit could be interpreted as o
full-time employe Note that the business size groups used are determined ot the canse trvel. Thus if bus iness has ot least 500 umployees in canada ás whole but less than thot number in any given province it is shown in the sot and over group
121 Refers to businesses reporting no payroll deductions in the previous reer
(31) Refers 10 businesses reporting no paypoll deductions in the following year
-New!y feoorting and no longer peporting" businesses are assumed to have been in bitivity for six months and the information is aojusieo accordingly

Set lable 1 for symbols and notes

TABLE 6. Selccted operating characteristics of smail businesses by sales quartile. $1985-1987$
Alberts. Platemaking. Typesetting Eindery Industry (SIC 282)

|  | To:al(1) | Bottom 25; | Lower $\text { midde } 25 \%$ | Upper middle 25 : | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observetions in smaple | 36 |  |  |  |  |
| Average sales \$ | 307.741 | -- | - | -- | -- |
| Average expenses | 279.094 | -- | -- | -- | -- |
| Aversge net profit (losi) \$ | 28.647 | -- | -- | -- | -- |
| Businesees reporting profit (Mo.) Aversge seles $\$$ | 31 305.429 | -- | -- | -- | -- |
| Average expense s | 275.567 | -- | -- | -- | -- |
| Average net profit \$ | 29.862 | -- | -- | - | - |
| Susineses reporting loss (No.) | 5 |  |  |  |  |
| Average sales \$ | 156.538 | -- | -- | -- | -- |
| Aver me expense $\$$ | 177,743 | -- | -- | -- | - |
| Average net loss \$ | -21.205 | -- | -- | -- | - |

1985


1987


[^2]TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta, Publishing Industries (SIC 283)

|  |  | 1(1) |  | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowermidde 25\% |  | Uoper$\text { midel } 25 \text { : }$ |  |  | 70025: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Low sales value $\left(\$ 00 C^{\prime}\right.$ s) High sales value ( $\$ 00 \mathrm{C}$ 's) |  | $\left.\begin{array}{l} 39 \\ \{1 \\ \{1 \end{array}\right\}$ |  | -- |  |  |  |  |  |  |  |
| Selocted expense item | Industry overage(2) |  |  |  |  | $\begin{aligned} & \text { Y busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only $(3)$ |  |  |  |  |
|  | Total | Botiom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | Uoper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lowed } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Uoper } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 7.1 | - | -- | -- | -* | 32.0 | 22.3 | -- | -- | -- | - |
| Oecupancy expenses | 6.8 | -- | -- | - | -- | 28.7 | 6. ${ }^{\text {c }}$ | -- | - | - | =- |
| Depreciation | 1.9 | - | -- | - | - | 87.9 | 2.2 | -- | -- | -- | -- |
| Repsirs smaintenance | 0.7 | -- | -- | -- | -- | 47.7 | 1.6 | -- | $\cdots$ | -- | -- |
| Meat. Iight \& telephone | 1.6 |  | -- | -- | - | 84.0 | 2.0 | -- | - | -- | -- |
| Rent ${ }^{\text {a }}$ | 2.4 | -- | -- | - | -- | 70.3 | 3.5 | -- | -- | -- | -- |
| Personnel expenses | 29.0 | -- | -- | - | -- | 50.6 | 32.0 | -* | - | -- | -- |
| Fipenciel expenses | 3.1 | -- | - | -- | - | 90.7 | 3.4 | - | - | -- | =- |
| Interest \& dank charges | 1.8 | -- | -- | -- | -- | 79.1 | 2. 2 | -- | -- | - | -. |
| Professional lees | 1.3 | -- | -- | -- | $=0$ | 88.1 | 1.5 | - | -- | -- | -- |
| Other expenses | 46.2 | -- | -- | -- | - | 100.0 | 46.2 | -- | -- | -- | - |
| Prafit (loss) | 7.8 | -- | -- | -* | -- | 100.0 | 7.8 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | - | 100.0 | $\ldots$ | -- | -- | -- | - |

## Symbols

zero or ho observations

- too smell too be expressed
not spol icabl
confidenzisl


## footnotes

(1) These estimeres bre beseot on semple of businesses roporting seles betmeth 125,000 eno $52,000.000$.

121 Velue in eech cell $=\frac{\text { loral weighed expendigure on given iten }}{\text { logal weighted sotes of sil businesses in the sample }} \times$ loo for each quertile.
(3) Value in esch cell $=\frac{\text { Total wighted oxpenditure on given item }}{\text { Tot weighted sales of businesses reporting inis item of spenditure }}$ for artile.
 individublly and the sosel will not necessarily equal $100 \%$.

## Mores

Ott Efe shom by quer ilies mhen of leas? 13 of the sampled businesses report the specific iqen
 one quartef of the totel number of busingses. Within each quertile, the average retio is prester for comparison purposes. the high and low values of seles are shown

## How to use the tablea


(2) The selected range will indicete the propef quartile. i. the botzom 25z, the lower widdle 25z, the upper midde 25z or the top $25 x$.
(3) Dess pertaining to the gelscteo stios size range will be in that quertile.

## Seenderd Industrial CImsificetion Definition (SIC 1180):

SIC 2830 - Publishing indugtries
Businesses primarily engaged in publishing and which do no printing. The term "publishing" as oplied in this industry group includes the publishing of books. other reading matter. maps, guides and the like.

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



| Assets |  |
| :---: | :---: |
| Cash | - |
| Accounts and notes peceiveble | 55 |
| Inventory | - |
| Other current assets | 55 |
| Total current assets | 111 |
| Fixed assets | 48 |
| Less: Accum. dep. on fixed sesets | - |
| Other assets | 25 |
| Total essets | 183 |
| Lisbilities and equity |  |
| Curient loans | 27 |
| Other curtent lidbilities | 56 |
| Total current liabilities | 83 |
| Mortgages payable | - |
| Long term debt | 8 |
| Other liebilities | 53 |
| Total linbilities | 144 |
| Totel squity | 39 |


(1) These estimetes bre bested on a sempl of busingsses reporting sel between 825,000 end 82.000 .000 .

Sef Table for symbols and notits.

TABLE 3. Financtal ratios (i) for incorporated businesses only. 1987
Aberte. Publishing industries (SIC 2s3)

|  | Total (2) | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | $\text { middle } 25 \%$ | Upder $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) <br> Low sales value ( 8000 's) <br> High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 38 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |
|  |  | Average |  |  |  |
| Liquidity ratio Curtent ratio (times) | 1.3 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | 3.7 4.6 0.8 | -- | -- | -- | -- |

(1) The rotios pepresent the everage of retios for eech business in the group ond cennot be celculated from the figur es shown in reble 2 .

121 These estimetes besed on ample of businesses reporting soles between $\$ 25,000$ and $\$ 2,000,000$.
See inole 1 for symbols and notes.

## Definitions:

1. Liquidity ratio:

Currant $=$ current assets / current lisbilities
2. Lever ege retios:
al DeDt/equify = rotal liabilities / Cquity.
b) Debr ratio s rotal lisbilities / totslassers
c) Interest coversge $=$ net profit . interest expense / interess expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, ig87
Aberta, Publishing Industries (SIC 283)

|  | Tota (1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } 25 \% \end{array}$ | Uope? midde 25: | Toc 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Bles nesses in sample (No. : Low sales vaive isong s) H:gh salas value ( $\$ 020^{\prime}$ s) | $\begin{aligned} & 28 \\ & \{1\} \\ & \{1\} \end{aligned}$ | $\begin{aligned} & (1) \\ & 103 \end{aligned}$ | $\begin{aligned} & 103 \\ & 211 \end{aligned}$ | $\begin{aligned} & 211 \\ & 465 \end{aligned}$ | 465 <br> (1) |
|  | Average 15000 's |  |  |  |  |
| Dperating ectivities Cash from oderations Deprecistion Dether | $\begin{array}{r} 23 \\ 9 \\ -23 \end{array}$ | $\begin{array}{r} 3 \\ 2 \\ -3 \end{array}$ | 6 3 3 | $\begin{array}{r} 21 \\ 8 \\ -7 \end{array}$ | $\begin{array}{r} 58 \\ 20 \\ -81 \end{array}$ |
| Dividends | -8 | - | - | -3 | -26 |
| Investment ectivities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrese in investment | $\begin{array}{r} 5 \\ -13 \\ -2 \\ 1 \end{array}$ | - | - | $\begin{array}{r} -10 \\ -2 \\ 1 \end{array}$ | $\begin{array}{r} 19 \\ -39 \\ -6 \\ 3 \end{array}$ |
| Finmencing ectivitios <br> increase in long term debt <br> Repsyment of long term debt <br> Loans from shareholders <br> Regayment of laans from shareholders <br> Aovances \& loans from government <br> lncrease in equity <br> Decease in equity <br> Other | $\begin{array}{r} 18 \\ -16 \\ 5 \\ -1 \\ - \\ -1 \end{array}$ | - | -11 3 -2 | $\begin{array}{r} 35 \\ -28 \\ 2 \\ -4 \\ 2 \\ 2 \\ -4 \end{array}$ | 36 -19 13 -9 - - - -1 |
| Increase(decresse) in cash sequivalents Cash suivelents-Beginning of the yeer Cash equivalents - End of the year | -5 5 -1 | 1 5 6 | 2 7 10 | $\begin{gathered} 11 \\ 11 \end{gathered}$ | -34 8 -23 |

(1) Ihese est mates bre pesed on amplof incopporbied businesses reporing seles beiwet $\$ 25.000$ end $\$ 2.000 .000$. Sanple couni includes only those businesses reporting stetement of chenges
See lable i for symbols end notes.

Alberte. Publishing Industries (S|C 283)

| Busings size expressed in averege labour units(1) | Number of businesses | $\begin{array}{r} \text { Total poyroll } \\ \mid \$ 000 \end{array}$ | Averape labour units(1) | Chonges in number of businesses with peid emplorees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting (2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 125 | 16.949 | 1.340 | 20 | 19 |
| $\begin{aligned} & \text { less 1hen } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | 93 14 16 2 | $\begin{array}{r} 5.380 \\ 3.333 \\ x \\ x \end{array}$ | $\begin{array}{r} 419 \\ 254 \\ 596 \\ 69 \end{array}$ | $\begin{array}{r}19 \\ \hline\end{array}$ | 17 2 - |
| 1987 |  |  |  |  |  |
| Totel | 156 | 23.386 | 1.335 | 41 | - . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { and over } \end{aligned}$ | 124 15 14 3 | $\begin{aligned} & ? .642 \\ & 4.438 \\ & 7.260 \\ & 4.046 \end{aligned}$ | $\begin{aligned} & 439 \\ & 256 \\ & 407 \\ & 233 \end{aligned}$ | 37 3 1 - | $\cdots$ $\cdots$ $\cdots$ |



full-time enoloyee wote thet the business size groups used are delermineo ot the Consde level. Thus if business has ot least 500 employees in Consce es a whole bus less than that number in eny given province it is shown in the 500 and over group
(2) Refers to businesses peporting no payrall deductions in the drevious year
(3) Refers so businesses feporting no paypall deductions in the following yeat
"Newly reporting" and "no longer paporing" businesses are assumed to hove been in activity for six months ano the information is adusted accordingty.

See fete ifor symbols and noies

TABLE 6. Selected operating characterlatics of small businesses by sales quartile, 1985-1987
Alberta. Publishing Industpies (S1C 283)

|  | To981(9) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25^{\circ} \end{aligned}$ | $\begin{aligned} & \text { TOE } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Musber of observations in sample | 28 |  |  |  |  |
| Average sales $\$$ | 184.792 | - | -- | -. | -- |
| Average expense $\$$ | 166.058 | *- | -- | -- | -- |
| Average net profit (loss) \$ | 18.734 | -. | -- | -- | - |
| Busineses reporting proflt (Mo.) | 21 |  |  |  |  |
| Aversge sties \$ | 199.895 | -- | - | -- | - |
| Aversge expense ${ }^{\text {a }}$ | 172.820 | - | - | -- | -- |
| Averege net profit \$ | 27.075 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) |  |  |  |  |  |
| Average sales $\$$ | 164.297 | -- | -- | -- | -- |
| Average expenses Average not loss | 179.153 -94.856 | -- | -- | -- | -- |



| Mumber of observetions in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 46 \\ 329.653 \\ 299.103 \\ 30.550 \end{array}$ |
| :---: | :---: |
| Businesses pepopting profit (Mo.) | 37 |
| Average sales ${ }^{\text {S }}$ | 336.390 |
| Aver te expense ${ }^{\text {a }}$ | 298,532 |
| Average net profits | 37.858 |
| Susinesses reporting goes (Mo.) | 5 |
| Aversge soles \$ | 287.387 |
| Aversge expense \$ | 302.223 |
| Aversge net loss \$ | -14.836 |

(1) These estimetes ere Dosed on sample of Dusinesses reporing sales beiwen \$25,000 and \$2,000,000.

See Table for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta, Ornemental Architectural metal Products Industries (SIC 303)

|  | Tot | 1i1) |  | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe.midde 25: |  | UDDe:$\text { mod } 25^{\circ}$ |  |  | $\begin{aligned} & \text { Toc } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samcle (No. - Ow sales value $(\$ 000$ s) High sales vaiue 15000 s) |  | $\begin{aligned} & 39 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered}$ | Redoiting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middi } \\ 25 \% \end{array}$ | UDDei middte $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of estes |  |  |  |  |
| Cost of seles | 31.3 | ** | - | -- | - | 100.0 | 38.3 | - | -- | -- | -- |
| Occupancy expenses | 9.9 | -- | -- | -- | -- | 100.0 | 9.1 | - | - | - | - |
| Depraciation | 2.0 | - | - |  | - | 94.0 | 2.2 | -- | -- | - | -- |
| Redairs o maintenance | 0.7 | -* | - |  | -- | 76.9 | 0.9 | -- | -- | -- | -- |
| Hest. light 8 teleonone | 2.4 | -- | -- | -- | -- | 93.7 | 2.5 | -- | - |  | -- |
| Rent | 4.0 | -- |  |  | -- | 79.2 |  | -- | -- | -- | -- |
| Personnel expenses | 30.2 | -- | -- | -- | -- | 100.0 | 30.2 | -- | - | - | -- |
| Finsme ispenses | 2.5 | - | -- | - | -* | 100.0 | 2.5 | -- | -- | -- | -- |
| interest 8 bank charges | 1.6 0.8 | -- | - | -. | -- | 98.1 100.0 | 1.6 0.8 | -- | -- |  | -- |
| Protessiont tees | 0.8 |  |  |  |  |  |  |  |  |  |  |
| Othep expenses | 20.1 | -- | -- | -* | *- | 100.0 | 20.1 | -- | -- | - | -- |
| Profit (loss) | -0.2 | - | -- | -- | - | 100.0 | -0.2 | -- | -- | -- | - |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | - | =- | -* | -* |

## Symols

```
    zero or no observations
    $00 sme:: qoo be expressed
    not boplicable
```

$\times$ confidentis

## Footnotes

(1) These estimetes er besed on * semple of businesses reporting seles berween $\mathbf{2 5} 5.000$ end $\$ 2.000 .000$


 individutly end the 10 as mill not nocesserily equal $100 \%$

## Motes

Dste ore shown Dy Quariiles when at leas: 13 of the sempled businesses pepopt the specific item
 on quepser of the cotel number of businesses. Within each quertile, the overoge potio is prestite. For comperison purposes. the high and low values of seles are shown.

## Mow to use the teoles


 ioD $25 \%$.
31 Dets pertsining to the selected seles size range will be in thet quertile

## Stenota Induterisi Clessificetion Definition (\$1C 1s80):

SIC 3030 - Ornotental and Architecturisi Metsl Products Industribe
Businesses or marily engeged in manutacturing mersl windows and doors: prefabricated. portablemer buildings: and other ornanental and archiseciural metei products

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta. Ornamentel Architectural Metal Products Industries (SIC 303)

|  | Total(1) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> mode 25\% | upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low saies value (8000's) High sales value ( 8000 's) | $\begin{aligned} & 30 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Averape ( $\$ 000{ }^{\circ}$ s) |  |  |  |  |
| Assets |  |  |  |  |  |
| Accounte and notos peceivable | 58 | - | -- | - | -- |
| Inventory | - | -- | -- | -- | -- |
| Other current assets | 112 | - | -- | -- | -- |
| Total curpent sesets | 170 | -- | -- | -- | -- |
| Fixed assets | 75 | - | -- | -- | -- |
|  | - | -- | -- | -- | -- |
| Other assets | 10 | -- | -* | -- | -- |
| Totel assets | 256 | -- | - | - | - |
| Liebilities and equity - 36 - - - - - - |  |  |  |  |  |
| Current loans | 36 84 | -- | $\cdots$ | -- | -- |
| Total current liabilitios | 120 | -- | - | -- | -- |
| Mortgages dayable | - | -- | - | -- | -- |
| Long term debt | 6 | -- | -- | -- | -- |
| Opher liabilitios | 80 | -- | -- | - | -- |
| Total liabilities | 205 | -- | -- | -- | - |
| Total equity | 50 | -- | -- | - | - |

(1) These estimates ere Desed on smple of Dusinesses propring seles between 525.000 ond 52.000 .000 See iable f for symools and nopes

TABLE 3. Financial rettos(1) for incorporated bustnesses only, 1987
Alberte, Ornamental Archlectural Metel Products Industries (SIC sos)

|  | Total(2) | $\begin{aligned} & \text { Botzom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upoer middle 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000^{\prime} \mathrm{s}$ ) | $\left.\begin{array}{l} 30 \\ \{1 \\ 1 \end{array}\right\}$ | -- | -- | -- | -- |
|  |  |  | Averege |  |  |
| Liquiditr retio Current iatio (times) | 1.4 | -- | -- | -- | - |
| ```Leverage ratios Debt/equity ratio (times) Interent coverage rotio (times) Debt ratio (times)``` | 4.1 1.2 0.8 | -- | -- | -- | -- |

(i) The rotios represent the merage of potios for each busines in the group and connor be colculated from the figures show in table 2 .
(2) These estimetes ere oned semple of businesser ceporting seles beimeen 525,000 and $52,000,000$

Soe itole 1 for symols mot notes.

## ovinitions:

1. Liquidity ratio:

Cuprens z cuprent bssets / eurrens liabilities.
2. Leverege ratios:
al Debr/equity = total liabilities / equizy.
b) Deds ratio sotal liabilities/total assess.
c) Interest coverage z net profit , interest expense / interest expmense.

TABLE 4. Statement of changes in finencial position for incorporated businesses oniy, 1987
Alberta. Ornamental \& Architectural Metal Products Industries (SIC 303)

|  | Total(1) | $\begin{aligned} & \text { Bo: } 10 \mathrm{~m} \\ & 25 \% \end{aligned}$ | Lome? midde 25\% | Uoder <br> midole 25\% | Top |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ! $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s: | $\begin{array}{r} 20 \\ 11 \\ 11 \end{array}$ | -- | -- | -- | -- |
|  | Average ( 5000 's) |  |  |  |  |
| Operting ectivities Cosh from oderations Dedreciation Other | 23 12 -8 | -- | -- | -- | -- |
| Dividends | -15 | -- | - | -- | - |
| Investment ectivities <br> Disposal of fixed assers <br> Purchase of fixad sssets <br> lncrease in investment <br> Decresese in investment | -14 | -- | -- | -- | -- |
| Finencing ectivities <br> Incresse in long term deb: <br> Reoarment of long term debt <br> Loars from shareholders <br> Redarment of loans from shareholders <br> advances $\delta$ loans from government <br> Increase in equity <br> Decrease in equity <br> Other | 8 -14 13 -11 - | - - - - - - | - -- -- -- -- | - <br> -- <br> - <br> - <br> - <br> - | $-\infty$ <br> - <br> $=$ <br> $=-$ <br> - |
| Increase(deciesse) in cosi s equivelents Cash tequivalents-Beginning of the year Cesh equivelents - End of the yeer | -1 2 1 | -- | -- | -- | -- |

 oniy those businesses reporting sebemen i of changes
Set Tebie 1 for symbols and notes

TABLE S. Employment changes by tize of business, 1984-1987 based on sic ciaselficetion in igs7
Alberta, Ornamental f Archltectural Metal Products Industrles (SIC 303)

| Business size expressed in evorage bour uniss(i) | Number of businesses | $\begin{array}{r} \text { Total parroll } \\ \left(\$ 000^{\circ}=1\right. \end{array}$ | Average labour units(i) | Changes in number of businetees win paid molorees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \mathrm{New}(\mathrm{y} \\ \text { repopting(2) } \end{array}$ | No langer redoring(3) |
| 1984 |  |  |  |  |  |
| Total | 106 | 27.353 | 1.161 | 12 | 8 |
| $\begin{aligned} & \text { lass than } 20 \\ & 20-99 \\ & 100-489 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 84 \\ 15 \\ 4 \\ 3 \end{array}$ | $\begin{array}{r} 9.412 \\ 10.618 \\ 2.632 \\ 4.691 \end{array}$ | $\begin{aligned} & 400 \\ & 451 \\ & 112 \\ & 198 \end{aligned}$ | $\begin{array}{r}10 \\ 2 \\ \hline\end{array}$ | $\begin{aligned} & 5 \\ & 2 \\ & 1 \end{aligned}$ |
| 1987 |  |  |  |  |  |
| Totel | 98 | 32.805 | 1.470 | 12 | - |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | 64 23 9 2 | $\begin{array}{r} 6.031 \\ 16.403 \\ x \\ x \end{array}$ | $\begin{aligned} & 269 \\ & 734 \\ & 340 \\ & 227 \end{aligned}$ | 8 3 1 - | $\ldots$ |


 full-time employee. Note thet the ousiness size groups used ope determined ot the cansod level, Thus it o business has at intist 500 emoloyees in Conaca as bhole but less then that number in eny given province it is shown in the soo and over group
(2) Refers io businesses feporting no paypoll deduciions in the ppevious yeap.
(3) hefers 10 businesses reporting no peyroll deductions in the following year
"Newiy reporting" anc "no longer reporting" businesses are assumed to have been in bctivity for six months end the informerion is adjustec accoroingly

Se Table 1 for symtiols and notes

TABLE 6. Selected operating charecteristics of small businesses by sales quartile. 1985-1987
Alberta. Ormamental Architectural Metel Products Industries (SIc 303)


1985

| Number of observations in sample | 38 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 252.954 | -- | -- | -- | - |
| Average expense $\$$ | 284, 844 | -- | - | -- | -. |
| Average net profit (loss) ${ }_{\text {a }}$ | -31.890 | -- | -- | -- | -- |
| Businesses reporting erofit (Mo.) | 23 |  |  |  |  |
| Aversge sales \$ | 242.816 | -- | -- | - | -- |
| Average expense 8 | 231.589 | -- | -- | -- | - |
| Average net profit\$ | 11.027 | -- | -* | - | -- |
| Businesses reporting tose (No.) | 15 |  |  |  |  |
| Average soler | 252.038 | -* | -- | -- | -- |
| Aveiage expense 3 | 362.883 | -- | -- | -- | -- |
| Avelage nei loss $\$$ | -100.845 | -- | -- | -- | -- |

1986

| Mumber of observetions in eample | 447.34 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Aversag soles \$. | 467.155 | -- | -- | -- |  |
| Average expense \$ (loss) | 450.058 | -- | - | - | -- |
| Average net drofit (loss) \$ | -2.903 | -- | -- | -- | -- |
| Businesses reporting e profit (Mo.) | 24 |  |  |  |  |
| Average sales \$ | 395,315 | -- | -- | -- | -- |
| Averspe expense \$ | 349.108 | -- | -- |  |  |
| Average net prolits | 46.207 | -- | -- | -- | -- |
| Businessen remerting loss (Mc.) | 10 |  |  |  |  |
| Anverse sales ${ }^{\text {a }}$ | 437.355 | -- | -- | -- | -- |
| Average expense \$ | 506,799 | -- | -- | -- |  |
| Average net loss $\$$ | -67.448 | - | -- | -- |  |

1987


TABLE 1. Selected operating ratios. in percent of sales, 1987
Mberta, Stamped, Pressed 8 Conted Metal Products Industries (SIC 304)

|  |  | 1 (1) |  | $\begin{array}{r} 80: 10 m \\ 25 \% \end{array}$ | Lowe ?modde 25\% |  | $\begin{aligned} & \text { UoDe? } \\ & \text { midole } 25 \% \end{aligned}$ |  |  | $\begin{aligned} & \text { TOS } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole \{No.\} Low sales value ( $8000^{\circ}$ : Migh sales value (5000's) |  | 34 $(1)$ 11 |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { miodl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  | Total | Bot tom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middl. } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Upoer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Pocent of sales |  |  |  |  |
| Cost of esles | 34.0 | -- | -- | -- | -- | 37.8 | 34.7 | -* | -- | -- | -- |
| Decupency expenses | 10.2 | -- | - | -- | - | 100.0 | 10. 2 | -- | -- | - | - |
| Deprecistion | 4.2 | -- | -* |  | -- | 100.0 | 4.2 | - | -- | -- | -- |
| Repair \& maintonance | 0.8 | -- | -- | -- | -- | 61.6 | 1.3 | - | -- | -- | -- |
| Hest. light 8 telephone | 2.4 | -- | -- | -- | -- | 89.9 | 2.7 | -- | -- | -- | -- |
| Rent | 2.8 | -- | -- | -- | -- | 51.5 | 5.5 | - | -- | -- | -- |
| Personnel expenses | 33.2 | -- | -- | -- | -- | 99.0 | 33.5 | -- | -- | -* | -- |
| Financial exponses | 1.3 | -- | -- | -- | -- | 92.1 | 1.4 | -- | -- | -- | -- |
| Interest \& bank charges | 0.6 | -- | -- | -- | -- | 73.6 | 0.8 | -- | -- | - | - |
| Profassiona fees | 0.7 | -- | -- | -- | -- | 88.1 | 0.8 | - | -- | -- | - |
| Other expenses | 16.3 | -- | - | -- | -- | 100.0 | 16.3 | -- | -- | -- | - |
| Prefit (less) | 5.0 | -- | -- | -- | - | 92.0 | 5.5 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -* | 100.0 | . . | -- | -- | -- | -- |

## Symbole

zero or no observeitions
too smel! to0 be expressed
not moplictabl
$x$ conlidentisl

## Footnotes

(1) There estimes bre besec on sangl of businesses reporting seles berween 525.000 and $\$ 2.000 .000$.
2) Velue in esch cell Tolsl weighsed expenoiture on given itm
(3) Yelue in each cell $=\frac{\text { loisl weighted expenditur on given item }}{\text { Total weighted sales of businesses reporiing this iten of expenditurt }}$.

This portion of the thble pertains only to the businesses reporting the specific expense inem. Therefore these fetios are celculeted individually and the total will hot necesserily equi $100 \%$.

## Motes

Dot: are shown by quartiles when teast 13 of the sempled businesses report the specific item.

 high and low values of seles ere shown

How to use the tables

(2) lhe selected renge milt indicste the proper quertile. i. . the Dotiom 25\%. the lower midole 25\%. the upper midole 252 or the top 25x.
(3) Dut pertaining to the selocted sales size range will be in that quertile.

## Stender Industrisi CInselficetion Definition ISIC 1IS0):

Sic 3040 - Stamped. Preseed end Coeted Hetel Products Indutries
Businesses primarily engagec in custom metal cosing. manufacturing metel closures and conteiners and other stanomand pressed meial Dioducis.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta, Stamped. Pressed 5 Coated Metal Products Industries (SIC 304)

|  | To : al 11 | $\begin{array}{r} \text { Bot tom } \\ 25{ }^{2} \end{array}$ | Lower $\text { miodie } 25 \%$ | Unpe middle 25: | $\begin{aligned} & \text { ToD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( 5000 's) High sales value ( $\$ 000$ 's) | $\begin{gathered} 33 \\ (1) \\ (1) \end{gathered}$ | -- | -- | -- | -- |
|  | Average ( $\$ 000$ s) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash ${ }_{\text {accounts }}$ and notes peceivable | 90 | -- | -- | -- | -. |
| Inventory | - | -- | -. | -- | -- |
| Other current assets | 122 | -- | -* | - | -- |
| Total current mssets | 212 | -- | -- | -- | -- |
| Fixed assets | 141 | -- | -- | -- | -- |
| Less: Accus. dep. on fixed ssets | - | -- | =- | -- | -- |
| Other essets | 106 | -- | - | -- | -- |
| Totel ussets | 453 | -- | -- | =- | -- |
| Lisbillities and equity Current loans g |  |  |  |  |  |
| Other cuptent liabilities | 88 | -- | - | -- | -- |
| Total cuprent liabilities | 97 | -- | -- | -- | -- |
| Mortgages Dayable | - | -- | -- | -- | - |
| Long term debt | 10 | -- | -- | -- | -- |
| Other liabilities | 48 | -- | -- | -- | -- |
| Totel listilities | 155 | -- | - | -- | - |
| Totel equity | 304 | -- | -- | -- | $\cdots$ |

(1) These estimetes ore based on semple of businesses reporting sales berween $\$ 25,000$ no $\$ 2.000,000$.

See lable 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Alberta. Stmped, Pressed Cosed Metel Products Induseries (Sic 304)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middl 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 ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | (1) ${ }^{33}$ (1) | -- | $\cdots$ | -- | -- |
|  |  |  | Average |  |  |
| Liquidity retio Cupent entio (times) | 2.2 | -- | -- | -- | -- |
| ```Leverage retios Debtlequity retio (times) Intarest coverage retio (times) Debt retio (times)``` | $\begin{array}{r} 0.5 \\ 15.4 \\ 0.3 \end{array}$ | -- | - <br> - | -- | -- |

(1) ine resios represent the everoge of retios for each business in the proup ono connot be calculated from the figures shom in ioble 2.

See isble 1 for symbols and notes.

## Definitiens:

1. Liquisity fltio:

Curfent $=$ current assets / curfent liabilitios.
2. Levernge retios:
3) Debr/equity $=$ total liabilities / equity
b) Debt ratio = rotal liabilities / total assers
c) Inverest coverage $=$ net profit - interest expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Alberta. Stamped. Pressed : Costed Metal Products Industries (SIC 304)

 only those businesses reporiing a sisiemeni of cnenges.
Se: Table 1 for symbols and noies

TABLE 5. Employment chenges by size of business. 1984-1987 besed on SIC ciasitification in 1987
Alberts, Stamped, Presseds Coated Metal Products Industrises (SIC 304)


(1) Average laboup units are calculated by dividing total poyroll by the average annust wage and salary rate os raported in the Survey of Employment. Payroll and Hours. Siatistics Conado. Calalogue 92-002. An everage labour unit could de interpleled as a full-time employer, Note that the business size groups used are determined ot the canada level. Thus if business has at least 500 emploves in canade os whole but less than thet number in any given province it is shown in the $\$ 00$ ond over group.
(2) Refers to Dusinesses reporting no dayroll deductions in the previous year
(3) Reters to businesses peporting no peyroll deductions in the following yesp

- Mewly reporing" and "no longer pedorting" ousinesses are sssumed to hove been in activity for six monems and the information is adiusted accordingly
ser iable i for symols ano nores

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


| Wumber of observetions in sample | 34 |
| :---: | :---: |
| Average soles | 933.753 |
| Aversge expense s | 893.448 |
| Average net profit (loss) s | 40,305 |
| Businesces peporting a profit (No.) | 29 |
| Averige sales ${ }^{\text {s }}$ | 984.519 |
| Averoge expense \$ | 926.357 |
| Average net drofits | 58.162 |
| Susinesses reporting loss (Mo.) | 5 |
| Averege sales 5 | 545.852 |
| Aver me expense | 563.683 |
| Average net loss | -17.831 |

1985


1987

| Mumber of observetions in sample <br> Averope sales $\$$ <br> Average expense s <br> Average net profit (loss) \$ | $\begin{array}{r} 40 \\ 533.856 \\ 503.614 \\ 30.242 \end{array}$ |
| :---: | :---: |
| susinesses reporting aprofit (mo.) | 25 |
| Average sales 5 | 542.777 |
| Average expenses | 476.506 |
| Average net profit \$ | 66.271 |
| Businesses reporting - lese (Mo.) | 15 |
| Average sales | 514.173 |
| Aver ige expense \$ | 539.799 |
| Avertge net loss | -25.626 |

[^3]See lable ifor symbols anc notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
nlberta. Hardmare. Tool 4 Cutlery Industries (SIC 306)

|  | Tc!al: 11 |  | Botiom 25\% |  | Lowe$\text { midde } 25 \%$ |  | Uaser$\text { midole } 25 \%$ |  |  | Tot$25 \%$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Low sales vaiue ( 8900 's) High sales vaiue ( $\$ 000$ 's) | $\begin{array}{r} 9 \\ (1) \\ (1) \end{array}$ |  | -- |  |  | -- |  |  |  |  |  |
| Selected expense item | Industiy overage(2) |  |  |  | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { rocoiting } \end{aligned}$ | Reparting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot }+0 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middl } \\ & 25 \% \end{aligned}$ |  |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lowel } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { UoDer } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
|  | Percent of salus |  |  |  |  |  | Pepcent of sales |  |  |  |  |
| Cost of seles | 13.5 | -- | -- | -* | -* | 88.7 | 15.3 | -- | - | -* | -* |
| Occupency expenses | 7.4 | -- | - | -- | -- | 100.0 | 7.1 | - | -- | - | -- |
| Deprecision | 2.6 | -- | -- |  | -- | 100.0 | 2.6 | -- | -- | -- | -- |
| Repoifs s maintenance | 0.2 | -- | -* | -- | - | 25.4 | 0.8 | -* | -- | -- | -- |
| Meat. Iight e tolephone | 1.1 | -- | -- | -- | -- | 48.9 | 2.2 | - | - | -- | -- |
| Rent | 3.5 | -- | -- | -- | -- | 46.9 | 7.6 | -- | -* | -- | -- |
| Personnel expenses | 16.3 | -- | -- | -- | -- | 67.5 | 24.1 | -- | - | -- | -- |
| Finencial expensus | 2.2 | -- | -- | -* | -- | 100.0 | 2.2 | -- | -- | -- | -- |
| interest \& bank charges Professional fees | 0.5 1.7 | -- | -- | -- | -- | 48.9 100.0 | 0.9 1.7 | -- | -- | -- | -- |
| Other expenses | 35.0 | -- | -* | ** | -- | 100.0 | 35.0 | -- | -* | -* | ** |
| Ppofis (less) | 25.6 | - | -* | -* | *- | 100.0 | 25.5 | -- | -- | - | -* |
| Total | 100.0 | -- | ** | ** | -- | 100.0 | ... | -- | ** | -- | -- |

## Symbol:

zero of no observerions
too smell 100 de expiessed
not spolicoole
$\times$ confioentio

## potnetes


(2) Yolu in fotal weighted expenditufe on given item

Phis poption of the poble pertains only to the businesses pepopting the specific expense item. lheptore these ietios ere calculeter indivicully and the cotal will not necesserily tquel 100 y

## Mates

Osts Bre shown Dy quartiles wher at least 13 of the samoled Dusinesses report the specific ifem
Recoros were penked in escending order eccording so seles size. Eech quertile (i. eot bon 25\%, lower midde 25z, etc. I represente one querter of the totel number of businesses. Hithin osth quertile. the oversge petio is presented. For comperison purposes, the high and low values of siles er shown
now to use the tebles

(2) The selecteo penge will indiceto the proper quirtile. i. . the botrom 25\%, the lower nidole 25\%, the upper midde 25z of the too $25 z$.
(3) Dete pertioining to the selected seles size fange will be in thet quertile.

Stenderd Inductriel Cleseificetion Definition (SIC 1880):
SIL 3050-Merdespe. Tool and Cutlery Industries
Businesses primarily engaged in manufacturing basic nerdwere: metal dims, moulds and patierns: hand rools and inplements loxcept Dowef-divenl: cutlery lexcep: silverl and hardware not elsembere ciassilied.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta. Mardware. Tool © Cutlery industries (SIC 306)

|  | To:a111) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | UDDEI mid dte 25\% | $\begin{aligned} & \text { ios } \\ & 2 E \div \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000$ 's) High sales value $\left(3000^{\circ}\right.$ s) | $\begin{aligned} & 8 \\ & 11)^{8} \\ & 11 \end{aligned}$ | -- | -- | -- | -- |
|  | Average (8000's) |  |  |  |  |
| Assete |  |  |  |  |  |
| Cash | - |  | - | -- |  |
| Accounts and notes receivable | 31 | -- | - | -- |  |
| lnventory | - | -- | -- | - |  |
| Other curcent essets | 70 | -- | -- | -- | -- |
| Total current assets | 101 | -- | -- | -* | -- |
| Fixed assets | 27 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 11 | - | -- | -- | -- |
| Other assets | 31 | -- | -- | -- | -- |
| Total essets | 159 | -- | -- | -- | -- |
| Liebilities and equity |  |  |  |  |  |
| Dether current liabilities | 74 | - | -- | -- | -- |
| Total current limbilities | 74 | -- | -- | -- | -* |
| Mortgages Doyate | - | - | -- | -- | - |
| Long torm debt | 1 | - | -- | -- | -- |
| Cther liabilities | 11 | - | -- | -- | - |
| Total liobilities | 66 | -- | =- | -- | -- |
| Total equity | 73 | -- | - -- | -- | -- |

(11) These estimates are based on sample of businesses reporting sal beiween 325,000 and 32.000 .000

See iable for symbo's and notes

TABLE 3. Finencial ratios(1) for ineorporated businesses only. 1987
Alberts. Herdware, Tool Eutlery Industrles (SIC 306)

|  | Total(2) | $\begin{array}{r} 80 t+0 m \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midole } 25 x \end{aligned}$ | Upper midole 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\circ} \mathrm{s}$ ) High sales value ( $\$ 000$ 's) | $(1)^{8}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| biquidity retio <br> Current ratic (times) | 1.4 | -- | - | -- | -- |
| Leverage retios <br> Debt/equity latio (times) <br> Interest coverage ratio (times) <br> Debt retio (times) | $\begin{array}{r} 1.2 \\ 15.0 \\ 0.5 \end{array}$ | - | - | -- | -- |

11) The retios represent the merage of rtios for est Dusiness in the group no cannot be calculated from the figures shown in itble 2

121 These estimeter ore besed on sumpl of businesses reporting seles betmeen 525.000 and $82.000,000$
See Table i for symols and notes

Definitions:

1. Liquidity petio:

Curreni : current assers / cupfent liabiliqies
2. Leverege retios:
8) Debr/equity $=$ sors 1 liebilities / equisy
ol Debtretio $=$ toral lisbilities $/$ total assers
c) Interest coverage $=$ net profit interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Alberta, Mardware, Tool \& Cutiery Industries (SIC 306)

|  | 90:3111! | 50110 m 25; | Lower <br> midde $25 \%$ | UDDer m ade 25\% | 700 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses in sample (No. Low sales value ( 8000 ': |  | -- | -- | -- |  |
| High sales value ( $\$ 0000^{\circ}$ ( | (1) | -- |  | -. |  |
|  |  |  | verage (\$000 |  |  |
| Operating ectivities |  |  |  |  |  |
| Cash 4 rom opelations | $\stackrel{x}{x}$ |  | -- | -- |  |
| Dedraciation | $x$ |  | - | -- |  |
| Opher | $\times$ | -- | - | -- | -- |
| Dividends | X | -- | - | - | - |
| Investment activities |  |  |  |  |  |
| Disposel of fixed sssets | $x$ | -- | -- | -- |  |
| Purchase of fixed assets | $x$ | -- | - | -- | -- |
| Increase in investment | $\times$ | -- | - | -- | -- |
| Decrease in investment | $x$ | -- | -- | -- | -- |
| Finencing ectivities |  |  |  |  |  |
| Increse in long term debt Reparment of long term dett | $x$ $\chi$ | -- | -- | -- | -- |
| Loans from shareholders | X | -. | -- | -- | -- |
| Redayment of loans from shareholders | $x$ | - | -- | $\cdots$ | - |
| Advances \& loans from government | $\times$ | -* | -- | -- | - |
| Increase in equity | $\times$ | -- | -- | -- | -- |
| Decrease in equity | x | -- | -- | -- | -- |
| Other | X | -- |  | -- | - |
| Increase(decresse) in cash s equivalonts | $x$ | - | -- | -- | $=$ |
| Cash equivalente-Beginning of the rear | $x$ | - | - | - | - |
| Cash t suivalents - End of the year | $x$ | - | -- | -- | -- |

(11) Inese estimates are oased on somple of incorporated businesses reporting salos oetween $\$ 25.000$ and $\$ 2.000 .000$. Semple count includes only those Dusinesses reporting a siatement of chonges.
see iable 1 for symbols and motes

TABLE S. Employment changes by size of business. 1984-1987 bited on Sic ciassificition in iga7
Alberte. Herdware. Tool Euelery Induserles (SIC 306)


(1) Average isbour urits are calculated by dividing total poyroll by the average annuel wage and salery rete as reported in the Survey of Employment. Paypoll snd Hours. Spatistics Canada. Capalogue 72-002. An aver age labour unit could be interpreted as o full-i me employee. Note thas phe business size groups used are detepmined al the canado level. inus if 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.
(21 Refers so businesses reportimg mo payroll deductions in the previous year.
। 31 Refers to businesses peporiing mo payroll deductions in the following yeer.
"New 'y reporting" and "no longer reporiing" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See iable for symbols ano notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Alberta, Hardware, Tool Eutlery Industries (SIE 306)

|  | Total(1) | Bottom $25^{\circ}$ | $\begin{aligned} & \text { Lower } \\ & \text { midole } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample | 9 |  |  |  |  |
| Average sales \$ | 145.731 | -- | -- | - | -- |
| Averope expense \$ | 50.118 | -- | -- | -- | -- |
| Average net profit (loss) \$ | 96.613 | -" | -- | -- | -- |
| Businuses reporting profit (Mo.) | 1 |  |  |  |  |
| Average salus \$ | 144.968 | -- | -- | -- | -- |
| Average expense \$ | 52.378 | -- | -- | -- | -- |
| Average net profit \$ | 92.590 | -- | - | -- | -- |
| Businesses reporting loss (Mo.) | 1 |  |  |  |  |
| Averoge sales \$ | 145.000 | -- | -* | -- | -- |
| Average expenses | 147.000 | -- | -- | -- | -- |
| Average net loss \$ | -1.000 | -- | -- | -- | -- |

1986

| Mumber of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 10 \\ 382.385 \\ 383.332 \\ -347 \end{array}$ |
| :---: | :---: |
| Businesses reporting eprofit (Mo.) | 7 |
| Aversge sales ${ }^{\text {S }}$ | 383.219 |
| Averspe expense 5 | 351.122 |
| Averige net drofits | 32.097 |
| Busineszes reporting loss (Mo.) | ${ }^{3}$ |
| Average sales ${ }^{\text {s }}$ | 554.217 |
| Average expense \$ | 601.393 |
| Averoge net loss \$ | -37.176 |

1987

Mumber of observations in sample Average sales $\$$ Averape expense $\$$
Averege net prof (l (loss) S

| $\begin{array}{r} 11 \\ 104,676 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: |
| 82.530 | -- | - | . |
| 22.146 | -- |  | -* |
| 8 |  |  |  |
| 99,848 | -- | -- | -- |
| 59.535 | -- | -- | -- |
| 40.313 | -- | -- | -- |
| 3 |  |  |  |
| 205.571 | +- | -- | -- |
| 256.969 | -- | -- | -- |
| -51.398 | -- | - | -- |

$\begin{array}{ll}\text { usinesses reporting lose (mo. } & 205.571 \\ \text { Averseg sales } \$ & 256.969 \\ \text { Average expense } \$ & \end{array}$
Averspe net loss 5

$$
\begin{aligned}
& \text { Avergot sales } \$
\end{aligned}
$$

Aversge expense s
$-51.398$

It) These estimates ar besed on semple of businesses reporsing sates berween $\$ 25.000$ and $\$ 2.000 .000$.
See itble 1 for symools and nozes

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

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

Symbols

- zero or no observaions
- too small too be expressed
not applicable
$\times$ confidential


## footnotes

(1) These estimetes beped on semple of businesses peporting sel bs between $\$ 25.000$ end $\$ 2.000 .000$

121 Velue in fech cell $2 \frac{\text { Totel wighsed mpenditure on aiven item }}{\text { lotal weighted seles of all businesses in the semple }} \times 100$ for each quartile.

This portion of the isble pertains only so the businesses peporting she specific expense item. Therefort itese retios ere colculated individuelly eno the total will not necesserily quel 100 \%.

## Wores

Deta are shown by queptiles when ei leas: 1 J of the sampled businesses report the specific iten
 one querter of the total number of businesses. Within each quertile, the averege retio is presented. fop comperison purposes, the high and I om velues of stel er shom.

How to use the teblet
(1) Locat the appopriste seles range thet is displeyed on the two lines entitled kow sales value" end enigh seles valug"
(2) The selecteo renge will indicete the proper quertile, i. the bottom 25\%. the lower midde 25\%. the upper midel $25 t$ or the top 25\%.
(3) Dato perteining to the selected sales tize ponge will be in thet quertile

Stendard Industris) Clesslfiction Definitlon (SIC 1880):
SIC 3081 - Mechine Shop Industry
Businesses primarity engaged in manufacturing machine papis and oquiomen:. other phen complete machines. for the trade. ihis indusiry includes machine shops providing custom and repair sepvices. Businesses primarily engaged in robilding or remanulacturing autonotive engines are included here

TABLE 2. Balance sheet profile for incorporated businesses oniy, 1987
Alberta, Machine Shop industry (Sic 3081)

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lowe! } \\ & \text { middie } 25 \% \end{aligned}$ | Uppe? $\text { miode } 25 \%$ | $\begin{aligned} & \text { Tor } \\ & 2 \equiv \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir. sample (Mo.) Lowsales value ( $\$ 000{ }^{\text {a }}$ ) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 91 \\ & 1! \\ & 11 \end{aligned}$ | $11)$ 144 | 144 364 | $\begin{aligned} & 364 \\ & 621 \end{aligned}$ | $621$ |
|  | Average (5000 s) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | - | $\cdots$ | - | - |
| Accounis and notes receivable | 66 | 8 | 40 | 72 | 143 |
| Inventory | - | - | - | - | - |
| Other cupfent ossets | 100 | 16 | 44 | 107 | 230 |
| Totel curfent assets | 166 | 24 | 84 | 178 | 373 |
| Fixed assets | 141 | 38 | 110 | 176 | 233 |
| Less: Accum. dep. on fixed assets | 32 | 2 |  | 20 | - |
| Other assets | 32 | 2 | 25 | 20 | 78 |
| Totel essets | 338 | 64 | 215 | 374 | 884 |
| Liebilities and equity $23020{ }^{\text {a }}$ |  |  |  |  |  |
| Oither cupfent liabilities | 69 | 7 | 35 | 87 | 145 |
| Total curtent liabilities | 92 | 9 | 44 | 112 | 200 |
| Mortgages dayable | - | - | - | - | 49 |
| Long ierm deb: | 23 | 5 | 55 | 34 | 49 .25 |
| Other lisbilitios | 75 | 8 | 65 | 99 |  |
| Total lisbilities | 131 | 22 | 114 | 245 | 374 |
| Total equity | 148 | 42 | 105 | 129 | 310 |

[1] Thas estimetes are besed on sample of businesses peporting sal us between \$25,000 and \$2,000,000.
see istic f for symbols and nores.

TABLE 3. Financial ratios (1) for incorporated businesese only. 1987
Alberte. Mechine Shop Industry (SIC 3081)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper <br> middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Busunesses in sample (No.) Low sales value ( $\$ 000$ 's) High salas value ( $9000^{\prime}$ s) | $\begin{aligned} & 91 \\ & 11 \\ & 11 \end{aligned}$ | 111 14 | 144 364 | $\begin{aligned} & 364 \\ & 621 \end{aligned}$ | 621 111 |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.8 | 2.6 | 1.9 | 1.6 | 1.9 |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage retio (times) Debt ratio (times)``` | 1.3 2.8 0.6 | 0.5 4.2 0.3 | 1.1 3.5 0.5 | 1.9 1.1 0.7 | 1.2 3.6 0.5 |

$(11$ The rasios represent the merege of retios for etch business in the group end cennot be celculated from the figures thown in itoble 2 .
(2) These estimetes re Desed on sampl of businesses peporting stifs between 825,000 enc $\$ 2,000,000$.

5ee Table 1 for symbols and notes.

Definisions:

1. Liquidity retio:

Current = curpent assers / curpent liabilities.
2. Leverage retios:
a) Dedr/equity = toral liabilities / equity
b) Debt istio = iotal litutilits / toisl assers
c) Interes cove:oge z met profit interesi expense / inerest expense.

TABLE 4. Statement of changes in financtal posttion for incorporated businesses only. 1987 Alberta. Machine Shop Industry (SIC 3081)

|  | To:al! 1 ! | $\begin{array}{r} 80 \uparrow \uparrow 0 m \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lowe? } \\ m, 001 e 25^{\prime} \end{gathered}$ | Uoper middle 25: | $\begin{aligned} & \text { ios } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. ) Low sales value ! $\$ 000$ 's) Hign sales value $\left(\$ 000^{\circ}\right.$ s) | $\begin{array}{r} 56 \\ \{1\} \\ 11 \end{array}$ | $\begin{aligned} & 111 \\ & 138 \end{aligned}$ | $\begin{array}{r} 138 \\ 355 \end{array}$ | $\begin{array}{r} 355 \\ 639 \end{array}$ | 639 111 |
|  |  |  | Average 15000 |  |  |
| Opereting activities Cash from operations Depreciation Other | $\begin{array}{r} 15 \\ 27 \\ -11 \end{array}$ | $\stackrel{2}{7}$ | $\begin{array}{r} 20 \\ 17 \\ -24 \end{array}$ | $\begin{aligned} & -6 \\ & 34 \\ & -2 \end{aligned}$ | 38 48 -14 |
| Dividends | -11 | - | -8 | -21 | $-13$ |
| Investment activities <br> Dispossal of tixed assets <br> Purchase of fixed assets <br> lncrease in investment <br> Decrense in investment | 7 -22 -1 2 | -3 | $\begin{array}{r} 13 \\ -12 \\ -1 \\ 1 \end{array}$ | 3 -28 7 | - -42 -1 |
| Finencing ectivities <br> Increse in long term debt <br> Reosyment of long term debt <br> Loans from shareholders <br> Redayment of loans from sharenolders <br> Advances \& loans from government <br> lncrease in equity <br> Decrense in equity <br> Other | 26 -28 8 -19 - 4 -2 | -2 | $\begin{array}{r}17 \\ -23 \\ 4 \\ -19 \\ \hline\end{array}$ | $\begin{array}{r} 27 \\ -25 \\ 12 \\ -23 \\ - \\ 13 \\ -7 \\ 1 \end{array}$ | 55 <br> -56 <br> 9 <br> -22 <br>  <br> $\vdots$ <br> -2 |
| Increase(decresse) in cash sequivalents Csgh equivelents-8eginning of the year Cash equivalents - End of the year | -8 20 13 | -8 34 26 | $\begin{array}{r} -17 \\ 22 \\ 5 \end{array}$ | -14 33 19 | -4 |

$(1)$ inese estimbtes or besed on sempl of incorporsted businesses peporting sales between $\$ 25,000$ and $\$ 2,000,000$. Semple count includes only those businesses reporting stotoment of enenges
see isbie 1 for symools and notes.

TABLE 5. Employment changes by size of business. 1984-19B7 besed on Sic citasificetion in ige7
Aberte. Machine Shop Industry (SIC 308i)




 500 employees in canada as o whole but less than that number in any given province it ishown in the 500 and over groud.
121 Refers to businesses regorting no payroll deductions in the provious year
(3) Reters to businesses reporting no oayrall deductions in the following year.
"Newly reporting" and "no longer roporting" businesses bre assumed ta hove been in activity for six months and the information is Bojusted according:y
see iable t tor symools and notes

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


| Mumber of observations in sample <br> Averege sties $\$$ <br> Average expenses <br> Average net profit (loss) \$ | $\begin{array}{r} 81 \\ 407.180 \\ 368.189 \\ 38.991 \end{array}$ | $\begin{aligned} & 48.691 \\ & 36.514 \\ & 12.177 \end{aligned}$ | $\begin{array}{r} 137.518 \\ 112.977 \\ 28.541 \end{array}$ | $\begin{array}{r} 324.292 \\ 239.679 \\ 84.613 \end{array}$ | $\begin{array}{r} 1.118 .219 \\ 1.083 .587 \\ 34.632 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) <br> Average seles <br> Averoge expense $\$$ <br> Average net profis s | $\begin{array}{r} 70 \\ 455.628 \\ 398.288 \\ 57.338 \end{array}$ | $\begin{aligned} & 48.432 \\ & 35.462 \\ & 12.970 \end{aligned}$ | $\begin{array}{r} 132.516 \\ 104.769 \\ 27.747 \end{array}$ | $\begin{array}{r} 321.957 \\ 228.970 \\ 92.987 \end{array}$ | $\begin{array}{r} 1.319 .597 \\ 1.223 .951 \\ 95.646 \end{array}$ |
| Susinesees reporting mosi (Wo.) <br> Average soles \$ <br> Average expense 5 <br> Average not loss $\$$ | $\begin{array}{r} 11 \\ 369.571 \\ 384.737 \\ -15.166 \end{array}$ | $\begin{aligned} & 53.000 \\ & 56.000 \\ & -1.000 \end{aligned}$ | $\begin{aligned} & 197.685 \\ & 211.707 \\ & -14.022 \end{aligned}$ | $\begin{array}{r} 349.949 \\ 357.334 \\ -7.385 \end{array}$ | $\begin{aligned} & 877.649 \\ & 915.505 \\ & -38.256 \end{aligned}$ |
|  |  |  | 1986 |  |  |
| Mumber of observetions in semple <br> Average sales $\$$ <br> Average expenses <br> Average net Drofit (loss) \$ | $\begin{array}{r} 92 \\ 426.809 \\ 394.421 \\ 32.388 \end{array}$ | $\begin{array}{r} 89.818 \\ 71.950 \\ 9.868 \end{array}$ | $\begin{array}{r} 226.231 \\ 222.632 \\ 3.599 \end{array}$ | $\begin{array}{r} 461.366 \\ 424.269 \\ 37.097 \end{array}$ | $\begin{array}{r} 937.822 \\ 858.833 \\ 78.989 \end{array}$ |
| Businesses reporting profit (Mo.) <br> Average sales $\$$ <br> Avernge expenses <br> Aversoge net profits | $\begin{array}{r} 73 \\ 450.239 \\ 401.471 \\ 48.768 \end{array}$ | $\begin{aligned} & 81,988 \\ & 68,374 \\ & 13,614 \end{aligned}$ | $\begin{array}{r} 238.231 \\ 213.163 \\ 25.068 \end{array}$ | $\begin{array}{r} 460.937 \\ 422.296 \\ 38.641 \end{array}$ | $\begin{array}{r} 1.019 .799 \\ 902.050 \\ 117.749 \end{array}$ |
| Businesses reporting lozs (Mo.) <br> Averspo sales $\$$ <br> Averape expenses <br> Aversee net loss \$ | $\begin{array}{r} 19 \\ 379.658 \\ 395.828 \\ -16.170 \end{array}$ | $\begin{aligned} & 80.920 \\ & 90.851 \\ & -9.931 \end{aligned}$ | $\begin{array}{r} 220.498 \\ 227.156 \\ -6.658 \end{array}$ | $\begin{array}{r} 480.581 \\ 512.534 \\ -31.953 \end{array}$ | $\begin{aligned} & 736.634 \\ & 752.771 \\ & -16.137 \end{aligned}$ |

1987

| Mumber of observations in sumple <br> Average sales \$ <br> Average expense $\$$ <br> Averge not profit (loss)s | $\begin{array}{r} 111 \\ 381.300 \\ 363.729 \\ 17.579 \end{array}$ | $\begin{array}{r} 43.137 \\ 42.817 \\ 320 \end{array}$ | $\begin{array}{r} 155.389 \\ 137.295 \\ 18.094 \end{array}$ | $\begin{array}{r} 403.026 \\ 377.945 \\ 25.081 \end{array}$ | $\begin{array}{r} 923.646 \\ 896.858 \\ 26.788 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses reporting profit (Mo.) | 75 |  |  |  |  |
| Average sales \$ | 388.129 | 57.470 | 162.827 | 387.977 | 944.241 |
| Aversge expense \$ | 348.377 | 41.225 | 136.467 | 343.440 | 872.376 |
| Average net drofits | 39.752 | 16.245 | 26.360 | 44.537 | 71.865 |
| Businesses reporting lost (Wo.) | 35 |  |  |  |  |
| Average sales \$ | 379.156 | 38.991 | 130.089 | 44.708 | 873.875 |
| Averase expense 5 | 401.513 | 43.278 | 140.110 | 466.639 | 956.023 |
| Average net loss 5 | -30.347 | -4.28 ? | -10.021 | -24.931 | -82.148 |

111 These estimates ar based on sample of businesses reporting sales between $\mathbf{3 2 5 , 0 0 0}$ and $\mathbf{1 2 , 0 0 0 , 0 0 0}$
see table ifor symools and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta, Singie Famliy Housing (SIE 4011)

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

## Symbol:

- ereo or no observitiors
- 100 smell to0 be expressed
no: spplicable
- contidentisl

Footnotes
111 These esimates are based on sampl of businasses paporing seles betwen 525.000 sid 52.000.000.


$$
\text { 131 Value in esh cell }=\frac{\text { Totsl wighsed expenditure on given ithm }}{\text { Totsl weighted scies of businesses reporting this item of expenditure }} \text { foo for each quertilt. }
$$

This portion of the table persains only to the businesses peporting the specific oxpense item. Thepefore these ratios ore celculated individully and the poial wil! not necesserily equal $100 \%$

## motes

Deta are shown by quartiles when et least iJ of the sampleo businesses peport the soecific inem
 one quster of the tosel number of businesses. Within each quertile. the aver age fotio is presented. for comparison purposes. the high anc low values of seles ere shown
how to ust the tebles

(2) The selected renge will indicme the proper quertile. i. the bottom $25 \%$. the lower midde $25 \%$, the upper inidolt 252 of the IOD 25\%
(3) Dete pertsining to the seleced seles size pange will be in that qustile

Stenderd Induatrisl CIessificmtion Definition (SIC 1Bso):
51E 4011 . Single fonily Kousing Contrectors
Businesses prime ily engaged in the development and construction of single detached and single atiached oweltings such es: cotiages, single duplexes, garden homes. semi-derached houses. single atiached houses. single detached houses. erecting prefabicsted homes. rom houses lexcepi ow ouplexesi. single fesidences and summer homes

TABLE 2. Baiance sheet prof 17 for incorporited businesses only. 1987
Aberta, Single Family Housing (SIC 4011)

|  | To:a! 1 ! | Sottom 25\% | $\begin{gathered} \text { Lower } \\ \text { midole } 25^{\prime \prime} \end{gathered}$ | Uoper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 0000^{\prime} \mathrm{s}$ ) | 212 $(1)$ $(1)$ | $\begin{array}{r}11) \\ 87 \\ \hline\end{array}$ | $\begin{array}{r}87 \\ 208 \\ \hline\end{array}$ | $\begin{array}{r}208 \\ 429 \\ \hline\end{array}$ | (1) |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 29 |  | 5 | 24 | 81 |
| accounts and notes receivable | 29 | 5 | 5 | 24 | 81 |
| Inventory | - | - | $\square$ | - | - |
| Other current assets | 63 | 16 | 49 | 84 | 102 |
| Total current essets | 92 | 22 | 56 | 108 | 183 |
| Fixed essets | 52 | 56 | 18 | 87 | 47 |
| Less: Accum, deo. On fixed ssets Other assets | 14 | 6 | 2 | 18 | 29 |
| Total ussets | 158 | 4 | 76 | 213 | 258 |
|  |  |  |  |  |  |
| Cuprent loans | 15 | 3 | 9 | 28 | 18 |
| Other current lisbilities | 63 | 58 | 34 | 55 | 106 |
| Total current lisbilities | 78 | 61 | 44 | 82 | 124 |
| Mortasges payable | - | - | - | ; | , |
| Long term debt | 57 | 2 | 31 | 97 | 79 |
| Other lisbilities | 57 | 21 | 31 | 97 | 79 |
| Total lisbilities | 137 | 85 | 74 | 188 | 205 |
| Totel equity | 21 | -1 | 2 | 27 | 54 |

(1) These estimates are besed on sample of Dusinesses reporting sales detween $\$ 25.000$ and 82.000 .000 .

Sen ioble ifor symols and notes

TABLE 3. Financial rotios(1) for imcorporated businesses only. 1987
nlberta. Single Family Housing (SIC 4011)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middel $25 \%$ | Upper middle 25\% | ToD $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Lom soles value ! $\$ 000$ 's) High soles volue ( $\$ 000$ 's) | 212 $(1)$ $(1)$ | (1) 87 | 87 208 | 208 429 | (1) |
|  | Average |  |  |  |  |
| Liquidity retio Curcent ratio (times) | 1.2 | 0.4 | 1.3 | 1.3 | 1.5 |
| ```Leverage ratios Debt/equity retio (times) Interest coverage ratio (times) Debt retio (times)``` | 6.7 3.3 0.9 | $\begin{array}{r} -82.1 \\ 1.0 \end{array}$ | 39.5 1.0 | 6.9 2.4 0.9 | 3.8 6.5 0.8 |

Ilf The retios represent the everage of retios for esch business in the group and connot be chlcuited from the figures shown in isble 2 .

Soe iable 1 for symbols and notes.

## Befintions:

1. Liquidity rotio:

Curiens = currens asses / currens liabilities.
2. Leverege ratios:
al Debi/equify $=$ sors fisbilisies / eauity
b) Debi ratio $=$ potal liabilities $/$ total assets
c) lnterest covprage z net profit interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta. Single Family Housing (SIC 4011 )

|  | Tetal(1) | $\begin{array}{r} \text { Bo: } 10 \mathrm{~m} \\ 25: \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } 25 \% \end{array}$ | Upoe: <br> middle 25: | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eistnesses in samole (No. Lum salas vaive ( $\$ 000$ 's) tirath salas value ( $9000^{\prime}$ s) | $\begin{aligned} & 128 \\ & \{1 \vdots \\ & i 1 \end{aligned}$ | $\begin{array}{r} 11) \\ 68 \end{array}$ | 68 204 | $\begin{array}{r} 204 \\ 435 \end{array}$ | 495 111 |
|  | Average ( $\$ 000$ s) |  |  |  |  |
| Operating ectivities Cash from onerations Depreciation Dther | $\begin{array}{r} 8 \\ 6 \\ 10 \end{array}$ | $\begin{array}{r} 11 \\ 3 \\ -4 \end{array}$ | 8 | $\begin{aligned} & -1 \\ & 11 \\ & -7 \end{aligned}$ | 26 6 41 |
| Dividends | -1 | - | - | -2 | $-2$ |
| investment activitios Disposal of fixed ssets Purchase of fixed assets increse in investment Decrese in investment | $\begin{array}{r} 6 \\ -13 \\ -2 \\ 2 \end{array}$ | -6 | 4 -9 -1 | $\begin{array}{r} 3 \\ -16 \\ -3 \\ 6 \end{array}$ | 16 -88 -4 1 |
| Financing ectivities <br> Increase in long term debt Repayment of long term debt Loans from shareholders Kevarment of loans from shareholders acvances 8 loans from government <br> iricresse in equity <br> Decresse in equity <br> Cther | $\begin{array}{r} 9 \\ -6 \\ 6 \\ -14 \\ - \\ - \\ -1 \end{array}$ | 1 -1 -6 | 3 -1 3 -5 | $\begin{array}{r} 20 \\ -13 \\ 9 \\ -8 \\ - \\ - \\ - \\ -3 \end{array}$ | $\begin{array}{r}9 \\ -8 \\ 9 \\ -37 \\ \hline\end{array}$ |
| Increse(decresse) in cash tequivalents Cash 8 equivalents-Beginning of the yeer Cash equivalents - End of the year | $\begin{array}{r} 11 \\ -3 \\ 7 \end{array}$ | 2 -5 -4 | 5 -1 4 | $\begin{array}{r} -5 \\ 1 \\ -3 \end{array}$ | 39 -10 25 |

 only inose bus nesses reporfing stotenent of chonges
see Teple 1 for symools and notes.

TABLE 5. Employment changes by stze of business, 1984-1987 besed on Sic citasification in 1987
Alberte, Residentiel Building and Development (SIC 401)


[^4]TABLE 6. Selected operating characteristies of small businesses by sales quartile. 1985-1987
Alberte, Single Family Housing (sic 4011)

Total(1) $\quad$| Bottom |
| :---: |
| $25 \%$ |

| Mumber of observations in sample | 420 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averoge sales \$ | 229.641 | 44.892 | 80.003 | 156.642 | 637.025 |
| Average expense \$ | 211.824 | 29.125 | 57.282 | 156.845 | 604.245 |
| Average net profit (losa) \$ | 17.817 | 15.767 | 22.721 | -3 | 32.780 |
| Businesses peporting profit (Mo.) | 277 |  |  |  |  |
| Average sales $\$$ | 229,725 | 44.270 | 81.107 | 144.479 | ¢49.042 |
| Average expense \$ | 194.534 | 15.535 | 38.550 | 126.772 | 597.280 |
| Average net profit \$ | 35.191 | 28,735 | 42.557 | 17.707 | 51.762 |
| Businesses raporting loss (No.) | 143 |  |  |  |  |
| Average salas \$ | 222.213 | 46.308 | 77.720 | 167.282 | 597.540 |
| Average expense \$ | 241.491 | 60.041 | 96.016 | 182,781 | 627.127 |
| Average net loss $\$$ | $-19.278$ | -13.733 | -18.296 | -15.499 | $-29.587$ |


| Mumber of observations in sample | 453 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 299.666 | 38.452 | 78,599 | 215.623 | 865.881 |
| Average expense \$ | 301.388 | 32.535 | 99.658 | 211.825 | 861.532 |
| Average net profit (loss) \$ | -1.722 | 5.927 | -20.959 | 3.798 | 4,349 |
| Businesses reporting profit (Mo.) | 294 |  |  |  |  |
| Aver me sales \$ | 305.546 | 38,555 | 78.973 | 241.063 | 863.594 |
| Average expenses | 287.138 | 31.930 | 64.522 | 221.872 | 830.226 |
| Aversge not profit \$ | 18.408 | 6.625 | 14.451 | 19.191 | 33.368 |
| Qusinseses reporting - lost (Mo.) | 159 |  |  |  |  |
| Averuge salas \$ | 293.560 | 36.538 | 78.248 | 190.506 | 858.949 |
| Average expense | 326.983 | 45.049 | 157.451 | 201,906 | 903.525 |
| Average net loss \$ | -33.123 | -8.511 | -79.203 | -11.400 | -34.576 |

1987

| Mumber of observations in semple | 28545 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 285.473 | 55,582 | 119.895 | 265.073 | 701.340 |
| Aversge expense | 271.630 | 53.583 | 113.511 | 244.430 | 675.396 |
| Aversge net profit (lose) \$ | 13.843 | 1.998 | E.784 | 20.643 | 25.944 |
| Businases reporting aprofit (Mo.) | 251 |  |  |  |  |
| Average sales \$ | 282.925 | 57.692 | 117.552 | 253.734 | 692,723 |
| Average expenses | 257.878 | 49.591 | 98.230 | 228.153 | 655.537 |
| Aversige net drofit | 25.047 | 8.101 | 19.322 | 35.581 | 37.186 |
| Businesses reporting lose (Mo.) | 94 |  |  |  |  |
| Average salos | 295.782 | 52,828 | 123.062 | 268.787 | 738.450 |
| Aversge expense $\$$ | 310.631 | 58.793 | 133.225 | 289.590 | 750.916 |
| Average net loss | -14.849 | -5,965 | -10.163 | -20.803 | -22,486 |

(1) These estimates se besmit on sample of businesses reporting sties between $\mathbf{\$ 2 5 , 0 0 0}$ and $\mathbf{8 2 , 0 0 0 . 0 0 0}$.

See Toble I for symbols or es

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


Syebols

- zero or no observations
-- 100 small too de expresiea
. not applicat.
x confidentisl


## Footnote

(1) These estinetes ere besed on somplof businesses poporting seles between 525.000 end $22,000.000$

21 Walue in asch cell $=\frac{\text { Total weighted xpendisure on given item }}{\text { Total weighted stoles of bll businesses in the sample }} \times 100$ for each quarkile
(3) Velu in each cell $=\frac{\text { lotal weighted expenditure on given item }}{\text { rosal weighted seles of businesses reporting ehis item of expenditupe }}$ for fech quartite

This porition of the table perteins oniy to the businesses reporting the specific expense item. Therefore these ratios are celculated individusly and the to:a will not necesserily equel 100 z

## Notes


mecords mepe renked in sesending order according to sales size, Eech quertile li. t. bottom 25k, lower miode 25\%, etc. pepresents on querter of the tot mumber of busimesses. Within est quertile. the everege retio is presented. for comperison purposes, the high and low vilues of seles are shown.

## Mow to use the tebles


(2) The selected renge will indicete the proper quersile, i. the bottom 25\%, the lower midde 25\%. the upper midde 25\% or the 10025 .
(3) Osta pertaning to the eiviected stes size range will be in thet quitilit

## Standerd induetrial Clezsificetion Definition (SIC 18801:

SIC 4013 - Residentisl Renovetion Contrectors
Busimesses prlmarily engaged in residenti addilions. major improvements and papars, renovation, rehabilitation, retro-lipting and conversions involving more than one trade such as: generat conifaciors for residential sodisions. general coniractors for home improvemen is and repairs. general contractors for house alterations and genermi contractors for fesidential renoverions.

TABLE 2. Balmee sheet prof 11e for incorported bustnesses only. 1987
Alberta. Residential Renovation (SIC 4013)

|  | Toral(1) | $\begin{array}{r} 801: 0 \mathrm{~m} \\ 25 \% \end{array}$ | Lower modle 25\% | Uope, $\text { midde } 25 \%$ | To: 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 5000 s) High sales volue ( $9000^{\circ}$ s) | $\begin{aligned} & 74 \\ & (1) \\ & 11 \end{aligned}$ | $\begin{array}{r} 1 \\ 53 \end{array}$ | 53 76 | $\begin{array}{r} 76 \\ 251 \end{array}$ | $\begin{aligned} & 25! \\ & \text { (1) } \end{aligned}$ |
|  | Average ( $\$ 000{ }^{\circ} \mathrm{s}$ ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash |  | - | - | - | * |
| Accounts and notes receivabie | 16 | 6 | 3 | 6 | 48 |
| Inventory | - | - | - | - | - |
| Other current assets | 18 | 9 | 7 | 12 | 48 |
| Total current assets | 35 | 15 | 11 | 18 | 92 |
| Fixed assets | 28 | 32 | 40 | 13 | 27 |
| Less: Accum. dep. on fired assets | - | - | - | \% | 3 |
| Other assets | 3 | 2 | - | 7 | 3 |
| Totel eseets | 65 | 50 | 51 | 38 | 121 |
|  |  |  |  |  |  |
| Current loans | 4 | - | 1 | 2 | 14 |
| Other current liabilities | 26 | 8 | 14 | 18 | 62 |
| Total current liabilitues | 30 | 8 | 15 | 19 | 76 |
| Mortgages oayabie | - | - | - | - | - |
| Long term deot | 32 | 41 | 39 | 13 | 36 |
| Other ilabilities | 32 | 41 | 39 | 13 | 36 |
| Total lisbilities Totel equity | 63 3 | 49 | 54 -3 | 32 5 | 113 |

(1) These estimetes are based on stmple of businesses reporting sales betweer $\$ 25.000$ and $\$ 2.000 .000$

See table i for symools anc notes

TABLE 3. Financiel ratios (1) for incorporeted businestes only, 1987
Alberes. Residentiel Renovetion (SIC 4013)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\text { midd } 25 \%$ | Uoper middie 25\% | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Buginesses in stmolo (No.) Low soles value ( $\$ 000$ s) High seles value ( $\$ 000$ 's) | 74 11 11 | - $\begin{array}{r}11 \\ 53\end{array}$ | 53 76 | $\begin{array}{r} 76 \\ 251 \end{array}$ | 251 $11)$ |
|  | Aversge |  |  |  |  |
| Liquidisy retio Current retio (times) | 1.1 | 2.0 | 0.7 | 0.9 | 1.2 |
| ```Leversge retios Debt/equity ratio (times) lnterest coversoe fatio (times) Debi ratia (times)``` | $\begin{array}{r} 22.1 \\ 1.0 \\ 1.0 \end{array}$ | 95.1 $\% 0$ | -15.5 1.1 | 5.2 2.0 0.9 | 13.7 3.2 0.9 |

ill The retios represent the overage of retios for each business in the group and connot be celculoted from the figures shown in table 2 .
(2) These estientes er besed on zompl of busineses reporting soles between $\$ 25,000$ and $\mathbf{5 2 , 0 0 0 , 0 0 0 .}$

See Table 1 fer symols and meres.

## Definitions:

1. Liquidity ratio:

Guprent z cuprent essets / current lisbilities
2. Levertage retios:
al Debt/equity $=$ total lisbilies / equies
bi Debt ratio : total liabilities / to:a! asseis.
cl Interesy coverage s net profit - interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta, Residential Renovetion (S|C 4013)

\begin{tabular}{|c|c|c|c|c|c|}
\hline \& Total(1) \& \[
\begin{array}{r}
80+t 0 m \\
25 \%
\end{array}
\] \& \begin{tabular}{l}
Lower \\
midde 25\%
\end{tabular} \& Uoder
\[
\text { middle } 25 \%
\] \& \[
\begin{aligned}
\& 100 \\
\& 25 \%
\end{aligned}
\] \\
\hline Businesses in sampie (No.) Low sales value ( 5000 's High salles value ( \(\$ 000^{\circ}\) s) \& \[
\begin{aligned}
\& 27 \\
\& (1) \\
\& 11
\end{aligned}
\] \& -- \& -- \& -- \& -- \\
\hline \& \& \& Average \(\ \$ 000 \mathrm{~s}\) ) \& \& \\
\hline Operating ectivities Cash from operations Dedreciafion Dither \& \[
\begin{array}{r}
2 \\
5 \\
-4
\end{array}
\] \& -- \& -- \& -- \& -- \\
\hline Dividends \& - \& -- \& - \& -* \& -- \\
\hline Investment activities Disposal of fixed assets Purchase of fixed assets Incresse in investment Decrease in investment \& \[
\begin{array}{r}
-9 \\
-1 \\
1
\end{array}
\] \& -- \& -- \& -

$=-$

$=-$ \& - <br>

\hline | Financing activities |
| :--- |
| Increase in long term debt |
| kedayment of long term deb |
| Loans from shareholders |
| Reporment of losns fiom sharenolders |
| Advances 8 loans fiom government |
| Increase in equity |
| Dectease in equity |
| Other | \& \[

$$
\begin{array}{r}
4 \\
-3 \\
6 \\
-5
\end{array}
$$
\] \& -- \& -- \& --

--
--
--
--
--
-- \& - <br>

\hline Increses(decrease) in cesh 8 equivalents Cash \& equivalents-8eginning of the yesp Cash t equivelents - End of the yeep \& $$
\begin{array}{r}
-4 \\
7 \\
3
\end{array}
$$ \& -- \& -- \& -- \&  <br>

\hline
\end{tabular}

 only those bus nesses peporting siatument of changes
See Itble 1 for symbols and notes

TABLE 5. Empioytant changes by ifze of busimess, 1984-1987 bised on SIC clissification in tse7
Alberte, Residentisi Bullding and Development (SIC 401)


 Surver of Employmint Payroll and Mours. Stasistics Canads. Catalogue 72-002 an average labour unil could be interproled ot on full-time employes. Mote that the business size groups used ore determined et the Canads level. Thus if ousiness has ot least 500 employees in Cansed as whole bu: less thon the number in any given province it is shown in the 500 ond over group
121 Refers to businesses redorting no payroll deductions in the previous yeer
13) Refers io Dusinesses fecorting no paycoll deductions in the following yeer
"Nowly reporting" and "nc longer cepofting" businesses are assumed to have been in activity fop six months and the information is ajusied accordingly

See toble for symbols and noles

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


```
Number of observetions in semple
    Aversge sales &
    Average expense g
    Avorege net prof it {loss) $
Businteses reporting profit (Mo.)
    Average sales $
    Averige expenses
    Average net profits
Busin⿻日ses reporting loss (Mo.)
    Avergog sales}
    Average exDense?
    Aversge net losss
Averege net profit \{loss) ?
\(\$\)
```

| 137 |  |
| ---: | ---: |
| 179.115 | 30.577 |
| 171.781 | 25.362 |
| 7.334 | 5.215 |
|  |  |
| 102 |  |
| 206.624 |  |
| 190.427 | 23.093 |
| 16.197 | 7.474 |
|  |  |
|  |  |
|  |  |
| 135 | 28.228 |
| 150.294 | 33.300 |
| -12.496 | -5.072 |

51.522
41.881
9.641
52.617
39.055
13.562

45.082
55.918
-9.829
113.926
106.700
520.434
513.181

TABLE 1. Selected operating ratios, in percent of sales, i987
Alberta, Excavating and Grading (SIC 4214)

|  | 10:al(1) |  | $\begin{array}{r} \text { Bet } 10 \mathrm{~m} \\ 25 \% \end{array}$ |  | owermodole 25: |  | Lipoer$\pi \operatorname{dod} 25$ |  |  | TOO 25: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if. sample (No.) Low sales value (\$000's) High sales value ( $\$ 000$ 's) |  | $\begin{aligned} & 5 € \\ & (1) \\ & (1) \end{aligned}$ |  | $\begin{array}{r} 11 \\ 53 \end{array}$ |  | $\begin{aligned} & 52 \\ & 8 \hat{u} \end{aligned}$ |  |  |  |  |  |
| Selected expense item | Industiy average(2) |  |  |  |  | \% busi- <br> nesses <br> peporting | Reporting businesses only 3 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot }+0 \text { m } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowel } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uooer } \\ & \text { midd ie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | Lower middl $25 \%$ | $\begin{aligned} & \text { UDDer } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of seles | 4.0 | 0.2 | 2.9 | 5.4 | 7.3 | 21.3 | 18.8 | 3.4 | 26.4 | 25.0 | 16.0 |
| Occupency expenses | 26.0 12.7 | 24.6 13.7 |  |  |  | 100.0 93.4 | 26.0 13.6 | 24.8 15.4 | 28.1 16.0 | 27.2 13.6 | 24.0 9.9 |
| Oepreciation Repairs of maintenance | 12.7 9.6 | 13.7 7.9 | 14.1 10.6 | 13.6 9.5 | 10.3 | 93.4 70.5 | 13.6 | 15.4 15.5 | 16.0 15.3 | 13.6 13.5 | 11.4 |
| Heat. Iight \& telephone | 1.6 | 1.5 | 2.1 | 1.8 | 1.0 | 79.9 | 2.0 | 2.1 | 2.1 | 2.2 | 1.2 |
| Rent | 2.0 | 1.5 | 1.2 | 2.2 | 3.1 | 52.3 | 3.8 | 4.2 | 3.6 | 3.1 | 4.5 |
| Personnel expenses | 24.5 | 36.1 | 19.2 | 15.1 | 25.3 | 96.1 | 25.5 | 36.8 | 20.6 | 17.6 | 26.1 |
| Finencisl expenses | 4.5 | 5.6 | 5.0 | 4.3 | 3.8 | 100.0 | 4.6 | 5.5 | 5.0 | 4.3 | 3.6 |
| lnterest 8 bank charges | 3.5 | 3.8 | 4.2 0.8 | 3.1 1.2 | 2.9 | 92.0 88.7 | 3.8 1.2 | 1.8 2.0 | 4.4 | 3.2 1.3 | 3.0 0.9 |
| Other mpenses | 31.4 | 29.3 | 31.7 | 29.7 | 34.6 | 100.0 | 31.1 | 29.3 | 31.7 | 25.7 | 34.5 |
| Prolit (loss) | 9.5 | 3.6 | 13.1 | 17.3 | 4.3 | 98.7 | 9.6 | 3. 6 | 13.8 | 17.3 | 4.3 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |  | $\ldots$ | -•• | . $\cdot$ | -•• |

## symbol

Lero or no odserveilons

- too snall 100 De expressed
not oppliceble
- confioentis


## footnotes

111 These estineres are besed on sample of businesses reporting seles between $\$ 25.000$ end $\$ 2,000,000$


Total weighted expendizure on given isem - 100 ench quertile Totel wighted sales of all businesses in the stiple $\times 100$ for ench quer tile.

This po: bion of the tBbie pertains only to ihe businesses peperting the specilic expense ifem. Therefore these petios ere calculated individual:y afd she totel will hot necessarily aus $100 \%$

Motes
Date ste shown Dy quarqiles when at best 13 of the sampled businesses reper phe specific item
 one querter of the toisl number of businesses. Within och quartile the oversge fitio is presented. for comparison pupposes. ithe high and low velues of sales bre shown.

How to use the setel

 100258
(3) Oate perpining to the seltered seles ize ponge will be in thet quarpile

Standard Industriel CIBesification Definition (SIC 1980):
Sic 4214 - Excesting end Greding Contrectope
8usinesses pr,marily engaged in construction site excavbing and greding. Included ere businesses engeged in construction site blasting. consiruction site drainge. construction site excavering. construction site grading. construction site land breaking and clearing. construction site rock pemoval and constiuction site ffenching.

TABLE 2. Balance sheet profile for incorporated businesses oniy, 1987
Aberta, Excaveting and Grading (SIC 4214)

|  | Fotal!1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | Upper $\text { modole } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samcle (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) Migh sales value ( $\$ 000$ 's) | $111$ <br> (1) <br> (1) | $\begin{array}{r} 1 \\ 50 \end{array}$ | $\begin{array}{r} 50 \\ 101 \end{array}$ | $\begin{aligned} & 101 \\ & 233 \end{aligned}$ | 233 $11)$ |
|  | Average ( 9000 's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash | - | - | - | - | - |
| Accounts and notes receivable | 33 | 4 | 13 | 12 | 103 |
| Inventory | - | - | - | - | - |
| Other current mssets | 35 | 22 | 15 | 41 | 62 |
| Totsl current assets | 68 | 26 | 27 | 52 | 165 |
| Fixed assets | 102 | 49 | 57 | 62 | 237 |
| Less: Accum. ded. on fixed assets | - | - |  | - | - |
| Other assets | 8 | 13 | - | 7 | 11 |
| Total aseets | 177 | 88 | 14 | 121 | 413 |
| Listilities and equity |  |  |  |  |  |
| Current loans | 18 | 2 | 7 | 10 | 52 |
| Other current liabilities | 45 | 11 | 18 | 25 | 124 |
| Total current liabilities | 63 | 14 | 25 | 35 | 176 |
| Mortpages oayable | - | - | - | - | - |
| Long term debt | 14 | 32 | 12 | 17 | 26 |
| Other liabilities | 43 | 32 | 19 | 21 | 99 |
|  | $119$ | 46 | 55 | 73 | 301 |
| Total equity | $58$ | 42 | 29 | 48 | 112 |

(1) These estimates are based on a sample of businesses repopting saies between $\$ 25.000$ and $\$ 2.000,000$.

See tave i for symbols and notes

TABLE 3. Financial patios(1) for incorporated businesses only, 1987
Alberte, Exceveting and Grading (Sic 4214)

|  | Tote1(2) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { middle } 25 x$ | $\begin{aligned} & \text { Top } \\ & 25 x \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh ales value $\left\{\$ 000^{\circ}\right.$ s | $111$ <br> (1) <br> (1) | 11 50 | 50 101 | $\begin{aligned} & 101 \\ & 233 \end{aligned}$ | (1) ${ }^{233}$ |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.1 | 1.9 | 1.1 | 1.5 | 0.9 |
| Leverage retios <br> Debtlequity retio (times) <br> interest coveroge ratio (times) <br> Debt istio (fimes) | 2.1 2.0 0.7 | 1.1 0.5 | 1.9 3.1 0.7 | 1.5 2.2 0.6 | 2.7 2.2 0.7 |

\{1) The retios represtht the everege of retios for each business in the group end cennot be colculated from the figures shown in teble 2 . (2) These ostimates re beted on sumple of businesses peporting ssles between $\mathbf{2 5}, 000$ end $\mathbf{2 2}, 000,000$.

Set ingle 1 for symboli and motes

Befinitions:

1. Liquidity retio:

Current $=$ current assets / cuprent liabilities
2. Leverege retios:
B) Debilequity = rotal liabilities / equity
b) Debt istio $=$ total liabilities / total asseis
c) Interest coversge $=$ net profit - interest expense/ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, ig87
Alberta. Excavating and Grading (SIC 4214)

|  | T0:0111) | Bot:om 25\% | $\begin{aligned} & \text { Lower } \\ & \text { miode } 25 \% \end{aligned}$ | Upper $\text { m.ddle } 25 \%$ | $\begin{aligned} & \text { TOP } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (MO.) Low sales value ( $\$ 000$ s) High saies velue ( $\$ 000 \mathrm{~s}$ ) | $\begin{aligned} & 67 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} (1) \\ 66 \end{array}$ | $\begin{array}{r} 66 \\ 119 \end{array}$ | $\begin{array}{r} 119 \\ 348 \end{array}$ | $\begin{aligned} & 345 \\ & 11! \end{aligned}$ |
|  | Averse ( 8000 ' |  |  |  |  |
| Dpersting ectivities Cesh from oderstions Depreciation Other | $\begin{array}{r} 18 \\ 27 \\ 3 \end{array}$ | -7 -17 | $\begin{array}{r} 26 \\ 14 \\ 2 \end{array}$ | $\begin{aligned} & 13 \\ & 24 \\ & -9 \end{aligned}$ | $\begin{aligned} & 30 \\ & 61 \\ & 30 \end{aligned}$ |
| Dividends | -9 | - | -24 | - | -8 |
| Investment ectivities <br> Disposal of fixed essets <br> Purchase of fixed assets <br> Incrosese in investment <br> Decrease in investment | $\begin{array}{r} 29 \\ -51 \\ -3 \end{array}$ | 40 | $\begin{array}{r} 23 \\ -32 \\ -1 \end{array}$ | 16 -46 -8 | $\begin{array}{r} 44 \\ -108 \\ -1 \end{array}$ |
| Financing ectivities <br> Increase in long term debt <br> Redayment of long ierm debs <br> boons from sherenolders <br> Redayment of loans from shareholders <br> Aovances \& loans from government <br> Increase in eauity <br> Decrease in equity <br> Diner | $\begin{array}{r} 33 \\ -35 \\ 5 \\ -9 \\ - \\ - \\ - \\ -1 \end{array}$ | -14 -1 - - -2 | 19 -18 -6 | 38 -27 5 -5 | 62 -78 18 -21 - - - -1 |
| Increase(decrese) in cash s equivalents Cash sequivalents-Beginning of the year Cash s equivelents. End of the yeer | 8 7 16 | 2 -3 -1 | 2 7 5 | 1 25 28 | 28 -8 21 |

(11) These escimates are deseo on sample of incorporaled dusinesses reporting seles between \$25,000 8nc \$2,000,000. Semple count includes only those businesses reporiing a statement of changes.
set ieble it tor shmbols and notes.

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

|  |  |  |  | Changes in numb with Dei | of businesses loyes: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in everage labour units(1) | Number of businesses | Total payroll $(\$ 000$ ) | Average labour unite(1) | reporting(2) | No longer reporting(3) |
| 1584 |  |  |  |  |  |
| Totel | 669 | 46.146 | 1.665 | 108 | 67 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-49 \mathrm{~S} \end{aligned}$ | $\begin{array}{r} 654 \\ 13 \\ 2 \end{array}$ | $\begin{array}{r} 29.392 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.062 \\ 485 \\ 118 \end{array}$ | 108 | $65$ |
| 500 and over | - | - | - | - | - |
| 1987 |  |  |  |  |  |
| Total | 669 | 52.970 | 2.051 | 103 | . . |
|  | 649 | 33.256 | 1.298 | 103 |  |
| 20-99 | 19 | 3. X | 870 | 103 | . |
| 100-499 | 1 | $X$ | 83 | - | ... |
| 500 and over | - | - | - | - | . . . |


Survey of Emoloyment. Poyroll ond Hours. Statistics Conace. Celalogue 12-002. An overage obour vait coulo be inierpreled as a
fullotime employee. Nose that the business size groups used ore determined it the Consde level. Thus if business has of leas?
500 mpolovers in Canao as whole but less than thet number in any given province it is shom in the 500 ond over group
(2) Refers 10 businesses reporting no payroll deductions in the provious year
(3) Refers to businesses reporting no paypolt deductions in the following yeer
"Newiy reporting" and "no longer reporting" businesses are assumed to nave been in activity for six montins and the information is djustec accordingly
see iable 1 for symbols and notes.

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

|  | Total(1) | bot1om $25^{\circ}$ | $\begin{array}{r} \text { lower } \\ m \text { ddie } 25 \% \end{array}$ | UpDe 1 $\text { midole } 25:$ | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in smmple | 626 |  |  |  |  |
| Averope sales ${ }^{\text {a }}$ ( | 177.551 | 41.853 | 68.651 | 117.991 | 481.607 |
| Average expense \$ | 180.780 | 35.632 | 60.885 | 103.660 | 442.944 |
| Average net Diofit (loss) \$ | 16.771 | 6.321 | 7.766 | 14.331 | 38.663 |
| Businezses reporting eprofit (Mo.) | 507 |  |  |  |  |
| Average sales 8 | 171.099 | 44.099 | 68.382 | 115.399 | 456.514 |
| Averepe expense \$ | 148.060 | 31.453 | 58.275 | 95.748 | 405.764 |
| Aversge net Drofits | 23.039 | 12,646 | 10.107 | 18.551 | 50.750 |
| Businestes reporting loss (Wo.) | 115 |  |  |  |  |
| Aversge sales 5 | 217.307 | 37.946 | 70.617 | 134.114 | 626.552 |
| Average expense \$ | 231.938 | 43.433 | 79.961 | 146.643 | 657.713 |
| Averape net loss \$ | -14.631 | -5.489 | -9.344 | -12.529 | -31.16 |

1985

| Mumber of observations in smmple | 587 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 239.208 | 47,488 | 90.985 | 156.586 | 661.771 |
| Averoge expense \$ | 223.754 | 39.293 | 79.058 | 145, 125 | 631.529 |
| Aversge net profit (loss) \$ | 15.454 | 8.195 | 11.917 | 11.461 | 30.242 |
| Businesses reporting profit (Mo.) | 416 |  |  |  |  |
| Average sales \$ | 243.013 | 47.913 | 90.850 | 164.360 | 568.928 |
| Aversge expense 5 | 215.142 | 36.284 | 70.579 | 141.854 | 611.842 |
| Average net Diolit 5 | 27.871 | 11.629 | 20.271 | 22.496 | 57.086 |
| Businuser peporting loss (Mo.) | 151 |  |  |  |  |
| Aversege soles | 231.645 | 44.840 | 91.320 | 143.585 | 846.836 |
| Aversge expense \$ | 245.362 | 58.050 | 100.196 | 150.580 | 672.613 |
| Average net loss \$ | -13.717 | -13.220 | -8.876 | -6.985 | -25.777 |

1987

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

Businesees reporting profit (Mo.)
Average seles s
Average expense
Average net profit?

Gusinesses reporting lose (Mo.)
Averege sales?
Average expense 5
Averoge net loss

167
167
162.386
150.868
11.518
35.31
33.11
33.119
3.193

121
174.598
152.599
21.899
144.450
155.264
$-10.814$
37.55
25.93
11.619

34,491
43. 565
-9.174

| 3.193 | 9,64 |
| ---: | ---: |

111 These estimetes are based on sumpl of businesses reporting sales bermeen 525,000 und 52.000 .000
64.121
54.475
9.646

62.980
48.100
14.580

68.151
75.937
-7.786
7.7

| 108.533 | 440.577 |
| ---: | ---: |
| 93.051 | 42.828 |
| 15.482 | 17.749 |
|  |  |
|  |  |
| 108.212 | 489.648 |
| 88.165 | 448.296 |
| 20.047 | 41.352 |
|  |  |
|  |  |
| 110.160 | 364.997 |
| 117.850 | 383.602 |
| -7.690 | -18.605 |

Set Table 1 for symools and notes

TABLE 1. Selected opereting ratios, in percent of sales, 1987
Alberta. Other site Work (Sic 4219)

| Total (1) | Botiom | Lower | Udoe: | Tos |
| :---: | :---: | :---: | :---: | :---: |
|  | 25\% | middle 25: | midole $25 \%$ | 25: |



## Symol:

- zero or no observerions
.- too ins:l 100 be expressed
... not seplicable
$x$ confidentiol



12) Value in eech cell $=\frac{\text { Total weighteo sales of all businesses in the sample } x \text { a } 00}{}$ for each quartile

131 velue in ench celf $=\frac{\text { lotal wighted mpenditure on given item }}{\text { Toisl wighted sales of businesses poporting this item of expendivure }}$ for onergile
This portion of the table perisins only to she businesses reporting the specific oxpense item. Therefore these petios fef culculed individully and the \{otal will nop necessbrily equel $100 \%$

## Mote

Date are shown by quartiles when e? last 13 of the semploo ousinesses report the specific item
 one quatter of the totsl number of Dusinesses. within oech quertile. the gersge ratio is presented. For comperison purpotes. the high and low values of sales ere shown.

Mow 10 use the tebles

(2) The selected renge will indicete the proper quertilu. i, e. the bottom 25z. the lower widdle 25\%, the upper middit 25t or the top $25 \%$
(3) Dete pertsining to the sulucted sales size renge will be in thet quertile

Stonourd Induarief CIestificetion Definition (51C 1980):
SIC 4210 - Dither site mork
gusinesses primafily engaped in site work not isewhere classified. included in this indusipy orit businesses primarily enpaged in landscape contracting who purchase nursery stock. These businesses include lafdscape conir ctors and fipropping instatiation

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta. Other site Work (SIC 4219)

| , - | Total 19 | Bottom 25\% | Lowep <br> midde 25\% | Upper middie 25: | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samole (No.) Low soles value ! 5000 s) Migh sales value (5000's) | $\begin{aligned} & 35 \\ & (1) \\ & 11) \end{aligned}$ | -- | -- | -- | -- |
|  | Average ( 8000 's ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 12 | -- | - | - | -- |
| Accounts and notes fectivable Inventory | 12 | - | - | - | -- |
| Other current sssets | 27 | -- | -- | - | - |
| Total current assets | 40 | -- | +* | - | - |
| Fixed sssets | 38 | - | -- | -- | -- |
| Leas: Accum. dep. on fixed assets | $=$ | -- | -- | -- | -- |
| Other ssets | 5 | - | *- | -- | -- |
| Totel eseets | 82 | -- | -- | - | -- |
|  |  |  |  |  |  |
| Current loans | 5 25 | -- | -- | -- | -- |
| Other current liabilities | 25 30 | -- | -- | -- | -- |
| Mortgages dayable | - | - | -- | - | -- |
| Long term debt | 3 | - | -- | - | -- |
| Other lisbilities | 27 | - | -- | -- | -- |
| Totel limbilities Total equity | 60 22 | -- | -- | -- | -- |

(1) These estimates are based on semple of businesses peporting sales beiween $\$ 25,000$ ano $\mathbf{3 2}, 000,000$.

Ste isble ifor symols and notes.

TABLE 3. Financial ratios(1) for incorporated businestes only. 1987
Alberte. Other Site Work (SIC 4219)

|  | Total(2) | $\begin{array}{r} \text { Bot10m } \\ 25 \% \end{array}$ | $\text { midde } 25 \%$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sampl (No. Low sales value ( $\$ 000^{\circ}$ s) High seles value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 35 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Aversoe |  |  |
| Liquidity tetio Curtent ratio (times) | 1.3 | -- | -- | -- | -- |
| beverage retios <br> Debtlequity retio (times) <br> Interest coverage ratio (times) <br> Debt ratio (itimes) | $\begin{aligned} & 2.8 \\ & 4.4 \\ & 0.7 \end{aligned}$ | -- | $\cdots$ | -- | -- |


(2) These entimetes besed on surple of businesses reporting selms between $\mathbf{2 5 0} 000$ end $\mathbf{3 2 , 0 0 0 , 0 0 0}$

See ithle i for manols and motes.

Definitions:

1. Liquidity petio:

Current ${ }^{3}$ current assers / cuprent liabilisies.
2. Leverage retiot:
al Deptlequity = total liabilities/eauity
b) Debr patio $=$ total liabilities $/$ total asseis.
c) Interest coverage $=$ net profit interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Alberta. Other site Work (SIC 4219)

Tota! (11)
Bottom Lower

Uoder
$\begin{array}{ll}\text { 25\% } & \text { ToD } \\ 25 \%\end{array}$

| Businesses ir samole (Mo. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 17 \\ & 11 \\ & 11 \end{aligned}$ | -. | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average (3000's) |  |  |  |  |
| Operating activities |  |  |  |  |  |
| Cash from oderations | 15 |  |  |  | -- |
| Depreciation | 9 |  |  |  |  |
| Diner |  |  |  |  |  |
| Dividende | -1 | -- | -- | -- | -- |
| Investment ectivities |  |  |  |  |  |
| Disposel of fixed essets | , | -- | - | -- |  |
| Puichase of fixed assets | -22 | -- | -- | -- |  |
| Increase in investment | - |  |  | -- | -- |
| Oecrese in investment | 4 |  |  | -- | -- |
| Financing ectivities |  |  |  |  |  |
| Incresse in long term deot | , |  | -- |  |  |
| Repayment of long term debt | -3 |  |  |  |  |
| Loans lrom shareholders |  | -- | -- |  |  |
| Repayment of loans from shareholders | -8 |  |  |  |  |
| Aovances \& loans from government | - | - | -- | -- |  |
| Increase in equity | - | - | -- |  |  |
| Decresse in equity | - |  |  | -- |  |
| Dther | - |  | -- | -- | -* |
| Incresse(decrease) in cash s equivalents | , | -- | -- | -- | - |
| Cash t equivalents-Beginning of the year | 12 | -- | - | -- | - |
| Cosh equivelents - End of the rear | 21 | -* | -- | - | - |

ill these espmeses sresed or sample of incorporared businesses reporting sales betwen $\$ 25.000$ and $\$ 2.000 .000$. Semple count includes only those businesses reporting a statment of changes.
See table 1 for symbols and notes
TABLE 5. Employment changes by size of business. 1984-1887 based on SIC classification in igs7
Aberte, Other site Work (SIC 4219)

| Business ize expressed in everage lebour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { 's) } \end{array}$ | Averoge labour units11) | Chenges in number of businesses with peid mployeet |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\text { Reporting }\{2)^{\text {Newly }}$ | No langer reporting(3) |
| 1584 |  |  |  |  |  |
| Totel | 302 | 11.782 | 580 | 60 | 38 |
| less than 20 $20-99$ | 295 6 | 10.124 | 367 121 | 59 | 36 |
| 500 and over | 1 | $x$ | 192 | - | - |
| 1587 |  |  |  |  |  |
| Total | 309 | 22.595 | 188 | 65 | - . |
| less than 20 $20-99$ | 304 | 14.128 | 555 129 | 65 | $\cdots$ |
| 100-499 | , | X | - |  | . . |
| 500 and over | 1 | $x$ | 202 | - | -•* |

 Survey of Employment. Payroll ond hours. Statistics Canada. Catalogue 72-002. An averoge lobur unif could be intelpreied es on full-time amploype Note that the business size groups used ate determined ot the Conade level. Thus if business has at least 500 employes in canade as whole but less than that number in ony given province it is show in the 500 ond over group.
121 Refers to Dusinesses reporiing no payrall deductions in the previous year.
(3) Refers : 0 businesses feporting no payrolt deductions in the following year
"Nowly repuring" and "no longer pepoping" businesses are assumed to have been in activity fop six months and the informetion is adusted accordingly.
see lsole ifor symbols anc notes.

TABLE 6. Selectad operating characteristics of mall businesses by sales quartile. 1985-1987
Alberta. Other Site Work (SIC 4219)

| Total(1) Bottom | Lower Uoper | Top |  |
| ---: | ---: | ---: | ---: |
| $25 \%$ | middie $25 \%$ | middie $25 \%$ | $25 \%$ |

1985

| Mumber of observetions in sample <br> Average sales \$ <br> Average expense <br> Average net profit (loss) \$ | $\begin{array}{r} 104 \\ 103.998 \\ 99.703 \\ 6.295 \end{array}$ | $\begin{array}{r} 33.211 \\ 25.011 \\ 8.200 \end{array}$ | $\begin{array}{r} 43.267 \\ 42.057 \\ 1.210 \end{array}$ | $\begin{array}{r} 75.619 \\ 69.663 \\ 5.948 \end{array}$ | $\begin{array}{r} 263.904 \\ 254.080 \\ 9.824 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesser reporting aprofit (Wo.) <br> Average salos <br> Average exdenses <br> Average net profits | $\begin{array}{r} 76 \\ 97.037 \\ 83.651 \\ 13.386 \end{array}$ | $\begin{array}{r} 33,332 \\ 23.620 \\ 9.712 \end{array}$ | $\begin{array}{r} 42.497 \\ 38.786 \\ 3.711 \end{array}$ | $\begin{aligned} & 74.923 \\ & 62.051 \\ & 12.872 \end{aligned}$ | $\begin{array}{r} 237.396 \\ 210.148 \\ 27.248 \end{array}$ |
| Businesses reporting eloss (Mo.) <br> Averoge sules $\$$ <br> Averige expense \$ <br> Average net loss $\$$ | $\begin{array}{r} 28 \\ 119.329 \\ 133.817 \\ -14.488 \end{array}$ | $\begin{aligned} & 32.321 \\ & 35.239 \\ & -2.318 \end{aligned}$ | $\begin{array}{r} 47.296 \\ 59.175 \\ -11.879 \end{array}$ | $\begin{array}{r} 77.813 \\ 94.002 \\ -16.189 \end{array}$ | $\begin{aligned} & 319.884 \\ & 346.853 \\ & -25.969 \end{aligned}$ |
|  |  |  | 1886 |  |  |
| Mumber of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 131 \\ 105.219 \\ 96.123 \\ 9.096 \end{array}$ | $\begin{array}{r} 25.864 \\ 24.214 \\ 1.650 \end{array}$ | $\begin{array}{r} 34.619 \\ 26.429 \\ 8.190 \end{array}$ | $\begin{array}{r} 87.620 \\ 77.736 \\ 9.884 \end{array}$ | $\begin{array}{r} 272.773 \\ 256.913 \\ 16.650 \end{array}$ |
| ```Businesses reporting a profit (Mo.) Average saless Avorage expense $ Average net profit$``` | $\begin{array}{r} 98 \\ 103.203 \\ 91.894 \\ 11.309 \end{array}$ | $\begin{array}{r} 25.854 \\ 24.214 \\ 1.650 \end{array}$ | $\begin{array}{r} 33.796 \\ 25.014 \\ 8.762 \end{array}$ | $\begin{aligned} & 87.127 \\ & 72.646 \\ & 14.481 \end{aligned}$ | $\begin{array}{r} 256.046 \\ 245.703 \\ 20.343 \end{array}$ |
| ```Busineseseruporting e lose (Mo.) Averege sales $ Average expense $ Average net loss$``` | $\begin{array}{r} 33 \\ 161.757 \\ 172.143 \\ -10.386 \end{array}$ | - | $\begin{aligned} & 54.431 \\ & 59.679 \\ & -5.246 \end{aligned}$ | $\begin{aligned} & 89.203 \\ & 94.076 \\ & -4.8 .73 \end{aligned}$ | $\begin{aligned} & 341.638 \\ & 362,675 \\ & -21,038 \end{aligned}$ |

1987

| Number of observetions in smple | 52 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales $\$$ | 134.417 | 34.794 | 57.655 | 99.645 | 345.633 |
| Average expense \$ | 124.886 | 34. 146 | 52.171 | 84.528 | 328.600 |
| Average net protit (loss) S | 9.531 | 588 | 5.484 | 15.017 | 17.033 |
| Businestes reporting profit (Mo.) | 42 |  |  |  |  |
| Aversge sales ${ }^{\text {S }}$ | 147.934 | 35.497 | 56.178 | 97.088 | 403.039 |
| Average expense \$ | 131.433 | 26.690 | 45.658 | 80.279 | 373.103 |
| Average net profit | 16.501 | 8.807 | 10.460 | 16.809 | 29.930 |
| Businesses reportime lose (Mo.) | 10 |  |  |  |  |
| Aversge sales | 108.542 | 33.889 | 60.163 | 123.049 | 217.068 |
| Average expense \$ | 114.641 | 42.414 | 62.803 | 124.425 | 228.921 |
| Average net loss \$ | -6.099 | - 8.525 | -2.640 | -1.376 | -11.853 |

111 These estimetes based on sample of businesses reporting sales betmeen $\$ 25.000$ end $\$ 2.000 .000$.
See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Aberta, Concrete Pouring \& Finishing (SIC 4224)
Teqalil Eo:tom Lower Upper

100

| Susinesses in samole (No.) | 74 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Low sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | $11)$ | 50 | 79 179 | 175 |
| High sales value ( $\$ 000$ 's) | (i) | 50 | 79 |  | (1) |


| Selected expense item | Industry sverage(2) |  |  |  |  | $\begin{aligned} & \text { i busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | UDPE: midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of salus | 25.1 | 40.5 | 19.5 | 14.8 | 27.1 | 73.9 | 33.9 | 43.1 | 30.7 | 24.7 | 32.8 |
| Occupency expenses Dedreciation Reosirs \& mointenance Heat. light 8 telephone Rent | 6.6 | 6.2 | 5.0 | 6. 5 | 8.4 | $\begin{aligned} & 98.5 \\ & 94.3 \\ & 57.3 \\ & 81.0 \\ & 65.5 \end{aligned}$ | 6.83.42.01.11.9 | $\begin{aligned} & 7.3 \\ & 4.7 \\ & 1.5 \\ & 1.3 \\ & 1.7 \end{aligned}$ | $\begin{aligned} & 5.0 \\ & 2.8 \\ & 1.8 \\ & 0.6 \\ & 1.0 \end{aligned}$ | $\begin{aligned} & 5.9 \\ & 3.3 \\ & 1.7 \\ & 1.1 \\ & 2.2 \end{aligned}$ | $\begin{aligned} & 1.4 \\ & 3.3 \\ & 3.1 \\ & 1.4 \\ & 2.9 \end{aligned}$ |
|  | 3.2 | 4.0 | 2.8 | 3.3 | 3.0 |  |  |  |  |  |  |
|  | 1.2 | 0.9 | 0.8 | 1.2 | 1.8 |  |  |  |  |  |  |
|  | 0.9 | 0.8 | 0.5 | 1.0 | 1.2 |  |  |  |  |  |  |
|  | 1.3 | 0.4 | 0.9 | 1.4 | 2.4 |  |  |  |  |  |  |
| Personnel expensex | 28.4 | 18.3 | 30.2 | 33.4 | 30.8 | 96.1 | 29.8 | 19.8 | 30.2 | 36.5 | 30.8 |
| Financial expenses <br> Interes: 8 bank charges <br> Professional fees | $\begin{aligned} & 1.9 \\ & 0.9 \\ & 1.0 \end{aligned}$ | 2.20.71.5 | 1.2 | 1.91.0 | 2.21.2 | $\begin{array}{r} 100.0 \\ 73.2 \\ 98.6 \end{array}$ | 1.91.21.0 | 2.2 | 1.20.70.8 | 1.9 | 2.21.41.8 |
|  |  |  |  |  |  |  |  | 1.4 |  | 1.10.3 |  |
|  |  |  | 0.8 | 0.8 | 1.0 |  |  | 1.5 |  |  |  |
| Other expenses | 24.8 | 25.0 | 13.6 | 34.7 | 25.9 | 100.0 | 24. ${ }^{\text {d }}$ | 26.0 | 13.6 | 34.7 | 25.9 |
| Profic (loss) | 13.3 | 6.8 | 30.6 | 6. 6 | 5.7 | 99. 5 | 13.4 | 6. 6 | 30.5 | *. ${ }^{\text {c }}$ | 5.8 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... |  | ... |  |  |

## Symbols

- zero or no observicions
- too sna 1 100 be expresseo
not appliceble
$\times$ contidentil


## cestnoter

(1) These esimeres ere Desed on sempl of businesses reporting seles betwen 525,000 shd \$2,000.000
lotsi weighted Expenditur on given item


This pottion of the tableptoins only to the businesses poporing the specific expense item. Therefore these retios bre calculated individublly and the totel will not necesserily equal $100 \%$

## Note

Deta are thom by quertiles when at leest 13 of the sampled businesses report she specific item
 one querter of the total mumber of tusinesses. Within poch quertile. the everege ratio is presented. For comperinon purpoes, the high end iom velues of seles ere shown

Mow to use the teblite

121 The selected range will indicete the proper quertile. i. the botton 25\%. the lower niode 25\%. the upper niddie 25\% or the top 25\%
[3] Desa pertaining to the telocted siles ize ronge will be in thet quatile.

## Stenderd Industriel Cibesificstion Definition (SIC 1880):

SIC 4224 - Concrete Pouring and Finishing Contrectors
Businesses primerily engaged in concrefe pouring or placement and concrete finishing. Concrete damproofing. concrete finishing. concrete pouring. concrete pumeing (Discement), gunning concrete, paying with concrete, pressure grouting. sesting or costing concrete. woterprooling concrete and weatherptooting concrate are also included in this inousiry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberts, concrete Pouring finishing (SIC 4224)

|  | Total(1) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | ower miodie 25\% | $\begin{aligned} & \text { Upper } \\ & \text { midole } 25: \end{aligned}$ | TOD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses it sample (No.) Low sales value $(\$ 000$ 's) High sales vaive ( $\$ 000$ 's) | $\begin{array}{r} 49 \\ (1) \\ (1) \end{array}$ | -- | -- | . |  |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Asset: |  |  |  |  |  |
| Cosh Accounts and notes receivable | 25 | -- | $\cdots$ | -- | -- |
| inventory | 25 | -- | -- | -- | -- |
| Other cuprent sssets | 40 | -- | - | - | - |
| Total current issets | 66 | -- | -- | -- | -- |
| Fixed assets | 47 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed asset Other asseis | 18 | -- | -- | -- | -- |
| Totel essets | 130 | -- | - | -* | - |
| Lisbillties and equity |  |  |  |  |  |
| Other curient lisbilities | 38 | -- | -- | - | -- |
| Total cuprent liobilities | 45 | -- | -- | -- | -- |
| Mortgages payabl | - | -- | -- | - | -- |
| Lang term deot | 5 | $\cdots$ | -- | -- | -- |
| Other lisbilities | 28 | - | -- | -- | -- |
| Total liabilities | 78 | -- | - | - | - |
| Total equity | 53 | -- | $=$ | - | - |

(1) These estinates are oased on sample of Dusinesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$.

See rable for symools and notes

TABLE 3. Financiel ratios (1) for incorporated businesses only, 1987
alberts. Concrete Pouring finlshing (SiC 4224)

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

(1) The ratios represent the everege of posios for seen business in the group and cennot be colculued from the figures shown in leble 2 .
(2) These estimetes bere besed on semple businesses reporting sstis betwen $\$ 25,000$ and $\$ 2,000,000$.

See teble 1 for symbols no notes.

## Befinitions:

P. Liquidity retio:

Cupent = curpont assets / current liabilities.
2. Leveroge petios:
al Detr/eouity = total liabilities / equiry
b) Debi patio = 10tal liobilities / total assels
c) Interest coverage s net protit interest expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Aberte. Concrete Pouring Finishing (SIC 4224)

|  | Toral(1) | Bottom 25\% | Lower $\text { model } 25 \%$ | Upper <br> m: dole 25: | $\begin{aligned} & \text { TOE } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000 \mathrm{~s}$ ) | $\left\{\begin{array}{l} 23 \\ \{1 \end{array}\right.$ | -- | - |  | -- |
|  |  |  | varage 15000 |  |  |
| Opersting activities Cesh from operations Depeciation Other | 13 6 -5 | -- | -- | -- | -- |
| Dividends | -2 | -* | -- | -- | -- |
| Investment octivities <br> Discossl of fixed essets <br> Purchese of fixed insets <br> Increase in investment <br> Deciese in investment | 11 -14 -1 - | -- | -- | -- | -- |
| Finencing ectivities <br> Inciense in long term debt <br> Redeyment of long term debt <br> Losns fiom shareholders <br> Redaymen? of loans from shaicholders <br> Advances \& loans from government <br> increase in couity <br> Decrease in equity <br> Other | 5 -3 4 -9 | - <br> - <br> - <br> - <br> - <br> -- | -- <br> - <br> - <br> - <br> - <br> - | - - - - - - | - <br> - <br> - <br> $=-$ |
| Incresse\{decreasel in cash equivelents Cash equivalents-Beginning of the yeer Cssh sequivalents - End of the reer | 5 27 32 | -- | -- | -- | -- |

(1) These estimates are desed on emple of incorporated businesses pepoiting sales between $\$ 25,000$ and 52.000 .000 . Semple count includes only thos businesses toporting statement of changes.
sem inble 1 for symols and rotes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC ciaseification in 1987
Aberes. Concrete Pourling Finlshing (SiC 4224)

| Business size expressed in everage laboup units(1) | Number of busincsses | $\begin{array}{r} \text { Total payroll } \\ \left(\$ 000^{\prime}\right. \text { s) } \end{array}$ | Average abour units(1) | Changes in number of businesses with peid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Nowly } \\ \text { reporting } 2 \text { ? } \end{array}$ | No ionger reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 313 | 14.354 | 540 | 64 | 38 |
| $\begin{aligned} & \text { less than } 20 \\ & 20^{\circ}-99 \\ & 100-499 \end{aligned}$ | 311 2 - | $\hat{x}$ | $\begin{array}{r} 519 \\ 21 \\ - \end{array}$ | 64 | $38$ |
| 1987 |  |  |  |  |  |
| Totel | 325 | 34.458 | 1.351 | 52 | - |
| $\begin{aligned} & \text { less than } 20 \\ & 20 \text { - } 99 \\ & 100-199 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 321 \\ 3 \\ 1 \end{array}$ | $\begin{array}{r} 19.865 \\ x \\ x \end{array}$ | $\begin{array}{r} 779 \\ 79 \\ 493 \end{array}$ | 51 | . |

(1) Average lebour units ore calculated by dividing tolal payroll by the overoge annusi wage and solspy fate es feoorted in the Surver of Employmens. Payroll ond Hours. Statistics Canoda. Catalogue 72-002. An Eversge lobour unit coulo be inierpreted es o full-qimemployee. Not int the business size groups used ore detmineo of the lonsos level. inus if business hes bi less? 500 employees in Cansor os. whole but less than that number in ony given province it is show in the 500 and over group
12) Refers 10 ousinesses ceporting no peyroll deductions in the previous yebr
(3) Refers 10 businesses reporting no payroll deductions in the following rear
"Newly reporting* and "no longer feporting" businesses are assumed to have been in activity for six months and the information is -ajustes accordingly

Set iable 1 for smools and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Alberta, Concrete Pourlng Finishing (Sic 4224)


| Mumber of observstions in semple Average sales $\$$ | 159 188.077 | 34.518 | 76.040 | 157.350 | 484.398 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averape expense \$ | 178.421 | 28.057 | 70.227 | 149.024 | 466.375 |
| Average net profit (loss) \$ | 9.656 | 6.461 | 5.813 | 8,326 | 18.023 |
| Businesmer peporting apofit (Mo.) | 127 |  |  |  |  |
| Average sales \$ | 191.609 | 34.400 | 75.293 | 157.722 | 498.020 |
| Average expense $\$$ | 177,830 | 26.917 | 65.967 | 142.933 | 475.502 |
| Averege net profis | 13.779 | 7.483 | 10.326 | 14.789 | 22.518 |
| Businesses reporting losk (Mo.) | 32 |  |  |  |  |
| Average sates \$ | 162.994 | 35.879 | 75.233 | 156.303 | 384.560 |
| Aversoe expense \$ | 172,657 | 41.203 | 83.795 | 166.143 | 399.486 |
| Average net loss \$ | -9,663 | -5,324 | -8.562 | -9.840 | -14.926 |


| Mumber of observations in ssmple | 137 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 214.833 | 45.997 | 77.059 | 162,014 | 574.250 |
| Average expense \$ | 203.304 | 42.938 | 67.181 | 151, 164 | 551.951 |
| Average net profit (lass) 3 | 11.529 | 3.059 | 9.908 | 10.850 | 22.299 |
| Businesses reporting profit (Mo.) | 106 |  |  |  |  |
| Average sales \$ | 221.540 | 45.747 | 77.079 | 158.056 | 605.278 |
| Aversge exdense 5 | 203.618 | 35.081 | 62.244 | 141.227 | 575.941 |
| Average net profit \$ | 17.922 | 10.688 | 14.835 | 16.829 | 29,337 |
| Susinesses reporting soss (Mo.) | 31 |  |  |  |  |
| Average sales \$ | 162.086 | 46.210 | 77.043 | 173.815 | 351.275 |
| Average expense $\$$ | 172.620 | 49.629 | 80.510 | 180.793 | 379.547 |
| Average net loss \$ | -10.534 | -3.419 | -3.467 | -6.978 | -28.272 |


| Mumber of observetions in sample | $8!$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averoge sales \$ | 175.54.1 | 40.683 | 58.823 | 135.006 | 457.653 |
| Aversge expense \$ | 158.497 | 32.929 | 43.462 | 122.113 | 435.482 |
| Average net profit (loss) \$ | 17.044 | 7.754 | 15.361 | 12.893 | 32.171 |
| Businesses reporting proflt (Mo.) | 82 |  |  |  |  |
| Average seles 3 | 185.477 | 41.093 | 60.858 | 129.061 | 510.895 |
| Average expenses | 158.513 | 25.634 | 39.143 | 113.285 | 455.991 |
| Average net drofit $\$$ | 26.964 | 15.459 | 21.715 | 15,776 | 54.904 |
| Eusinesser reporting lase (Mo.) | 19 |  |  |  |  |
| Average sales \$ | 160.016 | 39.889 | 53.458 | 169.977 | 376.738 |
| Average expense \$ | 167.076 | 47.057 | 54.844 | 174.040 | 392.361 |
| Average net loss | -7.080 | -7.158 | -1.386 | -4.063 | -15.623 |

[^5]see lable i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta, Masonry Work (5IC 4231)

|  | Total(1) |  | $\begin{array}{r} 80: 10 m \\ 25 \% \end{array}$ |  | Lowe?$m+0 \text { © } 25^{\circ}$ |  | UppeI$\text { midde } 25^{\circ}$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samp:e (No.? Low sales value (S000 s) High sales value ( $\$ 000^{\prime} \mathrm{s}$ ) |  | $\begin{aligned} & 46 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{aligned} & \text { \% Dusi- } \\ & \text { nesses } \\ & \text { eporting } \end{aligned}$ | Reporting ousinesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middi } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lome } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uooe } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 24.1 | - | -- | -- | - - | 68.9 | 35.0 | -* | -* | -- | - |
| Occupancy expenses | 3.3 | -- | - | - | -- | 100.0 | 3.3 | - | -- | - | - |
| Deprecistion | 1.7 | -- | -* | - - - | -- | 95.0 | 1.7 | -- | -- | - - | -- |
| Reosirs \& maintenance | 0.7 | -- | - | -- | -- | 34.8 | 2.1 | -- | - | - | - - |
| Hest. light f telephone | 0.6 | -- | - | -* | - | 51.2 | 1.1 | -- | - | - | - |
| Fient | 0.9 | - - | - | - | -* | 38.3 | 2.5 | - | - | -* | - |
| Personnel expenses | 29.2 | -- | -* | -- | - | 77.0 | 38.0 | -- | - - | - | -* |
| Financial expenses Interest \& bank chargas Professional fees | 1.7 | - | -* | -- | =- | 97.9 | 1.7 | -- | =- | - | - |
|  | 0.5 | - - | - | -- | - | 84.3 | 0.6 | - ${ }^{\text {- }}$ | -- | -- | - - |
|  | 1.2 | -- | - | ** | - | 80.6 | 1.5 | - | -- | -- | - |
| Other expenses | 31.9 | -- | -- | - | -- | 100.0 | 31.5 | - - | - | -* | - |
| Profit (loss) | 9.2 | -- | -- | -- | -- | 57.3 | 5.4 | -- | - | =- | -- |
| Total | 100.0 | -- | - | -- | - | 100.0 |  | - | * | - | - |

## Syebels

zero or no observisions
800 smeli 800 be expesesed
no: ool icable

* contidentisl


## Footnotes


21 Velue in esch cell lotal weighted expenditure on a given item

31 Velue in esch cell $: \frac{\text { iotal weighed expenditure on given item }}{\text { iotal wighted sales of businesses reporting this item of expendivitech guar ile }}$
This portion of the table per rains only to the businesses poporing the specific txpense irem. Therefore these retios ere calculated individuelly and the tozal will not necessarify gual $100 z$

## Notes

Dte ere show by quartiles when er lees? 13 of the smpled businesses report the specific irem
 one querter of the toit number of businesses. Within eech quitile, the over age rotio is prestented. for comperison purposes. ine high and low values of sties ar shown

How to use the tablet
(1) Locei the epproppiet sales range thet is displayed on the two lines ontitied low sales value and ohigh seles valut
(2) The selected renge will indicete the proper quartile. i. the botton 25\%. the lower nidele 25\%. the upper midde 25z or the top 25\%.
(3) Dete pertsining to the selvetor sites size renge will be in that quartile

## stenderd Induterit Clostificetien befinision (SIC 1280)

SIC 4231. Masonry Contractors
Businesses primarily engaged in conventional or speciatty masonry mork. except interior merble work. Insealletion of architectur si stone blocklaying. brick or stone linifg lchimney, kilm. Doller, epc.l bricklaying. installation of gropite lexterior workl. installation of marble (exterior workl. masonry work. installation of ornamental stone. pointing masonry. installation of slatiol (xterior work). stont cutting and seting and the installation of veneer facing stone of brick are incluced

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

|  | Total(i) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe? midde 25\% | $\begin{array}{r} \text { Upoer } \\ \text { middle } 25 \% \end{array}$ | $\begin{aligned} & \text { To0 } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( 8000 's) Mign sales value ( $8000^{\circ}$ s) | $\left.\begin{array}{l} 36 \\ (1) \\ 11 \end{array}\right)$ | -- | -- | - | - |
|  | Average (\$000's) |  |  |  |  |
| Assents |  |  |  |  |  |
| Cash | - |  | -- |  |  |
| Accounts and notes receivable | 22 | -- | - | - | -- |
| Inventory | - | -- | - | - | -- |
| Other current assets | 17 | -- | -- | - | -- |
| Total curpent assets | 40 | - | -- | - |  |
| Fixed assets | 17 | -- | -- | - | -- |
| Less: Accum. deo. on lixed assets | $\overline{7}$ | -- | -- | -- | -- |
| Other assets | 7 | -- | -- | -- | -- |
| Total mesets | 83 | - | - | -- | -- |
| Llebillties and equity - 5 - 5 |  |  |  |  |  |
| Current loans Other current liabilities | 6 20 | -- | =- | - | -- |
| Total current liabilities | 26 | - | -- | -- | -- |
| Mortgages dayable | - | -- | - | - | -- |
| Long term debt | 15 | -- | -- | - | -- |
| Other lisbilities | 15 | -- | -- | -- | -- |
| Total liabilities | 41 | -- | - | - | -- |
| Totel equity | 22 | -- | -- | - | - |


See Table? for symols and notes

TABLE 3. Financiel retlos(1) for incorporated businesses only. 1987
Aberte, Masonry Work (SIC 4231)

|  | Total 3 ) | $\begin{array}{r} 80+10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | $\begin{array}{r} \text { Uooer } \\ \text { midde } 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businosses in sample (No. Low sales value (\$000's) Kigh sales value ( $\$ 000$ 's) | $\begin{aligned} & 36 \\ & 61 \\ & 61 \end{aligned}$ |  | -- |  | -- |
|  | Average |  |  |  |  |
| Liquidity retio Curpent ratio (times) | 1.6 | =- | =- | -- | -- |
| Leverage retios ```Debt/equity rotio (times) Interest coverage ratio (times) Debt retio (times)``` | 1.8 6.1 0.6 | -- | -- | -- | -- |

(1) The retios reoresent the everege of ratios for each business in the group and cennot be calculsted from the figures shown in imble 2

Sen Table 1 far symole and notes.

## Definitions:

1. Liquidity retio:

Curpent $=$ current assers / current liabilities.
2. Leverage resios:
al Debi/equity $=$ toial liabilities $/$ equity
b) Debt ratio = cotal liabilities/foral assers.
c) Interest coverage $=$ net profis . interes expense / interest expense

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

|  | Total 11 ) | $\begin{array}{r} \text { Bot:om } \\ 25^{\circ} \end{array}$ | Lower midde :5\% | UDDe: <br> misde $25:$ | $\begin{aligned} & \text { Tot } \\ & 28: \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 9000 's) High sales value $(\$ 000$ 's) | $\begin{aligned} & 19 \\ & 11) \\ & 11) \end{aligned}$ | -- | -. | -- |  |
|  |  |  | verage $1 \$ 00$ |  |  |
| Opersting ectivities Cash from operations Dedreciation Other | 9 4 2 | -- | -- | -- | -- |
| Dividends | -3 | -- | -" | -- | -- |
| Investment sctivities <br> Disposal of ixed essets <br> Purchase of ixed sasets <br> Increase in investment <br> Decrese in investment | -9 | -- | -- | -- | -- |
| Financing ectivities <br> Increase in long term debt <br> Repoyment of long term debt <br> Loans from shar holders <br> Repayment of loans from shareholders <br> Advances s loans from government <br> Increse in equity <br> Decrease in equity <br> Other | 3 -1 1 -4 | - <br> - <br> - <br> - <br> - | - - - - - -- | - <br> - <br> - <br> - <br> - | - - - -- -- - |
| Increaseldecrese) in cash sequivelents Cash sequivelents-Beginning of the year Cesh sequivalents = End of the year | 2 15 17 | -- | -- | -- | -- |

(1) These estimetes bre based on sample of incorported Dusinesses reporting sales between s25.000 end $\$ 2.000,000$. Sample count incluoes only those businesses reporting statement of changes
see itble 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on sic ciassificetion in 1987 Alberte Masonry Work (SIC 4231)

|  |  |  |  | Changes in numb with $D$ | of businesses <br> oloyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units(1) | Number of businesses | $\text { Total paycoll } \begin{array}{r} \text { poon's } \\ (\$ 000 \end{array}$ | Aversge labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reoorting }(2) \end{array}$ | No Ionger coporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 274 | 19.272 | 697 | 43 | 33 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 264 \\ 9 \\ 9 \\ \hline \end{array}$ | $\begin{array}{r} 12,976 \\ x \\ x \\ x \end{array}$ | $\begin{array}{r} 470 \\ 220 \\ 7 \\ \hline \end{array}$ | 43 | 32 1 - |
| 1987 |  |  |  |  |  |
| Totel | 241 | 25.455 | 595 | 32 | $\cdots$ |
| less then 20 20-99 100-499 | $\begin{array}{r} 229 \\ 7 \\ 5 \end{array}$ | $\begin{array}{r} 12.513 \\ 6.369 \\ 6.573 \end{array}$ | $\begin{array}{r} 481 \\ 250 \\ 258 \\ \hline \end{array}$ | 28 9 3 | $\ldots$ |

Ill average labour units are celculsteo oy dividing totel payroll by the overage annut woge and stiory pate reported in the Surver of Employment. Deyroll ond Hours. Statisties Canada. Cavalogue 12-002. An sverage labour unit couldoe interpreded as e full-time employee. Note thet the business size proups used are derermined ot the Canode level, inus if obusiness has at teast 500 mployees in Canada as ahole but less than thet number in bny given province it is shown in the 500 ond over group
$(2)$ Refers to businesses reporting no peyroll deductions in the previous year
(3) Refers to businesses reporting no peytoll deduciions in the following yene.
*Newly reporting" and "no longer reporting" Dusinesses are assumed to have dean in activity for six months and the information is adusted accordingly

See Tatei for symools and notes.

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

|  | Tozal(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midole } 25 \% \end{aligned}$ | Uppe: midele 25: | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observetions in sample | 98 |  |  |  |  |
| Average sales $\$$ | 166.592 | 33,891 | 57.436 | 91.912 | 683.097 |
| Aversge expense \$ | 164.372 | 27,700 | 56.600 | 91.205 | 481.982 |
| Average net profit (loss) \$ | 2.220 | 6.191 | 836 | 737 | 1,115 |
|  |  |  |  |  |  |
| Average sales $\$$ | 150.119 | 34.196 | 57.166 | 86.941 | 422.172 |
| Average expense $\$$ | 135.667 | 24,753 | 49.837 | 77.967 | 390.112 |
| Averame net Drofit | 14.452 | 9.443 | 7.329 | 8.974 | 32,060 |
| Businesses reporting loss (Mo.) | 39 |  |  |  |  |
| Average sales 5 | 201.986 | 32.995 | 57.957 | 99,007 | 617.984 |
| Average expense $\$$ | 225.315 | 36.351 | 69.623 | 109.905 | 685,381 |
| Averae net loss \$ | -23.329 | -3.356 | -11.666 | -10.898 |  |

1986

| Mumber of observetions in smmple | 127 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 177.785 | 32.180 | 55.574 | 118.176 | 505,210 |
| Average expense \$ | 176.247 | 24.783 | 45.799 | 114.192 | 520,214 |
| Average net profit (loss) \$ | 1.538 | 7.397 | 9.775 | 3.984 | -15.004 |
| Businesses reporting profit (Mo.) | 85 |  |  |  |  |
| Average sales 3 | 133.643 | 32.230 | 54.213 | 123.171 | 324.959 |
| Average expense \$ | 120.354 | 21.479 | 40.647 | 111.933 | 307,357 |
| Average net protit \$ | 13.289 | 10.751 | 13.586 | 11.238 | 17.602 |
| Buninestes reporting lose (Wo.) | 42 |  |  |  |  |
| Averoge selos 5 | 299.354 | 32.006 | 60.658 | 107.355 | 997.396 |
| Averoge expense 5 | 330.487 | 36.388 | 65.037 | 119.087 | 1,101.434 |
| Average net loss \$ | -31.133 | -4.382 | -4, 379 | -11, 732 | -104.038 |

1987

| Mumber of observetion in eample | 51 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Aversge sales 5 | 121.532 | 30.368 | 57.265 | 106.109 | 292.387 |
| Aversge expense 5 | 113.222 | 28.840 | 44.734 | 101.009 | 278,304 |
| Average net Drofit (loss) \$ | 8.310 | 1.528 | 12.531 | 5.100 | 14.083 |
| Businesses reporting profit (Mo.) | 35 |  |  |  |  |
| Average sales $\$$ 隹 | 128.157 | 30.810 | 55.345 | 106.750 | 319.721 |
| Avorage expense \$ | 113.293 | 24.207 | 40.541 | 95.916 | 292.406 |
| Aversge net drofit | 14.864 | 6,603 | 14.704 | 10.834 | 27.315 |
| Busincses reporiling lose (Mo.) | 16 |  |  |  |  |
| Averoge sales 5 | 113.087 | 27.270 | 69.217 | 105,302 | 250.558 |
| Average expense \$ | 123.916 | 61.300 | 70.218 | 107.423 | 256.723 |
| Average net loss 5 | -10.829 | -34.030 | -1.001 | -2.121 | -6.165 |

111 These estimates or Dased on senple of Dusinesses reporting sales Detween $\mathbf{8 2 5 . 0 0 0}$ and $\mathbf{2 2 . 0 0 0 . 0 0 0 .}$
See rable i for symbols ind notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Alberta, Siding Work (SIC 4232)


## Symbois

zero or no observerions
-. 100 small too be expressed
not spplicsble

- confidenrial


This portion of the tab ourzins only to the businesses reporting the specific expense item. iherefore these ratios ere calculated individully end the rois will not necessarily equel $100 \%$.

## motes

Data er shom by guartiles when ot loast 13 of the sampled businesses report the specific item
 one querter of the totel number of businesses. Within est quertile. the gwerage retio is presented. For comperison purposes. the high and lom velues of siles ere show

Mow to use the sables

(2) The selected renge will indicste the proper quertile. i.e. the botom 25\%. the lower niddle 25s, the upper miode 25s or the top 25\%
(31 Dete perteiming te the selected sales size range will be in int quartile.

Stenderd Industrial CIEstificetion Definition ISIC 18801:
SIC 4232 - Siding Contrectors
Businteses pr imerily engaged in the instalbtion and repair of siding. cladding. meit doors and window frames and reled work Inciucte ar dusinesses deating in the installation of metstamings. canapies and shurters. installation of ciadding lexcluding gisss): installation of curtain wells; installation of meral doors mand windom frames; installation of metal. herdbord and
 comert. plastic and nardboard sioing

TABLE 2. Balance sheet profile for incorporated businesses oniy, 1987
Aberta, Siding Work (SIC 4232)

|  | Total(1) | $\begin{gathered} \text { Bot tom } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Lowe! } \\ & \text { mioole } 25 \% \end{aligned}$ | Upper middle 25: | $\begin{aligned} & \text { iop } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | (19) | -- | -- | -- | -- |
|  | Aversge (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 18 | -- | -- | -- | -- |
| Accounts and notes receivabie | 19 | -- | - | -- | -- |
| Other current assets | 20 | -- | -- | - | -- |
| Total current assets | 39 | -- | -- | -- | -- |
| Fixed assets | 12 | -" | = | -- | - |
| Less: Accum, dep on fixed besets | - | - | - | -- | - |
| Other assets | 2 | -- | - | -- | -- |
| Totel essets | 52 | -- | - | -- | -* |
| Lisbilities and equity |  |  |  |  |  |
| Other curront liabilities | 26 | -- | -- | -- | -- |
| lotal current liabilities | 29 | -- | -- | -- | -- |
| Mortgages doyable | - | - | -- | -- | -- |
| Long term debt | 1 | -- | -- | -- | -- |
| Other liabilities | 14 | -- | -* | -- | -- |
| Totel liebilities | 44 | -- | - | -- | -- |
| Total equity | 8 | -- | -- | -- | -- |

(1) These estinetes are based on semple of businesses reporting ssles detween $\$ 25,000$ and $\$ 2.000,000$.

See rable i for symbols and notes

TABLE 3. Financial ratios (1) for incorporated businesses only. 1987
Alberta, Siding Work (SIC 4232)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } 25 \% \end{array}$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesese in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High seles value ( $\$ 000^{\circ}$ s) | (19) | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current retio (times) | 1.3 | -- | -- | -- | -- |
| ```Leverage retios Debt/equity ratio (times) Interesi coverage ratio (times) Debt ratio (times)``` | 5.1 4.9 0.8 | -- | -- | -- | -- |

III The retios popresent the wergeg of retios for each business in the group ond connot be calculbteo fron the figures shown in ieble 2 .

See Table 1 for symbols and motet.

## Definitions:

1. Liquidity retio:

Current $=$ current assets / curtent lisbilities.
2. Levereqe retios:

- Deot/equity = total lisbilities / equity
b) Debi ratio $=$ rotel 1 bbilities $/$ total assets
c) Interest coverage $s^{3}$ net profit - interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. ig87
Alberta. Siding Work (SIC 4232)

|  | Total (1) | $\begin{array}{r} \text { Bot } 40 \text { m } \\ 25 \% \end{array}$ | Lower <br> midd!e 25\% | UDDe m. dde $25^{\circ}$. | T02 $\because 5 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Rusinesses in samole ine. Low sales value $i \$ 000$ s) Migh sales vaiue ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 12 \\ & 11\} \\ & 1 i\} \end{aligned}$ | -- | -- | -- | $\cdots$ |
|  |  |  | erage (300 |  |  |
| Opersting ectivities Cash fiom aperations Dedreciation Dther | $\begin{array}{r} 18 \\ 5 \\ -4 \end{array}$ | -- | -- | -- | -- |
| Dividends | -2 | -- | -- | - $=$ | $\cdots$ |
| Investment ectivities <br> Dispossl of fixed ossets <br> Purchase of lixed assets <br> Increase in investment <br> Decreese in investment | $\begin{array}{r} 1 \\ -12 \\ - \\ - \end{array}$ | -- | -- | --- | - |
| Finsncing estivities <br> Increase in long term debt <br> fedarment of long term debt <br> Loans from shareholders <br> Redayment of loans fiom shareholders <br> Advances 8 losns from government <br> incrase in eouity <br> Dacreage in eculiy <br> Other | $\begin{array}{r} 2 \\ -1 \\ 1 \end{array}$ | -- | - | -- | -- |
| Increase(decreese) in cesh equivalents Cash equivelenis-Beginning of the year Cash Equivalenis - End of the year | r ${ }^{2}$ | -- | -- | -- | - |

111 These escimetes are posec on samplo of incorporared businesses reporting saites between $\$ 25.000$ enc $\$ 2.000 .000$. Senple count includes
only tmose businesses peporfing sistement of changes
See Table ifor symbols and notes.

TABLE S. Employment changes by size of business. 1984-1987 bised on sic citssification in 1987
Albertis, Siding Work (SIC 4232)



 500 mployees in Canact as whole bup lass than the: number in any given province it is shown in the goo shd over group
(2) Refers to ousinesses reporting no parroll deductions in the previous yesr
(3) Refers to businesses reporting no payroll deductions in the following yea

- Mewly reporting" and mo longer reportinge businosses bre assumed to have been in ectivity for six months and the information is adusted accordingly

See lable i for symools and notes

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

|  | To:al(1) | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | Upder $\text { miode } 25^{\circ}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample | 87 |  |  |  |  |
| Averape sales \$ | 228.115 | 25.093 | 36.971 | 107.882 | 741.515 |
| Average oxpense \$ | 208.137 | 11.161 | 20.484 | 98.515 | 702,387 |
| Average net profit (loss) \$ | 19.978 | 14.932 | 16.487 | 9.367 | 39.128 |
|  |  |  |  |  |  |
| Average sales $\$$ | 243.650 |  |  |  | 804.756 |
| Average experse \$ | 219.711 | 11.161 | 18.559 | 91.394 | 757.728 |
| Average net profits | 23.939 | 14.932 | 18.209 | 15.590 | 47.028 |
| Ousinesses reporting - loss (Mo.) | 13 |  |  |  |  |
| Aversge seles | 167.160 | - | 39.333 | 110.386 | 352.862 |
| Averoge expense \$ | 174.413 | - | 42.847 | 118.374 | 362.109 |
| Averoge net loss \$ | -6.983 | - | -3.514 | -7.988 | -9.44? |

1986

| Mumber of observetions in ssmple | 52 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 125.046 | 25.228 | 37.007 | 78.104 | 359.843 |
| Average expense \$ | 113.274 | 10.415 | 24.217 | 70.421 | 348.041 |
| sverage net profit (loss) \$ | 11.772 | 14.813 | 12.790 | 7.683 | 11.802 |
| Businesses reporting profit (Mo.) | 48 |  |  |  |  |
| Aversge sales \$ | 115.005 | 25.228 | 37.045 | 77.476 | 320.270 |
| Aversge expense \$ | 98.791 | 10.415 | 23,723 | 64,459 | 296.566 |
| Average net profit \$ | 16.214 | 14.813 | 13.322 | 13.017 | 23,704 |
| Businesses reporting loss (Mo.) | 14 |  |  |  |  |
| Average sales \$ | 181.008 | - | 35.812 | 79.467 | 427. 744 |
| Aversge exdense \$ | 186.538 | - | 39.889 | 83.364 | 436.353 |
| Average net loss \$ | -5.531 | - | -4.077 | -3.897 | -8.619 |

1987


[^6]TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberte, Plumbing (SIC 4241)

|  | Total(1) |  | Bottom 25\% |  | $\begin{aligned} & \text { tower } \\ & \text { midde } 25 \% \end{aligned}$ |  | Uode:$\text { middie } 25^{\circ}$ |  |  | $\begin{aligned} & \text { ToD } \\ & \text { 25: } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) iow sales value $\left(5000^{\circ}\right.$ s) High sales value $\{\$ 000$ s) | $\begin{aligned} & 110 \\ & 111 \\ & 111 \end{aligned}$ |  | $\begin{array}{r} 11 \\ 56 \end{array}$ |  | $\begin{array}{r} 56 \\ 117 \end{array}$ |  | $\begin{aligned} & 117 \\ & 269 \end{aligned}$ |  |  | 269111 |  |
| Selocted expense item | Industry averaga (2) |  |  |  |  | $\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bot 80 m 25\% | $\begin{array}{r} \text { Lower } \\ \text { miod } \\ 25 \% \end{array}$ | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoder } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
|  | Percent of ssles |  |  |  |  |  | Pepent of nales |  |  |  |  |
| Cost of seles | 33.1 | 16.6 | 39.5 | 38.2 | 39.5 | 78.5 | 44.2 | 37.4 | 48.8 | 44.1 | 42.8 |
| Decupancy expenstes | 5.1 | 7.4 | 6.8 | 6.0 | 4.2 | 97.5 | 6.2 |  | 8.8 | 6.0 | 4.2 |
| Dedreciotion. | 2.8 | 3.4 | 3.9 | 2.0 | 2.0 | 96.2 | 2.9 | 3.9 2.8 | 3.9 2.0 | 2.0 0.6 | 2.1 |
|  | 0.7 | 1.3 1.2 | 0.8 0.8 | 0.4 1.3 | 0.3 0.8 | 54.0 81.3 | 1.3 | 2.8 2.0 | 2.0 1.0 | 1.4 | 0.5 0.9 |
| Ren! ${ }^{\text {R }}$ | 1.5 | 1.4 | 1.3 | 2.3 | 1.1 | 67.9 | 2.2 | 3.0 | 1.7 | 3.3 | 1.3 |
| Personnel expenses | 23.7 | 26. | 21.3 | 20.7 | 26.1 | 89.2 | 26.5 | 37.1 | 22.5 | 23.2 | 26.1 |
| Financial expanses | 2.5 | 4.2 | 2.0 | 2.6 | 1.6 | 96.5 80.4 | 2.6 1.6 | 4.7 2.6 | 2.0 1.3 | 2.7 1.9 | 1.5 1.2 |
| Interest \& bank charges Piofessions fees | 1.3 1.2 | 2.8 | 1.9 | 0.9 | 0.5 | 83.5 | 1.3 | 3.1 | 1.0 | 0.9 | 0.5 |
| Other expenses | 26. | 29.4 | 26.3 | 26.9 | 24.3 | 100.0 | 25.8 | 29.4 | 26.3 | 28.9 | 24.1 |
| Profit (lose) | 7.1 | 15.5 | 4.1 | 5.6 | 3.8 | 94.4 | 7.5 | 15.5 | 5.0 | 5.7 | 4.0 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | . $\cdot$ | -•• | $\cdots$ | - . |

## Sywols

zero or no observetions

- too smell 100 be expressed
not OpDlical
$\times$ confioentisl


## Footnotet

(1) These estinntes presed on a semple Df businesses reporting seles between 525.000 end 22.000 .000 Tosal wighted expendituse on given item


Ihis portion of the tabi pertains only to the businesses reporting the specific oxpenst ifto finerefore these petios ere celcultud individully end the total will not necesserily equel $100 \%$

## Moter

Date are shown by quertiles when et last 13 of the sompled busimesses report the specific item.
 one quertep of the total number of businesses. Within ech quaptite. the everspe ratio is presented. for comperison pupposes. the high and low values of sates ere shown.

How to use the teble

(2) The selected renge will indicete the proper quartile. i. e. the bottom 25\%. the lower midde 25z. the upper midde 25s or the 100 251.
(3) Deto perteining to the selocted teles size range will be in thet quertile

Stonderd Industrisi Claswificetion Definltion (51c 1980):
SIC 4241-Piumbing Conerectors
Businesses primarily engageo in the installation and repair of primary hot and cold water piping systens li. except spece heting such es installation of waste and vent drein sys? mos. installation of hop water heaters and plumbing tans, installation of weter meters, instellation of piping systms, instatlofion of plumbing fixiures, installation of primary hot water, instalistion of poct drainage systems lexcept ezvestroughingl and installation of sanitory ware.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta, flumbing (5ic 4241)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { miodie } 25^{\circ}$ | $\begin{array}{r} \text { Ueper } \\ \text { miodle } 25 \% \end{array}$ | Tod 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ ( ${ }^{\text {a }}$ ) Hign sales value ( $\$ 000^{\prime}$ ) | $\begin{array}{r} 86 \\ (1) \\ 11) \end{array}$ | (1) | $\begin{array}{r}62 \\ 178 \\ \hline\end{array}$ | $\begin{array}{r} 178 \\ 338 \end{array}$ | $\begin{aligned} & 338 \\ & \text { (1). } \end{aligned}$ |
|  | Averope ( $\$ 000 \mathrm{~s}$ ) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Accounts and notes receivable | 41 | 4 | 13 | 39 | 106 |
| Inventory | - | - | - | - | - |
| Other current assets | 42 | 14 | 12 | 52 | 91 |
| Total current assets | 83 | 18 | 25 | 91 | 196 |
| Fixed essets | 31 | 14 | 10 | 38 | 63 |
| Less: Accum. ded. on fixed sesets | - | - | - | - | - |
| Other assets | 6 | 1 | 12 | - | 12 |
| Total sssets | 121 | 34 | 46 | 129 | 271 |
| Lisbilitles and equity |  |  |  |  |  |
| Oeher current liabilities | 45 | 6 | 15 | 53 | 103 |
| Total cuppent liabilities | 53 | 7 | 19 | 61 | 123 |
| Mortgapes dayabie | - | - | - | - | - |
| Long term debt | 6 | 2 | - | 12 | 8 |
| Diner liabilities | 26 | 22 | 12 | 35 | 37 |
| Totel liabilities | 85 | 31 | 31 15 | 108 21 | 188 103 |
| Total equity | 36 | 3 | 15 | 21 | 103 |

(1) These stimates are besed on sample of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$

See Teble 1 for symbols and notes.

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

|  | Totel(2) | $\begin{array}{r} \text { Bottom } \\ 25 x \end{array}$ | $\underset{\text { middlower }}{25 \%}$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low soles value ( $\$ 000$ 's) High sales value ( $8000^{\prime}$ s) | $\begin{array}{r} 85 \\ 11 \\ (1) \end{array}$ | (1) 62 | $\begin{array}{r}68 \\ 178 \\ \hline\end{array}$ | 178 338 | 338 111 |
|  | Averege |  |  |  |  |
| Liquidity retio Current patio (times) | 1.6 | 2.5 | 1.3 | 1.5 | 1.6 |
| ```Leverseg retios Debt/equity ratio (times) Interest coverage ratio (times) Oebt retio (times)``` | 2.4 3.2 0.7 | 11.4 0.9 | $\begin{aligned} & 2.0 \\ & \ddot{0} 7 \end{aligned}$ | $\begin{aligned} & 5.2 \\ & 2.7 \\ & 0.8 \end{aligned}$ | 1.6 5.9 0.6 |



See Table ifor mools noter.

Definitions:

1. Liquidiey potio:

Curpent : cuppent ssets / curtent liabilifies.
2. levtrage retios:
a) Debi/equity * total liabilities / equity.
b) Oebt retio = iosal liabilities/ total assers
ct Interest coverage a net profit * interest expense/ interest mpense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Alberta, Piumbing (Sic 4241)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25: \end{array}$ | Lower <br> middie $25^{\circ}$ | Upder middle 25; | $\begin{aligned} & \text { Tof } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (Nc. Low sales value $\$ \$ 000$ 'sl Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & 51 \\ & 111 \\ & 11 \end{aligned}$ | $\begin{aligned} & 11) \\ & 60 \end{aligned}$ | $\begin{array}{r}60 \\ 167 \\ \hline\end{array}$ | $\begin{array}{r} 167 \\ 323 \end{array}$ | $\begin{aligned} & 322 \\ & 11! \end{aligned}$ |
| Average (\$000's: |  |  |  |  |  |
| Operting ectivities Cash from operations Dapreciation Other | 9 5 4 | $\begin{array}{r} -1 \\ -1 \end{array}$ | -3 4 2 | $\begin{array}{r} 7 \\ 3 \\ 23 \end{array}$ | $\begin{array}{r} 29 \\ 12 \\ -12 \end{array}$ |
| Oividends | -6 | - | -3 | -5 | -14 |
| Investeent sctivities <br> Disposal of fixed assets <br> Purchase of lixed assets <br> Increase in investment <br> Decrese in investment | $\begin{array}{r} 2 \\ -6 \\ -1 \\ 1 \end{array}$ | -1 | -1 | 1 -6 -8 | 3 -17 -3 4 |
| Finencing ectivities <br> Increase in long term deb? <br> Redayment of long term debt <br> Loans from shareholders <br> Redaymens of loans from shareholders <br> sovances 8 loans from government <br> lincrease in equity <br> Decresse in equity <br> Dither | 4 -5 6 -5 | : | 3 -6 8 -4 | 4 -5 10 -7 | $\begin{array}{r}9 \\ -7 \\ 6 \\ -8 \\ - \\ - \\ \hline 2\end{array}$ |
| Incresse(deciose) in cesh s equivilents Cesh equivalents-Beginning of the yesr Cash equivelonts - End of the year | 9 16 25 | 1 | $!$ | 25 13 38 | 3 4 4 |

(1) These estimetes are based of somple of incorpor sted businesses reporing sales between $\$ 25.000$ and $\$ 2.000,000$. Semple count includes only inose businesses reporting statement of thonges
See imble 1 for symbals and notes.

TABLE 5. Employment ehanges by size of business. 1984-1987 besed on SIC classificetion in 1987
Alberts. Piumbing (515 4241)



Surver of Empioymoni. Payroll ano Nours. Siatisics Canada. Catalogue 72-002. An average laboup unip could be interpreted as a fult-time employee. Wo? tha: the business size groups used bet determined at the canade level inus if a business hos at least 500 enployees in Canada os a whol but less than that number in any given province it is shown in the soo and over group
(2) Refers to businesses reporting mo payroll deducions in the pievious yeer

131 Refers to businesses reporting no peyroll deductions in the following year
Newly peporting" and "no longer repopting" Dusinesses are assumed to have been in ectivity lor stx months and the information is ajusted accordingly

See Tebl 1 for symbols and notes

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

|  | Total(1) | Bottom 25\% | Lowe: $\text { miodle } 25 \%$ | Uoder $\text { middie } 25 \%$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observations in smmple | 316 |  |  |  |  |
| Average sales \$ | 171.347 | 40.158 | 81.021 | 135.901 | 428.305 |
| Average exdense S | 167.214 | 34.447 | 79.201 | 136.500 | 418.707 |
| Average net profit (loss) \$ | 4.133 | 5.711 | 1.820 | -599 | 9.599 |
| Susinesses reporting a profit (Mo.) | 234 |  |  |  |  |
| Average salos ${ }^{\text {a }}$ | 193.704 | 40.293 | 80.616 | 141.502 | 512.404 |
| Average expenses | 180.304 | 31.656 | 72.538 | 133.432 | 483.590 |
| Averape net profit $\$$ | 13.400 | 8.837 | 8. 078 | 8.070 | 28.814 |
| Businesses reporting loss (Mo.) | 82 |  |  |  |  |
| Averope sales $\$$ | 150.443 |  |  |  | 349.359 |
| Averspe expense \$ | 167,353 | 57.507 | 114.493 | 139.617 | 357.796 |
| Average net loss 5 | -16.910 | -18.470 | -31.326 | -9.408 | -8.437 |

1986

| Mumber of observations in sample | 328 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 228.282 | 44.000 | 92.542 | 191.699 | 584.887 |
| Averape expense \$ | 223.412 | 35.977 | 87.068 | 186.905 | 583.696 |
| Average net drofit (loss) \$ | 4.870 | 8.023 | 5.474 | 4.794 | 1.191 |
| Businesses reporting profit (Mo.) | 228 |  |  |  |  |
| Average salos | 214.987 | 43.327 | 97.394 | 188.082 | 531.145 |
| Average expense 5 | 200.475 | 32.289 | 84.300 | 179.243 | 506.072 |
| Average net Diofit \$ | 14.511 | 11.038 | 13.094 | 8.839 | 25.073 |
| Busimeses reporting lose (Mo.) | 100 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ | 249.056 | 47.040 | 85.211 | 205,827 | 558.145 |
| Average expense \$ | 282.555 | 52.827 | 91.251 | 216.833 | 689.507 |
| Aversge net lass \$ | -13.69 | $-5.587$ | -6.040 | -11,006 | -31.362 |

Mumber of observations in emple
Average sales $\$$
Average expense 5
Average net profit (loss) $\$$

Gusinesses peporting profit (Mo.)
Aversge sales
Average axpense 5
Averege net profit ?

Businesses peporting lose (Mo.)
Aversge sales
Aver ege expense
Average net lass 5

1124
215.972
215.972
206.243
9.729
7.93
214.796
196.858
17.938
224.748

238,314
$-13,566$
42.325
37.683

4, 542
40.739
25.897
25.897
14.842
44.401
53.111
$-8.710$
78.083
74.876
74.876
3.207
169.71
10.07
185.77
164.6
77.82
72.07
5.754
78.836
83.146
$-4.310$
166.034
181.440
-15 . 106
563. 588
542.692
20.986
554.840
524.840
30.000
809.720
635.559
$-25.839$
(1) Inese estimates are Dased on samplo of Dusinesses peporting sales between $\mathbf{\$ 2 5 , 0 0 0}$ and $\$ 2.000 .000$.

See Iably 1 for symols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta, Wet Hesting Air Conditioning work (SIC 4243)


## Syubol:

- zero of no observations
= too smel! too De expressec
not epdicable
- contidentis!


## Poothoter

```
il) These estimates spe besed on sumple of bus inesses reporqing sales between 325.000 end 82.000 .000 .
lotel weighted expendilure on given item
```




```
This portion of the quble pertoins only to the businesses eporting the specific expense iqem. Therofore these retios ore celculated individually and the sota! will not necessar ily equl \(100 \%\).
```


## Motes

Deto are show by quartiles when Bl lest 13 of the sempled businesses report the specific ifem.
 one querter of the totel numoer of businesses. Nithin esch quertile, the averege rstio is presented. for coneprison pupposes, the high and low vilues of sales ere shown

How to une the tebles

121 The selected range will indicste the proper gutrtile. i. e. the botton 25\%, the lomer midde 25k, the uppet nidde 25z or the $10025 \%$
131 Dats pertmining to the selected selbs size renge will be in thet quertile.

## Stenderd Induserisl CIessificstlon Definition ISIC 19s01:

SIC 4243 - Weating and tir Conditioning Consrectors
Businesses primerily engoged in the installation and repair of secondary hot water or system heating systums, cooling and ar conditioning equipment and solar hesting systems involving liquids ihese businesses include: centra! aip condiponing instollation, confracrors insisling sieam doilers lexcluding power boileps. insisllstion of central cooling equipment anc piping. insteltation of cooling iowers.
 of snow me!ting equipment lliquig systems!, solge heating flutd systems instatation. installation of unitary hesting. cooling or sir conditioning equidment. insta'lation of hesing ang uit conditioning watmp pumping systoms thathe installation of central met heating equiomen? and piping

TABLE 2. Baiance sheet profile for incorporited businesses only. 1987
Aberta, Wet Hesting E (ir Conditioning Work (SIC 4243)

|  | To:al(1) | $\begin{array}{r} B C \div\{0 \mathrm{~m} \\ 25: \end{array}$ | Lower $\text { miodle } 25 \%$ | Upper $\text { midole } 25 \%$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) Low sales value ( $\$ 00 \mathrm{C}^{\prime}$ s) Hign sa!es value $\$ 000$ 's! | $\begin{aligned} & 26 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | $9{ }^{\circ}$ | -* | -- | -- |  |
| Accounts and notes peceivable | 30 | -* | -- | -- | -- |
| Inventory | - | -- | -- | -- | -- |
| Other cuprent assets | 25 | -- | - | -- | -- |
| Total curient asseis | 55 | - | -- | - | -- |
| Fixed assets | 24 | - | - | -- | -- |
| Less: Accum. dep. on fixed aseets | - | - | -- | -* | - |
| Other assets | 5 | -- | -- | - | -* |
| Total uscets | 84 | -- | -- | -- | -- |
| Liebilities and equity <br> Current loans |  |  |  |  |  |
| Current loans limbilities | 12 32 | -- | -- | -- | -- |
| Total current liabilities | 44 | -- | $=$ | - | =- |
| Mortgages dayable | - | -- | - | - | - |
| Long eerm debt | 2 | -- | -- | =- | - |
| Other liabilities | 22 | - | -- | -- | -- |
| Totel liebilities | 67 | - | -- | -- | -- |
| Totel equity | 17 | -- | - | -- | -- |

(11) These estimates are based on smiple of businesses reporting sales between $\$ 25,000$ and 52,000,000

Ser ingle 1 for symols ond notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Albert: Wet Heetings Wlr Conditioning Work (SIC 4243)

|  | Total (2) | $\begin{array}{r} 80+10 \mathrm{~m} \\ 25 \% \end{array}$ | $\text { middle } 25 \%$ | $\begin{array}{r} \text { Uoder } \\ \text { miode } 25 \% \end{array}$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. <br> Lom sales value ( $\$ 000^{\circ}$ s) <br> Migh sales value ( $\$ 000^{\circ} \mathrm{s}$ ) | (1) ${ }^{26}$ | -- |  | -- | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Cuprent ratio (times) | 1.2 | -- | -* | =- | -- |
| ```Leverage ratios DeDt/mavity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | 4.0 1.0 0.8 | -- | -- | -- | -- |

Il) The retios pepresent the overege of patios for each business in the group and cannot be calculsted from the figures shown in table 2 .
(2) These estimetes ere beeted on semple of businesses peporting seles between $\$ 25,000$ and $\$ 2,000,000$.
set reble i for symbols and notes.

## Definitions:

1. Liquidity ritio:

Cuprent = cuprent assets / current liabilities
2. Leverge patios:
s) Debt/equity = rotal lisbilisies/equity
b) Debr tasio = potal liabilicies / rotel assets
c) Interes: coveroge $=$ net profis - interest expense/ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses oniy. 4987
Alberta. Wet Heating s Air Conditioning Work (SIC 4243)
Totel (1)
Bottom Lower
$25 \%$

Uoper
Top

| Businesses ir samole (No.) Low sales vaiue $\left(\$ 0000^{\prime}\right.$ s) Migh sales value ( $\$ 050$ s) | 11) | -- |  | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average ( $\$ 000$ s) |  |  |  |  |
| Operating ectivities Cash from oderations Depreciation Other |  |  |  |  |  |
|  | 7 |  | -- | -- | -- |
|  | 9 | -- | -- | -- | -- |
| Dividends | $-1$ | -* | -- | -- | -- |
| Investment setivitios |  |  |  |  |  |
| Oisposal of i ixed assets | ${ }^{2}$ |  |  |  |  |
| Purchese of fixed essets | -12 |  |  |  |  |
| Increse in investment | - |  |  |  |  |
| Decresse in investment |  |  |  |  |  |
| Financine ectivities ${ }^{\text {c }}$ |  |  |  |  |  |
| Incresse in long term deb: Repayment of long eferm debt | 6 -2 |  | -- | -- |  |
| Repayment of long efm debt Loans from shareholders | - 9 | -- | - | -. | - |
| Reoaymen: of loans from shareholders | $-10$ | -- | - |  |  |
| Aovances 8 loens from government |  |  | - |  |  |
| lncrease in eoulity |  |  |  |  |  |
| Decresse in equisy |  |  |  |  |  |
| Dther |  |  |  |  |  |
| Increase(decrease) in cash s equivalents | 12 | - | -- | -- |  |
| Cash oquivalents-Beginning of the year | 13 | -- | -- |  |  |
| Can tequivalents - End of the resp | 25 | -- | - | -- | -- |

11 These estimetes are based on sample of incorporated businesses reporting selos beqween $\$ 25,000$ ond $\$ 2.000 .000$. $\$$ enple count includes
only those businesses reporting a stetment of changes
See iable i for symbols and nozes

TABLE 5. Employment chunges by size of business. 1884-1887 beted on SIC ciassificetion in 1987
Alberte, Wet Heeting Alr Conditioning Work (SiC 4243)

| Business size expressed in overage labour units(1) | Number of businesses | $\begin{array}{r} \text { Tois) payrol } \\ \text { (\$000's) } \end{array}$ | Average labour units(1) | Changes in number of businosses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Nowly } \\ \text { reding } \end{array}$ | No Ionger reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 137 | 18.701 | 672 | 40 | 23 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 127 5 3 1 | 9.912 5.275 $\times$ $x$ | $\begin{gathered} 354 \\ 191 \\ 118 \\ 11 \end{gathered}$ | 38 1 1 - | $\begin{gathered} 22 \\ \vdots \end{gathered}$ |
| 1987 |  |  |  |  |  |
| Total | 164 | 24.304 | 945 | 22 | - . |
| $\begin{aligned} & \text { 1ess then } 20 \\ & 20 \text { - } 99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 150 10 3 1 | $\begin{array}{r} 14.447 \\ 7.307 \\ x \\ x \end{array}$ | 560 286 87 12 | $\begin{array}{r}18 \\ 4 \\ \hline\end{array}$ | - |

(1) Averege labour units ere calculated by dividing totel payroll by the overoge annul wage and selary rete es reported in the

full-time employee. Note thot the business size groups used ore determined at the Cansor level. Thus if a business hos at least
soC employees in canade os a whole but less than that number in any given province it ishow in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in the previous year
(13) Refers io bus inesses roporting no Dayroll deductions in the foltowing year

- Mewty repoting" and no longer reporting" businesses are assumed to have been in activity for six monits and the information is adjusteo accordingy.
see iacle for symools ond noies

TABLE 6. Selected operating charecteristics of smali businesses by sales quartile. 1985-1987
Aberta. Wet Meating Air Conditionling Work (Sic 4243)

|  | Total(1) | $\begin{array}{r} \text { Gotrom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { mioole } 25 \% \end{aligned}$ | Uope: midole 25\% | $\begin{aligned} & \text { ToF } \\ & 23 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in sample | 79 |  |  |  |  |
| Average sales \$ | 237.827 | 34.433 | 54.851 | 125.170 | 736.852 |
| Average expense \$ | 212.066 | 24.332 | 33.683 | 118.324 | 671.923 |
| Average net drofit (loss) ${ }^{\text {s }}$ | 25.761 | 10.101 | 21.168 | 6.846 | 64.929 |
| Businesses foporting proflt (Mo.) | 63 |  |  |  |  |
| Average sales \$ | 263.234 | 34.433 | 54.851 | 177.353 | 786.298 |
| Average exoenses | 227.573 | 24.332 | 33.683 | 159.255 | 699.020 |
| Average net profits | 35,661 | 10.101 | 21.168 | 24.098 | 89.278 |
| Businesses reporting less (Mo.) |  |  |  |  |  |
| Average sales \$ | 292.764 | - | - | 95.558 | 489.969 |
| Average expense \$ | 317.566 | - | - | 98.502 | 536.830 |
| Average net loss \$ | -24.802 | - | - | -2.944 | -46.661 |


|  | 1986 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of observations in sample |  |  |  |  |  |
| Average soles \$ | $289.669$ | 30.843 | 39.623 | 133.763 | 954.448 |
| Average exdense \$ | 274.76? | 23.009 | 26.181 | 122.485 | 927.392 |
| Average net profit (loss) \$ | 14.902 | 7.834 | 13.442 | 11.278 | 27.056 |
| Businesses poporting profit (Mo.) | 47 |  |  |  |  |
| Average sales \$ | 308.130 | 30.843 | 38.200 | 105.188 | 1.058.289 |
| Average expense $\$$ | 287.202 | 23.009 | 23.856 | 83.996 | 1.017 .948 |
| Average net profit \$ | 20.928 | 7.834 | 14.344 | 21.192 | 40.341 |
| Busintsest reporting loss (No.) |  |  |  |  |  |
| Averagesales \$ .. | 310.588 | - | 61.709 | 211.242 | 659.114 |
| Average expense $\$$ | 319.849 |  | 82.262 | 226.846 | 669.839 |
| Average net loss $\$$ | -8.961 | - | -553 | -15.804 | -10.725 |

1987

Wumber of observations in simple 40
161.496
Average sales $\$$
161.496
155.192
$\begin{array}{rr}\text { Average expense } \$ & 155.192 \\ \text { Average net profit (loss) } \$ \quad 6.304\end{array}$

Businesses reporting aprofit (Mo.)
Average sties $\$$
Average expemse b
Aversge net profits
28
175.077
163.493

Busineszes reporting loes (Mo.)
Average sales \$
Average expense 5
Average net loss $\$$
11.584

| -- | -- | - |
| :---: | :---: | :---: |
| - | -- | -- |
| -- | -- | - |
|  | - | -* |
| - | - | -- |
| - | - | - |
| -- | =- | - |
| - | -- | - |
| $\cdots$ | - | - |

19 These estinates art based on a smple of Dusinesses reporting sales between $\$ 25,000$ and $\$ 2,000.000$.
See Table tor symbols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Alberta, Electrical Work (SIC 4251)

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

## 5ymbol

rero or no observations
-. 100 snall too be expressed
noi topliceble
$\times$ confidentis

## feotnoter

111 Then estimetes ore based on semple of businesses reporing sales between 525.000 eno \$2,000,000.
Totsl wighted expenditure on given item

(3) Veiue in esch cell $=\frac{\text { Total weighted expenditure on given item }}{\text { rotel weighted sel of businesses reporting this item of expenditure }}$ for enertile.
 individusliy and the totsil will not necesstily equel 100 \%

## 制都

Data are shown by quartiles when ot lest 13 of the samoled businesses report the specific item
 one querter of the cotal numper of businesses. Within each quertile, the ever age ratio is prestented. For comperison purposes. the high ind low values of siles er shown

Mow to ust the tebles

2) The selected renge will indicete the proper quaptile, i. e. the botton 25k. the lower miodiv 25\%, the upper midole 25z op the top $25 \%$.
131 Dete pertioning to the selected selos size ronge will bi in thet quertils

## Stenderd Industriat CInssificetion Deflnition (SIC 19801 :

51t 4261- Electricel Conirectors
 distribution lipes included in this ipousiry are audio-visual wiping systems installation. olectpic base board heaters installation insealation of electric heeting blast coils. installation of eleciric burglar alarm systems. installation of electic power control poneis and outlets electricbl work, electric fare alarm systems installation. insiallation of intercommulication systems. elactric ightimg systems installation. public adopess systems instollation, installation of flectic show meting cables. ielophone wifing nstellition and electrical wire installations to houses bufldings and structures

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberta, Electrical Work (SIC 4251)

|  | Tatal(1) | Bottom 25\% | Lower <br> midole $25^{\circ}$ | Uope midole 25\% | TOD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samole (No.) Low salcs value ( 8000 's) Migto salas value ( $\$ 000$ 's) | $\begin{aligned} & 186 \\ & (1) \\ & 11 \end{aligned}$ | $\begin{aligned} & 11) \\ & 109 \end{aligned}$ | $\begin{aligned} & 109 \\ & 186 \end{aligned}$ | $\begin{array}{r} 186 \\ 346 \end{array}$ | $\begin{aligned} & 345 \\ & 11) \end{aligned}$ |
|  | dieraje [S000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Csshm and notes receivable | 40 | E | 18 | 36 | \# |
| Inventory | - | - | - | - | - |
| Other current assets | 49 | 16 | 35 | 58 | 84 |
| Totel cuprent assets | 88 | 22 | 53 | 95 | 179 |
| Fixed assets | 22 | 9 | 12 | 24 | 43 |
| Less: Accum. dep. on fixed essers | - | - | - | i2 | - |
| Dther ulsess | 23 | 65 | 1 | 12 | 17 |
| Total ussets | 134 | 95 | 66 | 130 | 240 |
|  |  |  |  |  |  |
| Current loans | 9 | 2 | $3{ }^{3}$ | 32 | 77 |
| Total current liabilities | 51 | 30 | 32 | 36 | 103 |
| mortgages payable | - | - | - | - | - |
| Long term dedt | 2 | - | 1 | 2 | 3 |
| Dther limbilitios | 26 | 14 | 24 | 23 | 44 |
| Total limbllities Total uquity | 79 55 | 43 52 | 59 9 | 51 59 | 150 90 |


Ste taote ; tor symbols and notes

TABLE 3. Financial ratios(1) for fncorporated businesses only. 1987
Alberte. Electrlcel Work (SIC 4251)

|  | Total(2) | $\begin{array}{r} \text { Bo:tom } \\ 25 \% \end{array}$ | $\text { midd Lowar } 25 \%$ | Ubpe $\text { middle } 25 \%$ | Top $25:$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businusses in sample (No.) Low seles value ( 8000 's) Migh seles value ( $\$ 000$ 's) | 126 11 (1) | 119 109 | 109 186 | $\begin{array}{r}186 \\ 346 \\ \hline\end{array}$ | $\begin{aligned} & 348 \\ & 11 \end{aligned}$ |
|  | Averso |  |  |  |  |
| Liquidity fetio Current ratio (times) | 1.7 | 0.7 | 8.7 | 2.6 | 1.7 |
| ```Leverage ratios Dobt/equity ratiD (times) Interest coverage rotio (timms) Oebt retio (times)``` | 1.4 7.3 0.6 | 0.8 9.9 0.5 | 6.2 6.2 0.9 | 0.9 11.7 0.5 | 1.7 8.4 0.6 |

(1) The ratios popresent the meroge of potios for bech business in the group and cannot be calculeted tom the figu es shown in iabie 2 .

12t These estimetes bre besed on tomplof businesses peporting selos deiween $\$ 25.000$ and $\$ 2.000 .000$.
See table 1 for symools anc notes.

Definltiens:
t. Liquidity rotio

$\therefore$ teverage ratles:


c) Interest coverage = net proti: - interest expense/ interest exceose

TABLE 4. Statement of changes in fimancial position for incorporated businesses only. 1987
Aberts. Electrical Work (SIC 4261)

|  | Tota!(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe 1 <br> midole 25\% | Upder $\text { middle } 25^{\circ}$ | TOD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) Low sales value $\$ \$ 000$ s) Migh sales vaiue i\$000'si | $\begin{aligned} & 89 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{aligned} & 11 \\ & 121 \end{aligned}$ | $\begin{aligned} & 12 i \\ & 186 \end{aligned}$ | $\begin{array}{r} 185 \\ 367 \end{array}$ | $\begin{aligned} & 367 \\ & 111 \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Operating ectivities Cash from oderations Depreciation Other | $\begin{array}{r} 14 \\ 5 \\ -6 \end{array}$ | 10 3 -3 | 4 3 -2 | $\begin{array}{r} 19 \\ 7 \\ -8 \end{array}$ | 22 9 -12 |
| Dividends | -4 | $-10$ | -2 | -3 | -2 |
| Investment activitits <br> Disposel of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Oecresese in investment | 2 -8 - | 1 -5 | -7 | $\begin{array}{r} 1 \\ -5 \\ -1 \end{array}$ | 5 -14 - |
| Financing ectivisies <br> increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of laans from shareholders <br> Advances \& loans from government <br> increase in equity <br> Decrese in cquity <br> Other | 7 -5 4 -7 | -1 3 -7 | 12 -6 1 -2 | $\begin{array}{r} 4 \\ -6 \\ 9 \\ -11 \\ \hline \end{array}$ | 12 -7 4 -8 - |
| incresse(decrese) in cash sequivalenss Cash sequivalents-Beginning of the year Cash \& equivalents - End of the year | 2 17 18 | -5 12 4 | 2 -1 | $\begin{array}{r} 5 \\ 47 \\ 53 \end{array}$ | 5 18 |

111 These estimates are based on sample of incorporated businesses reporting seles between s25.000 end s2.000.000. 5 emple count includes on iy those Dusinesses reporting statement of changes.
See iable i for symools and hotes

TABLE 5. Empioyment changes by size of business. 1984-1987 based on SIC classification in i987
Alberte Elactrleal Work (SIC 4261)


(1) Averbge labour units are calculated by dividing topsl payroll by the everage ennul wege and selary rett as reported in ihe Survey of Emolormens. Payroll ano Mours. Statistics Canada. Catalogue 72-002. An average lobour unit could be inierpreted as e full-tine employee. Note thap the ousiness size groups used are determined et the Cunde level. Thus if obsiness has at loest 500 employes in Canad as a whole but less than than number in shy given province it is showm in the 500 and over proup.
(2) Refers io businesses epporiing no peyroll deductions in the previous yebr
[3] Refers to businesses peporiing no peyrolt deductions in ing following year
*Newly reporing" and "no longer reporting" businesses are assumed to hove been in activisy for six months and the information is adjusyed accordingly

See Table i for symbols and notes

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

|  | Total(1) | $\begin{array}{r} B 0 t 50 \mathrm{~m} \\ -\quad 25 \% \end{array}$ | $\begin{aligned} & \text { Lawer } \\ & \text { mide e } 25 \% \end{aligned}$ | Uboer midole 25: | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Munber of observations in sample | 362 |  |  |  |  |
| Average sales \$ | 211.229 | 38.045 | 69.804 | 146.061 | 591.007 |
| Average expense \$ | 199.891 | 27.876 | 63.758 | 137.699 | 570.232 |
| Average net drofit (loss) \$ | 11.338 | 10.169 | 6.045 | 8. 362 | $20.775$ |
| Businessex reporting a profit (Mo.) | 277 |  |  |  |  |
| Average sales \$ | 219.041 | 38.338 | 72.312 | 161.337 | 604.176 |
| Average sxpense \$ | 197,704 | 25,233 | 55.831 | 145,894 | 563.857 |
| Average net profip\$ | 21.337 | 13,105 | 15.481 | 15.443 | 40,319 |
| Businesses reporting loss (Mo.) |  |  |  |  |  |
| Averse sales $\$$ | 192.945 | 36.435 | 67.638 | 115.224 | 552,484 |
| Average expense \$ | 205.763 | 42,414 | 70.602 | 121. 156 | 588.88 ? |
| Average net loss \$ | -12.818 | $-5.979$ | -2.964 | -5,932 | -36,39 |

1986

Mumber of observistions in semple
Average sales $\$$
Aversge net profis (loss) \$

Businesees reporting prollt (Mo.)
Average sales $\$$
averso expense
Averige met prof it $\$$

Businesses poporting a lozs (Mo.)
Averege siles
Ay rage expense s
Averson net loss?

| 443 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 191.065 | 34.078 | 59.895 | 143.379 | 526.907 |
| 179.736 | 25.251 | 49.926 | 137.168 | 506.600 |
| 11.329 | 8.827 | 9.969 | B. 211 | 20.307 |
| 327 |  |  |  |  |
| 202,459 | 33.969 | 60.787 | 148.339 | 556.780 |
| 183.317 | 22,686 | 47.990 | 130.756 | 531.837 |
| 19, 152 | 11.283 | 12.797 | 17.583 | 34.943 |
| 115 |  |  |  |  |
| 159.777 | 36.489 | 54.922 | 139.045 | 410.653 |
| 167.849 | 36.886 | 60.723 | 142,769 | 433.017 |
| -8.072 | -397 | $-5.801$ | -3,724 | -22.364 |

1987

| Mumber of observations in smmole | 175 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average soles $\$$ | 220.847 | 39.716 | 96.695 | 189.774 | 557.204 |
| Average expense \$ | 203,198 | 26.698 | 83.367 | 175.678 | 525.809 |
| Average net profit (loss) \$ | 17.709 | 13.018 | 13.328 | 14.096 | 30.395 |
| Businesses reporting eprofit (Mo.) | 141 |  |  |  |  |
| Average sales \$ | 226.354 | 39.988 | 94.926 | 191.172 | 579.328 |
| Aversge expense \$ | 201.455 | 26.342 | 79.519 | 167.237 | 532.720 |
| Average net profit \$ | 24.899 | 13,646 | 15,407 | 23.935 | 46.608 |
| Businesses reporting leas (Mo.) | 34 |  |  |  |  |
| Average seles \$ | 205.031 | 34.004 | 112.818 | 186.892 | 486.409 |
| Average expenses | 213,394 | 34.155 | 118,443 | 193.083 | 507.893 |
| Average net loss? | -8.363 | -151 | -5.625 | -6,191 | -21.484 |

(11 These estimeres are besed on sample of businesses reporting sales between $\mathbf{2 2 5} .000$ end $\mathbf{8 2}, 000,000$.
See Table i for symols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta, Drywall Work (SIC 4272)

|  | Total(1) |  | Bottom 25\% |  | Lowe? middle 25\% |  | UDD ?$m \cdot d d 1 \not 25^{\circ}$ |  |  | $\begin{aligned} & \text { To0 } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in samsle (No.) Low sales value $(\$ 000$ s) High sales value $\left(3000^{\circ}\right.$ s) | $\begin{aligned} & 53 \\ & 111 \\ & 111 \end{aligned}$ |  | $\begin{array}{r} 11 \\ 32 \end{array}$ |  | $\begin{aligned} & 32 \\ & 42 \end{aligned}$ |  | $\begin{aligned} & 42 \\ & 80 \end{aligned}$ |  |  | $\begin{array}{r}10 \\ 11 \\ \hline\end{array}$ |  |
| Selocted expense item | Industry average(2) |  |  |  |  | $\left\lvert\, \begin{gathered} \text { \% busi- } \\ \text { nessesing } \\ \text { reporting } \end{gathered}\right.$ | Redorting ousinesses only ( 3) |  |  |  |  |
|  | Total | Bottom 25X | $\begin{array}{r} \text { Lomer } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { iod } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 x \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 17.0 | 1.4 | 5.1 | 22.8 | 35.1 | 59.0 | 28.7 | 1.1 | 11.7 | 30.4 | 38.0 |
| Deeupancy expenses | 4.3 | 7.6 5.8 |  |  |  | 33.2 81.9 | 5.3 3.8 | 7.8 | 6.5 5.4 | 4.8 | 2.7 1.0 |
| Oepreci tion Repueirs o maintenance | 3.1 | 5.8 0.4 | 4. 6 | 1.9 0.8 | 0.9 0.6 | 81.9 21.3 | 3.8 | 7.0 | 5. | 4.7 | 1.0 |
| hest. Iight o telophone | 0.7 | 0.7 | 1.3 | 0.5 | 0.5 | 49.4 | 1.6 | 2.2 | 2.3 | 0.9 | 0.7 |
| Rent | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 36.0 | 1.8 | 3.8 | 4.1 | 1.8 | 1.0 |
| Personnel expenses | 13.5 | 1.8 | 25.2 | 10.4 | 15.1 | 68.9 | 19.6 | 5.4 | 35.8 | 14.1 | 16.6 |
| Fintmeiel expenses | 2.3 | 0.5 | 5.3 | 2.2 | 1.1 | 96.1 | 2.4 | 0.5 | E. 3 | 2.2 | 1.1 |
| Interest 8 bank charges | 1.1 | 0.1 | 3.3 | 1.5 | 0.5 | 79.2 | 1.7 | 0.1 | 3.9 3.9 | 2.3 0.8 | 0.6 |
| Professional fees | 0.9 | 0.3 | 2.0 | 0.7 | 0.7 | 72.8 | 1.3 | 1.0 | 2.9 |  | 0.7 |
| Dther expenses | 37.0 | 37.0 | 34.4 | 33.8 | 42.8 | 100.0 | 37.0 | 37.0 | 34.4 | 33.8 | 42.8 |
| Profit (loss) | 25.3 | 51.7 | 23.5 | 27.2 | 3.1 | 98.1 | 25.7 | 51.7 | 23.5 | 23.2 | 3.1 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | -•• | $\cdots$ | - . | - |

## Symools

zero or no obsteptions
.- 100 smell to0 De expressed
. not apolicebl
x conlidentivl

## Footnotes

lil these estimetes besed on semple of businesses reporting sales between 525.000 and \$2.000.000. Fotal weighred expenditure on given item

(3) Velue in each cell s $\frac{\text { Totel weighted expenditure on siven irmm }}{\text { lotal wighted seles of businesses reporting this item of expenditur }}$ for fortile.
 individuslly and the sotel will not necesserily equal $100 \%$.

## Motes

Dase of shown Dy Quiptiles when at least 13 of the samplod Ousinesses peport she specific item.
Records mere renked in secending order according to sales size. Esch quertile fi . botron 25\%, lower midde 25m, etc.l represents one querter of the torsl number of ousinesses. Within eech quartite. the guerge resio is prespled. Fop comperison purposes. the high end lom values of seles re shown.

## How to use the tebles


(2) The selected fange will indichie the proper quaftile, i. e. the botion 25\%, the lower midele 25\%. the upper midde 252 or the top 25\%
(3) Dete pertining to the selected seles size fenge will be in thet gutrile

## Stenderd Industriel Cleseifiemtion Definition ISIC 19201 :

S1C 4272 - Drywill Contractor:
Busingses primerity engaged in the instellation of drwall sheets or penels. including related caping of joints. sending and other orywall fimishing Phis indusery includes businesses engeged in orywal finishing feping. sonding. stipplingl. drymbl insiallation. installation of grosum wollooard. sheetrock instalistion ldry wallbord. diywsll stippling end taping diymall joints.

TABLE 2. Balance sheet profile for incorporated businesses oniy, 1987
Alberta, Drywall work (51c 4272)

|  | To:al(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> midde $25 \%$ | UpDep m acie $25 \%$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses it sample (No.) Low sates value $\{\$ 000$ s $\}$ High sales value (\$000's) | $\begin{aligned} & 32 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| 4-sets |  |  |  |  |  |
| Cosh | - | -- | -- | -- | - |
| Accounts and notes peceivable | 39 | - | -- | -- | - |
| Inventory | - | -- | -- | -- | - |
| Othe: current ossets | 16 | -- | - | -- | -- |
| Total cuprent asisets | 55 | -- | - - | -- | -- |
| Fixed ossets | 12 | - | ** | -- | -- |
| Less: Accum. dep. on fixed eseets | - | $\cdots$ | -- | -- | -- |
| Other ussets | 3 | - | -- | -- | -- |
| Total onsets | 70 | - - | =- | -* | -- |
| Liabilisies and equity |  |  |  |  |  |
| Current loans | 5 | -- | - | -- | -- |
| Other current lisbilities | 36 | =- | - | - | - |
| Total cursent liabilisies | 41 | -- | - | - | -- |
| Mortgages payable | - | -* | -* | - | - |
| Long term debt | 1 | *- | -- | - | - |
| Other lisbilities | 16 | -- | =- | -- | - |
| Total lisbilities | 57 | =- | - | - - | -- |
| Total equity | 12 | -- | -* | -* | - |

(1) These estimates bre best on sampl of businesses reporting sales between \$25.000 and \$2,000,000.

See iable ifor symbols end notes

TABLE 3. Finuncial ratios(1) for incorporated businesses only. 1987
Alberta, orywell Work (51c 4272)

|  | Tote1(2) | $\begin{array}{r} 80110 m \\ 25 \% \end{array}$ | bower | Uoder middle $25 \%$ | TOD $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businceses in sample (No.) Low sales value (\$000's) High satas value ( $\$ 000^{\prime} \mathrm{s}$ ) | $\begin{aligned} & 33 \\ & (i) \\ & (1) \end{aligned}$ | -- | --- | -- | =- |
|  |  |  | Average |  |  |
| Liquidity retio <br> Current ratio (times) | 1. 4 | -- | -- | -- | -- |
| Leverage retios <br> Debrlequity retio (times) <br> Inferest coverage istio (fimes) <br> Dobt ratio (times) | $\begin{aligned} & 4.8 \\ & 3.5 \\ & 0.8 \end{aligned}$ | --- | -- | --- | -- |


121 These estimetes spt besed on semplo of businesses reporting stiles betmeen 825,000 end \$2,000,000.
See Tible 1 for symols and notes

Definitions:

1. Liquidity ratie:

Current $=$ current asseis $/$ current liabilities
2. Leversge ratios:

1 Detifequity = roisl liabilities / equity.
bl Deter retio = lotal liabilities/ qotal essets
c) Interest cover mege net profit interest expente $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta, Orywall Work (SIC 4272)

Business size expressed in
everoge labour unitsil)

 full-time employee. Note shet the Dusiness size groups used ere determined aq the Canade level. Thus if ousiness has at lest 500 enoloyees in cansda as whol but less than sher numper in any given province it is shown in the 500 and over group
121 Kefers to Dusinesses reporting no payroll deductions in the previous year.
(3) Refers to ousinesses feporting no payroll deductions in the following year

- Newly reporting" and mo longer reporting" businesses are ossumed to have Deen in activity for six months and the information is odjusted according'y

See lable i for symbols and notes

TABLE 6. Selected operating cheracterietics of small businesses by sales quartile, 1985-1987 Alberia. Orywall Work (SIC 4272)



1985

| Number of observetions in smple <br> Avorage soles $\$$ <br> Average expense <br> Aversge net profit (loss) \$ | 187 201.889 200.097 1.792 | $\begin{aligned} & 29.424 \\ & 19.164 \\ & 10.260 \end{aligned}$ | $\begin{aligned} & 37.898 \\ & 24.959 \\ & 12.939 \end{aligned}$ | $\begin{aligned} & 73,483 \\ & 65,210 \\ & 14,273 \end{aligned}$ | $\begin{aligned} & 660.751 \\ & 691.055 \\ & -30.304 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (Mo.) | 144 |  |  |  |  |
| Average soles | 174.309 | 29.333 | 37.864 | 75.551 | 554.487 |
| Averoge expense \$ | 159.462 | 17.311 | 23.672 | 58.067 | 538,798 |
| Average net profit \$ | 14.847 | 12.022 | 14.192 | 17.484 | 15.689 |
| Bubinesses reporting lose (Mo.) | 43 |  |  |  |  |
| Average sales | 247.053 | 30.026 | 38.343 | 100.737 | 819.104 |
| Average expense \$ | 273.646 | 31.338 | 11.469 | 103.828 | 917.947 |
| Sverage ne: loss \$ | -26.593 | -1.312 | $-3.126$ | -3.091 | -98.843 |

1987

(1) These estimates are based on semple of businesses reporting sales between $\$ 25,000$ and $\$ 2.000,000$.

See Table for symbols and notes

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

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

## Syebols

- 2ero o? no observerions
-- 100 smill too be expressed
not opolicoble
$\times$ confiontisl


## Footnotes

(1) These espimetes er besta on semple of businesses poporting selvs beiween 325.000 end 32.000 .000

121 velut in each cell $=\frac{\text { Topsl wighted expenditure on given item }}{\text { fors weighted ssles of bli businesses in the sempla }} \times 100$ for egh quertile
13) Value in each celf e fotsl whghed expendisure on siven item
 individualiy end the lotsl will not necessarily equel 1005

## Mores

Oets are shown by Qustiles when at lest 13 of the sampled businesses report the specific isem
gecords were renked in escending order eccording to stes size. Esch quartile li. . Dotion 25\%. Iower midde 25k. Etc. ripresents one quarter of the lotal humber of busimesses. Within bech quartile. the aver ege rofio is presented. Por comparison purposes. the high and low velues of soles sere shown.

How to use the teltite

15) The selected renge will indichte the proper quartile. i. e. the botson 25\%, the lower midde 25\%. the upper hiddl 258 or the 1OD $25 \%$.
13) Dete perteining to the selected sales size renge will be in thet quertile

## Stenderd Industriel Closeifiestien Dsfinition (SIC 1080):

SIC 4274 - Finish Cerpentry Contrectors
Businesses pimarily engaged in on-site cabinetry. milfork installation. Dre-fabriceted sash and door installation. garage door installation. exterior and interiof triming and miscellaneous hardmare installation. bncluded are businesses engaged in the installapion and fimishing of cooinepy. construction of built-in cabinets. the instalistion of interior and exterior wood trim.

TABLE 2. Balance sheet proflle for incarpornted businesses only, 1987
Alberta. Finish Carpenery (Sic 4274)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $m \text { odie } 25^{\prime \prime}$ | Upde? <br> m. dde $25:$ | TOO 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low saies value ( $\$ 000^{\circ}$ s) High sales value ( 8000 's) | $\begin{gathered} 46 \\ (1) \\ (1) \end{gathered}$ | -- | -- | -- | .- |
|  | Average (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cash | - | -- | -- | - | - |
| Accounts and notes receivable | 14 | -- | -- | -- | -- |
| Inventory | - | - | -- | - | -- |
| Other cupient assets | 15 | -- | -- | ** | -- |
| Totel curtent ossets | 29 | -- | -- | - |  |
| Fixed assets | 23 | -- | - | -- | -- |
| Lese: Accum. deD. on fixud assets | - | -- |  | -- | -- |
| Other msets | 3 | -- | - | - | -- |
| Total useets | 55 | -* | - | - | -- |
| Lisbilltien and equity |  |  |  |  |  |
| Current losns liabilities | 19 | -- | - | -- | -- |
| Total current liobilities | 24 | -- | -- | -- | -- |
| Moitgages dayable | - | -- | -- | -- | -- |
| Long term debt | 2 | -- | - | -- | -- |
| Other lisbilities | 22 | -- | - | -- | -- |
| Totel lisbilities | 48 | -- | - | - | -- |
| Totel equity | 7 | -- | -- | - | -- |

(1) Thase estimetes are based on semple of businesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$.
see table 1 for symools and nozes.

TABLE 3. Financial ratios (1) for incorporated butinesses oniy, 1987
Alterte. Finish Cerpentry (SIC 4274)


(11) The retios ropresent the gevege of ratios for each businass in the group and connot be celculeted from the figures shown in table 2 .

See indel for symools and notes.

Definitions:

1. Liquidity retio:

Current $=$ curcent assets / cuprent liabilities
2. Leverege Potios:
a) Deti/eauity $=$ toral liabilities / equity.

Of Dett tatio $=$ toiel lisbilities/ lotal asseis
c) Interest coverage z net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Aberta. FInish Carpentry (S|C 4274)

\begin{tabular}{|c|c|c|c|c|c|}
\hline \& Tctaill \& \[
\begin{array}{r}
\text { Botiom } \\
25 \%
\end{array}
\] \& \[
\begin{aligned}
\& \text { Lower } \\
\& \text { mioule } 25 \%
\end{aligned}
\] \& Under middle 25: \& ToE 2年 \\
\hline Businesses in sample (No.) Low sales value ( \(\$ 000\) s) High sales value ( \(\$ 000^{\circ}\) s) \& \[
\begin{aligned}
\& 25 \\
\& (1) \\
\& 19
\end{aligned}
\] \& -- \& -- \& -- \& -* \\
\hline \& \& \& Average \(1 \$ 00\) \& \& \\
\hline Dperating ectivities Cash from ocerations Dedreciation Other \& 5
4
-7 \& -- \& -- \& -- \& -- \\
\hline Dividends \& -4 \& - \& - \& -- \& - - \\
\hline \begin{tabular}{l}
Investment setivities \\
Dispossel of fixed sasets Pupchase of fixed assets Increase in investment Deciese in investment
\end{tabular} \& \[
\begin{array}{r}
1 \\
-10 \\
-1
\end{array}
\] \& -- \& -
\(=-\)

$=-$ \& -- \& -- <br>

\hline | Financing activities |
| :--- |
| Increase in long term dobt |
| Reparment of long term debt |
| Loans fiom shareholders |
| Redayment of loans from shareholders Aovances \& loans fiom government |
| lncresse in equity |
| Decrease in equity |
| Other | \& \[

$$
\begin{array}{r}
? \\
-1 \\
5 \\
-1
\end{array}
$$
\] \& -- \& -- \& $=-$

$=-$
$=-$
-
-

- \& -- <br>
\hline Increse(decrease) in cash s equivalents Cash $t$ quivelunts-Beginning of the year Cash equivalonts - End of the year \& -2
7
5 \& -- \& -- \& -- \& -- <br>
\hline
\end{tabular}

11 These estimetes er besed on sampl of incorporated businesses reporting sales berween s25,000 and $32.000,000$. Semple count includes only qhos businesses reporting siatement of chenges
see lable 1 for symbols and noies

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC ciassification in 1987 Alberta, finish Carpentry (SIC 4274)


 supvey of Emploympnt, Payroll and Hours. Statistics Canade. Catalogue 72-002. An averege isbour unit could be interpieted as e full-time employee. Note that the business size groups used are detephined at the canade level. Thus it ousiness hos at least 500 emplovees in Conade as whole but less than thet number in eny given province it is shown in the 500 and over proud
121 Refers 10 businesses peporiing no payroll deductions in the plevious year.
131 Refers to businesses reporting no paviall deductions in the following year
"new'y reporing" and "no ionger rapoting" businesses are assumed to have been in activity for six months and the information is adjusted accoroingly
see table 1 for swmbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985=1987
alberta. Finish Carpentry (SIE 4274)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | Upoet midole 25: | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in sample | 288 |  |  |  |  |
| Average sales | 80.806 | 28.833 | 40.999 | 62.722 | 190.671 |
| Average expense \$ | 70.021 | 15,524 | 31.489 | 50.007 | 183.065 |
| Average net profit (loss) \$ | 10.785 | 13.309 | 9.510 | 12.715 | ?.805 |
|  |  |  |  |  |  |
| Average sales | 71.625 | 28.823 | 39.851 | 63.312 | 154.515 |
| Average expense \$ | 57.756 | 15.236 | 24.556 | 48.523 | 142.718 |
| Average net profit \$ | 13.867 | 13.587 | 15.295 | 14,789 | 11.797 |
| Businesses peporting lose (Mo.) | 36 |  |  |  |  |
| Average sales! | 118.352 | 29.391 | 43.921 | 57.771 | 342.326 |
| Average expense 5 | 123.968 | 31.986 | 49.138 | 52.456 | 352.292 |
| Average net loss \$ | -5.616 | -2,595 | -5.215 | -4.685 | -9.986 |

1986

| Wumber of sbservations in sample <br> Average sales 3 <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 325 \\ 86.055 \\ 73.365 \\ 12.690 \end{array}$ | $\begin{aligned} & 27.158 \\ & 11.262 \\ & 15.896 \end{aligned}$ | $\begin{aligned} & 36.500 \\ & 25.149 \\ & 11,351 \end{aligned}$ | $\begin{aligned} & 60.565 \\ & 47.490 \\ & 13.075 \end{aligned}$ | $\begin{array}{r} 219.995 \\ 209.558 \\ 10.437 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) | 279 |  |  |  |  |
| Average sales | 103.729 | 27,137 | 36.182 | 60.233 | 291.363 |
| Aversge axpense\$ | 87.455 | 10.434 | 23.502 | 46.083 | 269.842 |
| Average net profit \$ | 16.254 | 15,703 | 12.680 | 14.150 | 21.521 |
| Cusinesses reporting - lose (Mo.) | 46 |  |  |  |  |
| Average soles | 67.783 | 27.616 | 39.804 | 65.059 | 138.653 |
| Average expense ${ }^{\text {a }}$ | 69.660 | 28,999 | 42.262 | 66,529 | 140.849 |
| Average net loss\$ | $-1.877$ | -1.383 | -2.458 | -1.470 | -2.196 |


(11) ihese ptimates are based on a sample of businesses reporting sales beiween $\$ 25.000$ and $\mathbf{8 2 . 0 0 0 , 0 0 0}$.

Set iable i for symbols and notes

TABLE 1. Selected operating ratios, tn percent of sales. 1987
Alberta. Painting and Decorating Work (SIC 4275)

| Total(1) Bottom | Lower | Usoer | Toe |
| ---: | ---: | ---: | ---: |
|  | $25 \%$ | mioc:e $25 \%$ | midole $35 \%$ |


| Businesses in samole (No.) Lom sales value ( $\$ 000$ s) Kigh sales value ( 9000 's) | $\begin{aligned} & 904 \\ & 11 \\ & (1) \end{aligned}$ |  | $\begin{array}{r} 11 \\ 40 \end{array}$ |  |  | $\begin{aligned} & 40 \\ & 60 \end{aligned}$ |  | $\begin{array}{r} 60 \\ 107 \end{array}$ |  | $167$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense item | industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { foporting } \end{aligned}$ | Reporting businesses only ${ }^{\text {a }}$ ) |  |  |  |  |
|  | Totel | 8ottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd! } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { odle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Tois 1 | $\begin{array}{r} \text { Bottom } \\ 25 x \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { midol } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
|  | Parcent of sales |  |  |  |  |  | Parcent of sales |  |  |  |  |
| Cost of sules | 18.8 | 24.3 | 15.3 | 16.7 | 19.2 | 71.6 | 24.3 | 26.9 | 22.9 | 20.6 | 28.7 |
| Occupency expenses | 5.3 | 4.6 | 4.3 | 5.5 | 6.6 | 100.0 | 5.3 | 4.8 | 4.3 | 5.5 | 6. 8 |
| Deprecietion | 2.7 | 3.3 | 2.3 | 3.3 | 1.9 | 87.7 | 3.1 | 3.3 | 3.0 | 3.8 | 2.1 |
| Repairs \& manintenmes | 0.7 | 0.5 | 0.9 | 0.5 | 1.2 | 46.9 | 1.6 | 0.9 | 2.4 | 0.9 | 2.3 |
| Heat. light 8 telephone | 0.7 | 0.4 | 0.5 | 0.6 | 1.2 | 57.0 | 1.2 | 1.7 | 0.7 | 1.1 | 1.4 |
| Rent ${ }^{\text {d }}$ | 1.1 | 0.4 | 0.6 | 1.1 | 2.3 | 46.4 | 2.5 | 1.4 | 2.0 | 2.0 | 3.5 |
| Personnel expenses | 26.6 | 13.8 | 24.9 | 31.2 | 35.9 | 84.3 | 31.6 | 21.1 | 35.0 | 31.2 | 36.2 |
| Finencisl expenses | 1.9 | 1.3 | 2.4 | 1.4 | 2.4 | 87.3 | 2.1 | 2.0 | 2.6 |  |  |
| Interest \& bank chorges | 1.1 | 0.8 | 1.5 | 0.7 | 1.1 | 67.2 | 1.7 | 1.4 | 2.7 | 1.0 0.9 | 1.7 |
| Protessional fees | 0.8 | 0.5 | 0.9 | 0.7 | 0.9 |  | 0.9 |  |  |  | 0.9 |
| Other expenses | 27.3 | 20.3 | 30.6 | 27.7 | 30.5 | 100.0 | 27.3 | 20.3 | 30.6 | 27.1 | 30.5 |
| Peofit (loss) | 20.1 | 35.7 | 22.5 | 17.4 | 5.4 | 100.0 | 20.1 | 35.7 | 22.5 | 17.4 | 5.4 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | . . |  |  | ... |

## Sytbol:

zero or no observations

- 100 smell too be expresseo
not molicable
- confidential


## Feotnotes


2) Volue Total weignteo expenditure on given item

131 Volue in each cell $=\frac{\text { Totol wighted expenditur on given item }}{\text { Totel wighted stes of businesses peporting inis irem of expenditure }}$ for ach gustife
This portion of the tod pertains only to the businesses peporting the specific expense item. Therefore these ritios pre calculeted individully end the total will hot necestarily equal 100 s.

Notes
Oste ore shown Dy querfiles when at lest 13 of the sampleo businesses report the specilic iten
Records were renked in ascending order according to soles size. Esch quertile li e. bottom 25\%. lower nidde 25\%, etc. represenis one quarter of the tozal number of Dusinesses. Within esch quertile. the suerege pitio is presented. for conparison purposes. the high and 10 m velues of seles ere shown

## wom to use the totide


 $10025 \pm$
13) Dett perteining to the stlected seles size range will be in thet quertile

## Stenderd Industrisf Elaselficetion Definition (SIC 18se)

SIE 4275 - Peinting and Decorating Contrectors
Businesses prims ily engeged in paining. paperhanging and decorating in buildings and painting of hesvy lengineeringl structupes
Included afe businesses primarily engaged in paint or paper stripping ang porking lof or roed surface merking this ingustry
includes the painting of bridpes and structures. interior gecorating. paint siripoing lexcept furnipurel. ingerior and exterior painting of buildings. paper hanging linterior decorating eno walloacer hanging and renoval

TABLE 2. Balance sheet proftie for incorporated businesses only. 1987
Alberta. Painting and Decorating Work (\$16 4275)

| . | Toral(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & 102 \\ & 25: 4 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample ( $\mathrm{No}$. .) Low sales value ( $\$ 000 \mathrm{~s}^{\prime}$ ) Migh sales vaiue ( $\left.\$ 000^{\prime} \mathrm{s}\right)$ | $\begin{aligned} & 57 \\ & (1) \\ & 11) \end{aligned}$ | $\begin{array}{r} 11 \\ 85 \end{array}$ | 85 120 | $\begin{aligned} & 120 \\ & 240 \end{aligned}$ | $\begin{aligned} & 24 C \\ & (1) \end{aligned}$ |
|  | Averse (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cosh Accounts and notes receivable | 25 | 8 | 8 | 21 | 64 |
| Inventopy | . | - | - | - | - |
| Othe curient assets | 25 | 6 | 10 | 23 | 58 |
| Total current assets | 51 | 14 | 17 | 43 | 122 |
| Fixed insets | 27 | 10 | 25 | 13 | 56 |
| Less: Accum. dep. on fixed essets | - | - | - | - | - |
| Other mesets | 3 | 3 | - | 3 | 6 |
| Totel esents | 82 | 27 | 43 | 59 | 185 |
| Lisbilitles and equity |  |  |  |  |  |
| Current losns | 10 | 11 | 6 | 3 | 18 |
| Other curcent liabilities | 36 45 | 15 | 19 | 20 | 117 |
| Mortgages payable | - | - | - | . | - |
| Long term debt | 1 | 2 | 2 | - | - |
| Other Iiabilities | 25 | 20 | 21 | 20 | 39 |
| Total liabilities | 72 | 37 | 42 | 40 | 158 |
| Total equity | 10 | -11 | 1 | 19 | 23 |

(1) These ettimates ar Dasect on sanple of businesses reporting sales betwen $\$ 25,000$ and $\$ 2,000,000$.

5ee itable i for symols and notes.

TABLE 3. Financial retios(i) for incorporeted businesses only. 1987
Alberea. Painting and Decorting Work (sic 4275)

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde $25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesaes in samole (No.) Lom sales value ( $\$ 000^{\circ}$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 57 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 11) \\ 85 \end{array}$ | 85 120 | $\begin{aligned} & 120 \\ & 240 \end{aligned}$ | $\begin{aligned} & 240 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| biquidity ratio Euprent iatio (times) | 1.1 | 0.5 | 0.9 | 2.2 | 1.0 |
| Leverege retios <br> Debilequity ratio (times) <br> Interest coverage retio (times) <br> Debt potio (times) | 7.2 3.1 0.9 | $\begin{array}{r} -3.5 \\ 1.4 \end{array}$ | 32.6 4.1 1.0 | 2.1 3.4 0.7 | 5.4 4.2 0.8 |

Ill ine retios fopresent the ever age of potios for nech business in the group and cemot be calculated from the figures show in table 2 . $(21$ inuse estimetes ere besed on serpl of businesses reporting seles between $\$ 25,000$ end $\mathbf{2 2 , 0 0 0 , 0 0 0 .}$ See ieble ifor symbols and notes.

Definitions:

1. Liquidity Petlo:

Current $x$ current assets / current lisbilities
2. Leverige fetios

- Debt/gquity = total liadilities / equity
b) Debt fatio $=10281$ liabilities/totel assets
c) inerest coverng = net profis. interest expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporteted businesses only, ig87
Alberta, Painting and Decorating Work (SIC 4275)

|  | Total11) | $\begin{array}{r} \text { Bot } 10 m \\ 25 \% \end{array}$ | $\text { middie } 25 \text {, }$ | Upper midde 25: | $\begin{aligned} & \text { TOO } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samcle (Mo. Low sales value (\$000's) High sales value 18000 's! | $\begin{aligned} & 24 \\ & 11 \\ & 11 \end{aligned}$ | -- | -- | -- |  |
|  |  |  | ve:age 19000 |  |  |
| Operating activities Cash from operations Dediecition Dither | 14 | -- | -- | -- | -- |
| Dividende | -3 | -- | - | -- | -- |
| Investment metivities <br> Disposal of fixed asseis <br> Purchase of fixed assets <br> lncrease in investment <br> Decrese in investment | $-3$ | -- | -- | - | -- |
| Finencing ectivitios <br> lncrese in long lerm debt <br> Repayment of lang term deb t <br> Loens from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> lncrease in quity <br> Decresse in equity <br> Dther | $\begin{array}{r} 2 \\ -3 \\ 1 \\ -4 \end{array}$ | - - - - - - | -- - - - - - | -- -- -- -- -- | -- -- -- -- -- |
| Increse (decrease) in cash sequivalents Cash s equivalents-Beginning of the year Cash sequivalents - End of the year | $\begin{array}{r} 9 \\ 10 \\ 19 \end{array}$ | --- | -- | -- | -- |

[^7]TABLE 5. Employment changes by size of business, 1984-1987 bmeed on Sic clasisification in i987 Alberta, Painting man Decorating Work (SIC 4275)

| Qusiness size expressed in -vergee lobour units(1) | Number of Dusinesses | $\begin{array}{r} \text { Total parioll } \\ \left(\$ 000^{\prime}\right. \text { s) } \end{array}$ | Aversege lebour units 11 ) | Changes in number of businesses with paid emoloyens |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly <br> reporting(2) | No tonger resorting\{3\} |
| 1984 |  |  |  |  |  |
| Totel | 625 | 33.024 | 1.203 | 144 | 85 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 619 \\ 5 \\ 1 \\ - \end{array}$ | $\begin{array}{r} 25.913 \\ x \\ x \end{array}$ | $\begin{aligned} & 946 \\ & 151 \\ & 106 \end{aligned}$ | 144 | 85 - - |
| 1987 |  |  |  |  |  |
| Total | 658 | 40.078 | 1.595 | 147 | . . |
| $\begin{aligned} & \text { les: than } 20 \\ & 20 \text { 99 } \\ & 100 \text { - } 499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}645 \\ 12 \\ 1 \\ \hline\end{array}$ | 31.272 $x$ $x$ | $\begin{array}{r}1.234 \\ 304 \\ 57 \\ \hline\end{array}$ | 144 3 - | $\cdots$ |


 fulfilime employee. Nose that the business size groups used ore oetermined of the cancot lovel. Thus it ousiness hes of leest 500 employees in conada bs whole but less than that number in any given province it is shown in the soo and over group
121 Reters 10 ousinesses reporting no payroll deducions in the previous year.
(3) Refers 10 ousinesses reporting no payroll deductions in the following year
"Newly reporting" and "no ionger reporting" Dusinesses are assumed to have been in activity for six months and the information is adusted accordingly
see table 1 for symbols and noies

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


| Mumber of observations in sample | 298 110.057 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales ${ }^{\text {Average expense }}$ | 110.057 | 29.515 | 41.007 | 65.757 | 300.068 |
| Average expense? | 100.285 | 20.555 | 33.768 | 61.968 | 284.848 |
| Average net profit (loss) \$ | 9.812 | 8.960 | 7.239 | 7.829 | 15.220 |
| Businusaes reporting aprofit (Mo.) | 244 |  |  |  |  |
| Averoge sales $\$$ | 107.985 | 29.438 | 60.469 | 67.958 | 290.882 |
| Averoge expense \$ | 93.767 | 19.856 | 31.779 | 55.639 | 257,753 |
| Average net profit | 13,418 | 3,582 | 8.682 | 12,319 | 23,089 |
| Businesses reporting lose (Mo.) | 54 |  |  |  |  |
| Averoge soles | 121.061 | 32.456 | 45.001 | 74.027 | 332.759 |
| Averoge expense $\$$ | 129.425 | 47,307 | 48,333 | 76.520 | 345.541 |
| Average net loss | -8.364 | $-14.851$ | -3.332 | -2.493 | -12.782 |


| Mumber of observations in smple | 333 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 112.080 | 31.004 | 42.189 | 78.884 | 296.243 |
| Average expense | 96.768 | 15.314 | 27.437 | 62.210 | 282.119 |
| Average net profit (loss) \$ | 15.312 | 15.690 | 14,752 | 16.674 | 14.132 |
| Businesses reporting ppofit (Mo.) | 261 |  |  |  |  |
| Average sales \$ | 128.214 | 31.107 | 41.887 | 79.162 | 360.698 |
| Average expenst \$ | 107.363 | 14.687 | 25.631 | 58.444 | 330.689 |
| Average net profit \$ | 20.851 | 16,420 | 16.256 | 20.718 | 30.009 |
| Businesees reporting - lose (Mo.) | 72 |  |  |  |  |
| Averoge sales \$ | 87.137 | 28.542 | 45.297 | 77.205 | 197.502 |
| Aversge expense \$ | 92,244 | 30.290 | 46.068 | 84.925 | 207.693 |
| Average net loss \$ | -5.107 | -1.748 | -771 | -7.720 | -10.191 |


| Mumber of observations in semple | 119 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales $\$$ | 111.913 | 33.352 | 52.061 | 84.051 | 278.187 |
| Average expense \$ | 99.436 | 21,327 | 1. 497 | 69.981 | 264.937 |
| Averape net profit (loss) \$ | 12.477 | 12.025 | 10.564 | 14.070 | 13.250 |
| Businesses reporting profit (No.) | 38 |  |  |  |  |
| Average sales | 117.518 | 33.352 | 51.532 | 82.371 | 302.817 |
| Average expense \$ | 97.167 | 21.327 | 36.902 | 55.821 | 265.418 |
| Average net profit | 20.359 | 12.025 | 15,430 | 15.550 | 37.399 |
| Businesses reportling lost (Mo.) | 21 |  |  |  |  |
| Averape sales \$ | 127.351 | - | 55.059 | 95.031 | 231.962 |
| Aver ine expense \$ | 144.433 | - | 72.087 | 97.978 | 254.033 |
| Aversoe net loss \$ | -17.082 | - | -17.028 | -2,147 | -32.071 |

[^8]See Tible for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Alberte, Ornamental and Miscelleneous Fabricated Metal Installation (Sic 4292)

|  | Total(1) |  | $\begin{array}{r} B 0: 10 m \\ 25: \end{array}$ |  | Lowermiddie 25\% |  | Upper <br> midde 25\% |  |  | $\begin{aligned} & \text { 7oc } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ s) High sales value (\$000's) | $\left(\begin{array}{l} ? \\ (1)^{7} \end{array}\right.$ |  | -- |  |  |  |  |  |  |  |  |
| Selected expense item | Industry overage (2) |  |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { \% Dusi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middi } \\ 25 \% \end{array}$ |  |  | Tot 1 | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middle } \\ 25 x \end{array}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Porcent of sales |  |  |  |  |
| Cost of seles | 29.1 | - | -- | - | - | 90.3 | 32.2 | -- | -- | -- | -- |
| Occupency expenses | 5.0 | -- | -- | -- | - | 100.0 | 5.0 | -- | -- | -* | - |
| Deprecition | 2.3 | - | - |  | - | 100.0 | 2.3 | - | -- | -- | -- |
| Repairs o maintenance | 0.7 | - | -- | -- | -- | 52.8 | 1.3 | -- | - | -- | -- |
| Hest. light a telmphone | 0.9 | -- | -- |  | - | 90.3 | 1.0 | -- | -- | -- | -- |
| Rent | 1.1 | -- | -- |  | -- | 90.3 | 1.2 | - | -- | -- | -- |
| Personnel expenses | 32.5 | -- | -- | -- | -- | 100.0 | 32.5 | -- | $\cdots$ | -- | -- |
| Financial expenses | 1.8 | =- | -- | -- | -- | 100.0 | 1.8 | -- | -- | -- | -- |
| interest \& bank charges Professional fees | 1.0 0.9 | -- | -- | -- | -- | 90.3 100.0 | 1.1 0.7 | -- | -- | -- | -- |
| Other expenses | 24.5 | -- | - | -- | -- | 100.0 | 24.5 | -- | -- | -- | -- |
| Profit (loss) | 7.1 | -- | -- | - | -- | 100.0 | 7.1 | -- | -- | -* | -- |
| Total | 100.0 | - | -- | -- | -- | 100.0 |  | - | -- | -- | - |

## Syabels

- zero or no observetions
- too smell too be expresseo
nat s.apliceble
- confidentisl

Footnetes
11) These estimates ara besed on sample of businesses reporting sales beimeen 825,000 eno $52,000,000$
iotal weighted expenditure on given item
(2) Volue in each cell ${ }^{2}$ Toqa weignted sales of ali businesses in the sande. $x$ for guertile

This portion of the toble pertsins only to the businesses reporting the specific expense item. Therciore these petios are calculated individuslly and the sotal will not necesserily Equal $100 \%$

## Metes

Deta ar shown by quertiles when et least 13 of the sampled businesses report the specific ifem
 one quarter of the coiel munber of businesses. Within each quertile. the everage ratio is presented. Fop comperison purposes, the high and low values of seles tire khown.

## now to use the tebles

(1) Locete the spropritetestes renge thet is displeyed on the two lines entilled low seles velut end ehiph tetes veluec

21 The selected renge will indicete the proper quertile. i.t. the botion 25\%, the lower middle 25\%, the upper midde 25t or the top $25 \%$
(3) Deta pertaining to the selsted ebles sige penge will be in thet quertile

## Stenderd Industriel Clestiflcetion Definition (SIC 1880):

sic 4202 - Ornementel und Miscelleneous febriceted metel lnstellers
susinesses primerily engaged in the installation end pesif of spandard or custom fabricated shet mets componehts lexcept for poofing and duct workl. decorative iron or sieel work. ornamentel o: archipecturgl metal work. Businesses engeged in qhe instal ation of apchisecturat metal work. installation of metal dalconics. instaliotion of metal decks and grates. installation of decortive iron and stef work, installation of metal fir escapes and stairmbys, installation of meral hollow work, instaliation of metal partitions loffice, washroom. Etcl. ifstallatior of ornamental metal work, installation of sheet meta! components lexcept roofing ond duct workl. metal stairs installation ano ine installation of metal stor front frames are incluoed in this industry.

TABLE 2. Balance sheat profile for incorporated businesses only, 1987
Alberta, Ornamentel and Miscellaneous fabricated Metal Installation (SIc 4292)

|  | Topal(1) | Bottom 25* | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Bus inesses in sample (Mo.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 8 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Asets |  |  |  |  |  |
| Cosh | - | -- | -- | -* | -- |
| Accounts and notes receivable | 89 | -- | -- | -- | - |
| Inventory | - | -- | -- | -- | -- |
| Other curpent assets | 47 | -- | -- | -- | -- |
| Total current assets | 116 | -- | -- | -- | - |
| Fixed ensets | 88 | - | - |  | - |
|  | 24 | " | - |  | -- |
| Diner assets | 24 | -- | -- | -- | -- |
| Totel ustets | 208 | -- | -- | - | - |
| Liabilitios end equity |  |  |  |  |  |
| Deher cuptent lisbilities | 52 | -- | -- | -- | -- |
| Total current lisbilities | 63 | -- | -- | -- | -- |
| Mortgages dayable | - | $\cdots$ | -- | -- | -- |
| Long term debt | 2 | - | -- | - | -- |
| Dther liabilities | 47 | -- | -- | -- | -- |
| Total liabilities | 112 98 | - | -- | -- | -- |
| Total equity | 96 |  |  |  |  |

(1) These estimstes are besed on a sampl of businesses reporting sales between $\mathbf{2 5} \mathbf{2 5} 000$ and $\mathbf{8 2 . 0 0 0 . 0 0 0 .}$

See table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Alberta. Ornamental and Misellaneous Fabriceted Metel In*tallation (SIC 4292)

|  | Total(2) | $\begin{array}{r} \text { Botrom } \\ 25 \% \end{array}$ | $\text { midole } 25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000^{\circ}$ s) Migh sales value $\{\$ 000$ 's) | $\begin{array}{r} 6 \\ (1) \\ (1) \end{array}$ |  | -- | -- | -- |
|  | Averege |  |  |  |  |
| Liquidity ratio Cuprent iatio (times) | 1.9 | =- | -- | -- | -- |
| Leverage retios <br> Dobtleonity ratio (rimes) <br> Interest coverage petio (times) <br> Debt ratio (times) | 1.2 3.6 0.5 | -- | -- | -- | -- |

(11) The rscios pepresent the werge of ratios fop each business in the group and connot be celculated from the figures shown in fable 2

Soe Tsble 1 for symbols and notes

Definitions:

1. Liquidity ratig:

Cupreni $=$ cuprent assets $/$ current liabilities.
2. Leverage retios:
b: DeD:/eouity = total liabilities/equiqy
b) Debt rasio = rotsl lisbilities/ cotal sssets
c) Intertst coverage $s$ net profit interest expense/ interest expense.

TABLE 4. Statament of changes in financial position for incorporated businesses only. 1987 Alberta, Ornamental and Miscellaneous Fabrlcated Metal Installation (Sic 4292)

 oniy those Dusinesses feporifing statumeni of changes.
sed Teble s for symols ano notis.

TABLE 5. Employment changes by size of businets. 1984-1987 bsed on SIC cisestification in 1987 Alberte. Ornementel end Miscelisentous fabriceted Metal insteilation (SIC 42g2)

| Rusiness size expessed in |
| :--- | :--- | :--- |
| average labour unitsil) |

[^9]TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1985-1987$
Alberta. Ornamental and Miscellaneous Fabricated Metal Installation (SIC 4292)

| (Motal(1) |
| :--- |


(11) These estimates are based on a smple of businesses rapoiting sales between $\$ 25.000$ end $\$ 2.000,000$.

See rable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberia, Land Developers (SIC 4491)

| Tota:ll | Bottom | Lowe | Upper | Tof |
| ---: | ---: | ---: | ---: | ---: |
|  | $25 \%$ | micdle $25 \%$ | midde $25 \%$ | $25 \%$ |


| Businesses in samp:e (Nc.) Low sales value ( 8000 's) H igh sales value 1800 C s: | $\begin{aligned} & 10 \\ & 11 \\ & (1) \end{aligned}$ |  | -- |  |  | -- | -- |  |  | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{gathered} \text { Y busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered}$ | Reporting businesses only ( 3 ) |  |  |  |  |
|  | Total | Bot tom $25 \%$ | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | Upder middl 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Tota | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | UpDer midd 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percene of soles |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of sales | 34.1 | -- | -- | - | -- | 42.8 | 79.7 | -- | - | -- | - |
| Dccupancy expenses | 6.4 | -- | -- | -- | =- | 100.0 | 5.1 | -- | -- | -- | -- |
| Depreciation Repoirs of mintenance | 3.5 0.3 | -- |  |  |  | 68.9 29.7 | 5.0 0.9 | -- | -- | -- | -- |
| Repairat mantenance Hest. Iight ofuleonone | 0.3 0.6 | -- | -- | -- | -- | 29.7 30.3 | 0.9 2.0 | -- | -- | -- | =- |
| Rent | 2.0 | -- | -- | -- | -- | 92.6 | 2.2 | -- | -- | - | -. |
| Personnel expenses | 10.5 | -- | - | -- | - | 61.4 | 17.1 | - | -- | -- | -* |
| Financial expenses | 3.5 | -- | -- | - | - | 100.0 | 3.5 | -- | -- | -- | -* |
| lnteres: 6 bank cnorges | 2.6 1.0 | =- | -- | $\cdots$ | -- | 68.3 98.2 | 3.7 1.0 | -- | -- | -- | -- |
| Other expenses | 41.5 | -- | -- | -- | -- | 100.0 | 41.5 | -- | -- | - | ** |
| Profit (loss) | 4.0 | -- | -- | -- | -- | 98.2 | 4.1 | -- | -- | - | - |
| Totel | 100.0 | -- | -- | = | - $=$ | 100.0 |  | -- | -- | -- | - |

Symbol
zero or no observations
too smell too be expressed
not epliceble
$\times$ conlioneniel

## footnotes

(1) These estimetes or bosed on s sample of businesses peporting sales Detween 325.000 end 32.000 .000
(2) Volue in each cell $z \frac{\text { TotBl wighted expenditure on siven item }}{\text { Total weighted sales of all businesses in the stmple }} \times$ foo for guertile

This portion of the table pertsins only to the businesses reporting the specilic oxpense ifen. Therefort these etios ere cblculoted individusly and the cotal will mot necessarily equel 100\%.

## Motes

Dete bre shown by gubrtifes when at least 13 of the samplec businesses fedort ehe specific iten
Pecords wer renked in bscending order bccording to sales ize. Ebch querfile fi. bottom 25\%, lower middle 25\%. eic. popesents one querter of the total number of businesses. Within each quertile. the everege retio is presented. for comperison purposes, the high end low values of sulus are shown.

How to use the tatios

(2) The selfcted renge will indicate the proper quattile. i.e. the bottom 25\%. the tower midol 25t. the upper miode 25\% or the 800255
131 Dasa pertiming to she selected seles size ponge will be in the quertile.

## Stenderd Induatrisl CIBssification Deflnition (SIC Issol:

## SIC 4491 = Lend Developmer

Businessus pimarily engeged in the scquisition, assembly, subdivision and servicing of land for subsequent restle to builders. incluced bre businesses engaged in land developnent for building lot subdividing. lond developers. land assembling and developing end land oevelopment for lano servicing (nydro. sewer and waterl

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta, Land Developers (SIC 4491)

|  | Total11) | Bottom 25\% | Lower middie 25\% | Uoder <br> middle 25: | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 10 \\ & (1) \\ & \text { (1) } \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assents |  |  |  |  |  |
| Cash | - |  | -- | -- | -- |
| Accounts ind notes receiveble | 27 | -- | -- | -- | -- |
| Inventory | - | -- | -- | -- | -- |
| Other current assets | 23 |  | -- | -- | -- |
| Total current assets | 50 | -- | -- | - | -* |
| Fixed assets | 98 | -- | -- | -- | -- |
|  |  | -- | -- | -- |  |
| Other ssets |  | -- | -- | -- | -- |
| Total assets | 153 | -- | -- | -- | -- |
| Liebilities and equity |  |  |  |  |  |
| Current loans | 9 | -- | -- | -- | -- |
| Other curcent liabilities | 41 | -- | -- | -- | -- |
| Total curient lisbilities | 50 | -- | -- | -- | -- |
| Mortgages poyable | 7 | -- | -- | -- | -- |
| Long term debt | ? | -- | -- | -- | -- |
| Other lisbilities | 98 | -- | -- | -- | -- |
| Total lisbilities | 154 | -- | -- | -- | -- |
| Totel equity | -1 | -- | -- | -- | -- |

11 These estimstes rere based on sample of businesses reporting sales between $\mathbf{2 5} 2.000$ and $\$ 2.000 .000$.
See Toble for symbols ano notes.

TAgLE 3. Financial ratios(1) for incorporated businesees only. 1987
Alberte, Land Developer: (SIT 4991)

|  | Total(2) | Bottom 25\% | $\text { middle } 25 \%$ | $\begin{aligned} & \text { UpDer } \\ & \text { miodle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value $\left(\$ 000^{\prime}\right.$ s) | 10 $(1)$ $(1)$ | -- | -- | -- | -- |
|  |  |  | Aversge |  |  |
| Liquidity retio Current ratio (times) | 1.0 | -- | -- | -- | -- |
| ```Levermge refios Onbt/equity retio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} -160.4 \\ 9.9 \\ 1.0 \end{array}$ | -- | -- | -- | -- |

(11) The retios ropresent the aversge of ratios for each business in the group end connot be celculated from the figures thow in foble 2 .
(2) These efimetes Desed on sample of Dusinesses feporting sales between 525,000 and $92,000,000$

See inde 1 for symbols and notes.

## definitions:

t. Liquidity retio:

Currenz : cuprens assers / curpent liabilisies

## 2. Leverage ritios:

Deblequity = rotal liabibites / equity
Dettratio $=$ total |iatilities/ rotal ossets
c) Interest coverage = net prafit incerest expense/interesi expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. igs7
Alberts, Land Developers (SIC 4491)

|  | Tots1(1) | Bottom 25\% | Lower <br> midde 25\% | Upder midole 25: | $\begin{aligned} & 700 \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in samole (No.) Low sales value (\$000's) High sales value (\$000's) | $\begin{aligned} & 9 \\ & (11) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | erage $1 \$ 000$ |  |  |
| Operting ectivities Cosh from oderations Dedreciation Other | $\begin{array}{r} -49 \\ 4 \\ 12 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment ectivilies <br> Oisposal of fixed asseis <br> Purchase of fixed assets <br> lncresse in investment <br> Decreese in investment | 4 -4 -4 | -- | -- | -- | -- |
| Finencing activities <br> Increse in long term debt <br> Repsyment of long eerm dubt <br> Lotns from shareholders <br> Redsyment of loans fiom shareholders <br> Advances 8 loans trom government <br> increase in equity <br> Oecrease in aquity <br> Other | -29 19 -3 | -- $-=$ -- $=-$ -- | - - - - - - - | - - - - - - | $=$ <br> - <br> - <br> $=$ |
| Increase(decrmase) in cash squivitents Cash equivelents-Beginning of the yeap Cash equivelents - End of the yeer | $\begin{array}{r} -7 \\ -74 \\ -81 \end{array}$ | -- | -- | -- | -- |

(1) These estinates are based on semple of incorporaied pusinesses poporting swles between \$25.000 and \$2.000.000. \$5mple count includes only those Dusinesses reporting statement of changes.
See Ieble f for symools and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on sic ciaseificetion in ios7
Alberte. Land Developers (SIC 4491)


[^10]TABLE 6. Selacted operating characteristics of small businesses by sales quartile. $1985-1987$
Alberte, Land Developers (SIC 4491)

| $\ldots$ - | Tetali! | 8ottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { mode } 25 \% \end{aligned}$ | Upper <br> midole 25: | $\begin{aligned} & \mathrm{iop} \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |


| Number of observations in sample | 24 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 254,463 | -- | -- | -- | -- |
| Aversge expense ${ }^{\text {b }}$ | 52.238 | -- | -- | -- | - |
| Average net profit (loss) \$ | 202.225 | -- | -- | -- | -- |
| Businesses reporting a profit (Mo.) Average sales \$ | 204.971 | -- |  |  |  |
| Average sales \$ | 204.971 589.546 | -- | -- | -- | -. |
| Aversen net Drofits | -384.575 | -- | - | -- | - |
| Businusees reporting lose (Wo.) | 14 |  |  |  |  |
| Average sales 5 | 392.615 | -- | -- | -- | -- |
| Average expenses | 624.767 | -- | -- | -- |  |
| Average net loss \$ | -232.152 | -- | -- | -- | -- |


| Wumber of observetions in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 30 \\ 282.390 \\ 269.504 \\ 12.886 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (Mo.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit $\$$ | $\begin{array}{r} 22 \\ 304.060 \\ 237,321 \\ 66,739 \end{array}$ | -- | -- | -- | - |
| Businesses reporting lose (Mo.) <br> Averoge sales $\$$ <br> Average expenses <br> Average net loss $\$$ | $\begin{array}{r} 397.794 \\ 678.277 \\ -280.483 \end{array}$ | -- | -- | -- | -- |



I11 These estimates are besed on sample of Dusinesses reporting sales Detween $\$ 25,000$ ano 52.000 .000 .
See fable if for symols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta. Truck Trenspare Industries (SIC 455)

|  | Total(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } 25 \% \end{array}$ | Upoe: $\text { midole } 25 \%$ | $\begin{aligned} & \text { TOF } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) High sates value ( $\$ 000$ 's) | $\begin{aligned} & 927 \\ & (1) \\ & (1) \end{aligned}$ | (1) 45 | 45 78 | $\begin{array}{r}78 \\ 138 \\ \hline\end{array}$ | $\begin{aligned} & 138 \\ & 111 \end{aligned}$ |


| Selected expense item | Industry versge(2) |  |  |  |  | $\begin{array}{\|c} \text { \% bus i- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} 80+10 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lomer } \\ \text { midd! } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { midd1 } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Vehicl expenses | 29.3 | 27.5 | 25.6 | 34.5 | 27.8 | 95.1 | 31.4 | 30.8 | 31.2 | 35.5 | 28.2 |
| Deprecistion | 11.3 | 10.9 | 11.2 | 12.7 | 10.3 | 89.7 | 12.6 | 13.0 | 12.8 | 13.8 | 10.7 |
| Repeirs maintenence | 8.6 | 8. 2 | 9.2 | 8.8 | 8.4 | 58.7 | 12.5 | 13.9 | 14.5 | 11.5 | 11.0 |
| Fuel expense | 1c. 0 | 8.4 | 9.3 | 13.2 | 9.1 | 61.7 | 16.2 | 15.8 | 16.4 | 19.4 | 13.2 |
| Personnel expenses | 15.6 | 7.3 | 11.2 | 18.8 | 25.3 | 82.8 | 18.5 | 12.6 | 13.4 | 19.9 | 26.4 |
| Financiel expenses |  |  |  |  |  |  | 4.8 | 5.6 5.0 | 4. 5 | 5.1 4.9 |  |
| In erest s bank charges Protessional lees | 3.7 0.8 | 4.1 0.9 | 3.9 0.8 | 4.2 0.8 | 2.8 0.8 | 86.3 76.6 | 4. 3 | 5.0 1.4 | 4.9 1.1 | 4.7 0.9 | 3.0 0.9 |
| Dther expenses | 36.5 | 38.7 | 35.4 | 33.7 | 38.0 | 100.0 | 36.5 | 38.7 | 35.4 | 33.7 | 38.0 |
| Profit (loss) | 13.5 | 21.6 | 19.1 | 8.0 | 5.3 | 97.5 | 13.8 | 22.0 | 19.6 | 1. 3 | 5.3 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |  | . . | $\ldots$ | *. | . $\cdot$ |

Symbois

- zero or no observacions
- 200 \$nsll to0 be expressed
not mpplicadl
$\times$ confidentiol


## feotnote:

111 These estimetes sre beseo on stmple of businesses peporting seles Dutweth $\$ 25,000$ end $\mathbf{2 3}, 000.000$.
(2) Veiue in esh cell $=\frac{\text { Totel weighted expenditur on a given item }}{\text { Totol weighted seles of bll businesses in the sample }} \times 100$ for esch austile

This portion of the toble perteins only so the businessus poporting the spmitic expense item. Therefore these ptios ere celculted ind viduelly and the total will not necesserily quil 100 z

## motes


 one quarter of the totel numbr of Dusinestes. Within ech quertile, the average petic is presen ted. for comperison purposes. the high and low vilues of salies ore shom

Mow to uee the tetoles

$(21$ The selected renge will indicete the proper queplile. i. the botton 25\%. the lower nidole 258 , the upper nidde 258 or the top 255.
(3) Dete perteining to the selocted seles size range will de in thet quertile.

Standerd Industriel Clese ificetion Definition (SIC 18sel:
SIC 4550 - Truck Treneport Industry
Businesses primarily ongaged in the provision of bll types of frucking. transter and related services. Truck boroker-operatorse ore included in ehis industry

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberte. Truck Transport Industries (SIC 456)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25^{\circ} \mathrm{F} \end{array}$ | Lower miodle 25\% | Unpe midde 25: | To0 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lom sales value ( 8000 s) High sales value ( $8000{ }^{\text {c }}$ ) | $\begin{aligned} & 540 \\ & (1) \\ & (1) \end{aligned}$ | $11)$ 77 | $\begin{array}{r} 77 \\ 127 \end{array}$ | $\begin{aligned} & 127 \\ & 258 \end{aligned}$ | $258$ |
|  | Average (\$000's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash | 25 | 4 | 10 | 15 | 71 |
| Inventory | - |  | - | 15 | 1 |
| Other current assets | 27 | 9 | 18 | 21 | 61 |
| Totsl current assets | 52 | 13 | 26 | 36 | 132 |
| Fixed assets | 88 | 26 | 57 | 65 | 205 |
| Less: Accum. dep. on fixed essets | - | - | 27 | - | $\bigcirc$ |
| Other assets | 14 | 3 | 22 | 6 | 28 |
| Total unsets | 155 | 42 | 106 | 105 | 385 |
| Lisbilities end equity $0^{\text {en }}$ |  |  |  |  |  |
| Current loans | 12 | $1{ }^{4}$ | 36 | ${ }^{8} 8$ | 980 |
| Total curtent liabilities | 53 | 14 | 42 | 34 | 121 |
| Mortgages dayable | - | - | - | - | - |
| Long term debt | 10 | 2 | ? | ${ }^{6}$ | 24. |
| Dther liabilities | 47 | 20 | 31 | 36 | 101 |
| Total limbilities Total equity | 110 45 | 35 5 | 81 25 | 78 29 | 248 120 |

(1) These espimetes are based on somple of businesses reporting seles between $\$ 25.000$ and $\$ 2.000 .000$
see fable 1 for symols and notes

TABLE 3. Financial ratios(1) for incorporsted businesses only. 1987
Alberta, Truck Trmasport Induserles (5Ic 456)

|  | Total(2) | $\begin{array}{r} B o t+0 m \\ 25 \% \end{array}$ | $\text { midde } 25 \%$ | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ : ) High sales value $\left(\$ 000^{\circ}\right.$ s) | $\begin{aligned} & 540 \\ & (1) \\ & (1) \end{aligned}$ | (1) | 77 127 | $\begin{aligned} & 127 \\ & 258 \end{aligned}$ | 258 $11)$ |
|  | Averege |  |  |  |  |
| Liquldity ratio Current ratio (times) | 1.0 | 0.9 | 0.6 | 1.1 | 1.1 |
| Leverage retios <br> Debt/equity petio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | 2.5 1.5 0.7 | 6.9 0.9 | 3.3 0.4 0.8 | 2.7 1.4 0.7 | 2.1 2.3 0.7 |



Ses ieble ifor symols and notes.

Definitions

1. Liquidity fotio:

Curfent $=$ cuptens assets $/$ current liabilities
2. Leverage retios:
a) Debr/equity $=$ sotel liabilisies / couisy
bl Debt ratio $=$ sotbl lisbiliqies / total assers
c) Interest coversge * nei drofit interes: expense finterst expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Aberta, Truck Transport Industries (SIC 456)

| - | Total(1) | $\begin{array}{r} 80+10 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowe: } \\ \text { miodie } 25 \% \end{array}$ | UDder midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.j Lom sales value i 5000 s) Migh sales vaive $15000^{\circ}$ s) | $\begin{aligned} & 305 \\ & \{1\} \\ & \{1\} \end{aligned}$ | $\begin{array}{r} 19 \\ 84 \end{array}$ | $\begin{array}{r} 84 \\ 129 \end{array}$ | $\begin{array}{r} 129 \\ 258 \end{array}$ | $\begin{aligned} & 258 \\ & 111 \end{aligned}$ |
|  |  |  | verage ( $\$ 000$ |  |  |
| Dperating ectivities Cash from operations Depreciation Other | 12 28 -11 | -4 9 1 | $\begin{array}{r} 18 \\ 24 \\ -12 \end{array}$ | $\begin{array}{r} 8 \\ 23 \\ -19 \end{array}$ | 25 54 -12 |
| Dividends | -5 | -3 | -3 | -4 | -11 |
| Investment activities <br> Discosel of fixed assets <br> Purchase of fixed assets <br> Incresse in investment <br> Decrease in investment | $\begin{array}{r} 27 \\ -42 \\ -3 \\ 1 \end{array}$ | 8 -11 -2 | $\begin{array}{r} 48 \\ -51 \\ -7 \end{array}$ | $\begin{array}{r} 16 \\ -18 \\ -1 \end{array}$ | 35 -88 -3 -3 |
| Finencing activities <br> Increase in lang term debt <br> Rapayment of long torm debt <br> Loans from shareholders <br> Redoyment of loans from shareholders <br> Advances 8 loans from government <br> lncrease in equity <br> Decrease in equity <br> Other | 23 -20 10 -14 - | 6 -12 12 -1 | $\begin{array}{r} 20 \\ -9 \\ 10 \\ -32 \end{array}$ | 7 -11 5 -3 | 57 -46 13 -20 - 1 -1 |
| Increase(decrease) in cash s equivelents Cash equivelents-Beginning of the year Cash equivalents - End of the yeer | 5 1 5 | 2 8 10 | $\begin{array}{r} 6 \\ -28 \\ -22 \end{array}$ | 3 9 12 | 13 13 20 |

(1) Ihese estimates or beste on s somple of incorporsted Dusinesses reporting sales between $\$ 25,000$ and $\$ 2,000.000$. 50 mple count inctudes
only those businesses reporing storament of chenges.
see imble 1 for symbols and notes.
TABLE 5. Employment changes by size of business. 1984-1987 besed on sic classification in is87
Alberta. Truck Transport Industries (SiC 455)

| Business size expressed in everage lebour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \text { (\$000's }\} \end{array}$ | Average labour units(1) | Chenges in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Mewly } \\ \text { reoorting }(2) \end{array}$ | No longer reoorting(3) |
| 1984 |  |  |  |  |  |
| Totel | 3.429 | 443.308 | 18.322 | 840 | 376 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-489 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 3.243 \\ 123 \\ 46 \\ 17 \end{array}$ | $\begin{array}{r} 154.038 \\ 97.282 \\ 124.542 \\ 67.446 \end{array}$ | $\begin{aligned} & 6,407 \\ & 4,026 \\ & 5.005 \\ & 2,886 \end{aligned}$ | $\begin{array}{r}624 \\ 12 \\ 4 \\ \hline\end{array}$ | $\begin{array}{r} 356 \\ 5 \\ 4 \\ \hline \end{array}$ |
| 1987 |  |  |  |  |  |
| Totel | 3.568 | 434.566 | 15.213 | 816 | ... |
| $\begin{aligned} & \text { les: then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 3.372 \\ 132 \\ 48 \\ 16 \end{array}$ | $\begin{array}{r} 173.003 \\ 115.982 \\ 139.804 \\ 85.577 \end{array}$ | $\begin{aligned} & 6.753 \\ & 4.557 \\ & 5.313 \\ & 2.590 \end{aligned}$ | 631 8 5 2 | $\cdots$ |

(11) Averege labour units are celculeted by dividing iotel payrolt by the overage onnul wage ond salary rete as reportud in the

 500 emoloyees in cansee os 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 deouctions 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 hove been in activity for six months and the information is adjusted accordingly

See Table 1 for symools and notes

Fable 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Alberta. Truck Transport Industrles (SIC 456)


```
Wumber of observations in sample
    Average sales $
    Aveitogexpense S
    Average net profit (loss) S
Businesges reporting a proflt (Mo.)
    Average stles s
    Avirigge expense s
    Avergge expense S
Businesees peporting loss (Mo.)
    Average sales $
    Average net loss$ - - % %.336
```

$\begin{array}{ll}137.698 & 38.606 \\ 148.034 & 48.702\end{array}$

| 1.142 |  |
| ---: | ---: |
| 146.188 | 37.218 |
| 130.657 | 30.284 |
| 15.531 | 6.934 |
|  |  |
| 1.032 |  |
| 148.778 | 36.989 |
| 127.514 | 27.239 |
| 21.264 | 9.750 |
|  |  |
|  |  |
|  | 110 |
| 137.698 | 38.606 |
| 148.034 | 48.702 |
| -10.336 | -10.096 |

64.930
52.273
12.657
64.877
50.68
14.193

65.575
71.868
-5.093

| 107.641 | 374.961 |
| ---: | ---: |
| 82.108 | 347.961 |
| 15.533 | 27.000 |
|  |  |
|  |  |
| 108.138 | 385.106 |
| 87.305 | 344.825 |
| 20.832 | 40.281 |
|  |  |
|  |  |
| 105.440 | 341.171 |
| 113.358 | 358.406 |
| -7.918 | -17.235 |

1986
Munber of observations in sample
Average sties $\$$
Average expense $\$$
Average net profit (loss) $\$$
Businegses reportinge profit (Mo.)
Average sales $\$$
Average expense s
Average net profits
Businesses reporting lass (Mo.l
Average sales $\$$
Aversge expense
Aversge net loss
1.223
146.102
133.993
12.109
1.020
147.089
126.725
20.364

143.383
154.071
10.888
64.134
54.134
106.477
378.023

Average stiles
37.772
27.841
53.890
10.244
96.195
358.046

Average net Drof it (loss) \$

Susinesses reporting profit (Mo. Average sales $\$$
47.089
26.725
20.354
37.409
65.798
65.798
50.525
106.699
91.232
378.451

Aver age expense 5
22.872
15.273
15.467
342.270
35.181
sinesses reporting Iass lNo.
143.383
$-10.68 \mathrm{~B}$
39.029
45.043
57.476
67.345
105.593
115.014
371.432

Aversoge net loss 5
$-6.014$
-9.869
$-10.421$
387.882
-16.450

1987

| Number of observetions in semple |  |
| :---: | :---: |
| Aversge | sales 5 |
| Average | expense $\$$ |
| Averso | net Drofit (loss) \$ |
| Busimesses peporting erofit (Mo.l |  |
| Averege | sales 8 |
| Average | expense 5 |
| Average | net profit 3 |
| Businesses peporting lens (Mo.) |  |
| Average salos |  |
| Aversge | expense $\$$ |
| Average | net loss |


| 1.011 |  |
| ---: | ---: |
| 140.079 | 35.497 |
| 129.677 | 25.629 |
| 10.402 | 8.868 |
|  |  |
|  |  |
| 135.710 | 35.897 |
| 117.595 | 22.610 |
| 19.115 | 13.087 |
|  |  |
|  |  |
|  |  |
| 148.035 | 34.438 |
| 164.344 | 47.943 |
| -16.311 | -13.505 |


| 58.446 | 105.274 |
| ---: | ---: |
| 47.614 | 97.681 |
| 10.832 | 7.593 |
|  |  |
|  |  |
| 57.843 | 105.491 |
| 42.093 | 90.155 |
| 15.750 | 15.336 |
|  |  |
|  |  |
| 60.690 | 104.605 |
| 68.155 | 120.839 |
| -7.465 | -16.234 |

361.097 346.785
14.312
347.810
347.810
315.521
32.289
392.398
420.438
$-28.040$

111 lhese estimates are besed on stmple of businesses reporting stes betwaten $\$ 25.000$ end $\$ 2.000 .000$.
See TBble i for symbols anc notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Alberta, General Freighe Trucking Industry (SIC 4561)

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

## 5 ymbols

- zero or no observetions
-- too smell too be expressed
...not applicable
$\times$ confidential


## footnotes

(1) These timetes bre besed on sample of businesses reporting seles between 525,000 eno \$2,000,000
(2) Velue in ach cell $=\frac{\text { Total weighted mapendituse on given iten }}{\text { Total weighed sales of all businesses in the sangie }} \times 100$ for each quariile.
3) Velue in = cotal weightad expendilure on given it en

This portion of the pable pertains only to the businesses peporting the specific expense iten. Therefore these ratios afe calculeted individusily and the total will not necessifily equil $100 \%$

## Note

Dete ar shown oy quertiles when bt least 13 of the sampled businesses report the specific item
 one quatter of the totel number of businesses. Within each queftile, the over age retio is presenter. For comparison purposes. the high and low values of seles ere shawn

## How so use the tebles


(2) The selected range will indicett the proper quartilt, i. a. the bottom 25\%. the lower niddio 25\%, the upper middle 25\% or the iop 25x.
(3) Dest pertmining to the selected stes size renge will be in thet gutilile

## Semberd Industribl Claseification Oefinition ISIC 1880):

SIC 456: Generel Preight Trucking Industry
Businesses primarity engaged in the Drovis ion of local and long distance trucking end transfer of general freight. This indusery incluof general freight cariage services. genersi freight local trucking services. general freight long distance irucking services, general freight frensfer frucking services. general freighs fruck pranspori services and general fright frucking confractors.

TABLE 2. Balance sheet profile for incorporated businesses only. i987
Albert*, Generel Frelght Trucking Industry (SIC 4561)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> madle 25\% | Uope <br> Didule 25\% | TOD © |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (Mo.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 373 \\ & (11) \\ & (1) \end{aligned}$ | $\begin{array}{r} 11 \\ 72 \end{array}$ | 72 119 | $\begin{aligned} & 119 \\ & 230 \end{aligned}$ | $\begin{aligned} & 230 \\ & 111 \end{aligned}$ |
|  | Average ( 8000 ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cosh | - | - | - | - | - |
| Accounts and notes peceivable | 22 | 3 | 10 | 13 | 61 |
| Inventory | $=$ | $=$ | . | - | - |
| Oiner current ossets | 24 | 9 | 11 | 23 | 53 |
| Total current assets | 46 | 12 | 21 | 36 | 114 |
| Fixed assets | 80 | 27 | 42 | 65 | 184 |
| Less: Accum. dep. on fixed essets | - | - |  | - | - |
| Other Essets | 16 | 2 | 2 | 29 | 29 |
| Totsl esents | 142 | 41 | 55 | 130 | 327 |
| Liabilities and equity |  |  |  |  |  |
| Cuprent losns | 12 | 3 | 8 | 7 | 29 |
| Other current liabilities | 38 | 11 | 21 | 41 | 77 |
| Total current liabilities | 50 | 14 | 29 | 48 | 106 |
| Mortgages Dayable | - | - | - | - | - |
| Long term debt | 10 | 2 | 8 | 8 | 23 |
| Other lisbilities | 43 | 21 | 22 | 31 | 96 |
| Totes lisbilities | 103 | 38 | 59 | 87 | 226 |
| Total equity | 39 | 4 | 6 | 43 | 101 |

(1) These estinetes ere Daseo on sample of businesses reporsing sales between $\$ 25.000$ and $\$ 2.000 .000$.

See iable ifor symols and noses

TABLE 3. Financtal retios(1) for incorporsted businesses only. 1987
Alberts, Generel frelght Trucking Industry (Sic 4551)

|  | Total 22 ) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 x$ | Upper $\text { middele } 25 x$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businasses in sample (No.) Low sales value ( $9000^{\prime}$ s) Migh sales value ( 5000 's) | $\begin{aligned} & 373 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 11 \\ 72 \end{array}$ | $\begin{array}{r} 72 \\ 119 \end{array}$ | $\begin{aligned} & 119 \\ & 230 \end{aligned}$ | $\begin{aligned} & 230 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| liquidly retio Current ratio (times) | 0.9 | 0.9 | 0.7 | 0.7 | 1.1 |
| Leverage patios <br> Dobt/equity retio (times) <br> Interest coverage ratio (sines) <br> Debt petio (times) | 2.7 1.2 0.7 | 9.6 0.8 | 9.7 1.7 0.9 | $\begin{aligned} & 2.0 \\ & 0.4 \\ & 0.7 \end{aligned}$ | 2.2 1.9 0.7 |


(2) These estimetes ere Desed on semple of Dusinesses reporting seles Detwen $\mathbf{2 5} .000$ ond $\mathbf{8 2 . 0 0 0 . 0 0 0 .}$

See Toble 1 for symols and notes.

Definitions:

1. Liquidity potio:

Curient a current essets / current lisbilisios
2. Leverage ritios:

Debt/equity $=$ sotal liabilisies / equity
b) Debi rotio $=$ total liobilities/ cotal assets
cl Interest coverage $=$ met profit (nterest expense / interest expense

TABLE 4. Statement of changes in financiti position for incorporatad businesses only. 1987 Alberta, General Freight Trucking Industpy (SIC 4551)

|  | Tot81(1) | $\begin{array}{r} \text { Bot } 9 \text { Om } \\ 25: \end{array}$ | $\begin{aligned} & \text { Lowe! } \\ & \text { midde } 25 \% \end{aligned}$ | Upper $\text { modole } 25 \%$ | 700 $25^{\circ}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samcle (No. bow sales value $\$ 000$ s) High sales value $(3000$ ) | $\begin{aligned} & 185 \\ & (1) \\ & 11) \end{aligned}$ | $\begin{gathered} \{1\} \\ 81 \end{gathered}$ | $\begin{array}{r} 81 \\ 121 \end{array}$ | $\begin{array}{r} 121 \\ 249 \end{array}$ | (1) 4 |
|  |  |  | Aver ge (\$000 s) |  |  |
| Operting ectivities Cash from operations Depreciation Dther | $\begin{array}{r} 12 \\ 26 \\ -9 \end{array}$ | $\begin{array}{r} -6 \\ 8 \\ 2 \end{array}$ | $\begin{array}{r} 5 \\ 21 \\ -11 \end{array}$ | $\begin{array}{r} 22 \\ 22 \\ -11 \end{array}$ | 24 52 -14 |
| Dividends | -5 | -2 | -3 | - 4 | -12 |
| Investment activities <br> Disposel of fixed assets <br> Purchase of fixed assets <br> Incresse in investment <br> Decrease in investment | $\begin{array}{r} 29 \\ -41 \\ -4 \\ 1 \end{array}$ | $\begin{array}{r} 8 \\ -11 \\ -3 \\ \hline \end{array}$ | $\begin{array}{r} 3 \\ -15 \end{array}$ | $\begin{array}{r} 70 \\ -47 \\ -10 \end{array}$ | 35 -89 -3 2 |
| Finoncing ectivities <br> Increase in long term debt <br> Repnyment of long term dabt <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Advances 8 lotes from government <br> lncresse in equity <br> Decrease in equity <br> Other | 20 -19 10 -17 | 1 -11 15 -1 - - -1 | $\begin{array}{r} 13 \\ -9 \\ 7 \\ -12 \end{array}$ | $\begin{array}{r} 7 \\ -12 \\ -33 \end{array}$ | $\begin{array}{r}55 \\ -44 \\ 15 \\ -29 \\ \hline\end{array}$ |
| Increase(decrease) in cash \& equivalents Cash t equivslents-Beginning of the year Cash tequivelents - End of the year | 1 -2 2 | $\begin{array}{r} 4 \\ 8 \\ 12 \end{array}$ | $\begin{array}{r} 1 \\ -35 \\ -34 \end{array}$ | 9 14 | 2 16 18 |

III These estimetes are desed on sample of incorporated businesses reporting sates beiween $\mathbf{3 2 5}$. 000 end 82.000 .000 . Semple count includes only those businesses poporing situmen? of changes
See toble for symols and notes

TABLE 5. Employment chenges by size of business. 1984-1987 bused on 5 IC ciatisificetion in 1987
Aberte. Truck Transport Industries (SIE 456)



 full-time employee Note thet the business size proups used ore oftermineo it the conede level. Thus if ousiness hes at lens? 500 mploye es in Canade es e whole but less than thet number in ony given province it is show in the 500 and over groub.
$(2)$ Refers to businessas reporfing no payrall deductions in the previous year
(3) Aefers to businesses reporting no peypoll deductions in the following yet
"Wewly roporing" and "no longer reporting" businesses are assumed to have beef if activity for six months and the informotion is adusied occerdingly
set toble 1 for symols and notes.

TABLE 6. Selected opereting characteristics of small businesses by sales quartile, 1985-1987
Alberta, General Frelghe Trucking Industry (SIC 4561)

|  | Total(1) | Bot $\$ 0 \mathrm{~m}$ 25\% | Lower <br> middle 25\% | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { iop } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample | 425 |  |  |  |  |
| Average stes \$ | 160.942 | 38.269 | 71.774 | 115.719 | 418.006 |
| Average expense \$ | 147.087 | 33.469 | 58.187 | 101.699 | 394.991 |
| Average net Diofit (lozs) \$ | 13.855 | 4.800 | 13.589 | 14.020 | 23.015 |
| Businesses reporting a profit (No.) |  |  |  |  |  |
|  | 160.864 141.323 | 38.118 29.652 | 71.650 55.971 | 118.043 97.108 | 415.644 382.562 |
| Averspe net profit \$ | 19.541 | 8.466 | 15.579 | 20.935 | 33.082 |
| Businesses reporting loss (Mo.) | 102. 42 |  |  |  |  |
| Averege sales ${ }^{\text {S }}$ | 162.727 | 38.963 | 72.917 | 109.082 | 429.947 |
| Averoge expenses | 175.569 | 51.045 | 78.604 | 114.811 | 457.816 |
| Averege net loss \$ | $-12.842$ | -12.082 | -5.687 | -5.729 | -27.869 |


| Mumber of observations in sample | 230 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 163.233 | 40.262 | 66.013 | 106.256 | 440.399 |
| Average expense 9 | 156.913 | 31.860 | 58.970 | 103.512 | 433.311 |
| Averoge net protit (loss) \$ | 6.320 | 8.402 | 7.043 | 2.784 | 7.088 |
| Businesses reporting profit (No.) | 169 |  |  |  |  |
| Averoge sales | 182.363 | 40.086 | 69.025 | 104.256 | 516.085 |
| Aversge expense 5 | 161.732 | 26.882 | 50.741 | 94.717 | 474.586 |
| Averspe net profit 5 | 20.631 | 13.204 | 18.284 | 9.539 | 41.499 |
| Busingeses reporting loss (Mo.) | 61 |  |  |  |  |
| Average sales | 149.900 | 40.679 | 61.683 | 110.661 | 386.575 |
| Aversge expense $\$$ | 160.327 | 43.665 | 70.802 | 122.882 | 403.958 |
| Averoge net loss | -10.427 | -2.385 | -9.119 | -12.221 | -17,383 |

1987
Wumber of observations in sample
Average stes $\$$
Average oxpense $\$$
Average net Drofit (loss)s


[^11]TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta. Dry Bulk Materials TruckIng Industry (Sic 4564)


| Businesses in sample (No. Low sales value ( $\$ 00 \mathrm{C}$ s) Migh sales value $\left\{\$ 000^{\prime}\right.$ s) | $\begin{aligned} & 56 \\ & 1 \\ & 1 \end{aligned}$ |  | $\begin{array}{r} 61 \\ 39 \end{array}$ |  |  | 3972 |  | 7214 |  | $\begin{aligned} & 164 \\ & 11\rangle \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense isem | Industry aversogel? |  |  |  |  | $\begin{aligned} & \text { \% busi= } \\ & \text { nesses } \\ & \text { ionorting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & T 00 \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} 80 t \text { tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | Uoge i middl $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of selas |  |  |  |  |  | Percent of sales |  |  |  |  |
| Vehicle expenses | 23.0 |  | 28.0 |  |  | 93.9 | 30.9 | 13.1 | 28.0 | 49.9 | 28.9 9.3 |
| Deprecistion | 11.0 | 5.1 4.6 | 12.1 | 17.8 15.0 | 11.9 | 79.0 67.7 | 13.9 14.3 | 15.1 | 14.6 12.6 | 17.8 15.8 | 15.4 |
| Repairs 8 maintenance Fuel expanse | 9.7 8.3 | 4.6 0.1 | 7.0 8.8 | 15.0 16.3 | 11.9 8.0 | 67.7 60.1 | 14.3 13.9 | 11.1 0.6 | 12.6 15.4 | 17.2 | 11.6 |
| Personnel expenses | 1.2 | 4.1 | 3.0 | 6.7 | 11.1 | 83.6 | 9.8 | 6.9 | 3.0 | B. 2 | 19.4 |
| Financial expenses | 4.3 | 3.5 | 5.9 | 5.1 |  |  |  |  |  |  |  |
| Interest C bonk chorges | 3.6 | 3.2 | 4.8 | 4.2 | 2.2 0.8 | 92.1 67.6 | 3.9 1.2 | 3.5 0.6 | 5.7 1.6 | 4.3 | 2.4 |
| Protessional fees | 0.8 | 0.3 | 1.1 | 0.9 | 0.8 | 67.6 |  | 0.6 |  |  |  |
| Other expenses | 45.0 | 61.3 | 44.5 | 29.7 | 44.5 | 100.0 | 45.0 | 61.3 | 44.5 | 29.7 | 48.5 |
| Profit (loss) | 12.4 | 21.1 | 88.6 | 9.5 | 1.6 | 99.7 | 12.5 | 21.4 | 11.6 | 3.5 | 1.6 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | ... | $\ldots$ | $\cdots$ | $\cdots$ |

## 5yber

- zero or no observetions
.. too smell too be expressid
not spplicebl
x confidentil
Footnotes
111 These estimetes brt Desed on sample of businesses popopting seles between 325.000 end 52.000 .000 .
Total weignted expenditure on given iem

This portion of she table pertains only to the businesses reporting the specific expense iten. Therefore these petios ere culcteo indivisuslly and the totel will not necesserily equit $100 \%$.


## Motet

Deta ore shown by quertiles when at least 13 of the sampled businesses report the specilic item.
Records were panked in escending order eccording to seles size. Esch quartile li. botton 25\%. lower midde 25z, etc. l pepresents one quarter of the total number of businesses. Mithin ech quartile, the gutbe itio is presented. for comperison purgoses, she high and low values of seles are shown.

How to use the tebles

21 The selected renge will indicete the propep quertile. i. the botton 25\%. the lower niddi 25\%, the upper midde 25\% or the $10025 \%$.
(3) Deta pertuining to the selected selus ize renge will be in thet queftlin.

Stenderd Induetri Cl Clestifletion Definition (SIC 1980):
5IC 4584 - Dry tulk miepinis Prucking Industry
lusinesses primarily engaged in iransporing. ususily by dump-trucks. such dry bulk meterims es cenent, fill, sand and debris including snow Included are businesses engaged in qhe diy materials bulk hopper truck service. ory bulk pruck pransporqing service. diy chemicels bulk tank truck service. dump truck fransporiing service fifil. sand. debrisl, snow hauting eruck service and dry bulk tank truck
trensporting service.

TABLE 2. Balance sheet profile for incorporated businesses only. 1989
Alberta. Dry Bulk Materiais Trucking Industry (SIC 4584)

|  | Total11) | $\begin{array}{r} \text { Bat } 20 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middi } 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middie } 25 \% \end{array}$ | $\begin{aligned} & 100 \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( 5000 's) Hign sales value ( $\$ 000$ 's) | 37 $(1)$ $(1)$ | -- | -- | -- | -- |
|  | Aveiage (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - |  | -- | -- |  |
| Accounts and notes receivable | 27 | - | -- | - |  |
| Inventory | - | - | -- | -- |  |
| Other currant assets | 25 | - | -- | -- | - |
| Total curient essets | 52 | - | -- | -- | - |
| Fixed assets | 116 | -- | - | -- | -- |
| Less: Accum. dep. on fixed eseets | - | -- | - | -- | -- |
| Other assets | 12 | -- | - | - | -- |
| Totel aseeta | 180 | -- | -- | ** | - |
| Limbilities end equitr Current losns 13 |  |  |  |  |  |
| Current losms | 13 43 | -- | -- | -- | -- |
| Total current liabilities | 56 | - | -- | -- | -- |
| Morteages payable | - | -- | -- | -- | -- |
| Long term debt | 10 | -- | -- | -- | -- |
| Other lisbilities | 83 | -- | -- | - | -- |
| Total limbilities | 149 | -- | -- | - | - |
| Totel eauity | 31 | -- | - |  | -- |

11 inese estimares are baseo on a sample of businesses reporting sales betwen $\$ 25.000$ and $\$ 2.000 .000$.
Ser itable 1 for symols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Alberta, Dry Bulk Moterisis Trucking Industry (SIC 4554)

|  | Total(2) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper <br> midde $25 \%$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in somple (No.) Lom sales value ( $\$ 000^{\circ}$ ) High sales value $\left(\$ 000^{\circ}\right.$ ) | $\begin{aligned} & 37 \\ & (1) \\ & 19 \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| biquidity retio Current Patio (times) | 0.9 | -- | -- | - - | - |
| Leverseg retios <br> Debt/equity retio (times) <br> Interest coversge ratio (times) <br> Dobi patio (times) | $\begin{aligned} & 4.7 \\ & 1.2 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios ropresent the tiveroge of retios for ench busingsi in the group end connot be csiculated from the figures shown in tabie 2
(2) These estimates ere besed on senple of businesses reporting seles between $\$ 25.000$ end 52.000 .000 .

See itel 1 for symols end notes.

## Definitions.

1. Liquidity ratio:

Current = current essets / current liebilities
2. Leverage retios:

Bl Dedt/equity = total liabilisies / equity
b) Debt retio = totsi liabilities/ iotal assets
cl Interest cover age $=$ nee profit interest expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1887 Alberta. Dry sulk Matorials Trueking Industry (SIC 4564)

| Toisl(1) |  | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> r.ıcde $25 \%$ | Unde: $\text { midde } 25 \%$ | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sampie (No.) Low sales value $1 \$ 000$ s! High sales value $\left(3200^{\circ}\right.$ s) | $\begin{aligned} & 16 \\ & \vdots 1 \\ & 11 \end{aligned}$ | -- | -- | -- | -- |
| Average (9000's) |  |  |  |  |  |
| Opereting ectivities Cash trom operstions Depiecistion Other | $\begin{array}{r} 10 \\ 33 \\ -20 \end{array}$ | -- | -- | -- | -- |
| Dividends | -3 | - - | - | -- | - |
| Investment ectivities <br> Disoosal of fixed assets <br> Purchase of fixed assets <br> Incresse in investment <br> Oecresse in investment | $\begin{array}{r} 21 \\ -41 \\ -7 \end{array}$ | -- | =- | -- | - |
| Finencing ectivities <br> Increse in long term debt <br> Repsyment of long term debt <br> Loens from sharetiolders <br> hepsymen? of lasns fiom shareholder s <br> Advances 8 loans from government <br> inciease in equity <br> Decrease in ouvity <br> Other | $\begin{array}{r} 26 \\ -25 \\ 8 \\ -3 \end{array}$ | -- | -- | -- | - |
| Increase(decress) in cesh \& equivelents Cath equivalents-Beginning of the yest Cash equivalents - End of the yeer | -3 12 9 | -- | -- | -- | - |


only those busionsses ribporting stetement of chenges
See Tetele 1 for symbols and noies

TABLE S. Employment changes by ifze of butiness. 1984-1987 besed on SIC ciassificetion in 1987
Alberta. Truck Trensport Industries (SiC 456)



 full-time mplovee Mote that the business size groups used ere determined at the consale level. Thus if a business hes ot least 500 employees in Canada os whol but less then ther number in any given province it is shown in the 500 end over group.
2) Refers to businesses reporting no psyroll deductions in the previous year
$(3)$ Refers to bus inesses peporting mo peyroll deductions in the following vear
Newly reportinge and Eno longer reporting" Dusinesses epe assumed to heve been in activity for six months and the informotion is adjusied accordingly

See lable i for symools and noies

TABLE 6. Selected operteting characteristics of small businesses by sales quartile. 1985-1987
Alberta, Dry Bulk Materisis Trucking Industry (Sic 4564)


1985

| Mumber of observations in sample | 90 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales $\$$ | 146.095 | 30.369 | $51.27 ?$ | 90,538 | 412.198 |
| Average expenses | 125.292 | 21.669 | 45.517 | 69.301 | 364.579 |
| Average net profit (10ss) \$ | 20.803 | 8.700 | 5.650 | 21.23? | 47.617 |
| Businesses raportinge profit (Mo.) | 84 |  |  |  |  |
| Average sales \$ | 148.867 | 30,334 | 51.919 | 90,538 | 422.678 |
| Average expense | 126.811 | 19.843 | 45.225 | 69.301 | 372.873 |
| Average net profit \$ | 22.056 | 10.491 | 6.694 | 21.237 | 49.805 |
| Businestes reporting loss (Mo.) | 5 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ | 60.413 | 30.632 | 46.137 | - | 104.471 |
| Avarage expense \% | 68.469 | 35.562 | 48.759 |  | 121.087 |
| Average net loss | -8.056 | -4.930 | -2.622 | - | -16.616 |

1986
Mumber of observetions in semple
Average sales $\$$
Average expense $\$$
Average nei profit \{loss) $\$$

| $\begin{array}{r} 149 \\ 165.685 \\ 14.551 \\ 18.134 \end{array}$ | $\begin{aligned} & 43.689 \\ & 31.851 \\ & 11.838 \end{aligned}$ | $\begin{aligned} & 76.337 \\ & 82.981 \\ & 13.356 \end{aligned}$ | $\begin{array}{r} 133.470 \\ 122.829 \\ 10.841 \end{array}$ | $\begin{aligned} & 409.245 \\ & 372.744 \\ & 38.501 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
| 108 |  |  |  |  |
| 161.899 | 43.651 | 74.167 | 132.023 | 397.754 |
| 139.951 | 27.193 | 55.662 | 117.169 | 359.781 |
| 21.948 | 16.458 | 18.505 | 14.854 | 37.973 |
| 41 |  |  |  |  |
| 288.045 | 43.886 | 84.028 | 142.887 | $801.57 ?$ |
| 279.318 | 55.573 | 88.915 | 157.414 | 815.368 |
| -11.273 | -11.68 ? | -4.86? | -14.727 | -13.791 |

1987


| $\begin{array}{r} 86 \\ 135.371 \\ 127.486 \\ 7.885 \end{array}$ | $\begin{array}{r} 31.326 \\ 24.597 \\ 6.729 \end{array}$ | $\begin{aligned} & 54.868 \\ & 44.185 \\ & 10.688 \end{aligned}$ | $\begin{array}{r} 95.287 \\ 86.924 \\ 8.363 \end{array}$ | $\begin{array}{r} 360.006 \\ 354.237 \\ 5.769 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: |
| 46 |  |  |  |  |
| 143.549 | 31.326 | 57.613 | 94.148 | 391.110 |
| 127.777 | 24.597 | 40.346 | 80.195 | 365.669 |
| 15,712 | 6.729 | 17.257 | 13.653 | 25.441 |
| 20 |  |  |  |  |
| 157.240 | - | 48, 612 | 99.998 | 323.111 |
| 169.039 | - | 52.925 | 113.514 | 340.678 |
| -11.799 | - | -4.313 | -13.516 | -17.56 |

(1) These estimates are based on sample of businesses reporting sales between 525,000 no $82.000,000$.

See iable i for symbols and notes

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

|  | To:alil) |  | Bo1 10 m 25. |  | $\begin{array}{r} \text { Lowe! } \\ \text { midde } 25 \% \end{array}$ |  | $\begin{aligned} & \text { UDDe } \\ & \text { middl } 25^{\circ} \end{aligned}$ |  |  | $\begin{aligned} & \text { Tof } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in samole (No.) Low soles value ( $\$ 000$ 's) Migh sales value $(\$ 000$ 's) |  | $\left.\begin{array}{l} 24 \\ (1) \\ 1 \end{array}\right)$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry aversee(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Repor ing bus inesses only ( 3) |  |  |  |  |
|  | Totel | $80 \% 40 \mathrm{~m}$ 25\% | $\begin{array}{r} \text { Lower } \\ \text { miodie } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoder } \\ \text { middle } \\ 2.5 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totai | $\begin{array}{r} \text { Bot:om } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Usoer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 0.2 | -- | -- | -- | - | 3.3 | 6.0 | - | -- | -- | - |
| Occupancy expenses | 32.8 | -- | -- | -- | =- | 93.7 | 35.0 | -- | -- | -- | -- |
| Duprecistion | 15.2 | -- | -- | -- | -- | 93.? | 15.2 | - | -- | -- | -- |
| Repaips \& maintenance | 13.7 | -- | - | - | -- | 86.0 | 15.9 | -- | -- | -- | -- |
| Heat. Highe \& teleonone | 0.4 | -- | -- | -- | -- | 53.3 | 0.7 | -- | -- | -- | -- |
| Rent | 3.5 | -- | -- | - | -- | 44.0 | 7.9 | -- | -- | - | -- |
| Pefsonnel exoenses | 11.7 | - | - | - | -- | 95.6 | 12.3 | -- | - | -- | -- |
| Finencial expenses | 5.2 | -- | - | - | -- | 83.2 | 7.4 | -- | - | -- | -- |
| Interest 8 bank eharges | 4.9 1.3 | -- | -- | -- | -- | 83.2 61.8 | 5.9 | -- | - | -- | -- |
| Other expenses | 32.9 | -- | -- | - | -- | 100.0 | 32.9 | - | -- | -- | -- |
| Prolit (loss) | 16.2 | -- | - | -- | -- | 97.3 | 16.8 | -- | -- | - | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | - | -- | -- |

Symols

- zero or mo observations
-- $\$ 00$ susi! too be expressed
not applicable
- confidentill


## Footnotes


lotel weighted expendizure on given item

3) Value in ench cell. Tossl weighted expenditure on given isen

This portion of the tebl pertains only to the businesses reporting the specific expense iten. Therefore these ratios er celculated individually and the potal will not necessafily mual 100 z

## toter

Dase re shown by queptiles mhen at lest 13 of the sampled businesses report the specific item
 one querter of the sozsl number of businesses. Within ewh quartila. the tyer age rotio is presented. for comperison purposes, the high and low velues of selet ere shown

## How to use the teltes


121 The seiected renge will indicata the proper quartile. i.e. the Dotion 25\%. the lower wiode 25\%. the upper mide 25\% or the 10p 25\%
(3) Date pertining to the selucted sales size range will De in that quartile.

## Stenderd Industrial Clessifictien Definttion ISIC Issol

SIC 4565 - Forest Produces Trucking Industry
Businesses prims ily engaged in ransporting pulpwood. wood chips and saw-logs whether or not specialized equipment is used. Included are businesses ergaged in the log nauling trucking service. Iumber hauling pruck service, fimber haling truct strvice and the wood chips truck hauling service.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
hlberte, Forest Products Trucking Industry (SIC 4565)

|  | Total:11 | $\begin{array}{r} \text { Bot } \% \text { om } \\ 25 \% \end{array}$ | Lower $\text { middele } 25 \%$ | Upper <br> middle 25: | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( 9000 's) | $\begin{aligned} & 15 \\ & (1) \\ & (1) \end{aligned}$ | -- |  |  | -- |
|  | Average ( 8000 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 45 |  | - | -- | -- |
| Accounts and notes peceivable Inventory | 45 | -- | - | - | -- |
| Other current assets | 51 | -- | - | - | -- |
| Total curcent assets | 96 | -- | -- | - | -- |
| Fixed sesets | 149 | - | - | - | -- |
| Less: Accum. dep. on fixed assets | - | - | - | - | - |
| Other assets | 5 | - | -- | -- | -- |
| Totsl etsets | 251 | -- | -- | -- | - |
| Lisbilities and equity |  |  |  |  |  |
|  |  |  |  |  |  |
| Other current liabilities | 82 | -- | -- | -- | . |
| Totat current liabilities | 89 |  |  |  | - |
| Mor tgages parable | - | -- | -- | -- | -- |
| tong term debt | 10 | -- | -- | -- | -- |
| Other liabilities | 0 |  |  |  |  |
| Totel lisbilities | 185 | -- | -- | - | - |
| Total equity | 65 | -- | -- | - | -- |

11 These estimates bre besed on sampl of businesses reporting seles between $\mathbf{2 5} .000$ end $\mathbf{1 2 . 0 0 0 . 0 0 0 .}$
see Table 1 for symbals and notes.

TABLE 3. Financtal ratios(1) for incorporated businesses only. 1987
Alberte. Forest Products Trucking Industry (SIC 4565)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde $25 \%$ | Upper midde 25* | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesser in sample (Mo.) Low sales value ( $\$ 000^{\circ} \mathrm{B}$ ) Migh sales value ( $5000^{\prime}$ s) | $\begin{aligned} & 15 \\ & (1) \\ & 11) \end{aligned}$ |  | -- | -- | -- |
|  | Avers ${ }^{\text {a }}$ |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | 1.1 | -- | -- | -- | -- |
| Leverape ratios <br> Debt/equity retio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{aligned} & 2.8 \\ & 2.3 \\ & 0.7 \end{aligned}$ | -- | -- | -- | -- |


(2) These estimetes sre besed on terple of businesses reporting etes between $\$ 25,000$ end $\$ 2.000,000$.

See Toble 1 for symols snd noter.

Definitions:
P. Liquidity rotie:

Current $=$ current essets / current lithilizies.
2. Leverege ritios:
al Debt/equiry = qotal liabilities / quity.
b) Debt ratio = rotal liabilities/ rotal assets
e) Interest coverage $=$ net profi . interest expense finterest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Alberts. Forest Products Trucking Industry (SIC 4565)

|  | T01a1(i) | $\begin{gathered} \text { Bot tom } \\ 25: \end{gathered}$ | Lower middle 25\% | Uope? midele 25: | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value $(8000$ s) High saies value (9000's) | $\begin{array}{r} 8 \\ 11)^{8} \\ (1) \end{array}$ |  | -- |  | -- |
|  | Average ( $\$ 000$ s) |  |  |  |  |
| Doereting ectivities Cash fiom oderations Dedrecietion Other | $\begin{array}{r} 14 \\ 35 \\ -22 \end{array}$ | -- | -- | -- | -- |
| Dividends | -9 | - | -- | -- | -- |
| Investment ectivities <br> Disposes of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decresse in investment | $\begin{array}{r} 38 \\ -53 \\ -4 \end{array}$ | -- | -- | -- | -- |
| Financing ectivities <br> Increase in long term debt <br> Redayment of long eerm deb? <br> Loans from shereholders <br> Repayment of loans from shareholders <br> Aovances 8 loans from government <br> increase in gquity <br> Decresse in equity <br> Oiner | 56 -49 3 -2 - - -9 | - - - -- -- | - - - - - - - | -- -- - - - - | -- -- -- -- - |
| Incresse(decreese) in cash \& equivelents Cash equivelents-6eginning of the yeer Cesh sequivelents - End of the yesr | 16 1 17 | -- | -- | $\cdots$ | -- |

 only those ousthessis roporting siavemen of chenges
See Toble 1 for symbols and notes.

TABLE S. Employment changes by size of busimess. 1984-1987 bssed on sic ciastificetion in 19e7
Alberte. Truck Trensport Industries (SIC 455)


(1) Average lobour uni is are celculoted by dividing totel poytoll by the everoge annus wege and salary rate os reported in the Surver of Employmen. Payroil and Hours. Stosistics Conode. Cetalogue 72-002. An overage labour unit could be interpreted as a
 300 enoloyees in candoe as owhole but less than thet number in ony given province it is show in the 500 and over group
(2) Refers io businesses redorting no dayroll deductions in the pitevious year
(3) Reiers to businesses rmporsing no payroll deductions in the following year
"Newiy reporing" and "no tonger reporting" businesses are assumed 10 have been in octivity for six months and int intormation is adjusted accordingly.

See iable i for symbols and notes

TABLE 6. Selected opernting characteristics of small businesses by sales quartile. $1985=1987$
Aberts. Forest Products Trucking Indusery (SIC 4565)

|  | Total(1) | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
|  |  |  |  |  |  |
| Average sales \$ | 273.920 | -- | -- | -- | -- |
| Average expense \$ | 246.159 | -- | -- | -- | -- |
| Averege net prolit (loss) \$ | 27,761 | -- | -* | -- | -* |
| Businesses reporting aprofit (Mo.) Average soles | 203.898 |  |  |  |  |
| Average expense | 253.124 | -- | -- | -- | -- |
| Average net profits | 40.875 | -- | -- | -- | -- |
| Busimesses reporting eloss (mo.) | 4 |  |  |  |  |
| Aversge soles 5 | 342.527 | -- | -- | -- | -- |
| Average expense \$ | 349.545 | -- | -- | -- | -- |
| Average net loss \$ | -7.018 | -- | -- | -- | -- |

Wumber of observations in semple Average soles $\$$

25
222.562
197.955
Aversge soles
Aversge expense 5
Averspe net profit (loss)s
24.607

Busimesses roporting epofit (Mo.)
Average sales $\$$
221.782
$\begin{array}{ll}\text { Average expense } 3 & 186.227\end{array}$
Averape net profit 5
35.555

Businesses reporting lose (No.)
Average stles $\$$
482.654

Averape exomse 5
504.323
-71.669

Averape net loss
$-21.669$

1987

Mumber of observations in tample

$$
\text { Average sties } \$
$$

Average expense 3
215.347

Average net profit (loss) \$
192.244
23.103
-
--
$\begin{array}{lll} & & \\ - & - & - \\ -- & - & -\end{array}$

Usinesses reporting erofit (Mo.)
Aversge sales $\$$
22
199.537
171.107
28.430
Average expense 5
Aversge net profits

Dusinesses reporting less (Mo.)
$773.653^{4}$
Average sales $\$$
773.653
843.564
-69.911
(1) These estimates baseof on semple of businesses reporting sales between $\$ 25.000$ ano $\$ 2.000,000$.

See isole i for symols and notes

TABLE 1. Selected operating ratios, in percent of siles. 1987
Mberta. School Bus Operations Industry (\$IC 4573)

| Totalli: Bottom | Lower | Upoe: | Tot |
| ---: | ---: | ---: | ---: | ---: |
|  | $25 \%$ | middele $25 \%$ | $25 \%$ |


| Businesses in sample (No.) Low sales value ( $\$ 006$ 's) High sales value (\$000's) |  | (1) ${ }^{22}$ |  | -- |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense item | Industry verage (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses oniy ( 3 ) |  |  |  |  |
|  | Totol | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { iop } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} 80 t+0 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd le } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { midol } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 0.2 | -- | -- | - | -- | 2.8 | 7.4 | - | -- | -- | -- |
| Oceupency expenses | 17.0 10.7 | -- |  | -- | -- | 100.0 100.0 | 17.0 10.7 | $\cdots$ | -- | -- | -- |
| deprecistion | 5.1 | -- | -- | -- | -- | 55.9 | 9.1 | -- | -- | -- | -- |
| Hest, light \& telophone | 0.8 | - | - | - | - | 60.5 | 1.4 | "- | -- | -- | - |
| Rent ${ }^{\text {d }}$ | 0.4 | -* | -- | -- | -. | 33.5 | 1.2 | ** | -- | - | -- |
| Personnel expenses | 14.6 | -- | -- | -- | -- | 82.9 | 17. B | -- | -- | - | -- |
| Finmenci expmens | 2.1 | =- | -- | -- | -- | 77.2 | 2.7 | -- | -- | - | -- |
| Interest s obnk chorges | 1.7 | -- | -- | -- | -- | 44.8 | 3.7 0.6 |  |  |  | - |
| Drofessional tees | 0.4 | -- | -- |  | -- |  |  |  | -- | -- | -- |
| Other expenses | 26.2 | -- | - | - | -- | 100.0 | 26.2 | -- | - | -- | -- |
| Profit (loss) | 40.0 | -- | -- | -- | -* | 100.0 | 40.0 | -- | - | - | -- |
| Total | 100.0 | =- | -- | -- | -- | 100.0 | . . | -- | -- | - | -- |

symbols
cero or no observations

- 100 small 100 de expressed
nor epplicable
* confioentis


## gotnotes



(3) Vslue in esch cell e Total weighted expenditure on piven isem

This portion of the toble pertions only to the businestes reporting the specific expense ifem. Therefore these retios te celculeted individusily and the totsil will not necesserily equel 1008.

## Motes

Dett ar smowt by quartiles when at least 13 of the sampled businesses report the specific iqem.
 one quarter of the total number of busintsses. Within esch quertile. the overge retio is prestent. For comptison purposts. the high and low velues of solus re shown.

How to use the tet les

(2) The selectoo ronge will indicst the proper quertile. i. the bottom 25z. the lower middie 25z. the upper midele 252 or the $10025 \%$
(3) Deti pertaining to the selected seles size range will be in that quartile

Stenderd Industrist Cleseificstion Definition (SIC Is80):
sic 4573 - School Bue Dpersitiont Industry
Businesses primarity ergaged in opersing buses and other motor wehicies io pransport pupils to and from school such as school bus services

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

|  | Tots 1111 | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midale 25\% | Upder <br> middie 25* | $\begin{aligned} & \text { TOD } \\ & 2 E: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales velue ( 8000 s ) Hign sales value ( $\$ 000$ s) | $\begin{aligned} & 11 \\ & 11 \\ & 11 \end{aligned}$ | -* | =- | -- | -- |
|  | Average $\left\{\$ 000^{\prime} \mathrm{s}\right\}$ |  |  |  |  |
| Asests |  |  |  |  |  |
| Cash | - | -- | - | -- | =- |
| Accounts and notes receivable | 6 | - | -- | ** | - - |
| Inventory | - | -- | -* | - - | - - |
| Other curient essets | 22 | -- | -- | -- | -- |
| Total current ossets | 28 | -- | -- | =- | -- |
| Fixed essets | 149 | -- | -- | - | -- |
| Less: Accum. dep. on fixed sesets | - | - | -* | -* | -- |
| Other assets | 7 | - | -- | -- | = |
| Total useets | 184 | - | $=$ | =- | - |
| Lisbilitiee mend equity |  |  |  |  |  |
| Current loans | 11 | -* | -- | ** | -- |
| Other curtent lisbilities | 39 | = | -- | -- | =- |
| Total curient lisbilioties | 50 | - - | -- | -- | -- |
| Mortgages payable | - | - | =- | -- | -- |
| Long term debt | 2 | -- | - | -- | -- |
| Other liabilities | 76 | = | -- | - | - |
| Totsl listilities | 128 | -- | - | - | - |
| Totel equity | 56 | - | - $=$ | - | -- |

11) These estimetes bre based on somple of businesses reporting sel bstween $\mathbf{2 5} .000$ and $\mathbf{1 2 . 0 0 0 . 0 0 0 .}$

See fable 1 for symbols and motes

TABLE 3. Financtil ratios(1) for incorporeted businesser oniy. 1987
Alberta. School Bus Operations Industry (S1c 4573)

|  | Totel (2) | $\begin{array}{r} \text { Bot40m } \\ 25 \% \end{array}$ | Lowe? middle 25\% | Unper middle 25\% | $\begin{aligned} & \text { TOP } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Busincsses in sample (No.) Low sales vilue (\$000's) High sales value (\$000's) | $\left.\begin{array}{l} 11 \\ (1) \\ 11 \end{array}\right)$ |  |  |  | -- |
|  |  |  | Average |  |  |
| Liquiditr patio Current ristio (times) | 0.6 | =- | - | -- | -- |
| Leverage pation <br> Debilequity retio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{aligned} & 2.3 \\ & 4.0 \\ & 0.7 \end{aligned}$ | -- | - $=$ | =- | -- |

(1) The retios represent the werege of retios for esch business in the group and cennot be calculated fom the figures shom in fable 2 .
(12) These estimstes are besed on semplo of businesses ruporiing seles between 525,000 and $52,000,000$

See Tobl I for symbols ind moses.

## Definitions

1. Liquidity patio:

Current $=$ current assets $/$ curront llabilities
2. Leverseg relios:
(3) Debi/4uity $=$ soral bebilisies / equity.
b) Debr rasio = colal listiliqies/fotal assers
ci Interesi coverage z net profit * inierest expense / interest bepense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Alberta, School Bus Operations Industry (SIC 4573)

|  | Total(1) | $\begin{array}{r} 80+40 m \\ 25 \% \end{array}$ | Lowe r miodle 25: | $\begin{aligned} & \text { Uoper } \\ & \text { midole } 25 \%^{\prime} \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value (\$000's) High soles vaiue ( $5000^{\circ}$ s) | $(1)^{2}$ | -- | -- | -- |  |
|  |  |  | veroge |  |  |
| Operating ectivities Cash from opecations Dedreciation Dther | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | - | - | -* |
| Imvestment activities <br> Disposal of fixed ossets <br> Purchase of fixed assets <br> lncresse in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Financing ectivlties <br> Increase in long term deo: <br> Repsyment of long teim seb: <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrose in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - - - - - - | -- -- -- -- - | - <br> - <br> - <br> - <br> - | -- - - - - |
| Increase(decrease) in cush s equivilents Cash equivalents-8eginning of the rear Cash equivalonts - End of the year | $x$ $\times$ $\times$ | -- | -- | -- | -- |

(II) These estimates are dased on sample of incorporbred businesses reporting sales between $\mathbf{5 2 5 , 0 0 0}$ and $\mathbf{3 2 . 0 0 0} .000$. Sample count includes oniy those busimesses reporting statement of changes
See rable 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC clasitification in i98?
Alberte. School Bus Operstions Industry (SIC 4573)

| Business size expressed in everege bous units(1) | Number of businesses | $\begin{array}{r} \text { Total oayroll } \\ (\$ 000: 8) \end{array}$ | Average labour units(1) | Changes in number of Dusinesses with psid emplorees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly $\text { reporting } 12 \text { ) }$ | No Ionger reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 178 | 37.923 | 2.680 | 21 | 9 |
| $\begin{aligned} & \text { leas enan } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 168 \\ 7 \\ 2 \\ 1 \end{array}$ | $\begin{array}{r} 5.072 \\ 4.502 \\ x \\ x \end{array}$ | $\begin{array}{r} 359 \\ 318 \\ 570 \\ 1.433 \end{array}$ | $\begin{array}{r}27 \\ \hline\end{array}$ | 9 |
| 1517 |  |  |  |  |  |
| Totel | 188 | 45.280 | 2.142 | 11 | . $\cdot$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 180 3 2 1 | $\begin{array}{r} 6.852 \\ 2.969 \\ x \\ x \end{array}$ | $\begin{array}{r} 326 \\ 140 \\ 509 \\ 1.167 \end{array}$ | 18 | $\cdots$ |

(1) Average labour units brecolculated by dividing total payroll by the overspe onnus wage bad salery rate os reported in the

fuli-time moloyet Note that the business size groups used ape determined at the canso lgyel. Thus if a business has at least 500 employes in Cansas as a whole Dus less than that number in any given province it is show in the 500 and over group
(2) Refers to businesses reporfing no payroll deductions in the previous yeer

131 Refers to businesses reporiing no payroll deductions in the following year
"Newly reporting" and "no songer reporting" businesses art assumed to heve been in activity for six months and ithe information is adjusted accordingly
see iatie i lor symools and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Aberta. School Bus Operations Industry (SIC 4573)

| Totali11 Bottom | bower | Uoder | Top | $25 \%$ |
| ---: | ---: | ---: | ---: | ---: |

1985

| Number of observetions in sample <br> Average seles $\$$ <br> Aver age expense s <br> Averoge net Drofit (loss) \$ | 55 96.959 82.106 14.853 | $\begin{array}{r} 26.223 \\ 16.773 \\ 9.450 \end{array}$ | $\begin{aligned} & 29.211 \\ & 14.703 \\ & 14.508 \end{aligned}$ | $\begin{aligned} & 35.853 \\ & 20.729 \\ & 15.134 \end{aligned}$ | $\begin{array}{r} 296.537 \\ 276.219 \\ 20.318 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (No.) | 52 |  |  |  |  |
| Averspe soles $\$$ | 74.396 | 26.051 | 29.211 | 35.863 | 206.459 |
| Aversge expense 8 | 57,909 | 15.121 | 14.703 | 20.729 | 181.084 |
| Average net profits | 16.487 | 10.930 | 14.508 | 15.134 | 25.375 |
| Dusinesser reporting lose (Mo.) | 3 |  |  |  |  |
| Averege sales 5 | 461.228 | 28.039 | - | - | 894.417 |
| Averege expense \$ | 470.954 | 34.267 | - | - | 907.680 |
| Average net loss \$ | -9.735 | -6.228 | - | - | $-13,243$ |

Mumber of observations in semole Avetage sales 5
Average expense s
Averson met prot (loss) g

Susinesses reporting profit (Wo.
Aver oge sales $\$$
51.192

Average expense \$ 37.082
Average net profits
14.110

万usinesses peporting tose (Mo.)
Average sales $\$$
$1.817 .59{ }^{1}$
Averspe exousse \$
Aveisge net loss \$
1.850 .321
-32.727
$-32.727$

1987


(1) Ihese estimates are besed on sample of businesses repor sing seles beiween \$25.000 and \$2.000.000.

Sen iable i for symools and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta. Texicab industry (SIC 4581)


## Syebole

zero or no observations

- 100 small too be expressed
not appictol
- confidential


## Footnotes


12) Velue in eneh cell, Total weighted expanditur on given item

This portion of the table perteins only to the businesses peporting the specific expense item. Theratore these patios ere csiculated individually and the totsi will not necessarity equal $100 \%$.

## Motes

Dotis bit show by oubtiles when ot leas 13 of the sompled businesses roport the specific irom
 on quarter of the rotel number of businesses. Within tach quartile, the oversge fatio is presented. for comperison purposes, the high and low values of salivs ore shown

How to use the tebles

 $10025 \%$
(3) Date pertoining $\%$ the selected stes size ponge will be in that quertile.

Stenderd Industricl Cleeslficetion Definitien (SIC 18s0):
SIC 4581 . Tmxiced Induerry
Businesses or imerily engaged in providing pessenper transportation by automobiles not operated on pegular schedules or beqwen fixed terminals Taxicat tiee: owners and ofganizstions are included regardiess of whether drivers are hired. rent their cas or are otherwise compensted. Ilso included are those who own and operste theip own suicsbs. iaxi dispiching services. posd motor vehicle laxi services and laxicto services ace included in this industry.

TABLE 2. Balance sheet prof ile for incorporated businesses only. 1987
Mlberta, Taxicab Industry (SIC 4581)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | UDDe? $\text { midete } 25^{\circ}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if sample (No.) Low sales value ( 8000 's) Higat sales value $(\$ 000$ 's) | $\begin{aligned} & 1 ? \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (5000 s ) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash | - | =- | -- | -- | -- |
| Accounts and notes receivable | 29 | - | -- | - | -- |
| Inventory | - | -- | -- | -- |  |
| Other curcent sasets | 23 | -- | -- | - | - |
| Total curcent ossets | 52 | -- | -- | -- | -- |
| Fixed assets | 78 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 2 | -- | -- | -- | -- |
| Other assets | 23 | -- | -- | -- | -- |
| Totel seset: | 153 | - | -- | -- | -- |
| Lisbilities and equity |  |  |  |  |  |
| Current loans Other current liabilities | 14 55 | -- | -- | -- | -* |
| Other current liabilities | 55 70 | -- | -- | -- | - |
| Moptgages payable | - | -- | -- | -- | - |
| Long term oebt | 10 | -- | -- | $\cdots$ | - |
| Other lisbilities | 81 | - | -- | -- | - |
| Total liabilities | 141 | -- | - | -- | -- |
| Totel equity | 12 | -- | - | = | -- |

lil fhere estimetes fe based on sample of businesses reporting sal es between $\$ 25.000$ sno $\$ 2,000,000$.
Soe iable i for symbols and notes

TABLE 3. Financtal retios(1) for Incorporated businesses only. 1987
niberta. Taxiceb Industry (SIC 4581)

|  | Totel(2) | $\begin{array}{r} \text { Bot } \$ 0 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper middie $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (5000's) Migh sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 17 \\ & \{1\} \\ & 11\} \end{aligned}$ | -- | -- | - | -- |
|  |  |  | Aversge |  |  |
| biquidity ratio Current ratio (times) | 0.8 | - | - - | - | - |
| Leverage ratios <br> Debt/equity tatio (times) <br> Inturest coverage ratio (times) Oebt ratio (times) | $\begin{array}{r} 11.6 \\ 2.7 \\ 0.9 \end{array}$ | - | -- | =- | -- |

11 The ratios ropresent the everge of patlos for each business in the group mod cennot be culculated from the figures shown in tible 2 .
(2) These nstimeres ere besed on stmple of businesses reporting salts betwen $\$ 25,000$ end $\mathbf{8 2}, 000,000$.

See toble 1 for symols and notes.

## Refinitions:

1. Liquidity ptif:

Current $=$ curfent assets/curient liabilities
2. Levermge patios:

```
Debi/equily = qotal liabilities / equity
    OeDt patio = qotal |iabilities / qotal assers
    Interes? coverage z net profit - interest expense/ interest expense.
```

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberes. Taxicab Indusery (SIC 4581)

|  | Toqal(1) | $\begin{array}{r} 8 o t+0 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowe: } \\ \text { midole } 25^{\circ} \end{array}$ | Upper middie 25\% | $\begin{aligned} & T 00 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses in sample (No.) Low sales value $\$ 000 \mathrm{~g}$ ) H:gt sales value $\left\{5000^{\prime}\right.$ s ! | $\begin{array}{r} 1 \\ (1) \\ 11 \end{array}$ |  | -- |  |  |
|  |  |  | verage (\$000 |  |  |
| Opereting ectivities Cash from operations Depreciation Oine? | $x$ $x$ $x$ | - | -- | -- | -- |
| Dividends | X | -- | -- | -- | -- |
| Investment ectivities Disposal of fixed assets Puichase of fixed assers Incresse in investment Decresse in invessment | $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Finencing ectivities <br> Incresse in long term debr Repayment of long term debe Loans from shareholders <br> Repayment of loans from shareholders <br> Advances 6 loans from government <br> Incresse in equity <br> Decrese in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ |  | - <br> - <br> - <br> $=$ <br> - | - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - |
| Incresse(decrease) in cosh sequivalents Cash sequivalents-Beginning of the year Cash squivalents - End of the year | $x$ $\times$ $\times$ x | -- | -- | -- | -- |

(11) These estimates are desec on asple of incorpcreted dusinesses reporting sales beiween $\$ 25.000$ sno $88.000,000$. Semple count includes om ly those businesses reporting statement of changes.
see ioble 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC ciassification in igb7
Alberta. Texlceb Industry (SIC 4581)
Business size expressed in
merege lebour unitsil)
(il) Average labour units are calculated by dividing cotal payroll by the overage annual wage and atary rate as reported in the Supey of Employment. Payroll and Hours. Statistics Canada. Catalogue $\mathbf{1 2 - 0 0 2}$. An average labour unip could be interpreted as a
 500 employes in concie os owhole bu? less then that number in ony given province it is shown in the 500 and over group
$(2)$ Refers to Dusinesses eporting no pabroll dedutions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year
"mewly reporting" and "no longer reporting" businesses are assumed to have been in activify for six months ano the informbion is adjusted accoroingly
see iacle 1 for symbols and nopes

TABLE 6. Selected operating charactertstics of small businesses by siles quartile, $1985=1987$ Alberta. Taxicab Industry (SIC 4581)


Number of observations in sample
Aver age soles $\$$
Average expense $\$$

26
83.819
72.527
11.292
45.23

Businesses reporting profit (Mo.)
Avertoge sales 5
33,425
12, 4.25
Aversge expense s
Averege net orofits

Businesses reporting loss (Mo.)
Avirige sales $\$$
Averoge expense 5
Averoge net loss
$962.199^{3}$
972.167
-9.968


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


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


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

Average not prolis (loss) \$

Busineses reporting profit (Mo.) Averace sales $s$
Aversge expense s
Average niet Drof it
Businesses reporting a lose (Mo.l

$$
-8.799
$$


See Thele ifor symbols and notes

TABLE : Seiected operating ratios, in percent of seles, 1987
Alberta. Courier Service Industry (Sic 4842)

| Totall:1) Bottom | Lower | Upper | Top |  |
| ---: | ---: | ---: | ---: | ---: |
|  | $25 \%$ | middle $25 \%$ | midole $25 \%$ | $25 \%$ |


| Businesses in sample (No. Low sales value (\$000'. High sales value ( $\$ 000^{\prime}$ s) |  | 20 $(1)$ $(1)$ |  | -- |  | -- |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense i ¢ 0 m | Industry average (2) |  |  |  |  | $\begin{gathered} \text { K Dus i- } \\ \text { nesses } \\ \text { roorting } \end{gathered}$ | Reporting businesses only 3 3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middI } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } \\ 25 x \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 x \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } / \\ 25 \% \end{array}$ | Upper <br> miode $25 x$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sules |  |  |  |  |
| Cost of seles | - | - | - | - | - | - | - | -- | -- | - | - |
| Occupancy expenses | 5.9 | -- | - | =- | -- | 100.0 | 9.3 | -- | -- | =- | -- |
| Deprecietion | 3.9 | -- | -- | -- | -- | 95.7 | 4.0 | -- | -- | -- | -- |
| Repairs i mantonance | 2.0 | -- | -- | -- | - | 38.8 | 5.2 | -- | -- | -- | -- |
| Meap. light $\delta$ ielophone | 1.4 | -- | -- |  | -- | 30.9 | 4.4 | -- | -- | -- | -- |
| Rent | 2.6 | -- | - |  | - | 78.7 | 3.4 | -- | -" | -- | -- |
| Personnel expenses | 11.7 | -- | - | -- | -- | 80.0 | 19.5 | -- | - | -- | -- |
| Finsncisl expenses | 2.3 | -- | -- | -- | -- | 95.4 | 2.4 | -- | -- | - | -- |
| lnterest \& bank cherges | 1.5 0.8 | -- | -- | -- | -- | 78.3 66.9 | 1.9 | -- | -- | -- | -- |
| Diher expenses | 33.5 | -- | -- | -- | -- | 100.0 | 33.5 | - | =* | =- | - |
| Profit (lose) | 42.6 | -- | -- | -- | -- | 57.2 | 43.8 | -- | - | - | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | $\cdots$ | - |

## Syebols

evero or no otservations
100 small too de expresseo
not sodiesble
$\times$ contiontisi

## Fooineter

111 These estimates are besed on sample of businusses reporing seles betwen $\$ 25,000$ and $\mathbf{8 2 , 0 0 0 , 0 0 0}$
(2) Velue Tolsi we igned expendilure on oiven item

This portion of the tableprains onty to the businesses reporting the specific oxpenst item. Thertort these retios ere csiculted individuslly and the sotsi will not necesserily equs $100 \%$

Motes
Dets er shown by queftiles when at least 13 of the sempled busingses roport the specific ilem
Records were renked in escending order eccording to seles size. Each guertile li. bottom 25s, lawer miodie 25x, etc. repretents one querter of the totel number of businesses. Within esh quertilt. the over age petio is presented. for comprisor. purposes. the high and low values of teles te shown

Now to wet the teties

121 The setected range will indicmte the proper quertile. i. the bottom $25 \%$. the lower midole 25x, the upper miode 25t or the top $25 \%$
(3) Deta perteining to the selected seles size renge will be in thet quertile.

Stenderd Industrinl clessificetion Definition (SIE 1980):
S16 4842 - Cour ier Service Industry
Businesses primerily engaged in providing o delivery service for lefturs end meil-type small parcels. Businesses engaged in courior messenger services. courier porcel delivery services, courier parcel express services and courier pick-up and delivery services are included in the industry

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

| , - | Potal(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25^{\circ}:$ | $\begin{aligned} & \text { UPDer } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No. Low sales vaiue ( $\$ 000$ 's) High sales value $(\$ 000$ 's) | $(1)^{8}$ | -- | -- |  | -- |
|  | Average 15000's |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | " | -- | -- | -- | -- |
| Accounts and notes receivable | 34 | -- | -- | -- | - |
| inventory | - | - | -- | -- | -- |
| Other cuprent assets | 21 | -- | -- | -- | - |
| Total curient assets | 55 | -- | -- | -- | -- |
| Fixed assets | 25 | -- | -- | -- | -- |
| Lese: Accum. dep. on fixed sesets | - | -- | - | -- | -- |
| Other assets | 15 | -- | -- | - | -- |
| Total ussets | 95 | -- | -* | $\cdots$ | -- |
| Liebllities end equity |  |  |  |  |  |
| Current loans | 4 25 | -- | -- | -- | -- |
| Total current liabilitios | 29 | -- | - | - | - |
| Mortgages oayable |  | -- | - | -- | - |
| Long term debi | - | -- | - | - | -- |
| Other liabilitios | 5 | -- | -- | -* | -- |
| Total liabilities | 34 | -- | - | -- | -- |
| Total equisy | 51 | - | -- | -- | -- |

111 These estimetes bre besed on semple of businesses reporiing seles beimeen 825.000 eno $\$ 2.000 .000$.
See iab! 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Alberte. Courler Service Industry (SIC 4842)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowar } \\ \text { middi } 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Qusinesses in samol (No.) Low sales value ( $\$ 000^{\prime}$ ) Hion sales value (\$000's) | $(1)$ | -- | -- | -- | -- |
|  |  | Average |  |  |  |
| Liquidity retio Curpent iotio (fimes) | 1.9 | -- | -- | - | - |
| Leverege ratios <br> Debt/equity itio (times) <br> Interest coverage patio (times) <br> Debt ratio (times) | 0.6 6.6 0.4 | -- | -- | -- | -- |

(1) The retios popresent the everoge of retios for each busingst in the group and cannot be calculated from the figures shown in fable 2
(2) These metimetes besed on smple of busineses reporting seles bitwen 325.000 mnd 52.000 .000 .

See Thble 1 for symbols and notis.

Osflimitions:

1. biouidity pelio:

Current = current essets / curpent lisbilities
2. Leverege retios:
e) Debl/equiqy = lotel lisbilities / Quity.
b) Debi retio $=$ iotal diabilities/lotal assets
cl Interest coverage z net profit interest expense / inerest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. ig87
Alberte. Courier Service Industry (SIC 4842)

|  | To:al(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } 25 \% \end{array}$ | Upoer midol 25: | Top |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ipi sample (No.) | (9) |  |  |  |  |
|  | (1) | -- |  |  |  |
| High sales value (3000's) | (1) |  |  |  |  |
|  | Average (\$000 s) |  |  |  |  |
| Operating ectivities |  |  |  |  |  |
| Cash from oderations | k | - | - | - | - |
| Deprecietion | * | -- | - | -- |  |
| Other | $k$ | -- | -- | - | -- |
| Dividende | $x$ | -- | -- | -- | -- |
| Investment ectivities |  |  |  |  |  |
| Oisposal of fixed assets | $x$ | -- | -- | - | - |
| Purchase of fixed assets | $x$ | -- | -- | -- | - |
| Increse in investment | x | - | - | -- | -- |
| Oecrease in investment | $\times$ | -* | -- | -- | -- |
| Finsancing setivisies |  |  |  |  |  |
| Increase in long term debt | $x$ | -- | -- | - | -- |
| Repayment of long term debt Loans from sharehojders | $x$ | -- | -- | -- | -- |
| Loans from shareholders | x | -- | -- | -- | -- |
| Repaymant of loans from shareholders Advances o loans from government | $x$ | -- | -- | -- | -- |
| Advances 8 loons from government Increase in quity | $x$ | -- | -- | -- | -- |
| Increase in equity | $x$ | - | -- | - | -- |
| Decresse in cquity Other | $x$ | -- | -- | -- | -- |
| Other | $x$ | -- | -- | -- | -- |
| Increaseldecrease) in cash equivalents | $x$ | -- | - | -- | -- |
| Cash s equivalents-8eginning of the yoar | $x$ | -- | -- | $\cdots$ | -- |
| Cash equiveiente - End of the yeer | $\times$ | -- | -- | -- | - |

 only those Dusinesses inoring sisitment of changes.
see Table 1 for symbols and notes

TABLE 5. Exployment changes by size of business, 1984-4987 based on SIC ciassification in i987 Alberte, Courier Service Industry (SIC 4842)

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


surver of Employmens. Paysoll and mours. Statistics Canada, Capologue $92-002$. An average labour unit couid be interpreted es e

500 employees in Canade as whole but less than thet number in any given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no paypoll deductions in the following year
"Newly reporting" and "no longer ceporting" businesses ore assumed po have been in activity for six months and ithe informasion is acjusteo accordingiy

See rable 1 for symools and notes

TABLE 6. Selected operating charecteristics of small businesses by sales quartile. 1985-1987
Alberta. Courier Service Industry (Sic 4842)



| -- | -- |  |
| :---: | :---: | :---: |
| -- | -- | -- |
| -- | -- | -- |
| -- | -- | - |
| - | -- | -- |
| - | -- | -- |
| -- | =- | -- |
| -- | -- | -- |
| -- | -- | -- |

1986

| Munber of observetions in semple | . 59 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 138,538 | 27.962 | 48,318 | 91.235 | 387.036 |
| Aversge experise\$ | 115.088 | 13.024 | 30.473 | 37.650 | 379.405 |
| Average net profit (loss) \$ | 23.550 | 14.938 | 17.845 | 53.785 | 7.631 |
| Businesses reporting profit (Mo.) | 56 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ | 126.093 | 27.962 | 48.358 | 91. 235 | 336.816 |
| Average expense $\$$ | 101.861 | 13.024 | 30,398 | 37,450 | 326.571 |
| Average net profit \$ | 24.232 | 14.938 | 17.960 | 53.785 | 10.245 |
| Businesses reporting loss (Wo.) | , |  |  |  |  |
| Average sales ${ }^{\text {a }}$ | 328.535 | - | 41.542 | - | 615.527 |
| Aver me expense \$ | 331.446 | - | 43.105 |  | 619.787 |
| Averoge net loss \$ | -2.911 | - | -1.563 | - | -4.260 |

1987
Mumber of observations in semple
Aver age sales $\$$
Average expense $\$$
Average net profit (loss) $\$$


[^12]See imble 1 for symols and notes

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

|  | Totalil |  | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ |  | Lower midde 25: |  | Upder midde 25: |  |  | $\begin{aligned} & 70 \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.l Low sales value ( $\$ 000$ s) High seles value ( $\$ 000$ 's) | $\begin{aligned} & 126 \\ & (1) \\ & 11) \end{aligned}$ |  | $\begin{aligned} & (1) \\ & 171 \end{aligned}$ |  | $\begin{array}{r} 171 \\ 284 \end{array}$ |  | $\begin{aligned} & 284 \\ & 727 \end{aligned}$ |  |  | 70(1) |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{gathered} \text { Z busi- } \\ \text { nesses } \\ \text { redorting } \end{gathered}$ | Reporiting businesses only 31 |  |  |  |  |
|  | Totel | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | UDDE: midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoel } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Porcent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of sules | 29.7 | 14.1 | 18.9 | 25.5 | 59.0 | 72.0 | 41.2 | 25.8 | 30.2 | 33.5 | 61.6 |
| Occupancy expentes | 10.8 | 12.1 | 14.6 | 13.0 | 3.9 | 58.4 | 11.0 | 12.7 | 14.6 | 13.0 | 3.5 |
| Depreciation | 6.0 | 5.5 | 8.7 | 7.5 | 2.0 | 91.5 | 6.5 | 6.3 | 9.8 | 8.2 | 2.1 |
| Repairs meintensace | 2.2 | 3.0 | 2.4 | 2.6 | 0.8 | 75.4 | 2.9 | 4.7 | 3.0 | 3.7 | 0.9 |
| Heat. light \& telephone | 1.7 | 2.5 | 2.2 | 1.6 | 0.5 | 93.3 | 1.8 | 3.0 | 2.3 | 1.7 | 0.5 |
| Rent | 1.0 | 1.1 | 1.2 | 1.1 | 0.6 | 46.3 | 2.2 | 3.3 | 4.0 | 1.9 | 0.9 |
| Personnel expenses | 24.6 | 30.4 | 32.8 | 26.3 | 3.6 | 92.4 | 26.7 | 32.6 | 34.7 | 28.3 | 10.8 |
| Financiel expenses | 2.8 | 3.6 | 3.8 | 2.9 | 0.9 0.7 | 98.1 88.5 | 2.9 | 3.6 2.7 | 4.1 3.2 | 2.9 |  |
| Interast 6 donk erarges | 2.0 2.8 | 2.3 1.3 | 2.8 1.0 | 2.1 0.8 | 0.7 0.3 | 88.5 95.8 | 2.2 0.9 | 2.7 1.3 | 3.7 1.1 | 2.1 0.8 | 0.7 0.3 |
| Other expenses | 23.6 | 24.9 | 22.2 | 24.5 | 22.8 | 100.0 | 23.6 | 24.5 | 22.2 | 24.5 | 22.8 |
| Profit (loss) | 0.5 | 14.9 | 7.8 | 7.8 | 3.8 | 97.5 | E. 7 | 16.6 | 7.8 | 7, | 3.8 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |  | $\ldots$ | - $\cdot$ | - . | $\ldots$ |

## Symbele

zero or no observerions

- $\$ 00$ smell 100 be expiessed
not appi cable
- confidentisl
footnotes
(1) These estimetes are besed on a semple of businesses reporting sbles between $\mathbf{3 2 5 . 0 0 0}$ end 82.000 .000 .


13) Value in each cell Tatsi weignted expendiqute on given item
131 Value in each cell $=$ lotel weighted seles of businesses roporting this item of expenditure 100 lor each quertile
This portion of the table pertains only to the businesses reporting the specific expense item. Inerefore these fotios efteralated individully and the total will not necesserily equel $100 \%$

## Woter

Dete ore ghown by ouartiles when at lest 13 of the sompled businesses report the soecific item.
 ane querier of the totsl numper of businesses. Within meth quertile, the oversge ratio is presenteo. for compsison purposes, the migh and low values of saits er shown.

How to ust the tedies

(2) The selected rence will indicete the proper quer lile. i. the bottom 25\%, the lower hidde 25\%, she upper nidde 25\% or the 20p $25 \%$
(3) Dete perteining to the selected sales size pange will be in ehat guertile.

Stenderd Industrist CIestifieation Definition (SIC 1880):
5ic 51il - tholesele Petroleue pioducte
Businesses primerily engaged in whotesale dealing in refineo perrolsum products fusinesses prinerily engaged in dealing in fuel oil ong liquefied petrcleum gases are classified in this industry regardiess of whether their soles are considered to be wholesale or retail. Included are dusinesses engaged in wholeste bulk tank station. wholesale diespl fuel, wholesale fuel oil. wholester furnace oil, wholessle gesoline, wholesale hesting oil. wholesale kerosene, wholesal liquified petroleum gases. wholeste lubricalthg oils one geteses. wholessie petrol eum products ano wholestel of refined petroleum products.

TABLE 2. Balance sheet proflle for incorporated businesses only, 1987
Aberta, Wholesale Petroleum Products (SIC 5111)

|  | Toxal(1) | Bot:om 25\% | Lower mode 25\% | Uoder miodle 25: | $\begin{aligned} & \text { TOO } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if sample (No.) Low sales valige ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 102 \\ & (1) \\ & 11) \end{aligned}$ | 111 178 | $\begin{aligned} & 178 \\ & 300 \end{aligned}$ | $\begin{aligned} & 300 \\ & 727 \end{aligned}$ | $\begin{aligned} & 727 \\ & 191 \end{aligned}$ |
|  | Average ( $\$ 000{ }^{\circ} \mathrm{s}$ ) |  |  |  |  |
| Asets |  |  |  |  |  |
| Cash $\begin{gathered}\text { Accounts and notes receivable }\end{gathered}$ | 78 | 22 | 36 | 132 | 123 |
| Accounts and notes receivab | 78 | 22 | 36 | 132 | - |
| Other curient assets | 137 | 37 | 103 | 126 | 275 |
| Total current assets | 215 | 59 | 139 | 258 | 399 |
| Fixed essets | 106 | 33 | 79 | 172 | 137 |
| Less: Accum. deo. on fixed essets | 42 | 22 | 37 | 47 | 62 |
| Other sssets | 42 | 22 | 37 | 47 | 62 |
| Total sseets | 363 | 114 | 254 | 477 | 598 |
|  |  |  |  |  |  |
| Current loons limbilities | 105 | 19 | 36 | 100 | 262 |
| Total current lisbilities | 130 | 23 | 43 | 157 | 294 |
| Mortgapes dayable | - | - | - | - | - |
| Long term debt | 18 | 3 | 5 | 36 | 124 |
| Other lisbilities | 80 | 43 | 78 | 83 | 116 |
| Total llabilities | 228 | 72 | 125 | 275 | 434 |
| Total equity | 135 | 42 | 123 | 202 | 164 |

(1) These estimstes are posed on sample of businesses peporting sales between $\$ 25.000$ and $\$ 2.000 .000$.

See table ifor symols and notes

TABLE 3. Financini ratios(1) for incorporeted businesses only. 1987
Alterta, Wholesale Petroleum Products (SIC 5111)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lomer middle 25\% | Upper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( 9000 's) | $\begin{aligned} & 102 \\ & (1) \\ & (1) \end{aligned}$ | $\left\{\begin{array}{l} 11 \\ 178 \end{array}\right.$ | 178 <br> 300 | 300 727 | $\begin{aligned} & 727 \\ & 11) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | 1.7 | 2.6 | 3.3 | 1.6 | 1.4 |
| Leverage ratios <br> Debtlequity retio (times) <br> Interest coverape relio (times) <br> Debt ratio (times) | 1.7 4.7 0.6 | 1.7 6.8 0.6 | 1.0 3.1 0.5 | 1.4 4.4 0.6 | 2.7 6.0 0.7 |

(1) The retios represent the werege of retios for mach business in the group and connot be colculuted from the figures shom in teble 2 .

Set Toble 1 for trmbols and notes.

## Definitions:

1. Liquidity retie:

Current $=$ current assets / cuprent liabilisies.
2. Leverget revios:
b DeDt/equity = total Iabilities / equity.
b) DeDt retio = topel liabitifies / iotal assets.
ol interest coverage $=$ net profit interest expense / interest expense

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

|  | Total(1) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lower $\text { middle } 25 \%$ | Upper middle 25: | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samf'e (No.) bow sales value (\$900's) High sales value (\$030's) | $\begin{array}{r} 59 \\ 11 \\ i 1 \end{array}$ | $\begin{aligned} & 11) \\ & 190 \end{aligned}$ | $\begin{array}{r} 156 \\ 304 \end{array}$ | $\begin{array}{r} 304 \\ 775 \end{array}$ | 775 111 |
|  |  |  | verse $1 \$ 000$ |  |  |
| Operating ectivities Cash fiom oderations Depreciation Other | $\begin{aligned} & 18 \\ & 25 \end{aligned}$ | 3 6 | $\begin{aligned} & 10 \\ & 25 \\ & 11 \end{aligned}$ | $\begin{array}{r} 25 \\ 39 \\ -18 \end{array}$ | 35 29 7 |
| Dividends | -4 | - | -2 | -7 | -6 |
| Investment ectivities Disposal of fired assets Purchase of fixed assets Increse in investment Decrease in investment | $\begin{array}{r} 16 \\ -42 \\ -3 \\ 2 \end{array}$ | -5 | $\begin{array}{r} 2 ? \\ -61 \\ -1 \\ ? \end{array}$ | $\begin{array}{r} 28 \\ -81 \\ -11 \\ 1 \end{array}$ | 9 -38 -1 |
| Finencing ectivities <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 fiom government <br> lincrease in equily <br> Decresse in equity <br> Oine! | $\begin{array}{r} 20 \\ -12 \\ 14 \\ -12 \\ - \\ -1 \\ -1 \end{array}$ | 1 -1 2 -5 | $\begin{array}{r} 8 \\ -8 \\ 28 \\ -14 \\ - \\ - \\ - \\ -3 \end{array}$ | 42 -15 20 -22 - - -1 | 27 -22 7 -7 - - -3 |
| Incrasseldecrease) in cash sequivelents Cash s equivelents-8eginning of the year Cash equivelents - End of the rear | $\begin{aligned} & 21 \\ & -2 \\ & 19 \end{aligned}$ | 2 11 | $\begin{aligned} & 27 \\ & 48 \\ & 75 \end{aligned}$ | $\begin{array}{r} 17 \\ -63 \\ -47 \end{array}$ | 37 |

111 These estimetes te besed on sample of incoiporsiec dusinesses cpoiting seles betwen $\$ 25.000$ and $\$ 2.000 .000$. Semple count includes only thase businesses reporing stetement of changes.
see teble for symools and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SiC cisssification in ige7
Alberta. Wholesale Petroleum Products (SIC 5191)

| Business size expressed in average lsoup units! ?) | Number of businesses | $\begin{array}{r} \text { Totol parioll } \\ \text { ( } \$ 000 \text { s } \end{array}$ | Ave:age labour units\{1\} | Changes in number of businesses with paid enployees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly | No longer seporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 476 | 50.604 | 2.127 | 61 | 41 |
| $\begin{aligned} & \text { less than } 20 \\ & 20=99 \\ & 100=499 \\ & 500 \text { end over } \end{aligned}$ | 452 8 3 3 | $\begin{array}{r} 33.853 \\ 4.586 \\ 8.671 \\ 13.494 \end{array}$ | $\begin{array}{r} 1.146 \\ 152 \\ 382 \\ 447 \end{array}$ | 60 $!$ | $40$ |
| 1587 |  |  |  |  |  |
| Total | 510 | 79.303 | 3.158 | 54 | - |
| less than 20 <br> 20-99 <br> 100-499 <br> 500 and over | 483 16 8 3 | $\begin{array}{r} 41.547 \\ 11.458 \\ 17.088 \\ 9.810 \end{array}$ | $\begin{array}{r} 1.609 \\ 436 \\ 740 \\ 373 \end{array}$ | $\begin{array}{r} 51 \\ 2 \\ 1 \\ \hline \end{array}$ | $\cdots$ |

 Surver of Employment. Paypoll and Mours. Sitistics Canso. Catalogue 72-002. An average labour unit could be interpered as a full-time enplovee mote that the business size proups usec erg determined at the canace level inus if ousiness hos at lest 500 emoloyees in Cansid as mole Dut less than inat number in shy given province it is shown in the 500 and over group
121 Reters $i 0$ businesses reporting no paypoll deductions in the previous yebr
(3) Refers to businesses reporting no payrol: deductions in the following year
"New'y reporping" ano "no longer repopzing" businesses are assumed to hove been in activity for six months and the information is adjusied eccordingly

See toble i tor symbols ond moles.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Alberta, Wholesale Petrolsum Products (SIC 5111)


| Mumber of observetions in sample <br> Avernge sales $\$$ <br> Averane expenses <br> Averspe net profit (loss) \$ | 64 517.392 482.625 34.767 | 108.347 82.180 26.167 | $\begin{array}{r} 303.870 \\ 285.159 \\ 18.711 \end{array}$ | $\begin{array}{r} 557.236 \\ 529.158 \\ 28.078 \end{array}$ | $\begin{array}{r} 1.100 .114 \\ 1.034 .003 \\ 66.111 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businasses reporting aprofit (Mo.) | 5* |  |  |  |  |
| Average soles | 534,848 | 108.347 | 304.896 | 572.175 | 1.153 .972 |
| Average exdense \$ | 487.399 | 82.180 | 283.137 | 517.329 | 1.066.950 |
| Average net profit | 47.449 | 26.167 | 21.759 | 54.846 | 87.022 |
| gusinezses reporting loss (Wo.) | 6 |  |  |  |  |
| Aversge sales \$ | 525.449 | - | 255.031 | 459.917 | 861.400 |
| Average expense ${ }^{\text {a }}$ | 625,180 | - | 381.353 | 506.216 | 887,972 |
| Average net loss \$ | -99.731 | - | -126.322 | -146.299 | $-26.572$ |

1986

| Mumber of observations in sample | 85 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales $\$$ | 342.485 | 68.849 | 147.283 | 270.657 | 883.150 |
| Averoge expense 8 | 321.715 | 57.297 | 128.310 | 250.471 | 850.782 |
| Average ne: profit (loss) \$ | 20.770 | 11.552 | 18.973 | 20.186 | 32.358 |
| Businesses reporting prof it (Mo.) | 78 |  |  |  |  |
| Averoge seles $\$$ | 347.626 | 88.849 | 159.680 | 278.818 | 883.156 |
| Averege exoense \$ | 321.193 | 57.297 | 134.689 | 252.927 | 839.859 |
| Averoge net profit \$ | 26.433 | 11.552 | 24.991 | 25.891 | 43.297 |
| Susinesses reporting loss (Mo.) | 11 |  |  |  |  |
| Averoge sales | 405.117 | - | 104.077 | 228.167 | 883.127 |
| Aversge expense $\$$ | 412.078 | - | 105.078 | 237.679 | 892.480 |
| Aversge nei loss \$ | -6.961 | - | -1.999 | -9.532 | -9.353 |

1987

Munder of observations in sutple
Average sales $\$$
Aver bege expenses
Average net profit (loss) $\$$

Businesses reporting ereflt (Mo.)
Averoge sales \$
Aversoe expense s
Averege net profiss

Businessen repertine lese (Wo.) Average sales $\$$ Averape expenses
Average expense
Averege net los: $\$$

159
492.794
492.794
466.811
25.983

115,057
102.136

12,931
111.743
91.386
20.357
127.953
143.812
143.812
-15.859
$228.2 \mathrm{B8}$
215.082
13.205
228.352
198.859
29.493
228.049
228.049
276.032
$-47.983$
469.380

436,189
33.191
456.073
409.187
46.885
527.566
527.556
554.260
554.260
-26.694
1.158.439
1.113 .835

44, 604
1.204 .873
1.140 .288
54.585
983.384
1.002.716
-39.332
(1) inese estinates are bused on sample of businesses reporting sales beiwen \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales, 1987
Alberta, Wholesale Food (SIC 521)

|  | Total: |  | Bettom $25 \%$ |  | Lower$\text { middle } 25 \%$ |  | UpDer$\text { midde } 25$ |  |  | Toc -5: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if. sample (No. Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 98 \\ & 11 \\ & 11 \end{aligned}$ |  | $\begin{aligned} & 191 \\ & 157 \end{aligned}$ |  | $\begin{array}{r} 157 \\ 325 \end{array}$ |  | $\begin{aligned} & 329 \\ & 712 \end{aligned}$ |  |  | $\begin{aligned} & 712 \\ & 191 \end{aligned}$ |  |
| Selected expense item | Industry avarage (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { iepoiting } \end{aligned}$ | Reporting businosses only (3) |  |  |  |  |
|  | Total | Botiom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 29 \% \end{array}$ | UbDe <br> midd: 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  |  |  | cent of | sales |  |
| Cost of seles | 46.3 | 21.1 | 39.5 | 82.9 | 61.5 | 71.4 | 84.9 | 49.3 | 56.9 | 77.0 | 67.3 |
| Oceupency expenses | 6. 9 | 12.4 | 8.1 |  |  | 98.0 | 7.2 2.9 | 14.3 6.5 | 8.1 3.4 |  | 3.7 1.2 |
| Depreciation Repaics o maintenance | 2.3 0.9 | 4.1 1.5 | 2.5 1.3 | 1.4 | 1.2 | 80.4 56.4 | 2.9 1.6 | 6.5 3.4 | 3.4 2.5 | 1.7 | 1.2 0.5 |
| Hest. light \& telephone | 9.6 | 2.4 | 2.0 | 1.1 | 1.1 | 82.2 | 2.0 | 1.4 | 2.0 | 1.4 | 1.2 |
| Rent * | 2.1 | 4.4 | 2.3 | 0.6 | 1.0 | 65.6 | 3.2 | 10.0 | 2.9 | 1.0 | 1.4 |
| Personnel expenses | 16.0 | 20.5 | 20.2 | 11.7 | 11.7 | 87.1 | 18.4 | 30.0 | 23.7 | 12.4 | 11.7 |
| Financiel expenses | 1.1 | 2.1 | 2.4 | 1.4 | 1.6 | 94.9 | 2.0 | 2.4 | 2.5 | 1.4 | 1.8 |
| Interest 8 bank charges | 1.0 | 1.2 | 1.3 | 1.0 | 0.5 1.0 | 81.4 91.6 | 1.3 0.9 | 2.2 1.1 | 1.4 | 1.3 0.4 | 0.6 1.1 |
| Professional fees | 0.8 | 0.9 | 1.0 | 0.4 | 1.0 |  |  |  |  |  |  |
| Dther expenses | 30.2 | 45.4 | 35.7 | 19.7 | 19.1 | 100.0 | 30.2 | 45.4 | 36.7 | 15.7 | 19.1 |
| Profit (loss) | $-1.3$ | -1.5 | -6. 9 | 0.1 | 2.5 | 57.9 | -1.3 | -1.5 | -6. 9 | 0.9 | 2.6 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | . . | -•• | - . |  |

## symbol:

- zero or no observetions
- too smill too be expressed
.. not mplicaol
$\times$ confiontiol


## Footnotes

(11) These estimetes ar besed on sample of ousinesses reporting seles between 325,000 and $\mathbf{8 2}, 000.000$
(2) Velue in each cell $z$ lotal weighted expenditur an agiven item

This portion of the tBble pertains only to the businesses eporting the specific expunse item. Therefort these ratios are cticulatiod individully and the total will not necesserily equel $100 \%$.

Moles
Data are shown oy Quattiles when at least 13 of the sempled businesses reooft the specific item.
 one querter of the totsi number of businesses. Within esh quertile, the overege retio is presented. for conperison purposes. the high and low values of sales are shown

Mow to ust the tebles
(1) locete the sppropriste seles ronge thet is displayed on the two lines entitied low seles value" and wigh selas velue
(2) The selected renge will indicete the proper guartil.i. i. the botton 25y, the lower middle 25z. the upper niddie 25\% or the top 251.
(3) Data pertaining to the evected seles size pange will be in thet guerpile

Stenderd Industrisl Clestifiestion Definition (SIC 18s0):
Sic 5210 = Molesele Food
Businesses primerily engeged in wholesale desing in confectionery. frozen foods (peckeged), dairy products. poultry and eggs. fith end seafood. feesn fruits and vegetables. meat and meat peoducis of other specielty lines of food.

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

|  | Topal(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | Uppet middle 25: | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samsle (No.) Low sales value ( $8000^{\prime}$ s) High sales value ( $\$ 000^{\circ}$ s) | $\left.\begin{array}{r} 80 \\ (1) \\ 11 \end{array}\right)$ | $\begin{aligned} & 11 \\ & 163 \end{aligned}$ | $\begin{aligned} & 163 \\ & 454 \end{aligned}$ | $\begin{aligned} & 454 \\ & 815 \end{aligned}$ | 815 $11)$ |
|  | Averse ( 8000 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notos peceivable | 32 | 3 | 21 | 36 | 68 |
| Inventopy | - |  | 2 | 3 | - |
| Other current assets | 50 | 12 | 17 | 70 | 99 |
| Total current assets | 81 | 15 | 37 | 106 | 165 |
| Fixed essets | 90 | 79 | 48 | 79 | 154 |
| Less: Accum. dep. on fixed sseets Other assets | 22 | 1 | 20 | 23 | 44 |
| Other ussets | 22 | 1 |  |  | 4. |
| Totel essets | 193 | 95 | 105 | 207 | 383 |
|  |  |  |  |  |  |
| Current losns Other current liabitities | 13 63 | 34 | ${ }_{3}^{8}$ | 13 67 | 27 118 |
| Total current liabilities | 76 | 38 | 42 | BO | 143 |
| Mortgages bayable | - | - | - | $\therefore$ | - |
| Long term dedt | 5 | 2 | - | 11 | 8 |
| Other lisbilities | 67 | 62 | 56 | 52 | 96 |
| Total limbilities | 147 | 100 | 98 | 144 | 246 |
| Total equity | 46 | -5 | 8 | 64 | 116 |

(1) inese estimstes are based on sample of businesses reporting sales detwen $\$ 25.000$ and $\$ 2.000 .000$.

See iable for symols ano notes.

TABLE 3. Financial retios(1) for incorporated businesees only, 1887
Alberte. Wholessie Food (SIC 521)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | $\begin{array}{r} \text { UpDer } \\ \text { middle } 25 \% \end{array}$ | TOP $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo. Lom soles value ( $\$ 000^{\prime}$ ) High sales value ( $\$ 000^{\prime}$ s) | $\begin{array}{r} 80 \\ (1) \\ (1) \end{array}$ | $\begin{aligned} & 19 \\ & 163 \end{aligned}$ | $\begin{array}{r} 163 \\ 454 \end{array}$ | $\begin{aligned} & 154 \\ & 815 \end{aligned}$ | $\begin{aligned} & 815 \\ & 11) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity retio Curient retio (times) | 1.1 | 0.4 | 0.9 | 1.3 | 1.2 |
| ```Leveregu retios Debt/equity ratio {times) Interest coveruge retio (times) Debt retio (times)``` | 3.2 1.9 0.8 | $\begin{array}{r} -18.1 \\ \cdots i \end{array}$ | $\begin{array}{r} 12.5 \\ \ddot{0.9} \end{array}$ | 2.3 1.6 0.7 | 2.1 6.3 0.7 |

(1) The ratios tepresent the eversge of resion for each business in the group end connot be calculbed from the figures show in toble 2 .

121 Phese escimetes bre beted on sump of businesses roporting seise beiween $\$ 25,000$ end $\$ 2,000,000$.
See imble 1 for symbols and notes.

## Definitions:

1. Liouidity retio:

Current = current assets / current liabilities
2. Leverage retios:
a) Debt/mquity = sotal liboibisies/equity

c) Interest coverage z net profit . interest expense / intorest mpense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, ig87
Alberta. Wholestle Food (SIC 521)

|  | Total(1) | $\begin{array}{r} \text { Bot } t 0 m \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | Upper <br> riodle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sampie (No.) Low sales value ( $\$ 000$ 's) High sales value \{SOO.'s) | $\begin{aligned} & 33 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{aligned} & (1) \\ & 192 \end{aligned}$ | $\begin{array}{r} 192 \\ 487 \end{array}$ | $\begin{aligned} & 487 \\ & 815 \end{aligned}$ | $115$ |
|  | Average 15000 s |  |  |  |  |
| Opersting metivities Cash from operations Depreciation Other | 8 15 -12 | $\begin{array}{r} -56 \\ 11 \\ 8 \end{array}$ | $\begin{aligned} & 31 \\ & 11 \\ & -8 \end{aligned}$ | $\begin{array}{r} 13 \\ 18 \\ -42 \end{array}$ | $\begin{array}{r} 40 \\ 20 \\ -6 \end{array}$ |
| Dividends | $-13$ | - | $-12$ | $-14$ | $-24$ |
| Investment activities <br> Dispossel of fixed assets <br> Purchase of fixed osseis <br> lncrease in investment <br> Decrese in investment | $\begin{array}{r} 6 \\ -26 \\ -6 \\ \hline \end{array}$ | $-19$ | $\begin{array}{r}16 \\ -37 \\ - \\ \hline\end{array}$ | 6 -13 - | $\begin{array}{r} 3 \\ -34 \\ -22 \end{array}$ |
| Finencing ectivisies <br> lncrease in long term debt <br> Reparment of lang term debt <br> Loans from sharehalders <br> Repoyment of loans from shareholders <br> Ajvances 8 loans from government <br> dncrease in equity <br> Deccease in equity <br> Dther | $\begin{array}{r} 20 \\ -14 \\ 27 \\ -10 \\ \hline \end{array}$ | 74 | $\begin{array}{r} 34 \\ -26 \\ 4 \\ -15 \end{array}$ | $\begin{array}{r} 3 \\ -14 \\ 11 \\ -15 \\ 1 \\ - \end{array}$ | 11 -15 22 -9 - - -1 |
| Increses (decresse) in cash equivalents Cash oquivelents-Beginning of the yewr Cesh s equivalents - End of the year | -4 22 18 | 18 -22 -4 | $\begin{array}{r} -3 \\ 33 \\ 30 \end{array}$ | $\begin{gathered} -47 \\ 78 \\ 31 \end{gathered}$ | 15 -2 13 |

III These estimstes are dased on sample of incorporated ousinesses reporting saies between $\$ 25.000$ and $\$ 2.000 .000$. Somple count incluges only those businesses reporting statement of chenges.
See intel ifor symools and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classificetion in ige7 Alberta. Wholesale Food (SIC 521)


 Surver of Emploment. Payroll and Hours, Statistics Canaca. Catelogue $72-002$. An guer bge lobour unit could be interpreted as a fuli-time enployee. Wote that the business size groups used ore determineo at the cansor level. Ihus il ousiness has ot least 500 employees in canade as whol but less than thet number in any given province it is shown in the soo and over group
(2) Refers to Dusinesses reporting ne payroll deductions in the provious year
(3) Refers 10 businesses peporting no payroll deductions in the following year.
"Newly teporting" and "no longer peporting" Dusinesses are ossumed to have been in bctivity for six months and the information is adjusted accoldingly

See Table I for symbols and notes

TABLE 6. Selected operating eharacteristics of smil businesses by sales quartile, 1985-1987
Aberta, Wholesale food (SIC 521)


| Wumber of observations in semple Average sales $\$$ | 42 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averoge sales \$ <br> Aversge expense $\$$ | 341.844 338.311 | -- | -- | -- | -- |
| Aversge net prof it (loss) \$ | 3.533 | -- | -- | -- | -- |
| Businesses reporting eprolit (Mo.) | 34 |  |  |  |  |
| Average sales \$ | 343.439 | -- | -- | -- | - |
| Average expmse \$ | 328.293 | -- | -- | - | -- |
| Averege net profit $\$$ | 15,146 | -- | - | - | - |
| Businesses raporting loss (Mo.) | 8 |  |  |  |  |
| Average seles \$ | 338.597 | -- | -- | -- | -- |
| Aversge expense \$ | 372.784 | -* | -- | -- | -- |
| Average net loss \$ | -34.187 | -- | -- | -- | -- |

Number of observetions in sample

Average saies $\$$
Average expense \$
Averige net profit (loss) \$ 11.527

Businesses peporting profit (Mo.)
Averso ssles
Aversoge expense $\$$
Aversge net Drofit $\$$

Businssest reporting loss (Mo.)
Average sales
Average expense $\$$
Average net loss

| $\begin{array}{r} 46 \\ 420.756 \end{array}$ | -- | -- | -- | - |
| :---: | :---: | :---: | :---: | :---: |
| 409.229 | -- | -- | -- | -- |
| 11.527 | -- | -- | -- | -- |
| 35 |  |  |  |  |
| 389.621 | -- | -- | -- | -- |
| 369.988 | -- | -- | $\cdots$ | -- |
| 19.633 | -- | -- | -- | -- |
| 19 |  |  |  |  |
| 490.806 | -- | -- | -- | -- |
| 501.360 | -- | -- | -- | -- |
| -10,551 | -- | -- | -- | -- |


| Wumber of observetions in sample | 117 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales 5 | 479.182 | 67.582 | 219.735 | 515.323 | 1.114 .088 |
| Aversge expense \$ | 470.653 | 69.564 | 229.491 | 504.460 | 1.079.138 |
| Averege net drotit (loss) \$ | 8.519 | -1.982 | -9.756 | 10.853 | 34.950 |
| Susinesses reporting erofit (Mo.) | 80 |  |  |  |  |
| Average sales \$ | 493.607 | 89.038 | 233.954 | 498.942 | 1.152.493 |
| Average expense ${ }^{\text {a }}$ | 466.335 | 72.780 | 210.975 | 472.294 | 1.109 .292 |
| Average net protits | 27.272 | 16.259 | 22.979 | 26.648 | 43,201 |
| Businesses reporting alse (Mo.) | 37 |  |  |  |  |
| Aversge soles \$ | 434.904 | 56.664 | 204,668 | 550.369 | 927.914 |
| Average expense s | 455.822 | 67.928 | 249.113 | 573.281 | 932.967 |
| Averspe net loss \$ | -20.918 | -11.264 | -44.445 | -22.912 | -5.053 |

(1) These estimies are Dased on sempl of Dusinesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$

See Tisile i for symools and notes

TABLE 1. Selected operating retios, in percent of sales, 1987
Alberta. Wholestie Apparel (SIC 531)

|  | Total(1) |  | Botsom $25 \%$ |  | Lowe : <br> midde 25: |  | UDPe :$\text { middle } 25 \text { : }$ |  |  | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales vaive ( $\$ 000^{\prime}$ s) High sales valu6 ( $90000^{\prime}$ s) | $\begin{aligned} & 37 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  |  |  |  |  |  |  |  |
| Selucted expense $i$ tem | Industry average(2) |  |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { \% busi= } \\ & \text { nessesing } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} 80110 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper midol 25\% |  |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { miod } 1 \text {. } \\ 25 \% \end{array}$ | UDDe: midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of esas |  |  |  |  |
| Cost of seles | 26.4 | -- | -- | =- | -* | 51.5 | 51.2 | -- | -- | -- | - |
| Occupancy expenses Dedreciation | 9.2 2.5 | -- | -- | -- | -- | 87.6 | 9.4 3.0 | -- | -- | -- | -- |
| Repaips s maintenance | 0.3 | -- | -- | -- | -- | 33.8 | 0.8 | -- | -- | -- | - - |
| Hent. light s telephone | 3.2 | -- | -- |  | -- | 90.9 | 3.5 | - | -- | -- | -- |
| Rent | 3.3 | -- | -- | - | -- | 78.4 | 4.2 | -- | -- | - | -- |
| Personnel expenses | 20.3 | -- | -- | -- | -- | 85.4 | 23.7 | - | -- | -- | - |
| Financial expenses | 3.2 | -- | -- | -- | -- | 97.9 | 3.2 | -- | - | -- | -- |
| Interest 8 bank chisges Professional fees | 2.0 1.2 | -- | -- | -- | -- | 81.5 92.2 | 2.4 | -- | -- | -- | -- |
| Other expenses | 32.3 | -- | -- | -- | -- | 100.0 | 32.3 | -* | -- | -* | * |
| Profit (lose) | 8.6 | -- | -- | -- | -- | 97.7 | 8.8 | -- | -- | -* | -* |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | - | -* | - | ** |

## Symbols

- zero or no observetions
- 100 sme:il 100 be expressed
not app!icable
- confidential


## Footnotes

(11 These estimetes ere besed on semple of businesses reporting seles betmean 525,000 and $\mathbf{5 2}, 000,000$ Total weighed expenditure on given item
(2) Volue in ach cell $=\overline{\text { lotal weighted seles of ell businesses in the sample }} \times 100$ fop ench guertile
(3) Value in each celt $=\frac{\text { coqal wighted Expenditure on given item }}{\text { lotai weighted sales of businesses reporting this iten of expenditure }}$ for antile

Inis portion of the sable pertains only to the businesses roporting the specilic expense item. Thereforg thest petios fer culsted individusily and the total will not necessarily equel 1002

## Motes

Dete bre shown by quartiles when at lest 13 of the sampled businesses popori the specific item
 one querter of the total number of businesses. Within esch quariile. the over age petio is prasenteo. for comperison purposes. the high eno low values of sales ere shown

How 80 use the tebles

(2) The selected ronge will indicete the proper quertile. i. the bottom 25\%. the lower middie 25 s , the upper midd 25 s . of the top 25\%
(3) Date pertaining to the selected seles sizs renge will be in that gutrile.

Standerd Induetriel Cisesificetion Definition (SIC 1stol :
sif 5310 - Wholesele mpere
Businessas primet ily engaged in wholesale dealing in men's and boys' clothing and furnishings; women's. misses' and children's outerwer hosiepy, ungerwet and apparel accessofies: shoes ang oiner footwes; and other apparel

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Aberta, Wholest ie Apparel (SIC 531)

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lowe: } \\ & \text { midole } 25 \% \end{aligned}$ | $\begin{aligned} & \text { UDpe! } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\circ} \mathrm{s}$ ) | $\begin{aligned} & 32 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  | -- | - |
| Cash | 38 |  | - | - - | -- |
| Accounts and notes receivable Inventory | 38 | - | -- | -- | -- |
| Other cuirent assers | 61 | - |  |  |  |
| Total current ossets | 99 | -* | - |  |  |
| Fixed assets | 21 | -- | - |  |  |
| Less: Accum. dep. on fixed aseets | 17 | -- |  | -* | -- |
| Other sssets | 12 | -- | -- | -* | -- |
| Total essets | 132 | -- | - | - | - |
| Lisbillties and equity |  |  |  |  |  |
| Other current liabilities | 34 | - | - | -* | -- |
| Total current liabilities | 53 | -- | - |  |  |
| Morigages dayable | - | -- | - | -- |  |
| Long term debt | 5 | - | -- | - |  |
| Other i iabitities | 52 | -- | -- | -- | -- |
| Total lisbitities | 104 | - | -- | -- | -- |
| Totel equity | 28 | - |  | -- |  |

(1) These estimetes ar besed on sample of businesses feporting sales between $\$ 25,000$ and $\$ 2,000.000$.

So Table 1 for symbols anc motes

TABLE 3. Financiti ratios (1) for incorporated businesses only. 1987
Alberta, Wholesale Apparel (SIC 531)

|  | Total(2) | $\begin{aligned} & \text { Bottom } \\ & 25 x \end{aligned}$ | Lower | Uoper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\circ}$ s) | 32 $(1)$ 11 | -- | -- | -- | -- |
|  | Aversge |  |  |  |  |
| Liquidity etio Curpent fetio (times) | 1.9 | -- | - | -- | -- |
| Leverage retios <br> Dety/equity ratio (times) <br> Interest coverage itio (times) <br> Dett ratio (times) | 3.7 2.4 0.8 | -- | -- | -- | -- |

III ihe ratios fopresent the average of rotios for each business in the group ond cannot be celculated from the figures shown in ieble 2 .
(8) Thest estientes re besed on semple businesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$

Set Table ifor symbols and noter.

## Definitions:

1. Liquidly rotio:

Curpent $=$ current esseis / curfent liabilities
2. Levertege petios:

Debt/equity $=$ total liabilities / equity
b) Debt ratio $=$ total lisbilities $f$ poral assets
c) Interest coverege = net profit interest expense/ inperest expense.

TABLE 4. Statement of changes in financial position for incorparated businesses only. 1987
Aberta. Wholesale Apparel (SIC 531)

|  | Total19 | Bottom 25\% | Lomer $\text { midde } 25 \%$ | Upper $\text { midole } 25^{\circ}$ | $\begin{aligned} & \text { ToD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Bus:nesses in samp'e (Nc.) Lom sales value ( $\$ 000$ 's) Migh sales value i $\$ 000$ 's) | $\begin{aligned} & 13 \\ & (1) \\ & (1) \end{aligned}$ |  |  |  |  |
|  |  |  | Aversge 15000 |  |  |
| Operating ectivities Cash from oderations Depreciation Other | $\begin{array}{r} 19 \\ 5 \\ -18 \end{array}$ | -- | -- | -- | -- |
| Dividends | -9 | -- | - | -- | -- |
| Investment ectivities <br> Disposs of fixed assets <br> Purchase of fixed asset <br> incresse in investment <br> Decresse in investment | -12 | -- | -- | -- | -- -- -- |
| Financing sctivities <br> increase in long term debt <br> Repayment of long term debe <br> Loans from shoreholders <br> Repayment of loans from sharenolders <br> Acvances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | 1 -11 15 -9 | - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - | - - - - - - | - <br> - <br> - <br> - <br> - |
| Incresse(decrease) in cash equivelents Cesh equivelents-Beginning of the yeer Cagh equivalents - End of the year | 1 | -- | -- | -- | -- |

(11) These estimates besed on sempio of incarporsied businesses repoiting seles detween $\$ 25.000$ end $\$ 2.000 .000$. Sample count includes only those Dusinesses roporting statement of changes
See indie 1 for symols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on sic ciassification in i987 Alberte. Wholesale Apparel (SIC 531)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total } \left.\begin{array}{r} \text { oayroll } \\ (\$ 000 \end{array}\right) \end{array}$ | Aversge Isbour units(1) | Changes in number of businesses with psid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | New 1 y <br> reporting(2) | No Ionger reorting(3) |
| 1984 |  |  |  |  |  |
| Totel | 79 | 9.055 | 683 | 18 | 14 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100=499 \\ & 500 \text { ond over } \end{aligned}$ | 68 7 2 2 | $\begin{array}{r} 2.966 \\ 1.551 \\ k \\ x \end{array}$ | $\begin{array}{r} 172 \\ 89 \\ 17 \\ 405 \end{array}$ | $\begin{array}{r}15 \\ 3 \\ - \\ \hline\end{array}$ | $\begin{array}{r} 10 \\ 2 \\ 2 \\ \hline \end{array}$ |
| 1987 |  |  |  |  |  |
| Total | 102 | B. 371 | 101 | 26 | $\cdots$ |
| $\begin{aligned} & \text { leze than } 20 \\ & 20 \text {. } 99 \\ & 100 \text {. } 499 \\ & 500 \text { over } \end{aligned}$ | 84 15 2 1 | 4.146 1.696 $\times$ $x$ | 200 81 29 91 | $\begin{array}{r}24 \\ 2 \\ \hline\end{array}$ | $\ldots$ |


turver of Emplovment. Payroll and Hours, Statistics Canda. Casalogue 12-002. An everage labour unit could be inferpresed as a
 500 mployees in Cenada as a whole put less than that number in any given provinct it is shown in the 500 and over groud
121 Refers to businesses reporting no payrall deductions in the previous year
13) Refers to businesses reporting no dayroll deductions in the following year
"Newly repo:ting" and "no longer reporting" businesses ere assumeo to have been in activity for six mon ths and the information is adjustec accordingly
see lable for symbols mod notes.

TABLE 6. Selected opersting characteristics of smell businesses by sales quartile, $1985=1987$
Alberta, Wholesale Apparel (SIC 531)

|  | Total! 1 ) | $\begin{array}{r} \text { Bot } \quad \text { om } \\ 25 \% \end{array}$ | Lower <br> middle 25* | Uope <br> midde $25 \%$ | Top 25 |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observetions in sample | 3 |  |  |  |  |
| Average sales 8 | $\times$ | -- | -- | -- | -- |
| Avorage expense ${ }^{\text {s }}$ | $\times$ |  |  |  |  |
| Average nat profit (loss) \$ | $\times$ | -- | -- | -- | -- |
| Businesses repotiong profit (Mo.) | $\frac{2}{x}$ |  |  |  |  |
| Average sales Average expens | x | -- | -- | -- | $\cdots$ |
| Average expense ${ }^{\text {a }}$ Average not profits | $x$ | -. | -- | -- | -- |
| Businesees reporting los: (Mo.) | x |  |  |  |  |
| Aversae sales ${ }^{\text {a }}$ | $\times$ | -- | -- | $\cdots$ | -- |
| Average expense \$ | * | -- | -- | -- | -- |

Mumber of observetions in sampie Averoge saies g Average expense $\$$ Aversge net profit (loss) $g$

Asinesses reporting profit (Mo.) Average sales $\$$ Avarage expense $\$$ Average net profit $\$$

Businusses feporting - lozs (Mo.) Avertpe sules $\$$ Averege expense $g$ Average net loss 5
503.127
503. 197
500. 107
3.090
--
--

595
595.090
535.911
59.979
$744.726^{6}$
764.265
$-19.541$

1987

Mumber of observatione in semple
Average sales $\$$
Average expense?
Aversge net orofit. (lose) $\$$
48
288.045
275.279
12.767

31
339.459
305.448
26.013

19
241.509
248957
-7.458 Average sal者s Aversge expense s
248.95?

Average net loss?
$-7.455$
(1) these estimetes be based on sample of businesses peporting seles between $\$ 25.000$.nd $\$ 2.000 .000$.

Set Table f for symbols and notes

TABLE 1. Selected operating ratios. In percent of sales, 1987
Alberta. Wholesale Motor Vehicle Parts and Accessories (SIC 552)

|  | Toral(1) |  | Bottom 25\% |  | Lowe:$\text { middle } 25^{\circ}$ |  | Upoe? <br> middie 25: |  |  | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if sample (No.) Low sales vaiue (\$000's) Hight sales value $(\$ 000$ 's) | $\begin{aligned} & 96 \\ & 19 \\ & 11 \end{aligned}$ |  | $(11)$ |  | $\begin{aligned} & 1: 1 \\ & 400 \end{aligned}$ |  | $\begin{array}{r} 600 \\ 534 \end{array}$ |  |  | 634 |  |
| Selected exponse item | Industry averaoe(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reoorting businesess only (3) |  |  |  |  |
|  | Tots 1 | $\begin{array}{r} 80+40 m \\ 25 \% \end{array}$ | $\begin{aligned} & \text { lower } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Uoder } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Toial | Bottom 25\% | $\begin{array}{r} \text { Lowe } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 42.8 | 24.6 | 48.9 | 53.1 | 43.6 | 11.1 | 52.3 | 42.4 | 52.5 | 62.7 | 48.7 |
| Decupency expenses | 7.1 | 10.3 | 6. 5 | 5.8 | 5.8 | 98.3 | 7.2 | 10.6 4.0 | 6. 7 | 5.9 | 5.8 |
| Dedreciotion | 1.5 | 1.5 | 1.6 | 1. 4 | 1.7 | 76.7 62.5 | 2.0 0.9 | 4.0 1.7 | 2.0 | 1.6 | 1.8 0.6 |
|  | 1.6 1.9 | 1.6 2.8 | 1.9 | 1.5 1.8 | 1.3 | 62.5 90.7 | 2.1 | 3.7 | 2.1 | 1.8 | 1.3 |
| Rent | 3.0 | 5.4 | 2.4 | 2.2 | 2.2 | 67.7 | 4.5 | 9.7 | 3.6 | 3.2 | 3.8 |
| Personnel expenses | 17.0 | 17.5 | 16.3 | 17.3 | 16.8 | 97.1 | 17.5 | 19.8 | 18.3 | 17.3 | 16.8 |
| Finstisl expenses | 3.1 | 3.5 | 3.3 | 3.3 | 2.3 | 96.0 | 3.2 | 4.0 | 3.4 | 3.3 | 2.3 |
| Inielest \& bank charges | 1.9 | 1.1 | 2.5 | 2.4 | 1.7 | 82.1 | 2. ${ }^{4}$ | 2.6 | 2.7 | 2.6 | 1.8 |
| Protessional fees | 1.2 | 2.4 | 0.8 | 0.9 | 0.6 | 93.7 | 1.3 | 2.9 | 0.9 | 0.9 | 0.6 |
| Other expenses | 25.5 | 30.0 | 25.6 | 17.8 | 28.6 | 100.0 | 25.5 | 30.0 | 25.6 | 17.1 | 28.6 |
| Profit (loss) | 4.5 | 14.1 | -0.7 | 1.1 | 2.9 | 97.6 | 4. 5 | 14.1 | -0.7 | 1.1 | 3.0 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | . . | . . | . . | $\ldots$ |

## yybol:

- zero or no obsepvetions
- too smill too be expressed
$\therefore$ not mpolicabie
- configentai


## Footnoter

f11 These estinutes er based on semple of businesses reportinp seles between 325,000 end $32.000,000$
21 Total weighted expenditure on given iten

13) Velue in each cell $=\frac{\text { Toral weighied expenditure on given iten }}{\text { Tolal weighted seles of businesses reporting this item of expendicure }}$ for guerzite.

This portion of the tablepertains only 10 the businesses reporting the specific expense item. inerefore these ratios me culculated individublly and the total will not necesserily equel 1002.
wotes
Deto are show by Quertiles when of least 13 of the semple butinesses report the specific ifen
Records were ranked in oscending order eccording io sales size. Each quertile li. ©. Dotion 25\%. Iower middie 25\%. eic.l peresents on quarter of the cotal number of businesses. Within each quartile. the everage rotio is prested. for comperison purposes. the high and low values of sales are shown.

How to use the tebles
(1) locete the sppropriote seles range thet is dieployed on the two lines entitled low seles velue" and umigh salas viue
(2) The selected range will indicate the proper quartile. i. the bottom 25\%, the lower hidglo 25z, the upper miodie 25\% or the top 25\%.
(3) Deta peptaining 20 the seltected salet size range will be in that quartile

Stenderd Industriel Closifiction Definision (SIF 1880):
SiE 5520. tholesele motor Vehicle Parts ond Accessopies
Businesses Dimer, ly enpaged in wholeste dealing in tires. lubes and other motor vehicle perts and accessorits

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberta. Wholeste Motor Vehlcle Parts and Accessories (SIC 552)

|  | Totalil) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower micde 25\% | Upper midele 25: | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( 8000 g ) High sales value $\left(\$ 000^{\circ}\right.$ s) | $\begin{array}{r} 93 \\ (1) \\ \text { (1) } \end{array}$ | $\begin{aligned} & (1) \\ & 183 \end{aligned}$ | $\begin{array}{r} 183 \\ 469 \end{array}$ | $\begin{array}{r} 429 \\ 776 \end{array}$ | $\begin{aligned} & 776 \\ & 11! \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | - | - | - | - |
| Accounts and notes receivable | 56 | 9 | 33 | 58 | 119 |
| Inventory | - | - | - | - | = |
| Other cuprent sasets | 159 | 26 | 97 | 158 | 346 |
| Total current assets | 215 | 36 | 131 | 216 | 465 |
| Fixed assets | 60 | 13 | 38 | 91 | 96 |
|  | - | - | 5 | - | 9 |
| Other assets | 13 | 1 | 6 | 24 | 17 |
| Total lesets | 288 | 50 | 175 | 332 | 578 |
|  |  |  |  |  |  |
| Current loans | 34 | 6 | 21 | 32 | 76 |
| Othar current liabilitios | 75 | 17 | 38 | 82 | 162 |
| Total current liabilities | 110 | 23 | 59 | 114 | 238 |
| Mortgages oayable | - | - | - | - | - |
| Long term debt | 6 | 15 | ${ }^{3}$ | 11 | 11 |
| Other liabilities | 98 | 45 | 87 | 80 | 177 |
| Total lisbilities | 215 | 68 | 149 | 205 | 426 153 |
| Total equity | 73 | -11 | 25 | 126 | 153 |

$(1)$ These estintes er based on a semplo of Dusinesses reporting sales between $\$ 25.000$ ond $52.000,000$
See reble ifor symbols and notes

TABLE 3. Financial retios(1) for incorporated businesses only. 1987
Alberte, Wholesale Motor Vehlele Parts and Accessorles (SIC 552)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midol. } 25 \% \end{array}$ | Upper $\text { middle } 25 x$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ s) High sales value ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 93 \\ (1) \\ (1) \end{array}$ | (1) 183 | $\begin{array}{r} 183 \\ 429 \end{array}$ | 429 776 | 776 111 |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 2.0 | 1.5 | 2.2 | 1.9 | 2.0 |
| Leverage itios <br> Debtlequity ratio (times) <br> Interest coverage ratio (simes) <br> Debt ratio (times) | 2.9 2.0 0.7 | -3.7 1.4 | 5.8 0.6 0.9 | 1.6 2.3 0.6 | 2.8 2.5 0.7 |

11 The retios represent the eversege of retios for eech business in the group ond cannot de colculated from the figures shown in fable 2 .
$(21$ These estimetes are besed on senot of businesses peporting seles between $\$ 25.000$ end $\mathbf{8 2 . 0 0 0 . 0 0 0 .}$
see table for symols and notes.

Definitions:

1. Liquidity elio:

Current = current assers / current liabilities
2. Leverge retios:
al jeot/aquity $=$ roral liabilities $/$ equity
bl Dedr ratio = rosal lisbilizies/ tota! assets
el Interest coverage = net protil interest expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta, Wholesale Motor Vehicle Parts and Accessorles (SIC 552)

|  | Tots1(1) | $\begin{array}{r} \text { Bot } 90 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lowel } \\ \text { midol } 25 \% \end{gathered}$ | $\begin{aligned} & \text { Upoer } \\ & \text { midele } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Ton } \\ & 25^{\prime \prime} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales va:ue ( $\$ 000$ 's) High saies value (\$000's) | $\begin{array}{r} 59 \\ \{1 \\ 11 \end{array}$ | $\begin{gathered} \text { 11) } \\ 690 \end{gathered}$ | $\begin{aligned} & 290 \\ & 605 \end{aligned}$ | $\begin{aligned} & 6 C 5 \\ & 906 \end{aligned}$ | $\begin{aligned} & 90 \mathrm{E} \\ & 11\rangle \end{aligned}$ |
|  |  |  | verage 13000 |  |  |
| Operating ectivities Cast from cDeistions Dedreciation Other | 5 19 -7 | $\begin{array}{r} -27 \\ 2 \\ \hline \end{array}$ | $\begin{array}{r} 7 \\ 8 \\ -8 \end{array}$ | $\begin{array}{r} 25 \\ 16 \\ -17 \end{array}$ | 16 17 -5 |
| Dividende | -3 | -2 | -4 | -2 | -4 |
| Investment ectivisies <br> Disposal of fixed assets <br> Purchase of fixed assess <br> lncrease in investment <br> Decrease in investment | $\begin{array}{r} 5 \\ -20 \\ -1 \\ -1 \end{array}$ | 5 -5 - | 6 -10 - | 1 -30 - | 7 -34 -3 |
| Financing ectivities <br> Increase in long term debt <br> Repayment of long term debt <br> Leans from shareholders <br> Reparment of loans trom sharaholders <br> Lovances 8 loans tram government <br> incresse in equity <br> Decresse in eauity <br> Other | 16 -9 22 -14 - -4 - | $\begin{array}{r}3 \\ -2 \\ 3 \\ -2 \\ -2 \\ - \\ - \\ \hline\end{array}$ | $\begin{array}{r} 4 \\ -4 \\ 5 \\ -2 \\ \hline \end{array}$ | $\begin{aligned} & 14 \\ & -6 \\ & 28 \\ & -7 \end{aligned}$ | 43 -22 21 -48 - -16 - |
| increse(decrase) in cash $t$ equivelents Cash equivalents-Beginning of the year Cash sequivelents - End of the year | 2 -5 -3 | $\begin{array}{r} 6 \\ -15 \\ -9 \end{array}$ | 2 4 | 24 -8 | $\begin{aligned} & -22 \\ & -11 \\ & -33 \end{aligned}$ |

(11) Inese estimates are based on a sample of incorporsted businesses peporting sales between $\$ 25,000$ and $\$ 2.000 .000$. 5 anple count includes only those businesses reporting statement of changes
se iable 1 for symools and nores

TABLE 5. Employment changes by size of business. 1884-1987 based on SIC ciaselficetion in i987
Albertz. Wholestic Motor Vehlele Parts and Accessorles (SIC 552)

| Business size expressed in overage labour units(1) | Number of businesses | Totel payrall $\begin{array}{r}(\$ 000 \text { 's) }\end{array}$ | Averoge labour units(1) | Changes in number of businesses with po id mployees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { epopting(2) } \end{array}$ | No Ionger reporting(3) |
| 1384 |  |  |  |  |  |
| Total | 370 | 109.882 | 5.059 | 43 | 29 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-49 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 292 \\ 49 \\ 25 \\ 4 \end{array}$ | $\begin{aligned} & 28,705 \\ & 28,588 \\ & 36,615 \\ & 15,974 \end{aligned}$ | $\begin{array}{r} 1.317 \\ 1.305 \\ 1.798 \\ 729 \end{array}$ | $\begin{array}{r} 35 \\ 4 \\ 4 \end{array}$ | $\begin{array}{r} 2 ? \\ 5 \\ 2 \\ ? \end{array}$ |
| 1987 |  |  |  |  |  |
| Totel | 390 | 125.185 | 5.148 | 44 | ... |
| $\begin{aligned} & \text { less then } 20 \\ & 20^{\circ}-99 \\ & 100 \text { - } 499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 322 \\ 45 \\ 17 \\ 6 \end{array}$ | $\begin{aligned} & 32.721 \\ & 31.953 \\ & 39.572 \\ & 20.939 \end{aligned}$ | $\begin{array}{r} 1.363 \\ 1.305 \\ 1.622 \\ 858 \end{array}$ | 10 2 2 | . |


Surver of Employment. Payroll and Maurs. Sietistics tanooa. Galalogue $72-002$. An overoge labour unit could be interpfeted as b full-time emoloyte Note that the business size groups used are determined al the consob level. Thus if a business hes et leest 500 employeas in cancoa as athol but less than that number in any given province it is shown ith the 500 and over group
(2) Refers 10 businesses reporting no payroll deductions in the previous year
(3) Refors to businesses peoorling no payroll deductions in the following yeer.
"Newly reporting" and "no longer reporting" businesses are assumed to have been in acrivity for six months and the information is edjusteo according'y.

See latie 1 for symuls and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Aberta, Wholesal Motor Vahicle Parts and Accessories (SIC 552)

| Totalil | Lottom | Uower | Uoper |
| ---: | ---: | ---: | ---: |
| $25 \%$ | mioole $25 \%$ | midele $25 \%$ | $25 \%$ |

Number of obseryetions in sample

## Average sales \$

Average expense $s$
Aversge net protit (loss) $\$$

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

Businesges reporifing lose (Mo.)
Average soless
Average expense s
Aversge net loss s

## 67420

674.968
640.524
640.524
34.444
582.211
582.211
646.145
35.066
$668.21 \frac{2}{3}$
679.429
$-11.216$

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

Number of observetions in sample Average sales \$ Average \$ales
Aversge expense $\$$
Aversge expense $\$$
Average net prolit \{loss\} $\$$

Businesees reporting a profit (Mo.) Averoge stes $\$$
Aver ge expense $s$
Averbe net prolit 5

Businesefs reporting loss (Mo.)
Aversge soles
745.403

Averege expense 5
Average net loss \$
780.337
-34.934
26
660.464
$645.75 ?$
14.707

20
682.218
646.746
35.472

745.403
780.337
-34.934

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

--
-650.464
$545.75 ?$
-
$\square$

TABLE 1. Selacted operating ratios. In percent of sales, 1987
Alberte. Wholesale Plumbing. Meating. Air Conditioning Equipment supplies (SIC S622)

| Total(1) Bottom | Lowe: Uoper | Tor |  |  |
| ---: | ---: | ---: | ---: | ---: |
|  | $25 \%$ | midde. $25 \%$ | middle $25 \%$ | $25 \%$ |


| Businesses in sample (Mo.) Low sales value ( $\$ 000$ s) High sales value ( 8000 s) | $\begin{aligned} & 29 \\ & (1) \\ & 11) \end{aligned}$ |  | -- |  |  | -- |  | -- |  | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense item | Industry overage(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nessesing } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 x \end{aligned}$ | $\begin{array}{r} \text { Uoper } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 x \end{array}$ | $\begin{aligned} & \text { Uoder } \\ & \text { middit } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sules | 36.8 | -- | -- | - | -- | 75.4 | 48.8 | -- | - | - | - |
| Dceupaney expenses | 8.4 | -- | -- | -* | -- | 100.0 | 8.4 | -- | -- | -- | -- |
| Deprecietion | 2.2 | - | -- | -. | - | 84.9 | 2.7 | -- |  |  |  |
| Repaits \& maintenance | 0.2 | -* | -- | -- | -- | 42.1 | 0.4 | -- |  |  | -- |
| heat. light s telephone | 2.9 | -- | -- |  | -- | 89.1 84.0 | 3. 3 3.6 | -- |  |  | -- |
| Rent | 2.0 | -- | -- | -- | -- | 84.0 | 3.6 | -- | -- | - | -- |
| Personnel expenses | 26.4 | -- | -- | -- | -- | 100.0 | 26.1 | -- | -- | -- | - |
| Finencisl expenses | 3.4 | -- | -- | -- | -- | 100.0 | 3.4 | -- | -- | -- | -- |
| interest 8 bank cherges Professional fees | 2.2 1.2 | -- | -- | -- | =- | $84 . ?$ 94.1 | 2. 1.3 | -- | -- | -- | -- |
| Other expenses | 28.2 | -- | -- | -- | -- | 100.0 | 28.2 | -- | -- | - | -- |
| Profit (loss) | -3.2 | - | - | -- | - | 94.9 | -3.3 | -- | - | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | - | -- |

## Symols

- zero or no observelions
- too snall too be expresseo
not applicable
$\times$ confidentiol
Footnotes

12 Value in each cell $=\frac{\text { lotal wightad expenditure on given item }}{\text { fotal weighted } \$ \text { ales of sll businesses in the semple }} \times$ foo for ench quertile.
(3) Value in each cell 2

Total weighec expendisure on given item
rotel weighted stes of businesses reporting this item of expendipure for foch quertile
This portion of the toble pertains only to the businesses roporting the specific expense item. Therefor these retios ore colculeted individubly and the toral will not necessarily equal $100 \%$

Notes
Deta are shown by quer:iles men se least iJ of the sampled businesses report the specific item.
 one quarter of the totel mumber of businesses. Within ech quartile. the trerege ratio is preseniso. For comperison purposes, the high and low valuts of sties ere shown.

How to uat the ted lat

(2) The selected range will indicste the proper qusptile, i. the bottom 25z. the lower middt 25 s . the upper midde $25 \%$ or the fop 252
(3) Dete perteining to the selected sales fize penge will be in thet quertile

## Stenderd Induetrial Cieseifiestion Definiston (S1C 18e9):

S1C 5622 - Wholessie plunbing. Heetimg and Air Conditioning Equipment and Supplies
Businesses pimar ty engaged in wholeste dealing in plumoing goods: non-electric heating equipment: air conditioning and ventilating equipmen lexcep: smal! window-tyoe units) Incluoed are businesses engaged in wholesale of air conditioning equipment lexcept window
 tuel burning equ:pment wholesale of non-eiectric furnoces. stoves and heaters: wholesale ges and oil heating equipment: wholesele of nop-electic hea:ing ano cooking equipment: wolestionon-electric hearing boilers wholesale nor-electic heating ratators, wholesele oi and gas hot water heaters. wholesale laundry tubs, wholesole dipe fitings: wholessle plumbing fixiures. molesale sonitary ware, wholesate saun equipment; wnoleste non-electric space and water heating seoves; wholesele tolle bowls and anks: wholesele urinals: wholesale witer and steam systems valves: wholeste ventilating equipment lexcapt comestic fanst, wholesale non-electric warm air heating bquipment and watar sofrening equipment

TABLE 2. Balance sheet profile for incorpor ted businesses only. 1987

|  | Total(1) | Botiom 25\% | Lower miadle 25\% | upper $\text { midole } 25^{\circ}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (Mo.) Low sales value ( $\$ 000$ s) thigh saies value ( $\$ 000^{\circ}$ ) | $\begin{gathered} 28 \\ (1) \\ (1) \end{gathered}$ |  | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
|  |  |  |  |  |  |
| Cash | - | -- | -- | -- |  |
| Accounts and notes receivable | 69 |  | - | . |  |
| Inventory | - |  |  |  |  |
| Other curront assets | 112 | . |  |  |  |
| Toial curfent assets | 182 | -- |  |  | - |
| Fixed assets | 23 | -- |  |  |  |
| Less: Accum. dep. on fixod sisets Other essets | 6 | -- | -- | -- | - |
| Totel assets | 211 | - | - | -- | - |
| Liabilities and equity |  |  |  |  |  |
| Current loans Other cuppent lisbilities | 29 94 | -- | -- | -- | -- |
| Total curpent liabilities | 122 | -- | -- | -- |  |
| Mortgages Dayable | - |  | - |  |  |
| Long term des? | 1 | -- | - | -- |  |
| Other liabilities | 40 | -- | -- | -- |  |
| Totel liabilities | 163 | -- | - | - | -- |
| Total equity | 47 | -- | - |  |  |

Total equity 47
(1) These estimares are besed on semple of businesses reporting sales between 325.000 end 32.000 .000

See lable I for symbols the noies

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Alberte, Wholessie Plumbing. Heating, Alr Conditioning Equipment Supplies (Sic 5E22)

11) The retios represent the everege of retios for esch business in the group end canot be colculated from the figures shown in igble 2

See Toble for symbols ind notes.

## Definivions:

1. Liquidipy ratie:

Current = curpent essets/ cuprent liabilities
2. Levernge retion:

```
Debs/equity = rotel liobilities / equity
Dept retio = toret lituilities/ qoisl assers
lnserest coverage : net piofiq * inzerest expense / interest expense
```

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta, Wholesale Plumbing. Meating. Air Conditioning Equipment supplies (Sic 5E22)

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

11) These estimetes or pased on a sanple of incarporsted businesses reporting seles detween 325.000 and $32,000.000$. Semple count includes only those ousinesses reporiting sitatent of chenges
See litule for symbols and notet

TABLE 5. Employment changes by size of ousiness. 1984-1987 besed on Sic elastificetion in t987


| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Tot payroll } \\ \left(\$ 000^{\prime}\right. \end{array}$ | Averege labour units(i) | Changes in number of businesses with peid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { redorting }(2) \end{array}$ | No longer renoting (3) |
| 1984 |  |  |  |  |  |
| Totel | 105 | 25.823 | 1.135 | 16 | 12 |
| $\begin{aligned} & \text { less enan } 22 \\ & 20-99 \\ & 100-49 \mathrm{~S} \\ & 500 \text { and over } \end{aligned}$ | 84 15 4 2 | $\begin{array}{r} 9.161 \\ 5.896 \\ x \\ x \end{array}$ | $\begin{aligned} & 403 \\ & 259 \\ & 323 \\ & 150 \end{aligned}$ | 15 1 | 10 2 - |
| 1987 |  |  |  |  |  |
| Total | 117 | 29.149 | 1.185 | 20 | - |
| $\begin{aligned} & \text { les: then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { snd over } \end{aligned}$ | 97 13 5 2 | $\begin{array}{r} 10.850 \\ 6.185 \\ x \\ x \end{array}$ | $\begin{aligned} & 440 \\ & 260 \\ & 338 \\ & 147 \end{aligned}$ | 18 1 1 1 | . |

[^13]TABLE 6. Selectad operating characteristics of small businesses by saies quartile, $1985-1987$
Alberta. Wholesale Piumbing. Heating. Alr Conditioning Equipment supplies (Sic 5622)

|  | Total\{1\} | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midele 25\% | Voder midde 25\% | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in sample | 1 |  |  |  |  |
| Averoge sales \$ | 356.329 | -- | -- | - | -- |
| Averoge expense \$ | 373.826 | -- | -- | -- | -- |
| Avarage net profit (lass) \$ | -17.497 | -- | -- | -- | -- |
|  |  |  |  |  |  |
| Averoge salos $\$$ <br> Aversee expense I | 578.313 544.126 | -- | - | -- | -- |
| Averoge net profit | 34.187 | -- | - | -- | -- |
| Businesees reporting loss (Mo.) Average sales | $\begin{array}{r} 3 \\ 267.319 \end{array}$ | -- | -- | -- | -- |
| Average expense \$ | 314.267 | - | -- |  | -- |
| Average net loss $\$$ | -46.948 | -- | -- | -- | -- |

198


1987


[^14]TABLE 1. Selected operating ratios. in percent of seles, 1987
Alberts. Wholesale Lumber and Building Materials (SIE 5E3)

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

## Symols

- zero or no observitions
- too snall too or expressec
not apolicable
- confidentiol


## notnotel

(1) Thest estimetes are based on somple of businesses roporting ibl bs betwef $\$ 25,000$ and $52,000.000$,
(2) Value in each cell $=\frac{\text { Totel weighted expenditure on given item }}{\text { Torel weighsed sales of all businesses in the sample }} \times$ loe for esh quertile

This portion of the table pertsins onty 10 the businesses reporfing the specific expense itum. inerefore these pelios ore calculsted iflividuelly and the lotal will not necessarily equal 100 z.

## Wotes

Data are show by guartiles when et ieest 13 of the sanpled businesses report the specific item
 on quarter of the totbl mumer of businesses. Within eech quertile. the ever age petio is peesented. For complison purposes. the high and low values of seles ere shown.

How to use the toblas

(2) The selected renge will indicete the proper quertile. i. e. the bottom 25I. the lower midde 25z, the upper midel 25 , or the 100 25 I
(3) Dequ pertsining to the selected teles size pange will be in thep quertile.

Stenderd Industrisl Classificetion Definition 1S16 18001:
5165630 - Wholesilt Lumber and Wilding Keterists
Businesses primarily engaged in dealing in lumber, pimood and millwork: paine, glass end willpaper; bnd other building meterials

TABLE 2. Balance sheet profile for incorporated businesses oniy, 1987
Alberta. Wholesale Lumber and Bullding Materials (Sic 563)

|  | Total(1) | $\begin{array}{r} \text { Bo:10m } \\ 25 ; \end{array}$ | Lowe $\text { mode } 25 \%$ | Upoer midde 25: | Toc 2こ: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ s) Hign sales value $\left(\$ 000^{\circ}\right.$ s) | $107$ <br> (1) <br> (1) | $\begin{aligned} & (1) \\ & 273 \end{aligned}$ | $\begin{array}{r} 273 \\ 615 \end{array}$ | $\begin{array}{r} 615 \\ 1.095 \end{array}$ | $\begin{array}{r} 1.095 \\ 11) \end{array}$ |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes recuiveble | 67 | 7 | 34 | 85 | 137 |
| Inventory | 67 | - | 34 | 5 | 137 |
| Other cuprent assets | 169 | 26 | 154 | 177 | 312 |
| Toisl current assets | 236 | 34 | 188 | 262 | 449 |
| Fixed assets | 70 | 22 | 47 | 80 | 129 |
| Less: Accum. dep. on fiked essets | 41 | 4 | 33 | 22 | 101 |
| Other sssets | 41 | 4 | 33 | 22 | 101 |
| Totel usints | 346 | 60 | 288 | 363 | 679 |
|  |  |  |  |  |  |
| Curpent loans liablities | 34 80 | 14 | 18 65 | 43 89 | 68 147 |
| Total cuprent liabilities | 114 | 20 | 84 | 132 | 215 |
| Mortgeges Dayable | 5 | - | - | 1 | - |
| tong term debi | 15 90 | $4{ }^{3}$ | 10 55 | 24 82 | 23 180 |
| Total listilities | 219 | 62 | 149 | 239 | 418 |
| Totel eauity | 127 | -3 | 115 | 124 | 281 |


Sen table ifor symbols and notes.

TABLE 3. Financiel ratios(1) for incorporated businesses only. 1987
Alberta. Wholesele Lumber and Bullding Meteriels (SIC 563)

|  | Total 32$\}$ | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe? } \\ & \text { midd } 25 \% \end{aligned}$ | Upper middle 25x | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sules value ( $\$ 000^{\circ}$ s) High selos value ( $\$ 000$ 's) | $\begin{aligned} & 107 \\ & \{1\} \\ & 11\} \end{aligned}$ | 11 273 | 273 615 | $\begin{array}{r} 615 \\ 1.095 \end{array}$ | $\begin{array}{r} 1.095 \\ (1) \end{array}$ |
|  | Aversge |  |  |  |  |
| Liquidity ratlo Curfent fatio (times) | 2.1 | 1.7 | 2.2 | 2.0 | 2.1 |
| ```Leverage ratios Oebt/equity ratio (times) Interest coverage rotio {times) Oobt iatio (times)``` | 1.7 3.3 0.6 | -23.8 1.0 | 1.3 4.4 0.6 | 1.9 3.8 0.7 | 9.6 3.5 0.8 |

(II) The retios pepresent the everage of fitios for each ousiness in the group and cennot be colculeter from the figures shown in table 2 .

See Teble 1 for symbols and notes.

## Definitions:

1. Liquidity retio:

Cuprent z current sssets / euprent liabilities.
2. Ieverage retios:

```
a) Oebt/equity = lotal liabilities / equity.
bl Debt ratio = lotal liabilities/ sotel assets.
c) Interes coveroge a net profit interess expense/ interess expense.
```

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Alberta. Wholesale Lumber and Bullding Materials (SIC 563)

|  | Totail 1 ) | $\begin{array}{r} \text { Bot:0m } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { micde } 25 \% \end{array}$ | $\begin{aligned} & \text { UPDe! } \\ & \text { midole } 25: \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses if sample (No.) Low sales value $1 \$ 000$ s, High saies value ' $\$ 00 \mathrm{C}$ 's) | $\left.\begin{array}{l} 73 \\ \{1 \\ 1 \\ 1 \end{array}\right\}$ | $\begin{aligned} & 11) \\ & 395 \end{aligned}$ | $\begin{array}{r} 395 \\ 744 \end{array}$ | $\begin{array}{r} 764 \\ 1.178 \end{array}$ | $\begin{array}{r} 1.178 \\ 11) \end{array}$ |
|  | Average (\$000's |  |  |  |  |
| Opereting ectivities Cash from operations Deprecialion Othe? | $\begin{array}{r} 25 \\ 12 \\ -2 \end{array}$ | $\stackrel{2}{7}$ | $\begin{array}{r} 5 \\ 11 \\ 33 \end{array}$ | $\begin{aligned} & 31 \\ & 11 \\ & -6 \end{aligned}$ | 61 19 -33 |
| Dividends | -4 | -2 | - 1 | -3 | -10 |
| Investent ectivities Disposa! of fixed sssets Purchase of fixed assets Incfease in investment Decreese in investment | 1 -22 -1 3 | -18 | 3 -12 -1 2 | 5 -33 -1 | $\begin{array}{r} 9 \\ -23 \\ -4 \\ 9 \end{array}$ |
| Financing ectivities <br> Increase in long term debt Repayment of long term debt <br> boans from shareholders <br> Redoyment of loans from shareholders <br> Aovances \& loans fiom government <br> Increase in equity <br> Oecresse in auily <br> Other | $\begin{array}{r} 22 \\ -22 \\ 13 \\ -14 \\ - \\ -2 \end{array}$ | 6 -1 17 -6 - -8 -4 -3 | $\begin{array}{r}21 \\ -53 \\ 7 \\ -14 \\ - \\ \hline \\ \hline\end{array}$ | $\begin{array}{r} 30 \\ -13 \\ 15 \\ -15 \\ - \\ 1 \\ -3 \\ -3 \end{array}$ | $\begin{array}{r}30 \\ -20 \\ 12 \\ -21 \\ \hline\end{array}$ |
| Increaseldecresel in essh os auivalents Cash equivelents-Beginning of the year Cesh s equivalenis - End of the year | 11 -10 1 | -3 -1 -4 | 6 -5 -3 | 16 2 18 | 28 -32 -6 |

III Inese estmes are dased on sample of incorporateo ousinesses reporting soles oetween 325,000 ano s2,000.000. Sonple count includes only those businesses reporting sibtement of changes
sen 1sol 1 for symbols and notes.
TABLE 5. Employment changes by size of business. 1984-1987 oused on SIC classification in 1987
Alberts. Wholesel Lumber and Bullding Meterials (SiC 563)


 Survey of Emploveent. Poyroll and Hours. Statisties Canada. Calalogue 72-002. An everage isbour unit coulo be interpiotid as of fult-time mployee Mcte that the business size groups useo are determined at the canade level. Thus if a business has at least 500 employens im Cance as whol but less than that number in ony given province it is shown in the 500 and over group
121 Relers to busimesses reporting no payroll deduciions in the previous year
(3) Refers to businesses reporting no paycoll beductions in the following year

Newly reporqing" and no longer reporting" businesses or assumed to mave been im activity for six months end the information is adusted accordingly

See Tatie 1 for symbols and notes

TABLE 6. Selected operating charecteristics of small businesses by saies quartile. 1985-1987
, lberta, Wholesele Lumber and Building Meterials (Sic 563)


1985

| Mumber of observations in sample <br> Average sales $\$$ <br> Average expense s <br> Aversge net piofit (loss) s | $\begin{array}{r} 43 \\ 628.713 \\ 616.865 \\ 81.848 \end{array}$ | -- | -- | -- | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting eprofit (No.) <br> Aversge sales $\$$ <br> Aversge expense \$ <br> Averege net profit \$ | $\begin{array}{r} 34 \\ 638.548 \\ 613,946 \\ 24.602 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) <br> Average sales $\$$ <br> Average expenses <br> Avernge net loss \$ | $\begin{array}{r} 8 \\ 650.732 \\ 668.328 \\ -17.596 \end{array}$ | -- | -- | -- | -- |

1988


Number of observetions in semple Average sales $\$$
Averape expense $s$
Average net profit (loss) s

Busineseet reporting profit (Mo.)
Average seles 8
Average expente
Average net profits

Businesees reportine lose (Mo.)
Average sales $\$$
Averspe expenses
Average net loss
271. 154
571.331
553.967
17.364
$\begin{array}{ll}110 & \\ 595.214 & 35.52 \\ 564.504 & 31.16\end{array}$
30.710
515.918
529.782
$-13.864$
36.092
32.203

3,889
1.166
4.362
.166
.362
41.066
41.357
221.104
217.493
3.611
244.019
223.515 20.504
189.506
208.664
$-21.158$
674.953
653.839
21.114
713.103
675.641 37.462
581.501
600.32
$-18.93$
1.353.176
1.312.334

40,842

1,388.206
1.327.692
60.514
$1,253.598$
1.268.676
-15.078

See Tabie 1 for symbls and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta. Wholesale Farm Machinery. Equipment and Supplles (SIC 5711)

|  | Total(1) |  | Bot 40 m $25 \%$ |  | Lowe P$\text { midde } 25 \%$ |  | Upper$\text { midole } 25^{\circ}$ |  |  | $\begin{aligned} & \text { Tor } \\ & \text { 25: } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $(\$ 000$ s) Higto sales value ( 8000 's: | $\begin{aligned} & \text { E1 } \\ & (1) \\ & (1) \end{aligned}$ |  | $\begin{aligned} & 11) \\ & 127 \end{aligned}$ |  | $\begin{array}{r} 127 \\ 378 \end{array}$ |  | $\begin{aligned} & 378 \\ & 849 \end{aligned}$ |  |  | 841(1) |  |
| Selocted expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting bus inesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } e \\ 25 \% \end{array}$ | Upper iddle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe? } \\ & \text { midole } \\ & 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Parcent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sules | 50.2 | 35.8 | 39.9 | 59.4 | 62.7 | 83.0 | 80.5 | 51.3 | 52.5 | 63.6 | 69.7 |
| Occupency expensus | 5.8 | 8.4 | 7.4 | 5.1 | 2.3 | 38.2 | 6.1 | 10.1 | 7.4 | 5.1 2.5 |  |
| Dedreciation | 2. 6 | 5.5 | 2.4 | 2.3 | 0.6 | 91.5 | 2.8 | 7.0 | 2. ${ }^{\text {B }}$ | 2.5 | 0.6 |
| Repsips \& maintenence | 0.7 | 0.2 | 1.6 | 0.6 | 0.3 | 53.9 | 1.2 | 0.4 | 3.2 | 1.5 | 0.3 |
| Heat. light \& telephons | 1.1 | 1.3 | 1.3 | 0.7 | 1.1 | 75.4 | 1.5 | 3.2 | 1.7 | 0.9 | 1.1 |
| Rent | 1.5 | 1.3 | 2.0 | 1.5 | 1.0 | 57.9 | 2.5 | 6.4 | 2.5 | 3.0 | 1.3 |
| Personnel expenses | 11.3 | 8.6 | 13.4 | 12.8 | 10.2 | 90.7 | 12.5 | 11.6 | 15.1 | 13.2 | 10.2 |
| Finencial expenses | 1.5 | 1.0 | 2.4 | 1.1 | 9.4 | 96.4 | 1.5 | 1.1 | 2.4 | 1.1 | 1.4 |
| Interest \& bank charges | 0.9 | 0.2 | 1.5 | 0.9 | 1.1 | 83.9 | 1.1 | 0.5 | 1.7 | 0.9 | 1.1 |
| Professional fees | 0.5 | 0.7 | 0.9 | 0.3 | 0.3 | 90.5 | 0.6 | 1.0 | 0.9 | 0.3 | 0.3 |
| Other expenses | 24.4 | 26.3 | 31.6 | 20.8 | 20.0 | 100.0 | 24.4 | 26.3 | 31.6 | 20.8 | 20.0 |
| Profit (lose) | 6.7 | 19.9 | 5.4 | 0.8 | 2.7 | 100.0 | 6.7 | 19.9 | 5.4 | 0.8 | 2.7 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | ... | - . | . . | $\ldots$ |

## Symbels

- zero or no observations
- too smell too be expressed
not applicable
- confidentiol


## Feotnotes

(1) These estimetes are bised on sample of businesses reporting sales between $\$ 25.000$ end $\mathbf{3 2}, 000.000$. Total weighted expenditure on siven item
121 Value in each cell ${ }^{2}$ Total weighted soles of sll businesses in the senple 100 for esch quartile
(3) Value in each cell a $\frac{\text { Totel weighted mpondiqur on given item }}{\text { Total wighted sales of businesses reporting this item of expenditure }}$ for onertile.

Ihis portion of the qable pertains only to the businesses reporting the apecific expense ittm. Therefor these retios ort celculated individually and the total will not necessarily equal 100 .

## Motes

Deta $\quad$ re shown by quertiles when at least 13 of the samplad businesses report the specific item
Records were panked in ssemding opder sccording to sales size. Each quertile fi. botton 25z. lower midde 25t. etc.) represents
 high and low vilues of soles ere shown

How to use the tebles

(2) The selected range will indicste the proper quortilt. i. the bottom 25\%. the lower midde 25\%. the upper midde 25\% or the top $25 \%$.
(3) Dati pertaining to the sulected stes size ponpe will be in that quartile.

## Stenderd Industrial Clestificetion Definition (SIC 1080):

```
SIC 5719 - Whoiesele Farm Machintry, Equipment ond Supplies
Businesses primarily engaged in wholesele dealing in new or used formmechinery, equipment, supplies and parts. This industry includes businesses primarily engaged in selling such equipmens directly to farmers bs well as those selling to iarm equipment dearers. Also included are businesses primarily engeged in the epeir of farm machinery end equipnene as well as qnose or inarily engaged in wholesaling garden and lawn tractors and equipment. Wholesale barn machinery ond equipment lincluding elevatingli wholesel combines. wholesale crop preparation machinery lcleaning. drying. conditioningl: wholesale farm cultivators. seeders and spreaders: wholesale dairy farm mechinery: wholesale farm imolements farm mochimery and equipment repeirs; wholesale farm machinery end equipment, wholesale gerden ond lowh tractors wholesale farm orinders. mixers and crushers. wholesale farm crop harvesting machinery: wholesale haying machinery: wholesale ifigation equipment: wholesale farm crop planting machinery: wholesale farm and garden ploughs. her rows ane tillers: whol usale farm sproyers and dusters; wholesele form swathers ond windrowers and whoresele form and gatden tractors are also included ift this industry
```

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
alberta. Wholesale Farm Machinery. Equipment and Supplies (SIC 5711)

|  | Total(1) | Bottom 25\% | Lowe $\text { middle } 25 \%$ | Voder $\text { middle } 2 \text { E: }$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's High sales value $\left(\$ 000^{\prime}\right.$ s) | $\begin{array}{r} 52 \\ (1) \\ (1) \end{array}$ | (1) 149 | $\begin{array}{r}49 \\ 551 \\ \hline\end{array}$ | $\begin{aligned} & 551 \\ & 944 \end{aligned}$ | $\begin{aligned} & 944 \\ & 191 \end{aligned}$ |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 1 | - |  | 32 | 92 |
| Accounts and notes receivable | 41 | 3 | 35. | 32 | 92 |
| Inventory | $0 \cdot$ | - | , | $23{ }^{-}$ | 457 |
| Other current assets | 218 258 | 24 28 | 134 168 | 236 268 | 457 549 |
| Total current ossets | 258 | 28 20 | 168 | 268 63 | 54 54 |
| Less: Accum. deo. on fixed assets | - | - | - | - | - |
| Other assets | 57 | 163 | 26 | 25 | 26 |
| Totel essets | 396 | 211 | 364 | 355 | 639 |
| Liebilities and equity 48 |  |  |  |  |  |
| Other current lisbilities | 139 | 68 | 65 | 117 | 303 |
| Total current lisbilities | 179 | 69 | 104 | 962 | 376 |
| Mortgages paystle | - | - | - | - | - |
| Long term debt | 19 | 9 | 13 | 29 | 31 |
| Other liabilities | 45 | 24 | 26 | 41 | 89 |
| Total liabilities | 243 | 93 118 | $\begin{aligned} & 143 \\ & 221 \end{aligned}$ | 232 124 | 496 142 |
| Total equity. | 152 | 118 | $221$ | 124 | 142 |

(1) These estinates re based on sample of busingsses peporting seles between $\$ 25,000$ and $\mathbf{1 2 , 0 0 0 , 0 0 0 .}$

Set late ifor symbols and nozes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Alberta, Wholesale farm mehinery, Equipment and Supplles (SIC 5711)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 x \end{array}$ | Lower middle 25 \% | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { 7op } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) Migh sales value $\left(\$ 000{ }^{\prime}\right.$ s) | 52 $(1)$ $(1)$ | (1) 19 | 149 551 | $\begin{aligned} & 559 \\ & 944 \end{aligned}$ | $\begin{aligned} & 944 \\ & 11) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity retio Current patio (times) | 1.4 | 0.4 | 1.6 | 1.7 | 1.5 |
| Leversog retios <br> Debt/eavity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | 1.6 3.0 0.5 | $\begin{array}{r} 0.8 \\ 35.3 \\ 0.4 \end{array}$ | 0.6 4.6 0.4 | 1.9 0.2 0.7 | 3.5 2.8 0.8 |

(1) The retios pepresent tho myerge of retios for each business in the group and cannot of calculated fom the figures shown in fable 2 .
(2) These estinater beed on sampl of businesses raporting seles between 525,000 and $\mathbf{1 2}, 000,000$.

Soe Tible ifor symole and notes

Definitions:

1. Liquidity retio:

Current = current assets/ current liobililies.
2. Leverage pitios:
al Debq/equiqy $=$ total lisbilities / equisy.
bl Debt ratio = total liabilities/rotal sssets.
c) Interest coveiage $=$ net profit interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta, Wholesale Farm Machinery. Equipment and Supplles (Sic 5711)

|  | Total(1) | $\begin{array}{r} \text { Bo: } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower midde25\% | Upoer $m i d d: 25^{\circ} \%$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Lom sales value ( $\$ 000$ s) High saies value ( $\$ 000$ s) | $\begin{aligned} & 43 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{aligned} & 11 \\ & 129 \end{aligned}$ | $\begin{array}{r} 129 \\ 035 \end{array}$ | $\begin{array}{r} 635 \\ 958 \end{array}$ | $\begin{aligned} & 858 \\ & 111 \end{aligned}$ |
|  | Avelage (\$000's) |  |  |  |  |
| Opersting ectivities Cash from oderstions Geprecistion Dther | $\begin{array}{r} 11 \\ 7 \\ 3 \end{array}$ | $\begin{array}{r} 5 \\ 35 \end{array}$ | $\begin{array}{r} 11 \\ 5 \\ 4 \end{array}$ | $\begin{array}{r} -29 \\ 13 \\ 10 \end{array}$ | 50 7 -31 |
| Dividends | $-17$ | - | $-46$ | -3 | -15 |
| Investment ectivitios <br> Disposal of fixed assets <br> Purchase of fixed essers <br> Incresse in invostment <br> Decrese in investment | 5 -18 -2 1 | 12 | -16 -4 | $\begin{array}{r} 5 \\ -31 \\ -9 \end{array}$ | 1 -22 1 |
| Financing ectivities <br> Increse in long term debt <br> Repayment of tong tarm debt <br> Loans fiom shareholders <br> Repayment of loans from sharenolders <br> Advances \& loans from government <br> increase in equity <br> Decrease in equity <br> Dether | 15 -7 14 -5 - - - 1 | -2 3 -9 | $\begin{array}{r} 13 \\ -10 \\ 34 \\ -1 \\ - \\ - \\ 2 \\ 2 \end{array}$ | $\begin{array}{r} 19 \\ -11 \\ 13 \\ -8 \end{array}$ | 27 -6 7 -2 - -1 -1 3 |
| Increase(decreasel in cash a equivelonis Cash $\&$ equivalents-Beginning of the reer Cash st equivalente - End of the year | 9 28 37 | 47 42 90 | -1 85 8 | -31 -7 -38 | 18 -11 8 |

 only those businesses reporting statement of changus
See isole 1 for symbols end notes

TABLE S. Employment changes by size of business. 1984-1987 based on Sic cinselficition in 1987
Alberta, Wholesale Ferm Machlnery. Equlpment and Supplles (Sic 5711)

| Business size expessed in sverage isbour uni isill | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \end{array}$ | Aversge labour units(1) | Changes in number of businesses with peid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\text { reporting }(2)$ | No longer reporting(3) |
| 1384 |  |  |  |  |  |
| Total | 426 | 71.305 | 3.282 | 31 | 24 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-49 \\ & 500 \text { and over } \end{aligned}$ | 381 43 1 1 | $\begin{array}{r} 43.185 \\ 25.581 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.988 \\ 1.178 \\ 1 \\ 115 \end{array}$ | $\begin{array}{r}37 \\ 1 \\ \hline\end{array}$ | $\begin{array}{r}20 \\ \hline\end{array}$ |
| 1987 |  |  |  |  |  |
| Totel | 395 | 68.593 | 3.095 | 11 | . . |
| $\begin{aligned} & \text { 1es: than } 20 \\ & 20-99 \\ & 100 \text { - } 499 \\ & 500 \text { ond over } \end{aligned}$ | 341 50 3 1 | $\begin{array}{r} 39.280 \\ 25.411 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.770 \\ 1.148 \\ 105 \\ 72 \end{array}$ | $\begin{array}{r}35 \\ 5 \\ 1 \\ \hline\end{array}$ | $\cdots$ $\cdots$ $\cdots$ |

 Survity of Employment. Payroll and Hours, spatistics Canada. Catalogug 92-002. An average lgour unit coulo be interpreted as a full-i ime emp oyee. Note thot the business size groups used ere determined bt the canco lovi, Thus it business hes at loast 500 employees in Cansdo os a whole bup fess than thot number in any given province it is shown in the 500 end over group.
121 Refers to bus inesses reporing no payroll deduciions in the previous year
131 Refers to businesses reporting no payroll deductions in the following year
"wewly repor ing" and "no longer reporting" businesses ere assumed co have been in activity for six months and the informelion is edjusted accoroingly.

See iabie I for symbols ano notes

TABLE 6. Selected opertting characteristlcs of small businesses by sales quartile. 1985-1987
Alberta, Wholessle Farm Machinery, Equipment and Supplies (SIC 5711)

|  | Tota : 1) | $\begin{array}{r} \text { Bot:om } \\ 25 \% \end{array}$ | Lower $\pi i d o l e 25 \%$ | Upper <br> midale 25: | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observetions in semple | 51 |  |  |  |  |
| Avarege salos $\$$ | 524.775 | 90.641 | 184,952 | 456.907 | 1.366,598 |
| Average expense \$ | 531.509 | 82.613 | 185.555 | 499.372 | 1,358.465 |
| Avernge net drotit (loss) \$ | -6. 726 | 8.028 | -603 | -42.465 | 8.933 |
| Businesses reporting profit (No.) |  |  |  |  |  |
| Average sales 5 . | 532.245 | 80.641 | 215.976 | 482.531 | 1.339.833 |
| Average expense ${ }^{\text {S }}$ | 510.999 | 82.613 | 209.742 | 463.725 | 1.287 .917 |
| Average net profits | 21.246 | 8.028 | 6.234 | 18.806 | +59.916 |
| susinesses reporting losk (Mo.) | -12 |  |  |  |  |
| Aversge sales $\$$ | 664.637 | - | 165,000 | 415.315 | 1.412 .595 |
| Averse expenses | 735,189 | - | 170.000 | 555.841 | 1.479.703 |
| Average not loss \$ | -70.544 | - | -5.000 | -139.526 | -67.108 |

1986

| Mumber of observitions in smmple <br> Average sales \$ <br> Average expense <br> Averspe net profit (lass) \$ | $\begin{array}{r} 65 \\ 551.049 \\ 539.267 \\ 11.782 \end{array}$ | $\begin{array}{r} 71.428 \\ 65.116 \\ 6.312 \end{array}$ | $\begin{aligned} & 283.580 \\ & 297.614 \\ & -14.034 \end{aligned}$ | $\begin{array}{r} 599.867 \\ 584.196 \\ 7.671 \end{array}$ | $\begin{array}{r} 1.257 .322 \\ 1.210 .141 \\ 47.181 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Ousinesses reporting profit (No.) | 51 |  |  |  |  |
| Average sales \$ | 573.509 | 121.671 | 251.000 | 597.441 | 1.283 .825 |
| Average expense | 536.118 | 100.200 | 275.231 | 553.198 | 1.215.784 |
| Average net profit \$ | 37.391 | 21.471 | 15.709 | 44.243 | 68.141 |
| Dusineses reporting - loss (Mo.) | 14 |  |  |  |  |
| Averege sales \$ | 515,456 | 45,745 | 260.049 | 574.949 | 1.181.079 |
| Aversge expense? | 571,962 | 47.182 | 368.404 | 678.292 | 1.193.970 |
| Average net loss \$ | -56,506 | -1.43? | -108.355 | -103.343 | -12.891 |

1987

| Humber of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profis (loss) \$ | $\begin{array}{r} 86 \\ 588.054 \\ 572.963 \\ 15.091 \end{array}$ | $\begin{aligned} & 80.740 \\ & 57.409 \\ & 13.331 \end{aligned}$ | $\begin{array}{r} 285.938 \\ 269.686 \\ 16.252 \end{array}$ | $\begin{array}{r} 655.589 \\ 663.990 \\ -8.401 \end{array}$ | $\begin{array}{r} 1.329 .950 \\ 1.290 .767 \\ 39.183 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesser reporting a profit (Mo.) | 57 |  |  |  |  |
| Average sales $\$$ | 595.396 | 95.006 | 289.556 | 659.508 | 1.337.512 |
| Aversge expenses | 556.283 | 75.704 | 268.155 | 626.135 | 1.255.139 |
| Average net profits | 39.113 | 19.302 | 21.401 | 33.373 | 82.373 |
| Susinesses reporting a loes (Mo.) | 29 |  |  |  |  |
| Average soles \$ | 566.933 | 37.423 | 263.768 | 651. 293 | 1.315 .247 |
| Average exdense 5 | 596.700 | 42.223 | 279.061 | 705,474 | 1.360.043 |
| Averape net loss \$ | -29.767 | -4.800 | -15.293 | -54.189 | -44.796 |

ill These espinates are based on semple of businesses reporting sales berwen $\mathbf{\$ 2 5 . 0 0 0}$ and $52,000,000$.
see tuble ifor symbols and nopes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta. Wholesale Industrisl machinery Equipment and Supplies (SIC 5731)

|  | Total(1) | Bottom 25\% | m. $\mathrm{doc}^{\text {Lower }}$ 25\% | Upper -.ode $25 \%$ | To8 25. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.1 | 44 |  |  |  |  |
| Low sales velue ( $\$ 000{ }^{\prime}$ 's) Migh sales value ( $8000^{\prime}$ 's | (1) | -- | -- | -- | -- |


| Selected exdense item | Industiy average (2) |  |  |  |  | $\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered}$ | Reporting businesses only 3 ) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\xrightarrow{\text { Botrom }}$ | $\begin{gathered} \text { Lower } \\ \text { middi } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Upper } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | Top $25 \%$ |  | Total | Botrom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Upper } \\ \text { midd } \\ 25 \% \end{gathered}$ | 80 |
|  | parcent of soles |  |  |  |  |  | Porcent of sales |  |  |  |  |
| Cost of seles | 41.0 | -- | -- | -- | -- | 81.5 | 50.3 | -- | -- | -- | - |
| Occupency expenses | 8.3 | -- | -- | -. | -- | 93.9 | 8.9 | -: | -- | -- | - |
|  | 2.15 | -. |  |  | -- | 72.8 44.2 | 2.9 1.3 | -- | $\because$ | -- |  |
| Heat. light \& teleohons | 2.7 | -- | -- | -- | -- | 89.2 | 3.1 | -- | -- | - |  |
| Rent | 2.9 | -- |  |  | -- | 65.3 | 4.4 | - | -- | -- | -- |
| Personnel expenses | 19.3 | -- | -- | -- | -- | 82.8 | 23.3 | -- | -- | -- | -- |
| Financial expenses | 3.1 | -- | -- | -- | -- | 96.0 | 3.2 | -- | -- | -- | -- |
| Intulest a dank enarges | 1.5 | -- | -- |  | -- | 83.9 | 1.8 | -- | -. | -- | -- |
| Protessional fees | 1.6 | -- | -* |  |  | 91.6 | 1.7 | -- | $\cdots$ | -- | -- |
| Other expenses | 28.7 | -- | -- | -- | -- | 100.0 | 28.7 | -- | -- | -- | -- |
| Profit (loses) | -0.5 | -- | -- | -- | -- | 100.0 | -0.5 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Symbols

zero of no observetions

- 100 smell too be expressed
not spplicabie
$x$ conficenribl


## Footnetes

11) These estimetes ere besed on smple of ousinesses reporting seles between 325,000 eno $\$ 2,000.000$.

12) Velue in eech cell z Total weighied expenditure on given item

This portion of the table pervains only to she businesses peparting the specific expenst itum. Therefore these retios are celculted individully and the totsil will not necesserily equal $100 \%$

## Motes

Das are show by cuartiles when ot least 13 of the sempled businesges poport the specific iqem
Gecords were ronked in ascending order becording to seles size. Eech ouertile li. e. Dottom 25\%. Iower midde $25 \bar{z}$. etc. represents one querter of the sotel number of Dusinesses. Within eech qusptile, the ever be retio is presented. For comperison purposes. the high and low vilues of sties er shom.

## How to use the tebles


 top $25 \%$.
(3) Dets perteining to the selected seles size emge will be in thet quertile

## Stenderd Industriel CIessifieetion Definition (SIC 18:01:

SIC 5731 - Wholeselt Industrial Machinery. Equipment and Supplies


 farmi: wholesale eleveing machinery lexcept farm! wholesale food and beverage processing machinery, wholesale foundry nachinery and equipment: wholesale hoisting machinery and equipment lexcep construction and for astry) wholesale indusprial furnaces, kitns and ovens: wholesele indus; isl machinery. ecuipment ano supolies: wholesale lift trucks lexcept construction and forestry): wholesale mechanical
 lexcept elec:l, call: wholesale powerhouse equipmen rexceot electricall, wholessie printing and lithographing industries machinery: whole sale pulp and paper industry machinepy. wholesal ingustrial pumps; wholesale textilg industios machinery, equipmeni and supplims and wholesal welding and mechinery.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta, Wholesale Industrial Machinery Equipment and Supplies (Sic 5731)

|  | Total(1) | Bottom 25\% | Lower ridde 25\% | Uoper $\text { middie } 25:$ | $\begin{aligned} & \text { ToD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.l Lom sales value (5000's) High sales volue ( $\$ 000^{\prime}$ s) | $\begin{array}{r} 41 \\ 1 \\ 1 \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average ( 5000 's |  |  |  |  |
| Assets |  |  |  |  |  |
| Cosh Accounte nd notes recuivable | 50 | -- | -- | -- | -- |
| Inventory | - | -- | - | -- | - |
| Diher current assets | 115 | - | - | -- | - |
| Total current assets | 165 | - | - | - | - |
| Fixed assets | 43 | -- | -- | - |  |
| Less: Accum. dep. on fixed assets Other assets | 7 | - | -- | - | -- |
| Totel issets | 215 | -- | - | -* | -- |
| Listilities and maity 20 |  |  |  |  |  |
| Current iosns | 20 75 | -- | -- | -- | -- |
| Total current liabilities | 95 | - | -- | - | - |
| Morigages dayable | - | - | -- | -- | -- |
| Long term debt | 7 | - | - | -- | -- |
| Other liabilitios | 79 | - | -- | -- | -- |
| Total liobilities | 181 | -- | -- | -- | -- |
| Total equity | 34 | - | -- | -- | -- |

(1) These estimates are dosed on sample of businesses reporting sales beiween $\$ 25,000$ and $\$ 2,000,000$.
see iatie $t$ for symols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Alberte. Wholesale Industrial Mechinery Equipment end Supplies (Sic 5731)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lomer } \\ \text { midd } 25 \% \end{array}$ | Upper middl 25\% | TOD |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 41 \\ & 119 \\ & 11) \end{aligned}$ | -- |  | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.7 | -- | -- | -- | -- |
| Leverage retios <br> Debt/equity patio (times) <br> Interest coversge fitio (times) <br> Debt ratio (timas) | 5.3 1.7 0.8 | -- | -- | -- | -- |

(1) The fatios represent the everge of ratios for each business in the group ond connot belculated from the figures shown in table 2 .

See Toble I for symols and notes.

## Definitions:

1. Liquidity pstio:

Curront = current assets / current liobilities.
2. Leverger entios:
a) Debtequity = potal lisbilitius f equity
b) Debt ratio $=$ total listilities / total assets
s) Interest coverage $=$ net profit. interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
alberta. Wholesale Industrial Machinery Equipment and Supplies (Sic 5731)

|  | Fotal111 | $\begin{array}{r} 8 c+10 m \\ 25 \% \end{array}$ | Lower midde 25: | Uppe: middele 25: | $\begin{aligned} & \text { Toe } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samele (No.) Low sales value 18000 s) High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 32 \\ \{1 \\ \{1 \end{array}\right\}$ | $\begin{aligned} & \text { (1) } \\ & 129 \end{aligned}$ | $\begin{aligned} & 129 \\ & 405 \end{aligned}$ | $\begin{aligned} & 405 \\ & 608 \end{aligned}$ | 608 <br> [1] |
|  |  |  | erage $1 \$ 000$ |  |  |
| Dperating activities Cash from operations Depreciotion Dther | $\begin{array}{r} 14 \\ 11 \\ -12 \end{array}$ | $\begin{array}{r} -39 \\ 14 \\ 2 \end{array}$ | $\begin{array}{r} -3 \\ 6 \\ -5 \end{array}$ | $\begin{array}{r} 29 \\ 7 \\ -19 \end{array}$ | $\begin{array}{r} 59 \\ 18 \\ -26 \end{array}$ |
| Dividends | -11 | - | -8 | - | -31 |
| Investment activilies <br> Disposel of fixed assets <br> Purchase of fixed assets <br> increase in investment <br> Decrese in investment | 3 -17 -1 - | $\begin{array}{r}1 \\ -19 \\ \hline\end{array}$ | 1 -8 -8 | $\begin{array}{r} 5 \\ -7 \\ -2 \\ 1 \end{array}$ | 4 -32 -3 - |
| financing activitias <br> Increse in long term debt <br> Repayment of long term debt <br> Loans from sharehoiders <br> Repayment of loans from sharenolders <br> Advances 8 loans from government <br> Increase in equity <br> Decrease in quity <br> Diner | 23 -11 12 -9 - -2 | 7 -1 | $\begin{array}{r} 15 \\ -7 \\ 6 \\ -5 \\ \hline \end{array}$ | 8 -8 12 -3 - -8 | $\begin{array}{r}58 \\ -27 \\ 28 \\ -24 \\ \hline \\ \hline\end{array}$ |
| Increse(decrease) in eash s equivelents Cesh tequivalents-6eginning of the yeer Cesh sequivalents - End of the yeer | -1 18 18 | -30 29 -1 | $\begin{array}{r} -8 \\ 3 \\ -5 \end{array}$ | 16 25 41 | 12 24 37 |


see Tole itor symbols and notes

TABLE 5. Employment changes by size of businese, 1984-1987 based on SIC cisssificetion in 1987
Alberta. Wholesele industrlal Machinery Equipment and Supplies (Sic 5731)

| Gusiness sime expressed in sversge labour units(l) | Number of businessas | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s) } \end{array}$ | Average labour units(1) | Changes in number of businesses with peid mployees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No Ianger roporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 347 | -9.160 | 3.307 | 43 | 31 |
| $\begin{aligned} & \text { 1ess than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 225 85 35 1 | $\begin{array}{r} 23.678 \\ 33.742 \\ x \\ x \end{array}$ | $\begin{array}{r} 879 \\ 1.265 \\ 1.196 \\ 47 \end{array}$ | 34 7 2 | 20 <br> 11 |
| 1987 |  |  |  |  |  |
| Totel | 362 | 98.483 | 3.473 | 41 | . . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20 \text {. } 99 \\ & 100 \text { end over } \\ & 500 \text { en } \end{aligned}$ | 239 88 33 2 | $\begin{aligned} & 26.506 \\ & 42.606 \end{aligned}$ | 935 1.508 775 255 | 37 9 2 | $\cdots$ $\cdots$ $\cdots$ |

(11 Average labour units are calculated by dividing total paypoll oy the overage annul wege ond solory pote is repoited in the Survey of Employment. Poyroll and Hours. Siatistics Canada. Catalogue $72-002$. An oversge labour unit could be interpreted as a fulf-time emolover Nore that the business size groups used ore ofermined at the cansdolovel. Thus if business has at latit 500 employees in conada as whole but less than that number in ony given province it is show in the 500 and over group
(2) Kefers to businesses reporing no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year
"Wiwly repotinge and mo tonger reporting" Dusinesses are assumed to have been in activity for six monsts ond the informosion is adusted accordingly

See isble i for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Alberta. Wholesale Industplal Machinery Equipment and Supplies (SIC 5731)



Mumber of abservatione in semple
Average saies $\$$
Average expens $\$$
Average net profit (loss) $\%$

Businesses reporting profit (Mo.)
Average sales $\$$
Averige expense ?
Average net prolit \$

Businessee reporting loss (Wo.)
Aversoe siles
Average expense $\$$
Average net loss

17
832.547
816.279
816.279
16.268

14
803,793
773,226
30,567
$932.622^{3}$
968.435
$-35.813$

| Mumber of coservations in semple <br> Average soles $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 63 \\ 384.156 \\ 373.927 \\ 10.229 \end{array}$ | $\begin{array}{r} 61.501 \\ 58.305 \\ 3.196 \end{array}$ | $\begin{array}{r} 131.491 \\ 132.834 \\ -1.343 \end{array}$ | $\begin{array}{r} 337.381 \\ 335.862 \\ 1.529 \end{array}$ | $\begin{array}{r} 9.006 .239 \\ 968.706 \\ 37.533 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) | 42 |  |  |  |  |
| Average sales \$ | 409.058 | 62.204 | 135.718 | 367.354 | 1,070.954 |
| Average exdense \$ | 373.928 | 58.025 | 118.365 | 336,353 | 982.988 |
| Average net protits | 35.130 | 4.179 | 17.353 | 31.001 | 87.985 |
| Businesees reporting eles (Mo.) | 21 |  |  |  |  |
| Average sales ${ }^{\text {cos }}$ | 343.399 | 59.182 | 125.703 | 299.816 | 888.896 |
| Average expense | 372.493 | 59.229 | 152.651 | 335.245 | 942.846 |
| Average net loss \$ | -29.094 | -47 | -26.948 | -35.429 | -53.950 |

(1) These, estimetes be bsed on sample of businesses peporting soles between $\$ 25.000$ end 82.000 .000 .

Ses iable for symbols and notes

TABLE 1. Selected operating ratios. In percent of sales. 1987
Alberta. Wholessle Waste Materisis (SIC 591)


5ymol:
zero or no observaiions

- 100 smell too de expressed
not spplicsble
- confidentiol


## Footnotes



(3) Value in each cell $=\frac{\text { Total wighted mpenditur on given isem }}{\text { Totel weignted sales of businesses reporting this item of expengiture }}$ for ench guertile

This portion of the toble pertains only to the businesses reporting the specific expense item. inerefore these fotios er celculated indivioustly and the cotel will not necesserily equal $100 z$

## Motes

Dete ere shown by quartiles when of least 13 of the sampled businesses report the specific itam
Records wer ranked in ascending order eccording to sales ize. Each oustile li. bottom 25x. Iower middie 25\%, etc.) represents one quarter of the totel number of businesses. Within esch quertile, the gersge potio is presenteo. For comperison purposes. the high and lom velues of selat ere thown.

How to use the tebles
(1) locete the appropriet seles range thet is displeyed on the fwo lines entitled low stics value" ond "Migh seles velue"
(2) The selected renge will indicete the proper questile. i. . the bottom 258, the tower miodie 258. the upper nidde 25s or the IOD $25 \%$
(3) Date pertaining to the selected seles sise ronge will be in thet quertile

Stenderd Industriel CIsetificetion Definition (SIC 1880):
SiC 5910 - Moletale Mnste Meterisis
Businesses primerily engaged in automobile wrecking and in buying and selling waste materials

TABLE 2. Balance sheet profile for incorported businesses only, 1987
Aberta. Wholessie Waste Materinis (Sic 591)

| - | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | UDoer <br> middle 25* | TOD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\circ}$ s) High sales value ( $\$ 000^{\circ} \mathrm{s}$ ) | $\begin{aligned} & 25 \\ & 11 \\ & 31 \end{aligned}$ | -- |  | -- | -- |
|  | Average (3000's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash Accounts and notes eeceivabl | 35 | -- | -- | -- | -- |
| Inventory |  | -- | -- | -- | -- |
| Other curpent assets | 127 | -- | - | -- | - |
| Toisl curfent assets | 162 | - | - | -- | *- |
| Fixed assets | 200 | -- | - | $\cdots$ | * |
| Less: Accum. dep. on fixed essets | - | - | - | -- | $\cdots$ |
| Other assets | 16 | -- | -- | -- | - |
| Totel essets | 371 | -- | -- | - | -- |
| Liabilities and equity |  |  |  |  |  |
| Other current liobiliotes | 59 | -- | -- | , | -- |
| Total current liabilities | 92 | -- | - | -- | -* |
| Mortgages payable | - | -- | - | -- | -- |
| Long term debt | 26 | - | -- | - | - |
| Other liabilities | 90 | -- | -- | -- | - |
| Totel lisbilities | 209 | - | -- | -- | - |
| Total equity | 169 | - | - -* | -- | - |

$(11$ These estimetes are besed on sample of Dusinesses reporting soles detween $\$ 25.000$ and $\mathbf{8 2 , 0 0 0 , 0 0 0 .}$
See teole 1 for symbols and noves.

TABLE 3. Financisi ratios (1) for incorporinted businesses only. 1987
Alberte, Wholestie Weste Meterlels (Sic 591)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } 25 \% \end{array}$ | Upper $\text { middle } 25 \%$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low soles value ( $\$ 000$ s) Migh sales value ( $5000^{\prime \prime}$ s) | $\begin{aligned} & 25 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity totio Current ratio (times) | 1.8 | -- | -- | -- | -- |
| Leverene retios ```Oebtlequity ratio (times) Interest coversge cotio (times) Debt retio (times)``` | $\begin{aligned} & 1.2 \\ & 4.7 \\ & 0.6 \end{aligned}$ | -- | -- | -- | -- |

(11) Ine retios pepresemt the warage of retios for eech business in the group end cennot be celculoted from the figures shown in isbie 2 .
(2) These entimeter sered on smple of businesses reporting seles between $\mathbf{2 5 . 0 0 0}$ anc \$2.000.000.
see Isble i for symols and notes.

## Definislent:

1. Liquidity retio:

Curpent $=$ cufrent assets $/$ current lideilities.
2. Leverege rifios:

```
Debt/equity = covel liobilisies / equity
Debt ratio = roral liabiliries/ total assets
```

e) Interest coverage $z$ net profit interest expensw $/$ inverest expense

TABLE 4. Statement of changes in financial position for tncorporated businesses only, 1987
Alberia. Wholesale Waste Materimls (SIC 591)

|  | Total(1) | $\begin{array}{r} \text { Bot \% Om } \\ 25 \% \end{array}$ | midale ${ }^{\text {Lowe: }}$ | Unoer $\text { midde } 25 \%$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses r samic: (No. Low sales vaiue $\$ \$ 000$ s1 High saias vaiue ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 10 \\ (1) \\ 11\} \end{array}$ |  | -- | -- | - |
|  | Average (\$000's) |  |  |  |  |
| Operating ectivities Cash from onerations Oeprecistion Other | $\begin{array}{r} 43 \\ 18 \\ -19 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | - | - | -- | -- |
| Investment activities <br> Oisposal of fixed assets <br> Purchase of fixed assets <br> fincresse in investment <br> Decresse in investment | $\begin{array}{r} 20 \\ -15 \\ -7 \\ - \end{array}$ | -- | -- | -- | -- |
| Flnancing ectivities <br> Increse in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Adyances $\delta$ loans from gevernment <br> lncrease in equity <br> Oecrease in equity <br> Other | $\begin{array}{r}15 \\ -17 \\ 8 \\ -25 \\ - \\ \hline\end{array}$ | - - -- - - - | -- -- -- -- -- | -- -- - - - - | $=$ $-=$ -- -- -- -- |
| lncreaseldecreasel in cash s equivalents Cagh s cquivalenis-Beginning of the year Cesh sequivelents - End of the year | $\begin{array}{r} 2 \\ 28 \\ 30 \end{array}$ | -- | -- | -- | -- |

11 These estimates bre besed or sample of incorpoisted dusinesses reporing sales between $\$ 25.000$ and $\$ 2.000 .000$. Sample count includes
only those businesses reporing statement of chenges
ser tobie for symbols and notes
TABLE 5. Employment changes by size of business, 1984-1987 based on SIC citesificetion in i987
Alberta. Wholesale Wast Materials (SIC 591)


(1) Averoge labour units ore calculated by dividing total payroll by the overage annusi wage and salary fote as reported in the Survey of Employment Payroll and Hours. Statistics Conada. Catalogue 92-002. An averoge labour unit could be interproted as t full-time mployet. Nore that the business size groups used ore determined at the consod level. Thus if business has at tast 500 moloves in Conode as a whole but less them thet number in any given province it is shown in the 500 and over group
121 Refers to Dusinesses reporting no payrall deductions in the previous yeer
131 Refers 10 businesses reporting no peytoll deduesions in the foltowing yeer
"Nowly reporting" and "no langer reporting" businesses are assumed to heve been in metivity for six months and the information is ajusteo accordingly

See istel for symools and notes.

TABLE 6. Selected operating characteristics of mall businesses by sales quartile. 1985-1987
Alberta. Wholesal Waste Materlais (SIC 591)

|  | To:al(1) | Bottom 25\% | Lower midole 25\% | Upper $\text { midde } 25^{\circ}$ | Tof 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observstions in ssmple <br> Averege sales $\$$ <br> Averoge expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 17 \\ 349.383 \\ 341,107 \\ 7.956 \end{array}$ | -- | -- | -- | -- |
| Businestes reporsing a prof it (mo.) <br> Average tales $\$$ <br> Average expenses <br> Averspe net profit $\$$ | 12 383.604 347.540 36.064 | -- | -- | -- | -- |
| Businesses reporiting lose (Mo.) <br> Average sales \$ <br> Average expense $\$$ <br> average net loss | 5 314,926 332.455 -17.529 | -- | -- | -- | -- |


| Number of observations in semple <br> Average sales \$ <br> Averape expense \$ <br> Averape net profit (loss) \$ | $\begin{array}{r} 33 \\ 334.554 \\ 322.635 \\ 11.919 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| Businesses reporting eprofit (Mo.) | 28 |  |  |  |
| Average sales ${ }^{\text {S }}$ | 323.769 | -- | - |  |
| Averape expense $\$$ | 296.946 | -- | -- | -- |
| Average net protit \$ | 25.823 | - | -- | -- |
| Businesses reporting soss (Mo.) | 5 |  |  |  |
| Average sales | 593,745 | -- | -- | -- |
| Averspe expense 5 | 832.918 | -- | -- | -- |
| Average not losss | -39.173 | -- | -- | -- |


| Number of observations in sample | 10 |
| :---: | :---: |
| Average sales \$ | 383.962 |
| Average expense \$ | 355.966 |
| Average net profit \loss\} s | 27.996 |
| Butinuses reporting profit (Mo.) | 35 |
| Average sales | 405.607 |
| Average expente \$ | 372.008 |
| Averse net profit \$ | 33.599 |
| -usinesges peporting a lose (Mo.) | 4 |
| Average sales | 319,358 |
| Average expense 5 | 333.487 |
| Average not loss | -14.129 |

191 These estimares ar based on smple of businesses reporting ssies between $\$ 25,000$ ano \$2.000,000.
See iste i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberte, Wholesale General Merchandise (SIC 598)


| Selocted expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses on \|y| 3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Botiom 25 | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Uoder middit $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoder } \\ & \text { miodl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cast of seles | 8.8 | - | -- | -- | -- | 17.1 | 51.7 | -- | -- | -- | - |
| Decupency expenses | 6.9 | - | -- | -- | -- | 100.0 | 6.3 | -- | - | -- | -- |
| Deprection | 2.7 | -- | -- | -- | - | 74.3 | 3.6 | -- | - | -- | -- |
| Repairs \& maintenance | 0.9 | -- | -- | - | -- | 37.5 | 2. 5 | -- | -- | -- | -- |
| Meat. light s telephone | 1.6 | -- | -. | -- | -- | 58.1 | 2.7 | -- | -- | -- | -- |
| Rent | 1.7 | -- | -- |  | -- | 43.1 | 3.9 | - | -- | -- | -- |
| Personnel uxpenses | 22.7 | -- | -- | -- | -- | 50.5 | 45.0 | -- | -- | -- | -- |
| Financial expenses | 1.3 | -- | -- | -- | -- | 69.7 | 1.9 | -- | -- | -- | -- |
| Interest \& bank charges | 0.5 | -- | - |  | -- | 43.6 | 1.1 | -- | -- | -- | -- |
| Professional fees | 0.8 | -- | -- | -- | -- | 69.7 | 1.2 | -- | -- | -- | -- |
| Other expenses | 22.9 | -- | - | - | -- | 100.0 | 22.9 | -- | -- | -- | -- |
| Profic (lose) | 37.3 | -- | -- | -- | -- | 54.8 | 33.4 | - | -- | - | -- |
| Total | 100.0 | -- | -* | -- | -- | 100.0 | . $\cdot$ | -- | -- | -- | -- |

Symbels

- zero or no observations
-- too smell 100 be expressed
not applicabl
$\times$ confidential


## Foot notes

11 These estimetes are besed on semple of businesses reporting seles between \$25.000 end $\$ 2.000 .000$.
$(21$ Value in esech cell a lotsl weighto expenditupe on siven item

Yalue in mech cell $=\frac{\text { lotel weighted mpenditure on given item }}{\text { lotel meighted sales of businesses reporting this item of expenditure }}$ for eoch quertile
This portion of the quble pertains only to the businesses reporting the specific expense ipen. Therefore these petios ere calculated individuslly and the to:81 will not necesserily equal 100 z

## Motes

Data are shown by quartiles when at least 13 of the sompled businesses paport the specific it em
fecords were renkod in usconding oroer sccording to selus size. Esch queptile fi.e. bottom 25\%. Iowteridde 25\%. etc. I represenis one querter of the totel number of businesses. Within each quatile. phe overege retio is presented. for comperison purposes. the high and low vilues of siles ef snown

## How to use the tebles

lll Locate the appropripe seles pange that is displeyed on the two lines entifleo tow selus value end ohigh reler veluet
121 The selected renge will indicete the proper queptile. i. the bottom 25\%, the lower hidde 25\%. the upper midde $25 \%$ or the top 258.
3) Dota perteining to the sultucted seles size range will be in that quertile

## Stenderd Industriel Clestificetion Definition (SIC 1880):

SIC 5980 . Wholesele Generel Merchandise
Businesses pr:merily engaged in wholeste deeling in diversified fin of household merchandise of which hardmer foods. clothing. sporting gooos. loys and games teno to be the most important. but no line is sufticientiy important to constitute orimary octivity

TABLE 2. Balance sheet prof 11 for incorporated bustneases only. 1987
Alberta, Wholessle Guneral Merchandise (SIC 598)

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { midole } 25 \% \end{aligned}$ | Upder miod le 25\% | TOD $25^{\circ} \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $\left(\begin{array}{l} 1! \\ 1 \\ 1 \end{array}\right\}$ | -- | -- | - | -- |
|  | Aversge (\$000's |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | 13 | -- | -- | -- | -- |
| inventory | - | -- | -- | -- | -- |
| Opher cuprent assets | 91 | - | -- | -- | -- |
| Total cuprent assets | 105 | -- | - | - | -- |
| Fixed assets | 2 | - | - | - | - |
| Less: Accum. dep. on fixed assets | - | - | - | - | -* |
| Other assets | 3 | -- | -- | -- | - |
| Total essets | 108 | -- | - | -- | -- |
| Lisbilitios and equityCurrent loans |  |  |  |  |  |
| Other current biabilities | 137 | -- | .- | -- | -- |
| Total current limbilities | 139 | - | - | -- | -- |
| Mortgages Dayable | - | - | - | = | -- |
| Long term oeot | - | -* | -- | - | -- |
| Other liabilities | 9 | -- | -- | - | -- |
| Total liabilities | 147 | -- | =- | -- | -- |
| Total eauity | -38 | -- | - | -- | -- |

(9) These estimetes bre based on a sample of businesses reperting sales between $\mathbf{1 2 5 . 0 0 0}$ and $\$ 2.000 .000$.

See Toble i for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Aberta. Wholesele Eenerel Herchandise (SIC 59s)


(1) the retios pepresent the sverage of retios for mach businuss in the group and connot be calculated from the figures shom in table 2.
(2) These espimeter besed on smele of businesses reporting seles betwen $\$ 25,000$ and $\$ 2,000,000$.

See isble ifor symols and notes.

## Definitions:

1. Liquidiey retio:

Cuprent = current assets / cuprens liabilities.
2. Leverege fatios:

Debr/equity $=10281 \mathrm{liabilities} /$ equity
b) Deb: rasio $=$ roisl liadilities / total assets
el interest coverage $=$ ne profit $\cdot$ interest expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Alberta. Wholesale General Merchandise (Sic 598)

|  | Totalil | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lowe ? <br> middle $25 \%$ | Upper $\text { middle } 25 \%$ | Tof 25. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales volus (\$000's) Migh sales value ( $\$ 000^{\prime}$ s) | $\begin{array}{r} 1 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Operating activities Cash tiom oper ations Dedreciation Other | $x$ $x$ $x$ | $\cdots$ | - | -- | -- |
| Dividends | K | -- | - | - | - - |
| Investment ectivities Dispossl of fixed assets Purchese of fixed assets Incresse in investment Decrease in investment | $x$ <br> $X$ <br> $X$ <br> $x$ <br>  | =- | -- | -- | -- |
| Financing activities <br> Incresse in long term debt <br> Repayment cf long term debt <br> Loans from shareholders <br> Repoyment of loens fiom sharaholders <br> Advances $\&$ loans fiom government <br> Increase in equity <br> Decrease in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | -- -- -- -- -- -- | -- | -- | - - |
| Incresese(decrese) in cash Eequivalents Cesh equivelents-Beginning of the rear Cash equivaients - End of the yeer | $x$ $X$ $X$ | -- | - | -- | - |

(1) These estimetes oresed on sample of incorporated businesses reporting sal between $\$ 25,000$ end $\mathbf{3 2} .000,000$. Stmple count includes only those businesses reporting statention changes
See itble i for symols and notes

TABLE 5. Employment changes by size of business. 1984-1987 o電ed on SIC citisificetion in 1987 Alberte. Wholesiele Ceneral Merchendise (SIC 598)


Survey of Employment. Payroil and Houps, 5 tstistics Canada. Caislogue 72-002. An aver age labour unit coulo be inserpreied es b full-tine employme. Mote thet the business size groups useo ar ofermined at the canade level, ihus it business hes al least 300 enployes in can ado as a whol but iess than thsi number in any given province it is shown in the 500 and over group
$(2)$ Refers to businesses reporting no payroli deductions in the previous yebr
(3) Refers to businesses reporting no payrol deductions in the following yeef
 adjusteo accordingly

See Tatle i for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Alberta. Wholesale General Merchandise (SIC 598)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | Upper middede 25\% | Top |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample | 13 |  |  |  |  |
| Average sales 5 , | 47.425 | -- |  | -- |  |
|  | 37.200 10 | -. | -- | -. | -- |
| Average net profit (loss) \$ | 10.225 | -- | -- | -- | -- |
| Businesses resorting oprolit (mo.) | 12 |  |  |  |  |
| Average sales $\$$ | 45.809 | -- | -- | -- | -- |
| Average expense ${ }^{\text {a }}$ | 31.574 | -- | - |  | -- |
| Average net profit \$ | 14.235 | -- | - | -- | -- |
| Businesses reporting lass (Mo.) | 0 |  |  |  |  |
| Average sales ${ }^{\text {S }}$ | 62.000 | -- | -- | -- | -- |
| Average expense \$ | 89.000 | -- |  |  | -- |
| Average net loss \$ | -27.000 | -- | -- | -- | -- |

1986

| Mumber of observetions in semple <br> Average sales $\$$ <br> Average expense s <br> Average net profit (loss) \$ | $\begin{array}{r} 14 \\ 74.456 \\ 52.766 \\ 21.690 \end{array}$ |
| :---: | :---: |
| Busineszes reporting a profit (Wo.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 13 \\ 88.054 \\ 53.307 \\ 34.747 \end{array}$ |
| Businesses raporting loss (Wo.) Average sales $\$$ <br> Average expense 5 <br> Avernge ne: loss $\$$ | $\begin{array}{r} 97.461 \\ 98.112 \\ -659 \end{array}$ |

Mumber of observitions in sample
Average sales $\$$
Average expense $\$$ Average net Drofit (lose)

Businezsee peporting erofit (Mo. )
Avertge sales $S$
Avertge expense $\$$
Averege net profit ?

Gusinesses reporting stess (Me.)
Average stles \$
Average expense $\$$
averape net loss

34
131.947
109997
21.950

26
116.849
B5. 313
31.536
245.992
255.165
$-9.173$

11 These estimates are based on sample of businesses peporting ssles betwen 525,000 and $\mathbf{5 2 , 0 0 0 , 0 0 0}$.
See Teble for symbols and motes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta. Food (Groceries) Stores (SIC 6011)
Torall: Bottom Lowe: midole $25 \%$ Tof

| Businesses in samele (No.) Low sales value $1 \$ 000$ s ) Migh sales value ( 5000 s) | $\begin{array}{r} 47 \\ 11 \\ 11 \end{array}$ |  | -- |  |  | -- |  | -- |  | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selocted exoense item | Industry average(2) |  |  |  |  | $\begin{gathered} \text { y busi- } \\ \text { nesses } \\ \text { redorting } \end{gathered}$ | Reporting bus inesses only 3 3) |  |  |  |  |
|  | Tota 1 | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uopef } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{aligned} & \text { Bot } \mathrm{Om} \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoder } \\ & \text { midd } 1 \text {. } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 58.9 | -- | -- | -- | - | 18.6 | 86.5 | -- | -- | -- | -- |
| Decupancy expenses | 6.6 | -- | -- | -- | -- | 58.9 | 6.8 | -- | - | -- | -- |
| Depreciotion | 1.3 | -- | -- | -- | -- | 71.1 | 1.8 | -- | -- | -- | - |
| Repaips meintenance | 0.4 | -- | -- | -- | -- | 85.3 | 0.5 | -- | -- | - | - |
| Heat. light s telephore | 1.8 | -- | -- | -- | - | 91.7 | 2.0 | -- | - |  | -- |
| Rent ${ }^{\text {den }}$ | 3.0 | -- | -- | -- | -- | 58.9 | 5.1 | -- | -- | $\cdots$ | -- |
| Personnel expenses | 13.1 | -- | -- | -* | -- | 92.1 | 14.2 | -- | -- | - | -- |
| Finunciel expenses | 1.7 | -- | -- | -- | -- |  |  | -- | -- | -- | - |
| interest \& bank charges Professionsl fees | 1.1 0.6 | -- | -- | -- | -- | 92.5 93.0 | 1.2 0.6 | -- | -- | -- | -- |
| Other expenses | 18.6 | -- | -* | -- | -- | 100.0 | 18.6 | -- | - | - | -- |
| Protit (loss) | 1.2 | -- | -- | -- | -- | 90.1 | 1.3 | -- | -- | - | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | -- |

## Sy=bols

- zero or no observations
$=100$ snoll poo be expressed
nos spplicsole
$x$ contidensil


## Footnotes

(1) These estimetes besed on sempl of businesses reporting seles Detween $\$ 25,000$ end $\$ 2,000,000$

121 Velue in esch cell $=\frac{\text { Totsl weighted expenditure on given iten }}{\text { Totsl weighted seles of all businesses in the senple }} \times 100$ for each quarsile
(3) Velue in esch call Total weighred expenditure on giver ifen Total meighted seles of businesses reporting shis isem of mophoisure

This portior of the toble per a ins only to the businesses reporting the specific expense item. Thereforn ehese patios ore calculated individually and the total wil no: necessarily equal $100 \%$.

Note
Date are shown by quartiles when of lest 13 of the sempled businesses peport the specific item
Records wer rembed in escending order sccording to toles size. Esch quertile li. e. bottom 25\%, tower midde 25\%, etc.l represents one querter of the cotal number of businesses. Within esch qusrtile, the everge ratio is prestented. for comparison purposes. the high and low volues of seles ere shown

How to use the teblet

 top $25 \%$
(3) Dete pertsining to the sulected sales size renge will be in thet queptile.

Stenderd Industrisl Cleseificstion Eefinision 15IC 18801:
\$16 6011 - Food (Groceries) stores
Susinesses primarily engaged in fetsiling general line of groceries such as cenned andfor frozen foods. prepared meats. frosh fruit ano vegetebits, oesserts ond staples such os tex. coffee. spices. suger and flouf. fresh mets and poutify moy be included. In sodition limited lines of newspapers. magazines, peper products. soft orinks, beef end wine. iobacco pioducts. heal in bid beuty aids. housemeres. flowers. plents and other non-lood brticles may be solo. Thest businesses include chain procery stopes. convenience food lgroceriesl stores. Cofnef grocery stores, food (groceries) stores, reteil generbi foods, retal groceries end supermarkets

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberta, Food (Groceries) Stores (SIC 6011)

|  | Totalil | Botiom 25\% | Lower $\text { modele } 25 \%$ | Upder <br> midde $25 \%$ | ToD 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (Mo.) <br> Lom sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 40 \\ & \{1\} \\ & 11\} \end{aligned}$ | -- | -- | -- | -- |
|  | Avepage (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash |  |  | -- | - |  |
| accounts and notes receivable Inventory | 7 | -- | -- | - | - |
| Other current assets | 68 | -- | -- | -- | - |
| Total current assets | 73 | -- | - | -- | -- |
| Fixed assets | 68 | -- | -- | -- | -- |
| Less: Accum. dep. on fixud essets | - | -- | - |  |  |
| Other assets | 25 | - | - | - | -- |
| Totel aseets | 186 | -- | - | -- | -- |
| Listilities end equity - . . . - - . - . |  |  |  |  |  |
| Current loans Other current liabilities | 9 30 | -- | -- | -- | -- |
| Total current liabilities | 40 | -- | - | -- | - |
| Morigages deyable | - | - | -- |  |  |
| Long term dedt | 4 | -- | -- | -- | - |
| Othes limbilitios | 11 | -- | - | - | $\cdots$ |
| Total liabilities | 125 | -- | -- | - | -- |
| Totel equity | 41 | -- | -- | - | -- |

(1) These estimates are besed on sample of businesses reporting sates between 325,000 and $\mathbf{3 2 . 0 0 0 . 0 0 0 .}$

Soe fable ifor symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Alberts. Food (Groceries) stores (SIC 6011)

|  | Total(2) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lower $\text { midd } 25 \%$ | Upoe? midde $25 \%$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Lom stes value ( $\$ 000^{\prime}$ s) High sales value ( 8000 's) | $\begin{aligned} & 40 \\ & (1) \\ & (i) \end{aligned}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity patio Current ratio (times) | 1.8 | -- | -- | -- | -- |
| Leverege retios <br> Dobllequity retio \{times) <br> Interest coverage retio (times) <br> Dobt retio (times) | $\begin{aligned} & 3.1 \\ & 2.1 \\ & 0.8 \end{aligned}$ | -- | - | -- | -- |

(1) Ine ratios represent the merege of petios for esh busingss in the group ond connot be csiculeted from the figurs shown in itble 2 .

See Ieble 1 for symbols and noten.

## afimitions:

1. biquidy retie:

Curfent z current sseets/ curfent liobiliqies.
2. knvernge pitios:
) Debt/equity = total liabilities / equity
b) Debt ratio z total liabilities / total assets
c) Interest coversge a net profit interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta, Food (Groceries) Stores (SIC 5011)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | Upoer middle 25: | $\begin{aligned} & \text { TO2 } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. <br> Low sales value ( $5000^{\circ}$ 's) <br> High sates value ( $8000^{\circ}$ s) | $\begin{aligned} & 22 \\ & \{1 \\ & 11 \end{aligned}$ |  | -- | -- | -- |
|  |  |  | Average $1 \$ 00$ |  |  |
| Operating activitios Cash from operations Dedreciation Other | 20 11 -7 | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment ectivities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Incresse in investment <br> Decresse in investment | $\begin{array}{r}10 \\ -10 \\ -5 \\ \hline\end{array}$ | -- | -- | -- | -- |
| Financing setivities <br> Increase in long term deb? Repeyment of long term debt <br> Losens fiom sharenolders <br> Repayment of loans fiom shamolders <br> advances $\delta$ loans from government <br> Increase in equity <br> Decrease in equity <br> Other | 5 -7 4 -4 | -- <br> -- <br> - <br> - <br> -- <br> - | - <br> - <br> - <br> - <br> - <br> - | $-=$ -- -- -- $=-$ | : |
| Increseldecrease) in cesh equivalents Cest equivelents-Beginning of the yeet Cesh equivalents - End of the year | 16 6 23 | -- | -- |  | -- |


only those businesses reporiing stetement of changes
See tabie 1 for symbols end nates

TABLE S. Employment changes by size of business. 1984-1987 bised on 5 ic eisesification in 1987
Alberta. Food (Grocerles) Stores (SIC 6011)



Survey of Emplovmens. Payrall and Houfs. Stotistics Conade. Cotelogue 92-002. An overage bbour unit could be interpreted os a full-time employee. Nole that the Dusiness size groups used ore determined ot the Caneca lovel. Thus it ousiness has si iens 500 enplovees in Canada os a whole but less than that number in any given province it is shown in the 500 ond over groud
21 Refers to dusinesses recorting no peyroll deductions in the previous year
13) Refers :o businesses peporting no psyroll deductions in the foliowing year
"Newly reporting" and "no longer reporting" businesses ore assumed to have been in activity for six months and the information is adusted accordingly
see table 1 for symbols and notes

TABLE 6. Selected operiting characteristics of small businestes by siles quartile. 1985-1987 Alberts. Food (Grocerles) Stores (SIC 6011)


1985

| Mumber of observations in sample | 325 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average seles \$ | 422.149 | 70.127 | 192.870 | 418.735 | 1.006.865 |
| Aversge expense 8 | 409.979 | 87.016 | 174,636 | 410.693 | 987.579 |
| Averege net profit (loss) \$ | 12,170 | 3.111 | 18.234 | 8.042 | 19.294 |
| Businesses reporting eprofit (Wo.) | 275 |  |  |  |  |
| Average sales ${ }^{\text {s }}$ | 428.220 | 69.002 | 193.876 | 428.304 | 1.021.699 |
| Aver me expenses | 409.934 | 64.055 | 174.181 | 107,154 | 994.347 |
| Average net profit \$ | 18.286 | 4.947 | 19.695 | 21.150 | 27.352 |
| Businesses reporting loge (Mo.) | 50 |  |  |  |  |
| Averspe smies | 396.799 | 75.374 | 177.415 | 403.756 | 930.650 |
| Aversge expense \$ | 407.863 | 80.825 | 181.640 | 416.233 | 952.754 |
| Averoge net loss \$ | -11.064 | -5.451 | -4.225 | -12.477 | -22.104 |

1988

| Wumber of coservetions in sample | 339 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Aveiage sales \$ | 454.237 | 100.980 | 190.458 | 407.804 | 1.157.706 |
| Average expense \$ | 454.976 | 97.174 | 189.109 | 394.249 | 1.139.375 |
| Average net profit (loss) 3 | 9.261 | 3,806 | 1.351 | 13.555 | 18.331 |
| Businesses reporting profit (Mo.) | 280 |  |  |  |  |
| Average sales \$ | 474.128 | 114.650 | 203.689 | 396.297 | 1.183 .064 |
| Average expense 5 | 456.279 | 105.661 | 188.033 | 378,492 | 1.152.928 |
| Average net prolits | 18.148 | B. 999 | 15.656 | 17.805 | 30.136 |
| Businesses reporting loss (Mo.) | 59 |  |  |  |  |
| Averspe ssles | 454.269 | 70.156 | 179.700 | 485.289 | 1.081 .950 |
| Average expense $\$$ | 486.811 | 78.051 | 189.981 | 500.326 | 1.098 .886 |
| Aversoe net loss ${ }^{\text {s }}$ | -12.542 | -7.895 | -10.281 | -15.057 | -96.936 |

1987

| Wumber of observations in sample | 65 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 585.758 | 97,549 | 252.791 | 586.132 | 1.405.458 |
| Average expense \$ | 577.191 | 101.848 | 246.894 | 575.725 | 1.384.295 |
| Average net profit (loss) \$ | 8.567 | -4,199 | 5.897 | 10.407 | 22.163 |
| Businessee reporting eprofit (Mo.) | 40 |  |  |  |  |
| Average saies | 609.198 | 131.876 | 231.513 | 608.761 | 1.464.642 |
| Average expense 5 | 588.708 | 125.665 | 219.092 | 584.693 | 1.425.383 |
| Average net profit | 20.490 | 6.211 | 12.421 | 24.068 | 39.259 |
| Dusinesses reporting logs (Mo.) | 28 |  |  |  |  |
| Aversae sales | 537.265 | 75,388 | 278.067 | 554.294 | 1.241.311 |
| Average expenses | 549.264 | 86.358 | 279.920 | 563.109 | 1.267 .670 |
| Averege net loss \$ | -11.999 | -10.970 | -1.853 | -8.815 | -26,359 |

(1) Inese estimetes besed on somple of businesses reporing seles detween $\$ 25.000$ an6 $\$ 2.000 .000$.

5te itable for symbols and noles

TABLE 1. Selected operating ratios, in percent of sales. 1987
Albertis. Food (Specialty) Stores (SIC 6012)

|  | Total(1) | Bottom 25\% | midole ${ }^{\text {Lower }}$ 25\% | midole Uoper | To 25 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.; Low sales value $\$ 000$ ) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 195 \\ & (1) \\ & (i) \end{aligned}$ | 11 70 | 70 181 | 181 358 | 358 111 |


| Selected expense item | Industry averagel2 |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { ieooiting } \end{aligned}$ | Redarting businusses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upder middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoder } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sulus |  |  |  |  |
| Cost of seles | 53.4 | 34.8 | 66.0 | 54.1 | 58.3 | 79.6 | 57.0 | 89.3 | 75.5 | 55.3 | 59.9 |
| Occupency expenses | 9.1 | 11.8 | 10.0 | \%. 0 | 6.8 | 92.1 | 9. 5 | 17.3 | 10.0 | 4.0 |  |
| Dedreciation | 1.9 | 1.6 | 2.0 | 2.0 | 1.8 0.6 | 74.3 74.3 | 2.5 0.8 | 4.8 1.6 | 2.5 0.7 | 2.3 0.7 | 1.9 |
| Repairs of maintenance | 0.6 | 0.5 2.5 | 0.5 3.5 | 0.6 1.9 | 1.6 | 74.3 83.0 | 0.8 2.9 | 1.6 4.5 | 3.8 | 2.3 | 1.7 |
| Heat, light a telephone | 2.4 | 2.5 7.2 | 3.6 3.9 | 1.9 3.5 | 2. 2.6 | 83.0 60.6 | 7.1 | 14.5 | 3.8 7.0 | 2.3 4.9 | 4.0 |
| Personnel expenses | 12.9 | 26.7 | 8.3 | 5.9 | 11.0 | 77.8 | 16.6 | 45.2 | 12.8 | 6.8 | 11.0 |
| Financial expenses | 2.5 | 3.6 | 2.6 1.5 | 2.2 | 1.7 | 94.3 | 2.7 | 3.9 3.2 | 2.8 |  |  |
| interest \% bank charoes | 1.7 0.8 | 2.1 | 1.5 | 1.7 0.5 | 1.3 0.4 | 76.4 90.1 | 2.2 0.9 | 3.2 1.4 | 2.5 1.3 | 2.3 0.5 | 1.3 0.4 |
| Prolessional lees | 0.8 | 1.2 |  | 0.5 |  |  |  |  |  |  |  |
| Other expenses | 22.3 | 29.9 | 12.5 | 26.2 | 20.5 | 100.0 | 22.3 | 29.9 | 12.5 | 26.2 | 20.5 |
| Profit (loss) | -0.2 | -5.6 | 0.5 | 3.3 | 1.1 | 58.4 | -0.2 | -6. 5 | 0.5 | 3.3 | 1.8 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . $\cdot$ | $\ldots$ | ... | . | -•• |

## Symbols

- zero or no observations
= 100 snell too de expressed
not epol icable
- confiontisl


## Footnotes

(11) These estimetes ere besed on bemple of businusses reporiing seles between $\$ 25.000$ and 20.000 .000

121 Velue in esch cell $=\frac{\text { Totat weighted expenditure on given item }}{\text { rotal weighted setes of sil businesses in the semple }} \times 100$ for each quartile.

This portion of the teble per esins only to the businesses feporting the specific expense item. Therefore these retios ore celculated individustly and the sote! will not necesserily equel $100 \%$.

## Hotes

Deta si snown by quartiles when bi lest 13 of the sempled businesses report the specific item.
Records were renked in escending order eccording to sales size. Eech quertile 1i. e. Dottom 25z. Iower midde 25k. etc. 1 represents one querser of the lotal number of dusinesses. Within ech quertile, the buerage retio is presented. For comoarison purposer, the high and low values of seles are shom.

How to use the tet let
(1) Locate the eppropritt sies renge thet is displeyed on the two lines entitled tow seltes volue and ahigh seles vilug"
(2) The selected renge will indicete the proper quertile. i. t. the bottom 25x. the lower midd 25s. the upper midde 252 or the top $25 \%$
(3) Oate pertaining to the selectoo selfs ize pange will be in thet quartile.

## Stenderd industrisl Clessificetion Definision (SIC TIBO):

516 6012 - Specisliy Food Stores
Businesses primarily engaged in retall dealing usublly in one line of food. Included in this industry sell moinly purchased goods and shoos which bake their produces on the premises and sell inm over-thercounier po final consumers.
This incustiry inciudes bread and pasipy shops. Dutcher shoos, confectionery stores, dairy products stores, deticatessefs. fith end sea food stores. fruit eno vegerable stares, health food stores. ice creem stores. milk stores and specistiy food stores lexcept iakeout food servicesl.

TABLE 2．Balance sheet prof lle for incorporated businesses only， 1987
Alberta，Food（Specislty）Stores（S｜C 6012）

|  | Total（1） | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowe? } \\ \text { miod } 25 \% \end{array}$ | Usee： miodle 2E： | ToD でじ。 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samolo（No．） Low sales value（ $\$ 000$＇s！ High sales value（ $\$ 000^{\circ} \mathrm{s}$ ） | 86 $(1)$ $(1)$ | $\text { (1) } 6$ | 61 262 | $\begin{aligned} & 252 \\ & 440 \end{aligned}$ | $\begin{aligned} & 440 \\ & 11) \end{aligned}$ |
|  | Average（\＄000 s） |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | － |  | － | 7 |  |
| Accounts and notas iocuivable | 2 | － | 1 | 2 | 5 |
| Inventory | － | － | － | － | － |
| Other cuprent assets | 12 | 4 | 25 | 43 | 93 |
| Total cutrent assets | 44 | 4 | 27 | 44 | 98 |
| Fixed assets dep on fixed asemes | 54 | 2 | 79 | 39 | 96 |
| Lese：Accum．ded．on fiked essets Other assets | 13 | － | 11 | 7 | 34 |
| Total mexts | 112 | 7 | 117 | 91 | 228 |
| Lisbilities and equity Cuytent loans | 5 | － | 3 | 6 | 11 |
| Other curtent liabilities | 27 | 4 | 18 | 26 | 58 |
| Total current liabilitios | 32 | 4 | 21 | 32 | 59 |
| Mortgages payable | － | － | － | － | － |
| Long term debi | 3 | － | 2 | 4 | 9 |
| Other liabilitios | 58 | 4 | 91 | 39 | 97 |
| Total liabilities Total equity | 93 19 | －1 | 114 | 75 15 | 172 58 |


see ioble 1 for symbols and notes

TABLE 3．Financtal ratios（1）for incorporeted businesese only， 1987
Aberte．Food（Speclelty）Stores（S｜C 8012）

|  | Total（2） | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } 25 \% \end{array}$ | Upoe？ <br> middle 25\％ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole（No．） Low salus value（ 5000 ＇s） High salas value（ $\$ 000$＇s） | $\begin{array}{r} 86 \\ (1) \\ 11 \end{array}$ | （1） 61 | $\begin{array}{r}61 \\ 262 \\ \hline\end{array}$ | $\begin{aligned} & 262 \\ & 440 \end{aligned}$ | $\begin{aligned} & 440^{\circ} \\ & (1)^{\circ} \end{aligned}$ |
|  | Aversge |  |  |  |  |
| Liquidity retio Current iatio（times） | 1.4 | 1.0 | 1.3 | 1.1 | 1.4 |
| Leverage ratios <br> Debt／equity ratio（times） <br> Interest coverage istio（times） <br> Debt ratio（times） | 5.0 1.2 0.8 | -5.9 1.2 | 33.2 1.0 | 4.9 1.7 0.8 | 3.1 1.8 0.8 |

（1）The retios represtht the averge of ratios for each businase in the group and cennot be colculated from the figures shown in itole 2 ．
（2）These estimetes ore besen onele of businesses reporting seles between \＄25，000 and 22，000，000．
See leble 1 for mools and notes．

Befinitions：
1．Liquidity retia：
Curfent $=$ current assets／cuprent liabilities．

2．Leverage petios：
8）Debtlequity＝pors：habilities／equity
b）Debt fatio＝rotal liabilities／iotalassets
c）Interest coverage $=$ nes Drofit + inieress expense／interest expense．

TABLE 4. Statement of changes in financial position for incorporated businesses only. ig87
Alberta. Food (Specialty) Stores (SIC 6012)

| -- | To:a1il) | $\begin{array}{r} \text { Bct } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> midele $25 \%$ | $\begin{aligned} & \text { Jroer } \\ & \text { midole } 25 \% \end{aligned}$ | $\begin{aligned} & \text { T00 } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusintsses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ' $\$ 000$ 's | $\begin{aligned} & 40 \\ & 1! \\ & 11 \end{aligned}$ | $\begin{array}{r} 111 \\ 28 \end{array}$ | 28 264 | $\begin{array}{r} 264 \\ 470 \end{array}$ | $\begin{aligned} & 470 \\ & 11 i \end{aligned}$ |
| Average (\$000's) |  |  |  |  |  |
| Operating ectivities Cash from oderations Deprecistion Other | $\begin{array}{r} 4 \\ 9 \\ -4 \end{array}$ | $\begin{array}{r} 5 \\ 3 \\ -16 \end{array}$ | 5 | ${ }_{12}^{2}$ | 9 15 -3 |
| Dividends | -1 | - | - | -1 | -1 |
| Investment ectivities Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | 2 -3 | - | -2 | -2 | $\begin{array}{r} 6 \\ -8 \\ -1 \\ 1 \end{array}$ |
| Financlng ectivities <br> Increase in long term debt <br> hedayment of long term debt <br> Loans from stareholders <br> Redarment of loans from shareholders <br> Advances \& loans from government <br> increase in couity <br> Decrease in equity <br> Dthe | 4 -10 6 -6 - - - -1 | 5 | -2 1 -2 | 2 -9 5 -11 | 15 -28 11 $=10$ - - -4 |
| Increase (decrease) in cash sequivelents Cesh t quivalents-Beginning of the year Cush equivelents - End of the reer | $\begin{aligned} & -1 \\ & 12 \\ & 12 \end{aligned}$ | -3 4 1 | 2 18 20 | 14 | -1 13 13 |

(1) Pnest estimates are deseo on sampl of incorporsted pusinesses reporting sales dween s25.000 and $32.000,000$. Sanple count inciuder only those businesses reporting siatement of changes
See Tole 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on sic claseification in ige7
Alberta. Food (Specialty) Stores (SIC 8012)



 full-ime emolovee Note that the business size groups used ar determinto ot the Cenade level. ihus if o business hes st loget 500 employes in canaos as whole but less than that number in any given province if is shown in the 500 and over group
121 Refers io businesses reporting no paypoll deductions in the previous year
13) Refers to businesses reporting no payroll deductions in the following year

- Wewly reporting" and Enc longe: reporting" businesses are assumed so have been in activity for six months and the information is adusiec accordingly

Sef iable for symbols bno notes

TABLE 6. Selected operating characteristics of small businesses oy sales quartile. 1985-1987
Aberta, Food (Speclelty) Stores (SIC B012)

|  | 70:8111) | $\text { Bot } 40 \mathrm{~m}$ | $\begin{array}{r} \text { Lowe : } \\ \text { micole } 25 \% \end{array}$ | Uppe: <br> middle 25\% | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observations in smmple | 139 |  |  |  |  |
| Average sales \$ | 239.369 | 44.595 | 145.583 | 247.071 | 520.248 |
| Average expense \$ | 231.662 | 42.346 | 142.356 | 245.142 | 496.804 |
| Average net profit (loss) \$ | 7.707 | 2.249 | 3.207 | 1.929 | 23.444 |
| Businesses reporting a profit (Mo.) |  |  |  |  |  |
| Average sales $\$$ <br> Aversegexpense | 244.982 228.792 | 46.208 38.275 | 143.099 131.773 | 241.503 233.930 | 545.917 511.119 |
| Average net profits | 15.410 | 7.933 | 11.325 | 7.573 | 34.806 |
| Businesses reporting e loss (Mo.) | 218.979 | 42.649 | 949.957 | 255.986 | 427.323 |
| Average expense \$ | 229,148 | 47.257 | 161.233 | 263.092 | 445.019 |
| Average net loss \$ | -10.169 | -4.608 | -11.276 | -7, 106 | -17,688 |

1988

| Mumber of observations in sumple | 225 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 221.832 | 63.071 | 104.997 | 216.571 | 504.689 |
| Average expense s | 217.985 | 64.148 | 102.249 | 212.504 | 493.043 |
| Average net profit (loss) \$ | 3,846 | -1.079 | 2.748 | 2.067 | 11.646 |
| Businestes reporting e profit (Mo.) | 165 |  |  |  |  |
| Average sales \$ | 229.960 | 67.354 | 112.387 | 211.831 | 528.269 |
| Aversge expense \$ | 213.075 | 55,789 | 100.817 | 195.687 | 500.006 |
| Average net profit | 16.885 | 19.565 | 11,570 | 16,144 | 28.263 |
| Businesees reporting loss (Mo.) | 60 |  |  |  |  |
| Average sales \$ | 212,242 | 61.319 | 92.936 | 217.504 | 477.207 |
| Averaga expenses | 221.899 | 67.567 | 104.586 | 230.515 | 484.927 |
| Averape net loss $\$$ | -9.657 | -6.248 | -11.650 | -13.011 | -7.720 |

1987

| Mumber of observations in sample | 253 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales 5 | 274.352 | 45,313 | 123.597 | 260,336 | 668.162 |
| Average expense \$ | 270.155 | 47.823 | 122.938 | 251.718 | 658.141 |
| Averege net Drofit (loss) \$ | 4.197 | $-2.510$ | 659 | 8.618 | 10.021 |
| businesses reporting eprofit (Mo.) | 185 |  |  |  |  |
| Average sales $\$$ | 270.577 | 49.831 | 123.049 | 262. 404 | 647.023 |
| Average expense \$ | 259.634 | 46.559 | 196.035 | 248.765 | 627.178 |
| Average net profit | 10.943 | 3.272 | 7.014 | 13.639 | 19.845 |
| Businesses reporting lose (Mo.) | 78 |  |  |  |  |
| Average sales | 285.872 | 13.765 | 124.597 | 253.852 | 721.273 |
| Average expense $\$$ | 295.172 | 48.256 | 135.518 | 250.979 | 735,936 |
| Averson net loss | -9.300 | -4.481 | -10.921 | -7.127 | -14,663 |

[^15]See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta. Prescription Drugs \& Patent Medicine Stores (Sic 603)

|  | Total(1) |  | Bottom 25: |  | Lowemidole 25\% |  | UDDer$\text { midd } 25^{\circ}$ |  |  | $\begin{aligned} & \text { Tor } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samal (No. Low sales vaiue (\$000's) Hign sales value ( $\$ 000$ 's) | $\left.\begin{array}{r} 82 \\ 1 \\ 1 \\ 1 \end{array}\right)$ |  | $\begin{aligned} & 111 \\ & 242 \end{aligned}$ |  | $\begin{aligned} & 642 \\ & 560 \end{aligned}$ |  | $\begin{array}{r} 560 \\ 862 \end{array}$ |  |  | 862111 |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |  | Totel | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } 1 \text { e } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uooer } \\ & \text { midd } 1 \\ & 25 \% \end{aligned}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 50.7 | 37.2 | 51.0 | 53.4 | 60.0 | 50.3 | 58.1 | 44.2 | 62.1 | 55.0 | 81.8 |
| Decupency expenses | 8.4 | 8.7 | 6.5 | 5.6 | 5.0 1.0 | 100.0 91.7 | 6.4 1.4 | 8.7 2.0 | 8.5 9.6 | 5.5 0.9 | 5.0 1.1 |
| Lepreciation | 0.4 | 0.4 | 0.3 | 0.5 | 0.5 | 83.6 | 0.5 | 0.7 | 0.3 | 0.5 | 0.6 |
| Meat. light 8 telaphone | 1.0 | 1.2 | 1.3 | 0.9 | 0.7 | 93.2 | 1. 1 | 1.4 | 1.4 | 0.9 | 0.8 |
| Rent ${ }^{\text {a }}$ | 3.7 | 5.3 | 3.5 | 3.3 | 2.7 | 82.2 | 4.5 | 8.5 | 4.6 | 3.5 | 2.9 |
| Personnel expenses | 19.4 | 30.0 | 15.5 | 18.8 | 14.2 | 98.8 | 19.7 | 30.0 | 15.5 | 18.8 | 14.9 |
| Financial expenses | 1.4 | 2.0 | 1.0 | 1.3 | 1.5 | 100.0 | 1.4 | 2.0 | 1.0 | 1.3 | 1.5 |
| interest a bank charges | 0.8 | 1.0 | 0.5 | 0.8 | 1.0 | 82.5 | 1.0 | 1.2 | 0.7 | 1.0 | 1.1 |
| Prolessional fees | 0.6 | 1.0 | 0.5 | 0.5 | 0.5 | 99.3 | 0.6 | 1.0 | 0.5 | 0.5 | 0.5 |
| Other expenses | 17.2 | 17.1 | 22.6 | 16.9 | 12.0 | 100.0 | 17.2 | 17.1 | 22.8 | 16.9 | 12.0 |
| Profit (lose) | 4.9 | 4.5 | 3.5 | 4.0 | 7.3 | 100.0 | 4.9 | 4.9 | 3.5 | 4.0 | 7.3 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |  |  | $\ldots$ | .. | - . |

## symole

zero or no observetions

- 100 swei! 100 be expressed
not applicable
x confidentiol


## footnetes

(1) These estimetes bre based on a stmple of businesses reporting sel betwen $\$ 25,000$ end $\mathbf{5 2 . 0 0 0 . 0 0 0}$ Total wighted expenditur on siven item
2) Velue in esech cell $=\frac{\text { lotal wighted sales of all businesses in the sample }}{x} 100$ for each quartile
(3) Yelue in esen cell $=\frac{\text { Totel weighted mopenditure on given item }}{\text { lotel weighted seles of businesses reporting this iten of expenditure }}$ for est guertile.

This portion of the table perqains only to the businesses reporting the specific expense item. Therefore these retios are calculsted individusliy ano the total will not necesserily equel 100 \%

## Wotet

Dato ref shown by quartiles when at least 13 of the sampled businesses report the specific item.
 on quarter of the totat number of businesses. Within each quertile. the gersge retio is prestented. for comperison purposes, the high gind low values of sisles shom

How to use the tebles

121 The selected range will indicete the proper quer tile. i. t. the bottom 25\%. the lower miod 25\%, the upper midde 25\% or the 10\% 25\%.
(3) Dats Difteining to the zelected selve size ronge will be in that quartile

## Stenderd Industrisl Cleseificetion Offinition (SIE 1880)

SIE 6030 - Dpescription Drugs end Detent Mrdicint Stores
Businesses primerily engaged in reit d dealing in preseription orugs and petent or proprietery and herbel medicines. sick room suplies. cosmetics and toiletties.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Aberta. Prescription Drugs Patent Medicine Stores (SIC B03)


See iable f for symools and notes.

TABLE 3. Financial ratios(1) for incorpor⿻ted businesses only. 1987 Alberta. Prestription Drugs P Patent medicine stores (SIC 603)

|  | Total(2) | $\begin{array}{r} 80 t+0 \text { m } \\ 25 \% \end{array}$ | Lowep middle 25\% | Uoper middle $25 \%$ | $\begin{aligned} & \text { To0 } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000$ 's? High sales value ( $\$ 000^{\prime}$ s) | (8) | $11)$ 242 | 242 560 | 560 862 | 862 111 |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 2.4 | 4.1 | 3.4 | 2.2 | 2.1 |
| Leverage ratios <br> Debt/equity ratio (simes) <br> Interest coverage ratio (times) <br> Debt iatio (times) | 1.0 7.8 0.5 | 1.0 8.1 0.5 | 0.8 8.6 0.5 | 0.9 6.5 0.5 | 1.1 8.1 0.5 |

(1) The petios represent the worge of rotios for mach business in the group end cennot be citculeted from the figures shown in feble 2.
(2) These entintes ar beted on emple of businesses reporting seles between 525.000 and 82.000 .000

See ithlit ior symbols end netes.

Drifinitions:

1. Liguldity petio:

Current $=$ current $\begin{gathered}\text { essets } / \text { current lisbilities }\end{gathered}$
2. Leverage pilios:
a) DeDi/equity $=$ total liabilities / equity
bi Debi ratio a total liabilities/ total asseis
cl Interest coverage $=$ net profi . interest expense/ interest mopense.

TABLE 4. Statement of changes in financlal position for incorporated businesses oniy. 1987
Alberte, Prescription Drugs Petent Medicine Stores (SIC 603)

|  | Total 11 | $\begin{array}{r} 80 t: 0 m \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { Tof } \\ & \text { 25: } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample No. Low sales value is000's) High sales value ( $\$ 0 C O^{\prime}$ s) | $\begin{array}{r} 75 \\ 11 \\ 11 \end{array}$ | $\begin{aligned} & \text { (1) } \\ & 242 \end{aligned}$ | $\begin{aligned} & 242 \\ & 647 \end{aligned}$ | $\begin{aligned} & 627 \\ & 942 \end{aligned}$ | $\begin{aligned} & 94: \\ & 11) \end{aligned}$ |
|  | Average (\$000'si |  |  |  |  |
| Operating activities Cssh from oderetions Depreciation Dther | $\begin{array}{r} 36 \\ 7 \\ 9 \end{array}$ | $\begin{array}{r} -11 \\ 1 \\ 52 \end{array}$ | $\begin{array}{r} 24 \\ 5 \\ -5 \end{array}$ | $\begin{array}{r} 52 \\ 8 \\ -15 \end{array}$ | $\begin{array}{r} 74 \\ 14 \\ -21 \end{array}$ |
| Dividende | -15 | -1 | -1 | -23 | -36 |
| Investment ectivisies <br> Disposal of fixed assets <br> Purchose of fixed assets <br> lncresse in investment <br> Decresse in investment | $\begin{array}{r} 9 \\ -17 \\ -1 \\ 1 \end{array}$ | 13 | 1 -6 - | 2 -13 -2 3 | 21 -46 -4 -4 |
| Financing ectivities <br> Increase in long term debt Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholdeps <br> Advances of loans from government <br> Increase in equity <br> Decrease in equity <br> Oiner | $\begin{array}{r} 13 \\ -11 \\ 11 \\ -20 \\ - \\ -7 \end{array}$ | 1 -42 | $\begin{array}{r}5 \\ -5 \\ 3 \\ -10 \\ \hline\end{array}$ | 13 <br> -7 <br> 19 <br> -16 <br>  <br> -21 <br> -1 | 39 -32 23 -18 - -7 -1 |
| Increeseldecrease! in cosh s equivalents Cash squivalents-Beginning of the year Cash equivalents - End of the year | 5 17 22 | 13 -10 3 | 11 31 43 | -2 39 37 | 2 |


only those businesses reporting statement of changes
5et Tuble i for symbols onc nores

TABLE 5. Employment changes by size of business, 1984-1987 besed on SIC cisssificetion in ig87
Alberta. Prescripilon Drugs Patent Medicine Stores (Sic sos)


 Surver of Employment. Poyroll and hours. Stbistics Canads. Cstalogue 72-002. An sversge tabour unit could be interpreted as b full-sime emoloyte mote thei the business size groups used ere decerminto at the conade level. Thus if ousiness has at leas? 500 employess in Canade os owhole but less thon ther number in ony given province it is shown in the 500 and over group.
121 Refers to businesses ceporting no payroll deductions in the provious year
131 Refers to businesses reporting no payroll deductions in the following year
"Mowly ropopting" and "no longer reporting" businesses are assumed to hove been in activity for six months and the information is adjusteo accordingly

See iabie I for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Alberta, Prescription Drugs Patent Medicine Stores (SIC 603)


1985

| Mumber of observetions in sample <br> Average sales $\$$ <br> Average expenses <br> Average net profit (loss) \$ | $\begin{array}{r} 71 \\ 595.012 \\ 546.443 \\ 49.569 \end{array}$ | $\begin{aligned} & 44,112 \\ & 13,724 \\ & 30.388 \end{aligned}$ | $\begin{array}{r} 317.594 \\ 305.917 \\ 11.679 \end{array}$ | $\begin{array}{r} 716.176 \\ 566.032 \\ 50.144 \end{array}$ | $\begin{array}{r} 1.305,165 \\ 1.227 .548 \\ 78.618 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) | 59 |  |  |  |  |
| Average sales $\$$ | 523.576 | 43.807 | 436.431 | 697.818 | 1.316 .249 |
| Averse expense | 557.945 | 32.588 | 400.958 | 641.748 | 1.221.660 |
| Average net profit \$ | 65.631 | 11.219 | 35.473 | 56.070 | 94.589 |
| Busineseer reporting lege (Mo.) | 12 |  |  |  |  |
| Average soles ${ }^{\text {S }}$ | 576.656 | 45.423 | 155.647 | 879.239 | 1.226.315 |
| Average expense \$ | 599.887 | 67.251 | 176.398 | 881.726 | 1.274.171 |
| Average net loss $\$$ | -23.231 | -21.828 | -20,751 | -2.487 | -47.856 |

1986

| Wumber of observations in semple | 118 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales 5 | 592.279 | 198.407 | 462,635 | 722.969 | 1.385.098 |
| Average xomise | 659.938 | 177.342 | 451.022 | 581.585 | 1.305,804 |
| Average net profit (loss) \$ | 38.339 | 21.055 | 11.513 | 41.384 | 79.294 |
| Businesses reperting profit (Mo.) | 102 |  |  |  |  |
| Average salss ${ }^{\text {a }}$ | 690.429 | 207.337 | 444.285 | 724.296 | 1.385 .799 |
| Aversge expense $\$$ | 648.189 | 182.483 | 424.106 | 680.274 | 1.305,891 |
| Average net drofis \$ | 42.240 | 24.854 | 20.179 | 44,022 | 79,908 |
| Businesses reporting loss (Mo.) | 16 |  |  |  |  |
| Average sales \$ | 557.264 | 122.991 | 524.658 | 695.751 | 1.285.654 |
| Average expense s | 559.452 | 133.925 | 541.996 | 708.472 | 1.293.455 |
| Averege net loss \$ | -12.198 | -10,934 | -17,338 | -12.721 | -7. 801 |

1987

| Mumber of observations in smmple <br> Average sales $\$$ <br> Average expense \$ <br> Average net profil (loss) \$ | $\begin{array}{r} 117 \\ 671.652 \\ 629.205 \\ 42.447 \end{array}$ | $\begin{array}{r} 185.478 \\ 168.334 \\ 17.144 \end{array}$ | $\begin{array}{r} 389.717 \\ 372.350 \\ 16.767 \end{array}$ | $\begin{array}{r} 775.696 \\ 730.818 \\ 44.878 \end{array}$ | $\begin{array}{r} 935.718 \\ 1.244 .718 \\ 91.000 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Buginesses reporting a profit (Mo.) | 97 |  |  |  |  |
| Averoge saies $\$$ | 687,448 | 205.280 | 400.350 | 799.161 | 1.353.001 |
| Average expense \$ | 631.921 | 157.784 | 372.621 | 730.739 | 1.256.539 |
| Average net profit \$ | 55.527 | 37.495 | 27.729 | 60.422 | 96.462 |
| Businesses reporting loas (Mo.) | 20 |  |  |  |  |
| Average sales | 562.804 | 150.825 | 354.929 | 702,506 | 1.042 .964 |
| Average expenses | 579.748 | 169.297 | 374.027 | 731.192 | 1.044.477 |
| Average net ioss | -16.944 | -18,472 | -19.106 | -28.686 | -1.513 |

(11) These estimates are based on semple of businesses ieporting sales between $\$ 25.000$ and $\$ 2.000 .000$.

Sen rable for symols and notes

TABLE 1. Selected operating ratios, in percent of seles. 1987
Alberta. Pharmacies (SIC 6031)

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

## Syebols

- zero or no observalions
-- 100 smel i ioo be expressed
not applicate
$\times$ confidential


## Foot notes




This partion of the table pertains only to the businesses reporting the specific mpense item. Therefore these ratios are calculsted ifdividually and the totol will nat mecessarily equal 1002.

## Motes

Dete ari shown by quartiles when ot least 13 of the sampled businesses raport the specific item.
Records were renked in ascending oroer secording to sales size. Each quariile fi.e. botsom 25z, lower middle 25\%, etc.l represents one querter of the iotal number of businesses. Wishin each quartile, the overage ritio is presented. for conperison purposes, the high and lom velues of sales sere shown.

Mow to use the teblet
III bocste the approprite selet range thet is displayed on the two lines ontitied low selas vatue" end migh teles velue".
12) The selected renge will indicete the proper quertile, i.e. the bottom 25\%. the lower middle 25\%. the upper midde $25 z$ or the 100 $25 z$
(3) Duts pertsining to the sulucted stas size range will be in thet quatile

Stenderd Industriel Cisesificetion Definition (SIC 19s0):

## Sic 6031. Phermacies

Businesses primarily engaged in retail dealing in drugs. pharmaceuticals and paient medicines and drug sundries. Prescribed medicines mus: be sold but are nor necessarily the source of greates: revenue. They may be secondarity engaged in selling oither lines such as cosmetics. toile1ties, tobacco products, confecionery. stationery, giftware and noveliy merchandise. fhis indusiry includes prescriplion drug stores. retail pnarmaceuticels. prescpipiton pharmecies and retail prescription medicines.

TABLE 2. Balance sheet proft1e for incorporated businesses only, 1987
Aberta, Pharmacles (SIE 6031)

|  | To1al(1) | $\begin{array}{r} 80+10 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | Uoper midele $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (9000's) High sales value ( $8000^{\prime}$ s) | $\left.\begin{array}{l} 71 \\ (1) \\ 1 \end{array}\right)$ | $\begin{aligned} & 11 \\ & 296 \end{aligned}$ | $\begin{aligned} & 296 \\ & 669 \end{aligned}$ | $\begin{aligned} & 665 \\ & 950 \end{aligned}$ | $\begin{aligned} & 950 \\ & 111 \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Assets - |  |  |  |  |  |
| Cash Accounts and notes feceivable | 28 | 9 | 14 | 32 | 58 |
| Inventory | 2 | 9 | 1 | 3 | - |
| Other current essets | 170 | 62 | 141 | 198 | 274 |
| Total curient mssets | 198 | 71 | 155 | 230 | 332 |
| Fixed essets | 46 | 19 | 26 | 55 | 82 |
| Less: Accum. dep. on fixed essets | - | - | - | . | - |
| Other assets | 40 | $?$ | 23 | 45 | 81 |
| Totel ussets | 284 | 98 | 204 | 331 | 495 |
| Liebilities end equitr |  |  |  |  |  |
| Current loans Other current liabifities | 16 63 | 11 | 10 35 | 70 | 31 133 |
| Total current liobilities | 80 | 16 | 45 | 91 | 164 |
| Mortgages darable | - | - | - | - | - |
| long term debt | 8 | 5 | 9 | 21 | 4 |
| Other liadilities | 45 | 39 | 30 | 28 | 84 |
| Total liebilities | 132 | 60 | 75 | 140 191 | 252 244 |
| Total equity | 151 | 37 | 128 | 191 | 244 |

(1) These essimetes are pesed on a smple of businesses reporting seles betwen $\$ 25,000$ and $52,000,000$
see lable I for symbols and notes.

TABLE 3. Financimi ratios(1) for incorporated businesses only, 1987
Alberte. Phermacies (SIC 5031)

|  | Total(2) | Bottom 25\% | $\begin{aligned} & \text { Lowef } \\ & \text { middle } 25 \% \end{aligned}$ | Upoer $\text { middie } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in semple (No.) Low sales value ( $8000^{\prime}$ s) High sales value ( $\$ 000^{\prime}$ s) | $\left.\begin{array}{l} 71 \\ (1) \\ 1 \\ 1 \end{array}\right)$ | $\begin{aligned} & (1) \\ & 296 \end{aligned}$ | 296 669 | $\begin{aligned} & 669 \\ & 950 \end{aligned}$ | $\begin{aligned} & 950 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity retio Current retio (times) | 2.5 | 4.6 | 3.4 | 2.5 | 2.0 |
| ```Leverege ratios Deb&/equity fetio (times) Interest coverage patio (times) Oebt ratio (times)``` | 0.9 8.4 0.5 | 1.6 6.5 0.6 | 0.6 8.4 0.4 | 0.7 7.9 0.4 | 1.0 8.9 0.5 |


(2) These estimetes ape besed on smple of businesses reporting sales betmeen $\$ 25,000$ and $\$ 2,000,000$.

See lable ifor symols and notes.

Definitione:

1. Hiquidity resio:

Current = curcent assets / cuprent lisbilities.
2. Leversge ratios:

8 Debt/equity = toial liabilities / quity
a) Debr falio = toral liabilities / total assers
c) Interest coverage = net profis interest expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, igs7
Alberta, Pharmacies (Sic 6031)

|  | Total(1) | $\begin{aligned} & \text { Bot } 40 \mathrm{~m} \\ & 25 \% \end{aligned}$ | Lowe middle $25 \%$ | UDCer middle $25 \%$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Bustnesses in sample (No.) Low sales value ( 3000 's) High salgs value $19000^{\prime}$ s! | $\begin{array}{r} 69 \\ 11 \\ 11 \end{array}$ | $\begin{aligned} & 111 \\ & 285 \end{aligned}$ | $\begin{array}{r} 285 \\ 663 \end{array}$ | $\begin{aligned} & 669 \\ & 956 \end{aligned}$ | $\begin{aligned} & 955 \\ & (1) \end{aligned}$ |
|  | Averspe ( 8000 's) |  |  |  |  |
| Operating ectivities Cash from operstions Depreciation Other | $\begin{array}{r} 38 \\ 7 \\ 2 \end{array}$ | -11 52 | $\begin{array}{r} 30 \\ 6 \\ -8 \end{array}$ | 55 9 -12 | 75 14 -20 |
| Dividends | $-17$ | -1 | -2 | -24 | -40 |
| Investeent ectivities <br> Disposal of fixed essets <br> Purchase of fixed assets <br> Increase in investment <br> Decrese in investment | $\begin{array}{r} 9 \\ -17 \\ -2 \\ -2 \end{array}$ | 12 | -7 | 2 -14 -2 3 | 22 -44 -4 |
| Finencing ectivities <br> lncrease in long term debt Repoyment of long term debt Loans from sharehalders Reparment of loans from shorenolders Advances 8 loans from government <br> incresse in equily <br> Decrease in equily Other | $\begin{array}{r} 12 \\ -11 \\ 11 \\ -21 \\ - \\ -7 \end{array}$ | -44 | 1 -6 4 -7 - -2 | 13 -8 17 -18 - -8 -20 | $\begin{array}{r} 28 \\ -31 \\ 23 \\ -16 \\ - \\ - \\ -7 \\ -1 \end{array}$ |
| Increaseldecrese) in cash sequivelents Cesh equivalents-Beginning of the year Cash equivalents - End of the your | 5 19 24 | 9 -8 1 | 12 34 47 | 2 46 41 | -2 1 -1 |

111 inese estimates ere based on semple of incorporared businesses reporting sisles between $\$ 25,000$ and $\$ 2.000$, 000. Senele count inclubes only those businesses inporting statemen of chenges
see ieble 1 for symols and notes.

TABLE 5. Employment changes by size of businese, 1984-1987 based on SIC ciassification in ige7
alberte. Pharmacies (SIC 6031)

|  |  |  |  | Chonges in numb with poi | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in everage labour units(1) | Number of businesses | Total psypoll | Average labour units(1) | Newly <br> reporting(2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 485 | 73.172 | 5.333 | 55 | 30 |
| loss then 20 <br> $20-99$ <br> $100-499$ <br> 500 and over | $\begin{array}{r} 409 \\ 75 \\ 4 \\ 1 \end{array}$ | $\begin{array}{r} 37.755 \\ 28.489 \\ x \\ x \end{array}$ | $\begin{array}{r} 2.763 \\ 2.063 \\ 450 \\ 57 \end{array}$ | $\begin{array}{r} 48 \\ ? \\ \hline \end{array}$ | 27 3 - |
| 1987 |  |  |  |  |  |
| Total | 496 | 90.209 | 6. 448 | 39 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r}402 \\ 89 \\ 5 \\ \hline\end{array}$ | $\begin{array}{r} 41.612 \\ 39.895 \\ 8.702 \end{array}$ | $\begin{array}{r} 2.987 \\ 2.836 \\ 625 \end{array}$ | 37 2 | $\cdots$ $\cdots$ $\cdots$ |

(1) Averspe labour units or calculatad by dividing total payroll by the overage annual wage end saiery rete as reported in the

Surver of Employment. Payrall and Hours. Statistics Canada, Catalague 12-002. An oversge labour unit could be interpreted as a full-ime employee. Wote that the business size groups used are determined at the cansolevi. Thus if ousiness hes ot last 500 emoloyees in Canedo as mhole Dut less than that number in any given province it is show in the 500 and over group.
(2) Refers to businesses peporiing no peyroil deductions in the previous yeer
(3) Refers 10 bus inesses reporting no payrol deductions in the following year
"Newiy reporting" and "no longep peporing" businesses are assumed to hove been in activily for sim months and the intormation is adusted accoroingly.

Set roble 1 for symbols ano notes

TABLE 6. Selected operating charecterfstics of smell businesses by sales quartile. 1985-1987
Aberta, Pharmacies (SIt 6031)


1985

| Number of observetions in sample | 64 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 658.010 | 77.593 | 450.004 | 760.510 | 1.343 .934 |
| Averape expense 3 | 607.504 | 33.596 | 115.823 | 715.526 | 1.265 .070 |
| Average net profit (loss) 5 | 50.506 | 43.987 | 34.181 | 44,984 | 78.864 |
| Businesses reporting profit (Mo.) | 55 |  |  |  |  |
| Average sales \$ | 885.154 | 61.550 | 492,811 | 745.828 | 1.350.429 |
| Aversge expense \$ | 593.896 | 28.395 | 445.212 | 894.972 | 1.253 .794 |
| Aversge net profit \$ | 71.258 | 33.155 | 47.599 | 50.854 | 95.835 |
| Businesses reporting loss (Mo.) | 8 |  |  |  |  |
| Average sales | 615.690 | 99.205 | 258.000 | 879.239 | 1.226.315 |
| Average expense $\$$ | 639.250 | 117.104 | 284.000 | 881.726 | 1.274.171 |
| Average net loss \$ | -23.560 | - 17.899 | -25.000 | -2.487 | -47.856 |

1988

| Mumber of observations in sample | 114 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average soles \$ | 745.789 | 289.014 | 512.295 | 758.208 | 1.431.560 |
| Average expense $\$$ | 703.977 | 259.726 | 495.061 | 715.354 | 1.345.767 |
| Average net prof,t (loss) g | 41.792 | 21.288 | 17.234 | 42.854 | 85.793 |
| Businesses paporting profit (Mo.) | 88 |  |  |  |  |
| Avorage sales \$ | 751.034 | 303.153 | 507.267 | 750.990 | 1.432 .727 |
| Average expenses | 704.293 | 277.351 | 478.238 | 715.395 | 1.346 .185 |
| Average net profit \$ | 46.741 | 25.802 | 29.029 | 45.595 | 85.541 |
| Businasas reporting - loss (Mo.) | 18 |  |  |  |  |
| Average sales | 659.325 | 122.991 | 526.982 | 701.674 | 1.285.654 |
| Average expense s | 671.525 | 133.925 | 544.202 | 714.518 | 1.293.455 |
| Average net loss 5 | -12.200 | - 10.934 | -17.220 | -12.844 | -7.801 |

1987

| Number of observetions in semple | 105 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average ssies | 722.440 | 240.210 | 468,113 | 819.148 | 1.362.288 |
| Average expense ${ }^{\text {a }}$ | 674.515 | 222.770 | 441.085 | 765.935 | 1.267.270 |
| Average net profit (loss) \$ | 47.925 | 17.440 | 27.028 | 52.213 | 95,018 |
| Businesses reporting profit (Mo.) | 51 |  |  |  |  |
| Aversge sales | 718.404 | 235.863 | 451.826 | 823.638 | 1.362.288 |
| Average expense \$ | 559.194 | 195.660 | 415.128 | 758.919 | 1.287 .270 |
| Avorsge net drofit | 58.910 | 40.203 | 35.598 | 54,719 | 95,018 |
| Butinesses raportine lose (Mo.) | 14 |  |  |  |  |
| Average sales | 546.347 | 247.388 | 594.234 | 797.420 |  |
| Average expense \$ | 569.201 | 267.532 | 634.351 | 805.721 | - |
| Average net loss 3 | -22,854 | -20.144 | -40.117 | -8.301 | - |

[^16]|  | Total(1) |  | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ |  | $\begin{array}{r} \text { bower } \\ \text { m } 001 \in 25 \% \end{array}$ |  | Upoer$\mathrm{m} \text { dole } 25 \%$ |  |  | $\begin{aligned} & \text { Tor } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| businesses in sample !Mo.! bow sales va ve $\left\{5000^{\prime}\right.$ s) High sales value ( $9000^{\circ}$ s) |  | $\begin{array}{r} 48 \\ 11 \\ 11 \end{array}$ |  |  |  |  |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{gathered} \text { g busi- } \\ \text { nesses } \\ \text { roporting } \end{gathered}$ | Redorting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |  | Totol | Botrom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { UDDer } \\ & \text { middle } \\ & 255 \end{aligned}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
|  | Percant of soles |  |  |  |  |  | Percant of soles |  |  |  |  |
| Cost of seles | 52.9 | -- | -- | - | -- | 33.5 | 56.6 | -- | - | - | - |
| Occupencr expenses | E. 3 | -- | - | - | -- | 100.0 | 1. 3 | -- | - | -* | - |
| Deprecietion | 1.9 |  | -- | -- | - | 95.5 | 2.0 | -- | -- | -- | - - |
| Repaic: \& maintenance | 0.4 | -- | -- | -- | -- | 78.4 | 0.6 | -- | - | -- | - |
| Heat. light \& telephone | 1. 4 | -- | -- |  | - | 95.6 | 1.5 | * | -- | -- | - |
| Rent | 4. 5 | -- | -- | - | -- | 64.3 | 7.0 | -* | -- | -- | -- |
| Personnel expenses | 18.1 | -- | - | -- | -- | 89.6 | 20.2 | - | -- | - | -- |
| Financiel expenses | 2.5 | -- | - | -- | -- | 100.0 | 2.5 | - | - | -- | -- |
| lnterost \% bank charges | 1.7 0.8 | -- | -- | -- | $\cdots$ | 97.6 96.4 | 1.7 0.9 | -- | -- | - | -- |
| Other expenses | 16.4 | -- | - | -- | -- | 100.0 | 15.4 | -- | -- | -- | -- |
| Prafit (loss) | 1.8 | -- | -- | -- | -- | 95.4 | 1.9 | - | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | =- | 100.0 |  | - | -- | -- | -- |

## Symbole

zero or ho observesions
-- too small too be expressed
not soplicable

- confidential


## Peotnotes


Toict weighted mopendiupe on given ilem

(3) Velue in esth $c$ l) = Torsl weightec expenditure on given item

[^17] individually and the cotal will not necessarity equal 1008

## Ware

OBta Ere shown by quertiles wher or least 13 of the sampled businesses report the specific item.
 on quspter of the total number of Dusinesses. Within mech quaptile. the bver bege retio is presthted. for comperison pupposes. the high and low vilues of seles ore shown

How to Use the tebles

 IOP 25\%
(3) Dest pertaining to the gelected sales size tange mill be in thet quartile

Stenderd Industrial Clessificetion Definition (SIE 1s80):
S1C 6121 - Men's Clothing Stores
gusinesses or imarily engaged in reptil oeating in men's and boys' clothing lexcept athleficl end accestories. Bus inesses primerily engaged in custom laitoring are inctuded here. Businesses engaged in reiail men's and boys' apparel. relait men's and boys' beachwer, rerail men's and boys' clothing. men's cusion isitored clothing, men's retail ploves. haberdeshery. reisil men's ond boys' hets mat caps. retail men's and boys mosiery, letail men's and boys' jeckefs, refail men's and boys' neckwear. men's cioining stores. resail mer's furnistings. reval men's and boys' overcoais. 'etail men's and boys' panis and slacks. relail men's and boys' shiris. pitail men's anc boys' sleep and loungewear. retail men's and toys' sportswear, ietsil men's and boys suits. retail men's and boys' swaters. reiail men's and boys' swimmear. retail men's and boys' underciothing. reisil men's and boys' uniforms lexcept ethletici end retail men's ano boys clothing are included in inis inoustry

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberte, Men's Clothing Stores (SIC 5121)

|  | Total(1) | Botiom 25\% | Lower $\text { midole } 25 \%$ | Upper <br> midele 25* | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value (\$000's) High sales value (\$000's) | 44 $(1)$ $(1)$ | -- | -- | -- | -- |
|  | Average (5000's) |  |  |  |  |
| Assets - - - - - - - - - - - - |  |  |  |  |  |
| Cash | 18 |  | -- |  | -- |
| Accounts and notes receivable Inventory | 18 | -- | -- | -- | -- |
| Other curpent assets | 158 | - | -* | -- | -- |
| Total current assets | 176 | -- | -- | $\cdots$ | -- |
| Fixed assets | 57 | -- | -- | -- | -- |
| less: Accum. dep. on lixed assets | - | -- | -- | -* | -- |
| Other assets | 29 | -- | -- | -. | -- |
| Totel mesets | 262 | - | - | - | $\cdots$ |
| Lisbilities end equlty |  |  |  |  |  |
| Current lomen Othei current liobilities | 19 63 | -- | -- | -- | -- |
| Total cuprent liabilities | 83 | -- | -- | - | -- |
| Mortgages Dayable | - | -- | -* | - | -- |
| tong term debt | 0 | -- | -- | -- | -- |
| Other lisbilities | 70 | - | -- | - | - |
| Fotel liabilities | 159 | -- | -- | - | -- |
| Total equity | 103 | - | -- | - | -- |

(1) These estimeses ar Dased on sanpl of businesses reporting seles detween $\$ 25,000$ nod $82,000,000$.

See iobl 1 for symbols and notes

TABLE 3. Financial retios(1) for incorporated businesses only. 1987
iberta. Men's Clothing Stores (SiC \$121)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (MO. <br> Lom sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 44 \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity retio Current iatio (times) | 2.1 | -- | -- | -- | -- |
| Levarage petion <br> Oebt/equity ratio (times) <br> Interest covernge ratio (times) <br> Oebt latio (times) | 1.5 1.8 0.6 | -- | -- | -- | -- |

(1) the ratios rapresent the everge of retios fop each business in the group and cannot be calculated from the figures shown in inble 2 .
(2) Thme netimetes me besed on stemple of businesses reporing sales between \$25,000 and \$2,000.000.

See Ifole i for symols and notes.

## Definitions:

1. Haquidity retio:

Current s current assets / curpent liabilities.
2. leverege retios:
d Dett/equity = total liabilifies equity
b) Debt ratio $=$ totel lisbilities $/$ totel asseis
c) Interest cover bge z net profit interest expense $/$ interest expense.

TABLE 4. Stetement of changes in financial posttion for incorporated businesses only. 1987
Alberta. Men's Clothing stores (SIC 612i)

|  | Total(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower middle 25\% | Uppe: middle 25\% | To: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 33 \\ & (1) \\ & (i) \end{aligned}$ | $\begin{aligned} & 11 \\ & 12 \hat{0} \end{aligned}$ | $\begin{aligned} & 128 \\ & 271 \end{aligned}$ | $\begin{aligned} & 271 \\ & 508 \end{aligned}$ | $\begin{aligned} & 508 \\ & (1) \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Opereting ectivities Cash from oderetions Dedrecietion Other | 6 8 -14 | 1 -3 | $\begin{array}{r} -1 \\ 2 \\ 1 \end{array}$ | $\begin{array}{r} 3 \\ 13 \\ -8 \end{array}$ | 21 14 -46 |
| Oividends | -7 | -6 | -5 | - | -19 |
| Investment activisies <br> Disposel of fixed assets Purchase of fixed asseis Increase in investment Deciesse in investment | 3 -7 -2 2 | 1 - 2 | -1 | 3 -9 -1 | 6 -16 -5 5 |
| Finencing ectivities <br> Incresse in long term debe <br> Redarment of long term debt <br> Loans fiom shareholders <br> Repayment of loans from shareholders <br> Advances 8 loans from government <br> linciesse in equipy <br> Decrease in equity <br> Other | 9 -9 13 -7 | 5 -4 | -1 9 -3 | $\begin{array}{r}9 \\ -16 \\ 8 \\ -5 \\ \hline\end{array}$ | $\begin{array}{r}26 \\ -14 \\ 31 \\ -15 \\ \hline\end{array}$ |
| Incresse(decrese) in cesh s equivelents Cash equivalents-Beginning of the yeer Cest squivalents - End of the yeer | $\begin{aligned} & -5 \\ & 21 \\ & 16 \end{aligned}$ | -3 9 7 | 31 | -3 11 8 | -13 35 22 |

(1) These estimares are dased on ofomple of incorported businesses reporting soles detween \$25.000 snd \$2,000,000. Sample count includes only those Dusinesses reporting siapement of chenges
see THD ? for symools and noies

TABLE 5. Employment changes by sixe of business. 1984-1987 based on sic ciessificetion in i987
Aberta. Men's Clothing Stores (SIC 5i21)


(1) Average laboup units secalculated by dividing totel peyroll oy the geroge annul wage and solary rete as reported in the Survey of Employment. Payroll and Hours. Stalistics Conode. Cotelogue $92-002$. An everege labour unit could be interpreted as a
 500 employees in Canada as a mote Dut less than that number in any given province it is show in the 500 and over group.
121 Refers to businesses reporting no payroli deductions in the previous year.
(3) Refers 10 businesses reporting no payrolt deductions if the fotlowing yeaf
"hewly recorting" and "no longer peporting" businesses are assumed 10 nove been in sctivity for six months and the informetion is adjusted accordingly

See iable 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quertile. 1985-1987
Alberta. Men's Clothing Stores (516 6121)


1985

Mumber of observations in sample Average sales $g$ Averoge expenst g Average net prof it (loss) $\$$

Gusinesses reporting profit (Mo.) Average sales $g$ Average expense $\$$ Average net profit $\$$

Businessest reporting losit (Mo.)
Aversoe soles 5
Aversge expense $\$$
Aversge net loss \$

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberte, women's Clothing Stores (SIC 6131)


Syebels
zero or no observations
-- 100 small too be experesed
not applicable
$\times$ confidentil

## Footnotes

(1) These estimetes bre based on sumpl of businesses reporting estes between 125.000 end $\$ 2.000 .000$.
2) Value in each cell $=$ lolsl woignted expendirur on given itom
(3) Valu in esch cell $=\frac{\text { Tolal weighted expenditure on given item }}{\text { Total weighted seles of busingses reporging inis item of expenditure }}$ for esch quertile

This portion of the table pertains onty to the businesses peporting the specific expense item. Thertore these ferios are culculated indiviouslly and the tot will mot necesserily equel $100 \%$.

## Motes

Osio ore shom by quertites when of lest 13 of the sompled businesses report she specilic item.
Records wre panked in escending order eccording to sales size. Each quertile li. e. botton 25\%. lower midde 25\%. etc.l fepresenti on querter of the total number of businesses. Within each quer?ile, tho zersge potio is presented. For comperison purpostes, the high end low values of sales ere shown.

How to use the totles

 sop $25 \%$
(3) Deto perteining to the evected sties size range will be in that quitrile.

## Standerd Industriel CIEesificetion Definition (31C IUEO):

SIC $\$ 131$ - Momet Clothing Seores
Businesses pimerily engageo in reiail dealing in momen's clothing lexcept behiericl and eceessories. Included are businesses engaged in reisil women's clothing ang accessories, retail women's apparel. reiail women's clothing. retail women's coais, women's clothing custom


 women's uniforms fexcect athieqiel and women's cloining stores

TABLE 2. Balance sheet profile for incorporated busimesses only. 1987
Abefta, Women's Clothing Stores (SIC 6131)

|  | Total! 11 | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Upoe middle 25: | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in tomole ( $\mathrm{No}$. ) Low sales value ( $\$ 000{ }^{\text {a }}$ ) High sales value ( $\$ 000^{\prime}$ ) | $\left.\begin{array}{r} 52 \\ 11 \\ 11 \end{array}\right)$ | 19 128 | $\begin{array}{r} 128 \\ 255 \end{array}$ | 255 446 | $\begin{aligned} & 446 \\ & 11) \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | 10 | 6 | 2 | 13 | 18 |
| lnventory | 10 |  | - | - | - |
| Other current ossets | 101 | 40 | 76 | 98 | 184 |
| Totsl current assets | 110 | 46 | 77 | 111 | 201 |
| Fined assets | 30 | 14 | 14 | 45 | 47 |
| Less: Accum. dep. on lixed ussets Other assets | 3 | 1 | 2 | 3 | 7 |
| Other assets |  |  |  |  |  |
| Total ustett | 144 | 61 | 93 | 159 | 258 |
|  |  |  |  |  |  |
| Current loans Other current liabilities | 25 53 | 8 | 27 | 40 | 100 |
| Total current liabilijties | 78 | 52 | 28 | 65 | 163 |
| Mortgages payabl | - | - | - | 1 | - |
| Long ierm debt. | 17 | 12 | 57 | 41 | 12 |
| Other fiabilities | 42 | 22 | 57 | 31 | 56 |
| Total liabilities | 137 | 86 -25 | 19 | 135 22 | 230 25 |
| Total auity | 7 | -25 | 3 | 22 | 25 |

111 These estimetes be bed on a semple of businesses reporting stes between $\$ 25,000$ anc $\$ 2,000,000$
See Tible 1 for symbols and notes.

TABLE 3. Financisl ratios(1) for incorporated businesses only. 1987
Alberta, Women's Clothing Stores (SIC 8131)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower | Upper $\text { middle } 25 \%$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( 5000 's) <br> High sales value ( 5000 's) | $\begin{aligned} & 52 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{aligned} & (1) \\ & 128 \end{aligned}$ | $\begin{array}{r}128 \\ 255 \\ \hline\end{array}$ | 255 446 | $\begin{aligned} & 446 \\ & (i) \end{aligned}$ |
|  | Averoge |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | 1.4 | 0.9 | 2.7 | 1.7 | 1.2 |
| Leverage patios <br> Debt/lavity fetio (times) <br> Interest coversge ratio (times) <br> Debt ratio (times) | 19.0 0.1 0.9 | $\begin{array}{r} -3.5 \\ \hdashline 1.4 \end{array}$ | 27.1 0.6 1.0 | 6.1 1.2 0.9 | $\begin{aligned} & 9.1 \\ & 0.9 \end{aligned}$ |

(1) The petios represent the gerege of retios for esch business in the group and cannot be calculated fron the figures shown in tebie 2 .

12 These estimates ber bused on senpl of businusses reporting seles Detween 525.000 eno 82.000 .000 .
Ser itabe 1 for symols and notes.

## Definitions:

1. biquidity retio:

Gurrent e current assets $/$ cuprent liabilities.
2. Leverege ratios:
d Debt/equipy : rosal lisbilipies / equipy
b) Debt ratio = cotal lituilities / total assers
c) Interesi coverage a net profit - interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Alberta, Women' Clothing Stores (SIC 6131)

|  | Toisi(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Upoer middle 25: | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.i Low sales value ( 8000 's) High sales value ( $\$ 000^{\circ} \mathrm{s}$ ) | $\begin{aligned} & 27 \\ & 111 \\ & 191 \end{aligned}$ | $\begin{aligned} & 11) \\ & 123 \end{aligned}$ | $\begin{array}{r} 123 \\ 259 \end{array}$ | $\begin{aligned} & 269 \\ & 487 \end{aligned}$ | $\begin{aligned} & 487 \\ & (1) \end{aligned}$ |
|  | Average $18000^{\circ} \mathrm{si}$ |  |  |  |  |
| Operating ectivities Cash from operations Depreciation Other | 1 8 -1 | $\begin{array}{r} -17 \\ 6 \\ 53 \end{array}$ | 5 1 -5 | $\begin{gathered} -7 \\ 11 \\ -7 \end{gathered}$ | $\begin{array}{r} 20 \\ 14 \\ -41 \end{array}$ |
| Dividends | $-10$ | - | - | - | -38 |
| Investment ectivities <br> Dispossel of fixed assets <br> Purchsse of fixed assers <br> Incresse in investment <br> Decrease in investment | 15 -7 -1 | - | - 1 | -2 | $\begin{array}{r} 59 \\ -23 \\ -3 \end{array}$ |
| Finencing ectivities <br> Increase in long term debt <br> Reoarment of long term debt <br> Loans from sharenolders <br> Reoaymen of loans from shareholders <br> Advances \& loans from government <br> Incresse in equiqy <br> Decrease in eauity <br> Other | $\begin{array}{r} 6 \\ -9 \\ 9 \\ -11 \\ - \\ - \\ - \\ 1 \end{array}$ | -8 3 -37 | 17 -20 8 -2 | -4 10 -2 | 6 -3 7 -3 - - -1 4 |
| Incresene(decrease) in cesh \& equivelonts Cesh s equivalents-Beginning of the yewr Cash equivalents - End of the yeer | 5 5 | 1 2 3 | 1 16 18 | -1 4 3 | 1 -3 -2 |

111 These estimates are basec on sample of incorporated businesses reporting seles between $\$ 25,000$ and $\$ 2.000 .000$. 5 omple count includes only those businesses reporting statement of changes.
See tool i for symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on Sic citsisificetion in 1987
Alberea. Women's Clothing Stores (SIC E131)



 full-tine enoloyee. More thet the Dusiness size groups used bre determineo at the conede level. Thus if ousiness has at leas t 500 mployees in canade os B whole but less than that number in any given province it is shown in the 500 and over group.
12) Refers io Dusinesses pporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deouctions in the following year
"Wewly reporting" and "no longer reporting" Dusinasses are assumed to hove deen in activity for six months and the information is adusted accordingly

See ieple i for symools and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Alberta, Women's Clothing Stores (SIC 6131)


| Mumber of observations in sample Average sales $\$$ | $278.021$ | -- | - | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average expense | 273.987 | -- | -- | -- | -- |
| Aversge net profit (loss) \$ | 4.034 | - | - | -- | -- |
| Businesees peporting e prof it (Mo.) | 33 |  |  |  |  |
| Averoge sales 5 | 265.851 | -- |  | -- |  |
| Average expense ${ }^{\text {s }}$ | 253.887 | -- | -- | -- | -- |
| Average net profits | 11.974 | -- | -- | -- | -- |
| Businesees reporting loss (Mo.) | 9 |  |  |  |  |
| Avarage sales \$ | 346.163 | -- | -- | -- | -- |
| Average expense \$ | 372.456 | -- | -- | -- | -- |
| Average net loss \% | -26.293 | -- | -- | -- | -- |

1985

| Mumber of observations in semple <br> Average sales \$ <br> Average expense $s$ <br> Average net profit (loss) \$ | $\begin{array}{r} 88 \\ 242.093 \\ 244.736 \\ -2.643 \end{array}$ | $\begin{aligned} & 71.755 \\ & 73.990 \\ & -2.235 \end{aligned}$ | $\begin{array}{r} 116.729 \\ 138.415 \\ -21.686 \end{array}$ | $\begin{array}{r} 210.018 \\ 210.019 \\ -1 \end{array}$ | $\begin{array}{r} 569.871 \\ 556.529 \\ 13.350 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (No.) | 49 |  |  |  |  |
| Average sales ${ }^{\text {S }}$ | 265.607 | 65.527 | 126.371 | 213.143 | 657.388 |
| Average expense \$ | 249.049 | 55.609 | 116.713 | 200.535 | 623.339 |
| Average net profit \$ | 16.558 | 9.918 | 9.658 | 12.608 | 34.049 |
| Businesses roporting lose (Mo.) | 39 |  |  |  |  |
| Average sales ${ }^{\text {S }}$ | 197.517 | 74.740 | 115.644 | 205.536 | 394.149 |
| Aver me expense 5 | 217.409 | 82.798 | 140.858 | 223.618 | 422.360 |
| Averoge net loss \$ | -19.892 | -8.059 | -25.214 | -18.082 | -28.211 |

1987

| Mumber of observations in sample | 101 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 281.200 | 79.114 | 146.291 | 278.954 | 620.441 |
| Aversge expense $\$$ | 279.858 | 84.822 | 148.984 | 287.066 | 617.750 |
| Average net profit (loss) \$ | 1.542 | -5.708 | -2.693 | 11.888 | 2.681 |
| Businesses reportine profit (Mo.) | 288. 52 |  |  |  |  |
| Average sales \$ | 288.305 | 85.406 | 150.995 | 287.826 | 528.994 |
| Average expense \$ | 268.669 | 75.730 | 142.999 | 264.885 | 591.061 |
| Average net profit | 19.636 | 9.676 | 7.995 | 22.941 | 37.933 |
| Businesses reporting lase (Mo.) | 49 |  |  |  |  |
| Averege sales \$ | 272.195 | 77.050 | 140.141 | 257.670 | 613.919 |
| Average expense \$ | 288.759 | 87.805 | 156.808 | 272.299 | 638.122 |
| Average net loss \$ | -16.564 | -10.755 | -16.667 | -14.629 | -24.203 |

(11) These estimes are based on sample of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.

Set Toble ifor symools and motes

TABLE 1. Selected operating retios. in percent of sales. 1987
Alberta, Clothing Stores $n . e . c .(S I C$ E141)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe ! $\text { midale } 25^{\circ}$ | Uode $\text { midole } 25 \%$ | 105 25. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sampla (No.) Lom soles value ( $\$ 020$ ) High sales value ( $\$ 000{ }^{\text {\% }}$ ) | $\left.\begin{array}{l} 37 \\ (1) \\ 11 \end{array}\right)$ |  |  | -- | -- |


| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { z busi- } \\ & \text { nesses } \\ & \text { roporting } \end{aligned}$ | Redorting businesses only( 3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Tots 1 | 8ottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { IOD } \\ & 25 \% \end{aligned}$ |  | Tot 1 | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uooer } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
|  | Percent of sules |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seise | 47.9 | -- | -- | -- | -- | 35.0 | 55.4 | -- | - | - | -- |
| Occupancy expenses | 12.8 | -- | -- | - | - | 100.0 | 12.8 | -- | -- | -- | -- |
| Deprecition | 1.6 | - | -- | - | -- | 86.6 | 1.9 | - | -- | - | -- |
| Repaics or meintenance | 0.6 | -- | - | -- | -- | 78.9 | 0.7 | -- | -- | -- | -- |
| Hest. light \& teleohone | 2. 8 | -- | -- |  | -- | 95.7 86.9 | 2.3 9.8 | -- | -- | -. | -- |
| Rent | 8.5 | -- |  | -- | -- |  |  | -- | -- | - | -- |
| Personnei expenses | 14.7 | = | -- | -- | -- | 92.1 | 18.0 | -- | -- | - | - |
| Finencisl expenses | 3.5 | =- | -- | -- | -- | 100.0 | 3.5 | -- | - | -- | -- |
| Interest \& bank charges | 2.2 | -- | - |  | -- | 95.6 | 2.3 | -- |  | -. |  |
| Professional lees | 1.3 | -- | -- |  | -- | 100.0 | 1.3 | -- | -- |  | -- |
| Other expenses | 22.9 | -- | -- | -- | -- | 100.0 | 22.5 | - | - | -- | -- |
| Profit (loss) | -1.9 | - | -- | -- | -- | 100.0 | -1.9 | -- | -- | -- | - |
| Total | 100.0 | - | -- | -- | - | 100.0 |  | -- | -- | -- | -* |

## Syetols

- zero or no observalions
- 100 smell 100 be expressed
not spplicab
* confiountia


## Feotnetes

(1) Those estimetes ar besed on sumple of businesses reporting sales between 325,000 und $32,000,000$
$(2)$ Velue in eoch cell $=\frac{\text { lotal weignted expenciturt on given item }}{\text { lotal wighted sales of all businesses in the sunple }} \times$ foo for guertile

This portion of the table periains only to the businesses peporting the specific expense item. Therefore thest retias ere calculated indivious!ly and the torbl will not necessmpily equal 100\%.

## Notas

Data are shown by outriles when et least 13 of the stompled businesses report the specific item
 one querter of the total number of businesses. Within esch quertile. the everage retio is presented. For comparison purposes. the high end low values of selet ere shown.

## How to use the tobles


2 The selected fenge will indicate the proper quertile, i. the bottom 25\%. the lower hidele 25\%. the upper niddie 25\% or the top 258
(3) Dete pertsining to the selected stes sizo range will be in thet quartlle

## Stenderd Induserisl cleesificetion Definision (SIC 18se):

SIC 6141-Clothing Stores n.e.c.
 clothing and accessories Included in this industry are businesses primarily engaged in retailing fur goocs. Retsil childen's end infants" clothing. children's clothing storas. tetail childen's cots. combination lmen's. women's end childen'sl clothing stores. retoil childrer's dresses, blouses and shirts. family clophing stores. retail fur goods. retail chiloren's hosiery, petail infonts and todders clothinc. retail childien's pants and slacks. retail childen's skirts. Petzil chitoren's sleepwer, reteil children's suits. petail childer's swesters and rerail childen's underweer are also included in this industry

TABLE 2. Balance sheet proflle for incorporated businesses only. 1987
Alberte, clothing Stores n.e.c. (SIE 6141)

|  | Toral(1) | $\begin{array}{r} \text { Bot+om } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe! } \\ & \text { midde } 25 \% \end{aligned}$ | Upder midde $25^{\prime \prime}$ | OC 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir. sample (Mo.) Low sales valce ( $\$ 000{ }^{\prime}$ ) High salas value $\left(\$ 000^{\circ}\right.$ ) | $\left(\begin{array}{l}31 \\ (1) \\ (1)\end{array}\right.$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Asets |  |  |  |  |  |
| Cash and notes receivable | 13 | -- | -- | -- | -- |
| Accounts and notes recaivable | 13 |  | -- |  |  |
| Inventory Other current assets | - |  |  |  | -- |
| Other curront assets | 157 | - | -- |  | -- |
| Total current assets | 170 | -- | -- | -- | -- |
| Fixed assets less : Accum. dep. on fixed asets | 31 | - | -- | -- | - |
| Less: Accum. dep. on fixed tasets Other assets | 6 | -- | -- | -- | -- |
| Other assets |  |  |  |  |  |
| Totel essets | 207 | - | -- | -- | -- |
| Liebilities and equity |  |  |  |  |  |
| Other curtent lisbilities | 72 | - | -- | -- | -- |
| Total current listilities | 92 | -- | -- |  | - |
| Mortasges ourable | - | -- | - | -- | "* |
| Long term debt. | 5 | -- | -- | -- | -- |
| Other liabilities | 44 | -- | -- | -- | -- |
| Total lisbilities | 142 | - | - | -- | -- |
| Total equity | 66 | - | -- | -- | - |

(II) These estimates ar besed on sample of Dusinesses reporting sales datween $\$ 25,000$ and $\$ 2,000.000$

See Table 1 for symbols and notes

TABLE 3. Financtal rettos (1) for incorporeted businesses only. 1987 Alberte, Clothing Stores n.e.c. (SIC 5141)

|  | Toial(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\underset{\text { middlemer }}{25 x}$ | Upper $\text { midde } 25 x$ | $\begin{aligned} & \text { 700 } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ ) High salas value $19000^{\prime}$ s) | $\left.\begin{array}{l} 31 \\ (1) \\ 1 \end{array}\right)$ | -- | -- | -- |  |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.8 | - | - | - | -- |
| ```Leveruee ratios Debt/eavity ratio (times) Interest coverage ratio (times) Debt retio (times)``` | $\begin{aligned} & 2.1 \\ & 1.5 \\ & 0.7 \end{aligned}$ | =- | -- | -- | -- |

(1) The retios represent the everse of ratios for est business in the proup ond connot de culculted from the figures show in toble 2 .
(2) These estimetes er besed on semple of businesses reporting seles between 525,000 end $\mathbf{8 2}, 000,000$

See Toble 1 for symbols and notes.

## Definitions:

1. Liquidity retio:

Curpent = current assets / current liobilities
2. Leverage fetios:

- Debt/equity $=$ eral liabilities / equity.
(D) Det ratio = toial lisbilities / total asseis
c) Interest coverage $=$ net profit . interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Alberta, Clothing Stores n.e.c. (SIC 6141)

|  | Totali) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lowe! miadle 25: | UPDE I middle 25: | Tor $2 シ:$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samele (No.) Low sales value ( $\$ 000$ 's) High salas value (sc00's) | $\begin{aligned} & 19 \\ & 11 \\ & (11 \end{aligned}$ | -. | -- | -- | -- |
|  |  |  | verage $1 \$ 00$ |  |  |
| Operating ectivities Cash from opertions Depreciation Other | -1 7 8 | -- | -- | -- | -- |
| Dividends | -3 | - | - | -- | -- |
| Investment ectivities <br> Dispossl of fixed assets <br> Purehase of fixed asseis <br> Increse in investment <br> Decrese in investment | $\begin{array}{r}5 \\ -18 \\ \hline 1\end{array}$ | -- | -- | -- | -- |
| Financing ectivities <br> Inciesse in long term debt <br> Redayment of long term debt <br> Loans fiom shareholders <br> Redayment of loans fiom shareholders <br> Advances \& loans from government <br> Incresse in equity <br> Decresse in equity <br> Othe: | 19 -7 3 -5 - - -1 | -- -- -- -- -- | -- -- -- -- | - - - -- -- - | - - - - -- - |
| Increase(decresse) in cosh tequivalents Cash \& equivatents-Beginning of the year Cesh Equivalents - End of the yeat | 7 2 9 | -- | -- | -- | -- |

(1) These estimates are dased on bample of incopporered businessas roporting sales between 825,000 and $\$ 2.000$. 000. Sample count inciudes only inose Dusinesses repop ting a sibimen of changes
See labie for symools and notes

TABLE 5. Empioyment chenges by size of businese. 1984-1987 besed on Sic cissisificetion in iget
Alberta. Clothing Stores n.e.c. (SIC E141)


 Survey of Employment. Poyrol' and hours. Statistics Conada. Cstologue 72-002 an average laboup unit coulo be interpreted as a full-time employen Note that the business size groups used are delermined ot the canoca level. Thus if business has at least 500 mployees in Canede os e whol but less than thet number in ony given province is is shown in the 500 ond over proub
(2) Reiers to businesses reporting mo peyioll onductions th the previous year.
(3) Refers io businesses peporiing no payroll deductions in the following year
*Newly reporting" and "no longer peporting" businesses are assumed to hove been in activity for six months and the information is sojustec accordingly
see rable, for symols and noles

TABLE 6. Selected operating charscteristics of small businesses by sales quartile. 1985-1987
Alberta. Clothing Stores $n . e . c .(S 1 C ~ 6141)$

|  | Total(1) | Bottom 25: | Lower $\text { modole } 25 \%$ | Upper middle 25\% | TOD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| umber of observetions in smple Average sales $\$$ | 295.288 ${ }^{39}$ | -- | -- | -- | -- |
| Average expenst \$ | 283.187 | $\cdots$ | - | - | -- |
| Average net protit (loss) \$ | 12,109 | - | - | - | - |
| Jusinesses reporting a profit (Mo.) Avarage sales $\$$ | 398.895 | -- | -- | -- | -- |
| Average expense 5 | 293.460 | -- | -- | -- | -- |
| Average net profit | 25.435 | -- | -- | - | - |
| Businesses reporting loss (Mo.) | 247.375 |  | -- | -- | $\cdots$ |
| Average sales ${ }^{\text {average expense }}$ | 263.308 | -- | -- | -- |  |
| Aversge net loss \$ | -15.933 | -- | -- | -- | *- |

1986


1987

(19) These estimstes ore besto on sample of businesses reporting sales detwen $\$ 25,000$ and $\$ 2.000,000$.

See isble 1 for symools and noiss

TABLE 1. Selected opereting ratios. in percent of seles. 1987
Alberta, Fabric and Yern Stores (SIC 6151)

|  | Tolal(1) | $\begin{array}{r} 60+10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower mids 25\% | UDDet middi $25 \%$ | 708 $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Bus inesses in sample (No.1 | 19 |  |  |  |  |
| Low sales value ( 8000 's) | (1) | -- | -- | -- | -- |
| High sales value (\$000's) | (1) | -- | -- | -- |  |


| Selected expense ifom | Industiy average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reoriing } \end{aligned}$ | Reporing businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |  | Toial | $\begin{array}{r} \text { Bor } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 255 \end{aligned}$ | $\begin{array}{r} \text { Upoer } \\ \text { midol } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seios |  |  |  |  |
| Cost of sales | 58.0 | - | -- | -- | *- | 17.2 | 66.4 | -* | -- | -* | - |
| Dceupency expenses | 7.4 | - | -- | - | - | 100.0 | 7.1 | - | -- | -- | -* |
| Depreciation | 1.1 | -- | "- | -- | - | 95.7 | 1.1 | -- | - | -- | -- |
| Rapairs $s$ meintenance | 0.2 | -- | - | -- | - | 44.2 | 0.5 | - | -- | - | -- |
| Heat. light o telephone | 1.6 | -- | -- | -- | - | 97.9 | 1.7 | -" | -- | - | -- |
| Rent | 4.4 | -- | -- | -- | - | 45.0 | 9.9 | -- | - | -- | -- |
| Personmel expenses | 12.6 | -- | -- | -- | -- | 97.9 | 12.9 | -- | -- | -" | -- |
| Financiol expenses | 2.3 | -- | $\cdots$ | -- | -- | 100.0 | 2.3 | -* | - | = | -- |
| Interest \% bank therges | 1.3 | -- | -- | -- | - | 96.3 | 1.3 | -- | - | -- | - |
| Professional fees | 1.0 | -- | -- | - | -- | 45.7 | 2.2 | -- | - | -* | -- |
| Other expenses | 15.6 | -- | -- | -- | -- | 100.0 | 15.6 | -- | -- | -- | -- |
| Profit (loss) | 4. 1 | -- | -* | -- | -- | 100.0 | 4.1 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | - | 100.0 | ... | -- | - | -* | - |

## Symbol:

zero or no observetions
too smell too be expressed
not opplicable
$\times$ confidentisl

## Foetnotes

(1) These estimetes er besed on semple of businesses reporimp siles between $\mathbf{1 2 5 . 0 0 0}$ end $\mathbf{8 2 , 0 0 0 . 0 0 0}$
(2) Value in ach cell $=\frac{\text { lotal weighted expenditure on given item }}{\text { lotsl weighted sales of sll businasses in the sample }} \times 100$ for ench quertile
(3) Velue in esh cell $=\frac{\text { lotsl wighted expenditure on given item }}{\text { fotel weighted soles of businesses reporting this item of expenditure }}$.

This portion of the soble perpins only to the busimesses repopting the specific expense item therefore thete retios er celculated individuatty and the rosml will not necessafily equel 1002

## Motes

Dots ere shown by quertiles when 1 lest 13 of the sampled businesses report the specific item.
ancords mert ranked in escending order ccopding to seles size. Esch quertile fi, botion 25\%. Iower hidde 25y, etc. fepresents ont querter of the rotsl mumber of businesses. Withim esch quertile, the rversge patio is presented. For congerison Dupposes. the high and low values of steles are shown

Mow to use the tebles

(2) The selected ronge will indicete the proper qusptile, i.e. the bottom 25\%, the lower midde 25\%, the upper midal 25\% op the 100258.
(3) Dare pertaining to the selocted solos size renge will be in thet quattile.

## Stenderd Industrisl Clessificetion Definition (5IC 1seo):

SI6 6151 - Fobric and Yern Sporas
Businesses primarily engaged in retail deating in yard goods; yarns and related merchondist such as: dry goods and notions stores, fabric stores. retail kniting yarm and accessories, mili-end stores liextile fabricl, retail piece goads liextile fabricl. retail sewing thread. reteil cextile fatics. fetell yarn goods liextile fabric) ond peiail yarn

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberta. Fabric and Yarn Stores (SIC 5151)

(il) These estimates are based on a sample of businesses reporting salus between $\mathbf{3 2 5}, 000$ and $\mathbf{3 2}, 000.000$.
See Table 1 for symols and notes

TABLE 3. Finmncini ritios(1) for incorporated bubinesser oniy. 1987
Aberte, Fabric and Yarn Stores (SIC E151)

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

(1) The ratios represent the avtrge of patios for each business ln the group and cennot be calculated from the figures ghown in teble 2 .
(2) These estimetes be besed on semple of businesses reporting seles beiween $\mathbf{2 5} 5.000$ mon $\mathbf{2 2 . 0 0 0 . 0 0 0 .}$

See inble for symbols and notes.

Definitions:
t. Liquidity retiô:

Cuprent $=$ current ssets / current lisbilities.
2. Lever me reties:
al Depr/squity s cotal lisbilities / equity
bi Deot patio = rotal lisbiliqios/ cotal assets
c) Inferest covergot a ner profit internst expens / interest expense.

TABLE 4. Statement of changes tn financtal position for incorporated businesses only. igs7 Alberts. Fabric and Yarn Stores (SIC 6151)

|  | 70:a1111 | $\begin{array}{r} B C \div 10 m \\ 25 \% \end{array}$ | Lower <br> mide: 25\% | $\begin{aligned} & \text { UoDe! } \\ & \text { midole } 25: \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & \text { 25\% } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales volue ( $\$ 000$ 's) Migh sales value ( $\$ 000$ s) | $\begin{array}{r} 8 \\ (1) \\ (1) \end{array}$ | -- | - | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Operating ectivities Cash from oderations Dedrecition Other | $\begin{array}{r} 16 \\ 6 \\ -18 \end{array}$ | -- | -- | -- | -- |
| Dividends | -2 | -- | -* | - | -* |
| Investment activitios <br> Disposs of fixed sessets Purchase of fixed assets Incresse in investment Decrease in investment | -33 | -- | -- | -- | -- |
| Financing setivities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shereholders <br> Reoryment of loans from shaieholders <br> Advances \& loans liom government <br> Incresse in equity <br> Decrease in equity <br> Other | $\begin{array}{r}28 \\ 14 \\ -12 \\ \hline\end{array}$ | - <br> - <br> - <br> - | - - - - - - | - - - - - - - | -- -- -- -- -- |
| Incresseldecrease) in cash bequivalents Cash squivelents-Beginning of the yen Cosh equivalents - End of the year | $\begin{array}{r} -1 \\ 11 \\ 10 \end{array}$ | -- | -- | -- | -- |

(1) These estimetes are ossed on sample of incorporared ousinesses poporing salms betwean s25.000 and $\$ 2.000 .000$. 5 anple count includes
only those Dusinesses reporting sistument of chonges
See leol for symbol and notes.
TABLE 5. Employment changes by size of business, 1984-1987 besed on SIC ciassification in 1987
Alberta. Fabrlc and Yarn Stores (SIC 6151)

| Business size expressed in everoge lobour units(1) | Number of businesses | Total $\begin{gathered}\text { payroll } \\ (\$ 000 \\ \text { s) }\end{gathered}$ | Average labour units(1) | Changes in number of businesses with peid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{gathered} \text { Newly } y \\ \operatorname{cosor} \operatorname{ting}(2) \end{gathered}$ | No Ionger reporting(3) |
| 1984 |  |  |  |  |  |
| Tots 1 | 115 | 7.208 | 947 | 25 | 18 |
| $\begin{aligned} & \text { leas than } 20 \\ & 20-99 \\ & 100-195 \end{aligned}$ | 104 7 4 | $\begin{aligned} & 2.382 \\ & 1.899 \\ & 2.927 \end{aligned}$ | $\begin{aligned} & 313 \\ & 249 \\ & 385 \end{aligned}$ | $\begin{array}{r} 22 \\ 2 \\ 1 \\ - \end{array}$ | 18 |
| 1587 |  |  |  |  |  |
| Totel | 127 | 6.936 | 674 | 18 | . . |
| $\begin{aligned} & \text { 1ess inan } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}120 \\ 5 \\ 2 \\ \hline\end{array}$ | $\begin{array}{r} 3.200 \\ x \\ x \end{array}$ | $\begin{aligned} & 311 \\ & 215 \\ & 148 \end{aligned}$ | 18 | $\because$ $\cdots$ $\cdots$ |

 Survey of employment. Payrall and Hours. Statistics Canade. Catologue 12-002. An overoge labour unit could be interprated as a full-ime mplove Note that the business size groups used sie deiernined or ine Conode level. Thus if a business has si less?
500 employees in Canada as anole but less than that numoer in any given province it is show in the 500 ond over grouc
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers 10 businesses reporting no payroll deductions in the following year
-Mewly reporqing" ana mo tonger reporting" ousinesses are assumed to have deen in activity for six months and the information is adjusted accordingly.
see ieble : for symbols and noles

TABLE 6. Selected operating characteristies of small businesses by sales quartile. 1985-1987
Alberta. Fabric and Yarn Storas (SIC 6151)
Total!11
Bot tom
Lowe?
Uniddioper
Top

1985

| Mumber of observations in sample | 18 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averape sales \$ | 111.400 | -- | -- | -- | -- |
| Average expense \$ | 104.122 | -- | -- | -- | - |
| Average net profit (loss) s | 7.278 | -- | - | -- | -- |
| Businesses reporting profit (No.) | (2) 15 |  |  |  |  |
| Average sales \$ | 121.497 | -- | -- | -- | -- |
| Average expense \$ | 105.260 | -- | -- | -- | -- |
| Average net prolits | 16.237 | -- | -- | -- | -- |
| Ausinsses peporting lose (Mo.) | 3 |  |  |  |  |
| Average sales \$ | 129.712 | -- | -- | -- | -- |
| Average expense \$ | 143.373 | -- | -- | -- | -- |
| Averape net loss \$ | -13.66 | -- | -- | -- | -- |

1986


1987
Number of observations in sample
Average sales
Average expense $\$$
Avergge net prof it (loss)s

| $113.883$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| 111.586 | -- | -- | -- | -- |
| 2.097 | -- | -- | -- | -- |
| 23 |  |  |  |  |
| 142.340 | -- | -- | -- | -. |
| 131.927 |  |  |  |  |
| 10.413 | -- | -- | -- | -- |
| -133. 18 |  |  |  |  |
| 133.619 | -- | - | - | -- |
| 166.302 -12.683 | -- | -- | -- | -- |

TABLE 1. Selected operating ratios. in percent of sales. 1987
Alberta, Houshold Furniture Stores (Sit 521)

|  | Total(1) |  | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ |  | Lowe !midoie 25\% |  | Uppermiddle 25\% |  |  | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses : $n$ samole (No.) Low sales value ( $\$ 000$ 's High saies value ( 9000 's) | $\left.\begin{array}{l} 7 \\ (1) \\ 1 \end{array}\right)$ |  | $\begin{array}{r} 1 \\ 5 \end{array}$ |  | $\begin{array}{r} 51 \\ 127 \end{array}$ |  | $\begin{array}{r} 127 \\ 389 \end{array}$ |  |  | $\begin{aligned} & 385 \\ & 111 \end{aligned}$ |  |
| Selected expense item | Industry oversoge(2) |  |  |  |  | $\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered}$ | Redorting businesses on y ( 3 ) |  |  |  |  |
|  | Tots 1 | Bot tom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upde: iddle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Tozal | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midol } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Upper } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 37.5 | 35.7 | 25.9 | 33.7 | 55.5 | 14.1 | 44.8 | 40.2 | 37.2 | 41.0 | 56.9 |
| Oceupency expenses | 8.1 | 12.6 | 3.1 | 7.3 | 6.3 | 100.0 | \%. 8 | 12.6 | 9.4 | $? \cdot 3$ | 6.3 |
| Deprecistion | 1.4 | 0.9 | 2.5 | 0.9 | 1.0 | 85.5 | 1.6 | 1.2 | 2.6 | 1.3 | 1.0 |
| Redsirs maintenance | 0.9 | 1.3 | 1.2 | 0.6 | 0.6 | 58.8 | 1.5 | 2.2 | 3.0 | 0.9 | 0.8 |
| Hest. liphe tolephone | 2.2 | 8.0 | 2.4 3.4 | 2.8 2.9 | 1.4 3.4 | 82.5 81.5 | 2.6 5.3 | 3.3 8.4 | 3.6 8.1 | 2.8 3.4 | 1.4 3.8 |
| kent | 6. | 8. | 3.4 |  |  |  |  |  |  |  |  |
| Personnel expenses | 20.1 | 11.5 | 26.8 | 25.5 | 14.5 | 93.4 | 21.5 | 14.5 | 29.1 | 25.5 | 14.5 |
| Finenciel expenses | 2.7 | 1.1 | 3.7 | 2.9 | 2.5 | 93.9 | 2.8 | 1.1 | 4.8 | 2.3 | 2.5 |
| Interest 8 bank charges | 1.7 | 0.7 | 2.4 | 1.6 | 2.0 | 83.5 | 2.1 | 0.9 | 3.3 | 1.8 | 2.0 |
| piolestional fees | 1.0 | 0.7 | 1.3 | 1.2 | 0.5 | 84.0 | 1.1 | 1.3 | 1.7 | 1.2 | 0.5 |
| Other expenses | 22.5 | 17.1 | 22.0 | 30.1 | 19.7 | 100.0 | 22.5 | 17.1 | 22.0 | 30.1 | 19.7 |
| Profit \{loss\} | 8.5 | 21.7 | 12.1 | 0.6 | 1.5 | 100.0 | 1. 5 | 21.7 | 12.1 | 0.6 | 1.5 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | -• | ... | - . | * . | - . |

## Symbols

```
2ero or no observerions
-- to0 smell ;00 be expressed
    noz soplicabl
* conficentisl
```


## footnotes




This portion of the table pertains only 20 the businosses reporting the specificexpense item. Ther fort these ratios bre colculateo individually ang the toial will not necessarily equal 1002.

## motes

Dete ore shown by quartiles when st lust 13 of the somplod businetses report ehe specific ifen
Decoros were renked in sscending order eccording to soles ize. Eech gutitile li e. botton 25t, lower midde 25z, etc. represthts one querter of the total number of ousinesses. Within each quartite, the suerage ratio is presented. For comparison purposes, the high and lom vilues of seles bre shown.

How to use the tedite

(2) The selected renge will indicete the proper quertile. i. e. the botton 25\%. the Iowt midde 25\%. the upper midde 25z or the IOP 258
(3) Dete perteining to the sulected seles size ronge will be in thet quartile.

Stenderd Industriel Clasificetion Definition ISIC 19801:
SIC 6210 - Mousehold Fupniture Stores
gusinesses primarily engeged in refail debling in housphold furmipure. Businesses prinapily ungeged in furnique refinighing and ropaip Be included in this indusify group.

TABLE 2. Balance sheet prof 11 e for incorporated businesses only, 1987
Alberte. Moushold Furniture Stores (SIC E21)

|  | To:alil | $\begin{array}{r} \text { Bot:om } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { micole } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { midole } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High soles value (\$000's) | $\begin{aligned} & 61 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{aligned} & (9) \\ & 107 \end{aligned}$ | $\begin{aligned} & 107 \\ & 188 \end{aligned}$ | $\begin{array}{r} 88 \\ 677 \end{array}$ | $\begin{aligned} & 677 \\ & (1) \end{aligned}$ |
|  | Averape ( $\$ 000{ }^{\circ} \mathrm{s}$ ) |  |  |  |  |
| Astuta |  |  |  |  |  |
| Cash | - | - | - | - | - |
| Accounts and notes receivable | 26 | 2 | 8 | 12 | 74 |
| Inventory | - | - | - | - | - |
| Other current assets | 133 | 9 | 27 | 132 | 336 |
| Total curcent assets | 158 | 11 | 36 | 144 | 409 |
| Fixed assets | 66 | 12 | 16 | 85 | 141 |
| Less: Accum, dep. on fixed nesets | 19 | - | 12 | 38 | 23 |
| Other ossets | 19 | - | 12 | 38 | 23 |
| Totel eseets | 243 | 23 | 83 | 267 | 573 |
| Liebilities end equity 29 |  |  |  |  |  |
| Current loans | 29 | 3 | 7 | 29 | 71 |
| Other current lisbilities | 61 | 12 | 24 | 34 | 163 |
| Total current tisbilities | 91 | 15 | 31 | 64 | 234 |
| Mortgages porable | - | - | - | 24 | 0 |
| Long term debt | 12 | 2 | 1 | 24 104 | 194 |
| Other liabilities | 87 | 4 | 30 | 104 |  |
| Totel lisbillties Total equity | 190 54 | 22 | 62 | 191 76 | 488 126 |

(1) These pitimates bere bed on sumple of businesses pepoping setes butween 325,000 ond $\mathbf{8 2 , 0 0 0 , 0 0 0 .}$

See imble 1 for symbols and notes

TA8LE 3. Financial ratios(1) for incorporated businseses oniy. 1987
Alberta. Moushold Furniture Stores (SIC 殷1)


(1) Ihe retios represent the wereqe of retios for ech businoss in the grous mad cennot be culcuited fron the figures shown in isble 2

See Table for fymols and notes.
oefinitions:

1. Liouidity retis:

Curpent $=$ curcent lessets/ curfent limbilities.
2. Leversoge fatios:

- Dect/equity $=$ sozel liabilities $/$ equity

c) Inierest coverage $=$ net profit interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta. Houshold Furnipure Stores (SiC 621)

|  | lotal(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lomer miode 25\% | Upoe: middle 25; | $\begin{aligned} & 100 \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value (\$000's) Migh sales value $\{\$ 000$ s | $\begin{array}{r} 37 \\ 1!\} \\ 11\} \end{array}$ | $\begin{aligned} & 111 \\ & 125 \end{aligned}$ | $\begin{array}{r} 125 \\ 188 \end{array}$ | $\begin{aligned} & 188 \\ & 694 \end{aligned}$ | $\begin{aligned} & 694 \\ & 111 \end{aligned}$ |
|  | Average ( $\$ 000$ s) |  |  |  |  |
| Opareting activities Cash fiom oderations Depreciation Other | $\begin{array}{r} 12 \\ -12 \\ -12 \end{array}$ | 1 | 5 9 -18 | 2 7 1 | 39 10 -33 |
| Dividends | - | - | - | $-1$ | - |
| Investment ectivities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Incresse in investment <br> Decrease in investment | $\begin{array}{r}7 \\ -17 \\ -2 \\ \hline\end{array}$ | -1 | $\begin{array}{r}5 \\ -15 \\ \hline\end{array}$ | 17 -31 -6 | 3 -13 -1 1 |
| Financing activities <br> Incresse in long term debt <br> Redayment of long term debt <br> Loans from shareholders <br> Reparment of loans from shareholders <br> Advances \& loans from government <br> Incresse in equity <br> Decresse in equity <br> Dither | $\begin{array}{r} 20 \\ -14 \\ 7 \\ -13 \\ - \\ 1 \\ -1 \end{array}$ | -1 | 3 - -6 | $\begin{array}{r}15 \\ -3 \\ 3 \\ -13 \\ \hline\end{array}$ | 58 -54 25 -32 - 5 - -2 |
| Increseldecresse) in cash s equivalents Cash \& equivelents-Beginning of the year Cash t equivalents - End of the year | -4 -5 -10 | 2 1 3 | -16 26 11 | $\begin{array}{r} -9 \\ -19 \\ -28 \end{array}$ | 9 -25 -18 |

(1) These estimetes bre desed on somple of incorporated businesses reporting sales Detween $\$ 25,000$ and $\$ 2,000.000$. Sonple count includes onty ihose businesses peporting a sisiemen of chonges
See Tatel for symbols and notes.

TABLE 5. Employment changes by size of business. 1984-i987 based on Sic elasificetion in 1987
Alberts, Houshoid Furniture Stores (SIC 621)

| Business size exoressed in sverege labour unips(1) | Number of businesses | $\begin{array}{r} \text { Tot } 1 \text { payroll } \\ (\$ 000 \end{array}$ | Average Iabour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { ieporting(2) } \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 357 | 27.358 | 1.690 | 55 | 31 |
| $\begin{aligned} & \text { less than } 20 \\ & 20 \text { - } 99 \\ & 100 \text { - } 199 \\ & 500 \text { and over } \end{aligned}$ | 341 11 2 3 | $\begin{array}{r} 17.093 \\ 4.894 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.055 \\ 304 \\ 62 \\ 289 \end{array}$ | 52 2 1 | $31$ |
| 1987 |  |  |  |  |  |
| Total | 370 | 35.896 | 2.068 | 53 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20^{\circ} 99 \\ & 100^{\circ}-499 \\ & 500 \text { ond over } \end{aligned}$ | 354 9 5 2 | $\begin{array}{r} 21.003 \\ 5.412 \\ x \\ x \end{array}$ | 1.228 302 238 300 | 59 | $\cdots$ $\cdots$ $\cdots$ |

(t) Average labour units ore colculto by dividing tots payroll by the berage annual wage ond ebiory fote as foported in the Survey of Employment. Peyroll tho mours. Sistis? full-time emploves woie thel the busintss size groups used sie detprmined of the Censode level. Thus if business has ot leas?

(2) Refers to ousinesses reporting no payral! deductions in the previous year

131 Refers 10 dusinesses reporting no payroll deduetions in the following yeer.
*Newly redorting" and "no longer reporting" businesses are assumed to hove deen in activity for six months and fhe informotion is adjusted occoraingly
see iable f for symools and notes

TABLE 6. Selected operating charecteristics of small businesses by sales quartile. $1985-1987$
Alberta, Houshold Furniture Siores (SIC 821)


1985

| Number of observations in sumple Average sales \$ <br> Average expenses <br> Average net profit (loss) \$ | $\begin{array}{r} 56 \\ 320,358 \\ 306,716 \\ 13.642 \end{array}$ | $\begin{aligned} & 37.262 \\ & 22.847 \\ & 14,415 \end{aligned}$ | $\begin{array}{r} 77.649 \\ 75.659 \\ 1.990 \end{array}$ | $\begin{array}{r} 156.581 \\ 146.173 \\ 10.408 \end{array}$ | $\begin{array}{r} 1.009 .949 \\ 982.186 \\ 27.755 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting oprofit (Mo.) | 48 |  |  |  |  |
| Averoge solus | 308.351 | 37.262 | 65.018 | 118.770 | 1.012 .352 |
| Average exderse \$ | 287.709 | 22.847 | 49.536 | 102.953 | 975.491 |
| Averape net profit \$ | 20.642 | 14.415 | 15.482 | 15.807 | 36.861 |
| Businesses reporting lose (Mo.) | 8 |  |  |  |  |
| Average sales \$ | 468.742 | - | 83.329 | 328.934 | 993.964 |
| Average exoense \$ | 485.701 | - | 87.104 | 343.139 | 1.026 .559 |
| Average net loss \$ | -16.959 | - | -4.075 | -14.205 | -32.595 |

1985

| Wumber of observetions in sample | 46 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales | 274.717 | -- | -- | -- | -- |
| Average expense \$ | 267.954 | -- | -- | -- | -- |
| Average net profit (loss) \$ | 6.763 | -- | -- | -* | -- |
| Busineses reporting profit (Mo.) | 34 |  |  |  |  |
| Averise soles \$ | 261.049 | -- | -- | - | -- |
| Average expense \$ | 247.077 | -- | -- | -- | -- |
| Average net profit\$ | 13.972 | -- | -- | -- | -- |
| Businascen peporting a loss (Mo.) | 12 |  |  |  |  |
| Average sales | 564.430 | -- | -- | -- | -- |
| Average expense \$ | 595.335 | -- | -- | -- | -- |
| Average nut loss \$ | -30.905 | -- | -- | -- | -- |

1987

| Mumber of observations in sample | 96 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 323,325 | 39.175 | 89.456 | 219.597 | 945.073 |
| Avorage exdense \$ | 315.192 | 31.533 | 79.930 | 222,755 | 926.551 |
| Averope net profit 〈loss) \$ | 8.133 | 7.642 | 9.525 | -3,158 | 18.522 |
| Businesses reporting profit (Mo.) | 341.097 |  |  |  |  |
| Averape sales \$ | 341.097 | 37.508 | 80.453 | 201.046 | 1.045.378 |
| Average expense 3 | 318.903 | 21.608 | 84.051 | 191.291 | 998.650 |
| Average net profils | 22.194 | 15.901 | 15.402 | 9.755 | 46.718 |
| Ousinesses reporting loss (Mo.) | 31 |  |  |  |  |
| Average salus \$ | 282.489 | 40.964 | 104.278 | 268.012 | 716.702 |
| Average expense 5 | 303.877 | 42.189 | 106.070 | 304.871 | 762.376 |
| Average net loss\$ | -21.318 | -1.225 | -1.792 | -36.859 | -45.67 |

[^18]TABLE . Selected operating ratios. in percent of sales, 1987
Aberta. Furniture. Refinishing and Repair Shop (SIC 6213)

|  | Tota \|11 |  | $\begin{array}{r} \text { Botiom } \\ 25^{\circ} \end{array}$ |  | Lowerniodle 25\% |  | Uppermiddle 25: |  |  | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) Higt. sales value $1900 \mathrm{c}^{\prime}$ s) | $\begin{array}{r} 27 \\ \{1 \\ 1 \end{array}$ |  | -- |  | -- |  | -- |  |  | -- |  |
| Selected expense item | Industry overagel 2 |  |  |  |  | $\begin{aligned} & \text { Z busi= } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Totel | Bottom 25\% | $\begin{array}{r} \text { Lome? } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25 | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uooer } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { To0 } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of seles | 20.8 | -- | -- | -- | -- | 75.2 | 27.3 | - | - | -- | -- |
| Decupaney expenses | 9.2 | -- | -- | -- | - | 100.0 | 9.2 | -- | -- | -- | -- |
| Deprecietion | 1.9 | -- | -- | -- | -- | 81.9 | 2.3 | -- | -- | -- | -- |
| Repairs of minterance | 1.1 | -- | -- |  | -- | 46.1 65.0 | 2.3 | -- | - | -- | -- |
| Mest. light telephone Rent | 2.3 4.0 | - | -- | -- | - | 65.0 77.6 | 3.5 5.2 | - | -- | -- | -- |
| Personnel expenses | 26.1 | - | - | - | - | 86.2 | 30.3 | - | - | -- | - |
| Finenciol expenses | 2.7 | -- | -- | - | -- | 88.4 | 3.1 | -- | -- | -- | - |
| interest \& bank charges Professional fees | 1.6 1.2 | -- | -- | -- | -- | 85.7 68.8 | 1.8 | -- | -- | -- | -- |
| Other expenses | 22.8 | -- | -- | -- | -- | 100.0 | 22. | - | -- | -- | -- |
| Profit (loses) | 18.3 | -- | -- | -- | - | 100.0 | 18.3 | - | -- | -- | -- |
| Totel | 100.0 | -- | - | -- | - | 100.0 | $\ldots$ | -- | -- | -- | - |

## Symols

- zera or no observations
-- 800 smsil too be expressed
not spplicsble
* confiaentisl


## foetnotes

11 These estinstes are based on stmple of businesses roporting seles between 525,000 end 32.000 .000
$(2)$ Velue in ench cell $=\frac{\text { lotal wighted expenditure on given item }}{\text { lotel weighted sales of all Dusifiesses in the sanple }} \times 100$ for each ouertile.
31 Velue in each cell $=$ lotal weighted expenditur on given itm

This portion of the table pertains only to the businesses reporting the specific oxpense item. Theretora these retios er calculated individually and the total will not necessarily equal 100\%.

Netes
Data ore shown by Quertiles when af leest 13 of the sampled Dusinesses puport the spocific ifum
 one querter of the total number of businesses. Within each quartilit, the euerege ratio is presented. for comporison purposes. the high and low velues of sales ert shown.

Mow to use the tebles

2) The selected range will indicete the proper quertile. i.e. the bottom 25\%. the lower midole 25\%. tho upper midde 25\% or the 10D 25\%
(3) Deto pertaining to the selected seles size range will be in that quartile.

Stenderd Induterisl CIessificstion Definition (\$15 1980):
S1C 6213 - Furniture Refinishing and Repair Shops
Bus inesses prims ily engaged in the repaip and refinishing of furniture such as petail aptique furniture repeir. retail furniture reupholsteing. furni iurerefinishing and repar shops. furnifure popir, furniture paint and varnish stripping and polishing of Gurniture

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Aberta. Furniture, Refinishing and Repoir Shop (SIC 6213)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lawer miode 25\% | Upper $\text { modie } 25 \%$ | $\begin{aligned} & \text { T00 } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) High sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 21 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets . . . . . . . . . . . . . . . . . . . . . . . . . . . |  |  |  |  |  |
| Cash | ? |  |  | -- | -- |
| Accounts and notes receivable | $?$ | -- | -- | -- | - |
| Other current assets | 19 | -- | -- | -- | -- |
| Total curront assets | 26 | -- | -- | -- | -- |
| fixed assets | 25 | - | -- |  | -- |
| Less: Accum. dep. on fixed essets Diner ussets | $\overline{7}$ | -- | =- | =- | -- |
| Total sases | 58 | -- | -- | -- | -- |
| Lisbilities and equity Current loans | 4 | -- | -- | -- | -- |
| Other current liabilities | 19 | -- | - | -- | -- |
| Total current lisbilities | 22 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- | -- | -- |
| Long lerm debt | 2 | - | -- | -- | -- |
| Other liabilities | 29 | - | -- | -- | -- |
| $\begin{aligned} & \text { Totel liabilities } \\ & \text { Total equity } \end{aligned}$ | 53 5 | -- | -- | =- | -- |

(11 These estimstes are pased on a sampl of businesses peporting salus between $\$ 25,000$ and $\$ 2.000 .000$.
See lotel ifor symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
alberte, Furniture, Refinishing and Repair Shop (Sic E213)

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

(11 The retios represent the meroge of rbtios for each businese in the groug and cennot on celculbed from the figures show in toble 2 .
L21 These estimetes ore beatd on senple of businesses reporting sales between 325.000 snd 32.000 .000 .
Sou roble i for symbols and notes.

Detinitions:
t. Liquidity petio:

Gupten: = current assers / cupront lispilizies.
2. leverige retios:
a) Debtiequity = totat liabilities / equity.
b) Debi raito zotal liabilities/lotal assets.
cl Interest coversge net profit interest expense/ inperest expense.

TABLE 4. Statement of changes in financial position for incorporeted businesses only, is87
Alberta, Furniture, Refinishing and Repair Shop (Sic 6213)

|  | Total11 | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe r midde 25\% | Upre: $\text { middle } 25^{\circ}$ | $\begin{aligned} & \text { Tos } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value $1 \$ 000$ 's? High sales value $\$ 000$ 's) | $\begin{array}{r} 6 \\ 11 \vdots \\ 11 \end{array}$ | -- | -- |  | -. |
|  |  |  | verage (\$000 |  |  |
| Opersting ectivities Cash from operstions Dedreciation Other | 4 5 -8 | -- | -- | -- | -- |
| Dividends | - | - | -- | -- | -- |
| Investment ectivities <br> Disposel of fixed assets <br> Purchase of fixed asseis <br> Increase in investment <br> Decrese in investment | 3 -8 - - | -- | -- | -- | -- |
| Finencing activities <br> Incresse in long term debt <br> Redaymant of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from govermment <br> lncrease in equity <br> Decrease in equity <br> Dther | 2 - -3 | - - - - - -- | - <br> - <br> -- <br> -- | $=$ - -- -- -- -- | $-\cdot$ <br> - <br> -- <br> -- <br> - |
| Incresse(decrease) in cash sequivalents Cesh equivelents-Beginning af the year Cosh sequivelents = End of the year | -6 13 7 | -- | -- | -- | - |

 only those businesses ieporting stitement of changes.
Sen loble 1 for symols and notes.

TABLE 5. Employment changes by vize of business. 1984-1987 besed on sic elisisificetion in 1987
alberte, Furniture, Refinishing and Repeir shop (Sic E213)



 fult-ime employer. Mot that the business size groups used bre determined ot ine conode lovel. Thus if business has let lest 500 employees in Canser as owhole Dut less than thet number in any given province it is shown in the 500 and over group.
(2) Refers ic businesses eporting no payroll deouctions in the previous year
(3) Refers 10 businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" Dusinesses are assumed so have been in wetivity for six months and the information is sdjusted ascording'y

See lable 1 for symbols and notes

TABLE 6. Seiected operating characteristics of small businesses by sales quartile. $1985-1987$
Alberta. Furniture, Refinlshing and Repair Shop (SIC 6213)


1985

| Mumber of observations in smple <br> Average sales $\$$ <br> Averoge expense \$ <br> Averoge net profit (loss) s | 70.056 <br> 59.92 <br> 10.12 |
| :---: | :---: |
| Businesses reporting profit (Mo.) | 2 |
| Average sales \$ | 67.113 |
| Averege expense s | 43.545 |
| Average net profits | 17.868 |
| fusinesses reporting lose (M0.) |  |
| Aversge seles | 74.477 |
| Aversge expenses | 78.695 |
| Average net loss $\$$ | -4.218 |

1) ${ }^{2} \mathrm{E} 5$

| Mumber of observations in sample | 73.21 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales\$ | 73.386 | -- | - | - | -- |
| Average expense? | 64.695 | -- | -- | -- | - |
| Average net drofit (loss) | $8.69 \%$ | -- | -- | -- |  |
| Businesses reporting proflt (Mo.) | 18 |  |  |  |  |
| Averoge sales \$ | 67.522 | - | -- | -- | -- |
| Average expenses | 58.265 | - | -- | -- | -- |
| Average net drofit 5 | 9.257 | -- | - | -- | -- |
| Dusimesses reporting loge (Mo.) | ${ }^{3}$ |  |  |  |  |
| Average gales \$ | 219.620 | -- | - | - | -- |
| Average expense\$ | 223,501 | -- | -- | ~ | - |
| Average net loss \$ | -3.881 | -- | -- | -- |  |

1987

| Number of observations in semple <br> Average soles \$ <br> Average expense $\$$ <br> Average net protit (loss) \$ | $\begin{array}{r} 31 \\ 107.316 \\ 96.995 \\ 10.321 \end{array}$ | -- | -- |
| :---: | :---: | :---: | :---: |
| Businesses reporting eprofit (Mo.) | 23 |  |  |
| Average sales ${ }^{\text {S }}$ | 103.355 | -- |  |
| Average expense \$ | 88.219 | -- |  |
| Average net profit 3 | 15.136 | - | -- |
| Businusses reporting less (Mo.) | 1 |  |  |
| Average salos | 131.338 | -- | -- |
| Averege expense $\$$ | 137.436 | - |  |
| Average net loss \$ | -6.098 | $\cdots$ | -- |

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta. Appliance. Television. Redio and Stereo Stores (SIC 622)


## Syebols

- zero or no observelions
- 200 smal! too be expressed
nor splicable
天 confidential


## Footnotes

111 Thuse estimates ar bused on sample of Dusinesses peporqing sales between $\$ 25.000$ and 12.000 .000 .

(3) Velue in eech coll $=\frac{\text { Totsl weighted expenditure on given iqem }}{\text { lotel weignted seles of businesses reporting this item of expenditur }}$ for each quertile

This portion of the tedle pertsins only to the businesses reporting the specific expense item. Therefore these retios fer culculed individually end the totel wi:l not necesserily equil 1002.

## Motes

Data ere shown by quartiles when at least 13 of the sampled businesses ruport phe socific ifen
 one querter of the lotel numter of businesses. Within esch quartile. the wersge retio is presented. for comperison purposes, the high and low volues of stibs ere shown.

Now to use the tebles
(t) Locat the approprinte seles ronge thet is displeyed on the two lines entitled bow seles value" end Ehigh seles value"

121 The selected renge will indicate the proper quertile. i. e. the botzon 258. the lower midde 25x. the upper midte 25s or the $20025 \%$.
(3) Dete perteining to the selected seles size range will be in the qusprile.

Senderd Indutrisl Clessificetion Definition 151 C Iseol:

[^19]TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberta, Appliance, Television, Radio and Stereo Stores (SIC 622)

|  | Total(1) | $\begin{array}{r} \text { Bo } 90 \mathrm{~m} \\ 25 \% \end{array}$ | bower $\text { middle } 25^{\%}$ | Uppes $\text { middle } 25 \%$ | $\begin{aligned} & \text { ToD } \\ & \text { 25: } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value (\$000's) <br> High sales value ( $\$ 000^{\prime}$ s) | $\begin{array}{r} 98 \\ (1) \\ (1) \end{array}$ | (1) | $\begin{array}{r} 125 \\ 203 \end{array}$ | $\begin{array}{r} 202 \\ 421 \end{array}$ | $\begin{aligned} & 421 \\ & \langle 1\} \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Astet: |  |  |  |  |  |
| Cash | - | - | - | - | - |
| Accounts and notes recuivable | 16 | 2 | 9 | 18 | 34 |
| Inventory |  | - | - | 77 | - |
| Other current assets | 77 | 26 | 33 | 77 | 170 |
| Total current sssets | 93 | 28 | 41 | 95 | 204 |
| Fixed assets | 58 | ? | 114 | 29 | 83 |
| Less: Accum. dep. on fixed essets Other ussets | 7 | 5 | 3 | 10 | 12 |
| Totel assets | 159 | 39 | 159 | 133 | 299 |
| Liabilities and equity | 13 | 5 | 3 | 13 | 30 |
| Other current liabilities | 45 | 15 | 28 | 42 | 93 |
| Total curcent liabilities | 58 | 20 | 31 | 55 | 123 |
| Mortgages dayable | - | - | 11 | - | - |
| Long term debt | 7 | 11 | 11 65 | 37 | 15 46 |
| Other liabilities | 40 | 10 | 65 | 37 | 46 |
| Total liabilities Total equity | 105 54 | 31 9 | 107 52 | 94 | 184 |

111 Phese estimates beased on semple of businesses reporting sales between $\$ 25,000$ and $\$ 2.000,000$.
See iable 1 for symbols find notes

TABLE 3. Financíl patios(1) for incorporated burinesses only, 1987
Alberta. Appliance. Tulevision, kadio and Storeo Stores (SIC 622)

|  | Total(2) | Bottom 25\% | $\text { middle } 25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 x \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) tow sales value ( $\$ 000$ 's) High sales value ( $8000^{\circ}$ ) | $\begin{aligned} & 98 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 11 \\ 125 \end{array}$ | 125 203 | $\begin{aligned} & 203 \\ & 421 \end{aligned}$ | $\begin{aligned} & 421 \\ & (1) \end{aligned}$ |
|  | Aversoge |  |  |  |  |
| Liquiditr ratio Current retio (times) | 1.6 | 1.4 | 1.3 | 1.7 | 1.7 |
| Leverage ratios Debt/equitr ratio (times) Interest coversot rotio (times) Debt ratio (times) | 1.9 1.9 0.7 | 3.6 2.2 0.8 | 2.1 0.7 | 2.4 3.2 0.7 | 1.6 2.3 0.6 |

(1) The retios represen? the everege of cotios for emen business in the group and cannor be calculated fom the figures shown in itole 2 .
(2) These ensimetes be besed on smple of businesses reporting sales bitween $\$ 25,000$ and \$2,000,000.

See table 1 for symols end notes.

Definltions:

1. Liquidity petio:

Curtent = current assets / euprent liabilities
2. Leveroge ratiot:

```
Debe/equily = total labilities/equity.
```

b) Debe rastio = cotal lisoilities/ iotal sssers
c) inserest coverage z net piofit . interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorported businestes only, 1987
Alberta, Applience. Television. Redio and Stereo Stores (SIC 622)

|  | Total\{1! | Botiom $25 \%$ | Lowe? midole 25\% | Under <br> midele 25: | ToD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low salas value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ 's) | $\begin{array}{r} 53 \\ (1) \\ (i) \end{array}$ | 11 88 | $\begin{array}{r} 88 \\ 975 \end{array}$ | $\begin{aligned} & 175 \\ & 42 i \end{aligned}$ | $\begin{aligned} & 42! \\ & 191 \end{aligned}$ |
|  |  |  | verage 1500 |  |  |
| Ooerating ectivities Cast from oderations Depreciation Other | 5 7 6 | $\begin{gathered} -3 \\ 1 \\ 54 \end{gathered}$ | -3 2 4 | $\begin{array}{r} 4 \\ 10 \\ -5 \end{array}$ | 23 15 -13 |
| Dividende | $-1$ | - | - | $-2$ | $-2$ |
| Investment ectivities <br> Disposal of fixed assets Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 3 \\ -10 \\ -2 \\ -2 \end{array}$ | - | 1 | 8 -9 -9 | 3 -30 - |
| 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 fiom government <br> lncrease in equity <br> Decrease in equity <br> Oiner | $\begin{array}{r} 10 \\ -12 \\ 5 \\ -10 \\ -1 \end{array}$ | 3 -2 - -38 | 18 -28 10 -2 | $\begin{array}{r} 1 \\ -3 \\ 5 \\ -7 \\ - \\ - \\ -1 \\ -1 \end{array}$ | 13 <br> -11 <br> 4 <br> -5 <br>  <br> 2 |
| Increseldecreese) in cush \& quivelents Cash squivelents-8eginning of the reer Cash equivalents - End of the year | 3 9 12 | 8 16 24 | 2 | $\begin{array}{r} 3 \\ 7 \\ 10 \end{array}$ | 1 18 19 |

(I) Thise estimeses se based on sample of incorporated businesses reporting soles betwen 525,000 ond 82,000 . 000 . Semple count includes oniy those businesses peporting a statemment of changes
see table ifor symbols and notes.
TABLE 5. Employment changes by ife of business. 1984-1987 besed on SIC classification in ige7
Alberta. Appllance. Televislon. Redio and Stereo stores (SIC E22)

| Business size expressed in overage labour units(1) | Number of businesses | $\begin{array}{r} \text { Tot al parall } \\ (\$ 000 \text { s) } \end{array}$ | average labour units(1) | Changes in number of businesies mith paid mployee: |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reportingl3) |
| 1984 |  |  |  |  |  |
| Total | 710 | 49.977 | 3.233 | 138 | 100 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-49 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 681 \\ 24 \\ 4 \\ 1 \end{array}$ | $\begin{array}{r} 30.412 \\ 11.041 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.969 \\ 688 \\ 326 \\ 250 \end{array}$ | 136 $?$ $?$ | $\begin{array}{r} 98 \\ 1 \\ 1 \\ \hline \end{array}$ |
| 1987 |  |  |  |  |  |
| Totel | 743 | 60.950 | 3.423 | 121 | ** |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { ond over } \end{aligned}$ | 706 28 7 2 | 36.486 11.981 $x$ $x$ | 2.016 638 416 351 | $\begin{array}{r}113 \\ 6 \\ 2 \\ \\ \hline\end{array}$ | $\cdots$ $\cdots$ $\cdots$ |


 full-time employes mote inat the business size prouds used ore depermined at the canade level. Thus il business has ar least 500 mployees in Cansde is o whole but less thon thet number in eny given province it is shom in the 500 ond over group.
(2) Refers to businesses reparting no payroll deductions in the previous year
(3) Reters io businesses roporiting no paytoll deductions in the following yeap
"Newly reporting" and "nc longer raporting businasses are assumed io have been in activity for six months and the informarion is sojusteo accordingly

See Table 1 for symbols and notes.

TABLE 6. Selected opereting characteristics of sull businesses by sales quartile. 1985-1987
Alberta, Appliance, Televisfon, Radio end Stereo Stores (SIC 522)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { miodle } 25 \% \end{array}$ | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observetions in sample <br> Average sales $\$$ <br> Averge expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 90 \\ 210.317 \\ 202.197 \\ 8.120 \end{array}$ | $\begin{aligned} & 37.013 \\ & 26.293 \\ & 10.720 \end{aligned}$ | $\begin{gathered} 56.993 \\ 51.162 \\ 5.839 \end{gathered}$ | $\begin{array}{r} 148.466 \\ 140.055 \\ 8.411 \end{array}$ | $\begin{array}{r} 598.797 \\ 591.279 \\ 7.518 \end{array}$ |
| Businesses reporting a profit (Mo.) <br> Aversge seles \$ <br> Aversge expense <br> Aversge net profit \$ | 73 225.409 207.453 17.956 | $\begin{aligned} & 36.578 \\ & 24.425 \\ & 12.151 \end{aligned}$ | $\begin{aligned} & 66.070 \\ & 48.434 \\ & 17.636 \end{aligned}$ | $\begin{array}{r} 149.925 \\ 139.492 \\ 10.433 \end{array}$ | $\begin{array}{r} 649.063 \\ 617.462 \\ 31.801 \end{array}$ |
| Businesses peporting losg (Mo.) <br> Aversge seles $\$$ <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 17 \\ 185.201 \\ 199.405 \\ -13.204 \end{array}$ | $\begin{array}{r} 11.400 \\ 45.055 \\ -3.655 \end{array}$ | $\begin{aligned} & 51.579 \\ & 52.790 \\ & -1.211 \end{aligned}$ | $\begin{aligned} & 128.437 \\ & 147.776 \\ & -19.339 \end{aligned}$ | $\begin{aligned} & 523.388 \\ & 551.999 \\ & -28.611 \end{aligned}$ |

1986
Mumber of observetions in sample
Average sales $\$$
Average expense $\$$
Averge net Drofin (loss) $\$$

Businesses reporting eprofit (Mo.)
Average sales
Averse expense \$
104
240.017
232.339
7.678

88
244.121
226.826
49.901
17.295

Susinesses feporting loss (Mo.)
Average salos $\$$
16
230.488
248.117
16
Average expenses
$-17.629$
45, 647
109.380
103.055
98.672
4.383

107.075
94.882
12.193

91.686
109.380
$-17,704$
182.675
183.617
-942

183.604
173.902
9.702

181.086
200.246
-19.160
624.431
600.132

Average expense $\$$
Averge net Drofiq (loss) \&
averioge net loss \$

1987

Number of observationg in semple
Average soles $\$$
Average expense
Average net profit (loss) $\$$

| 163 |  |
| ---: | ---: |
| 231.970 | 31.859 |
| 225.036 | 27.174 |
| 6.934 | 4.688 |
|  |  |
| 105 |  |
| 235.586 | 30.383 |
| 218.202 | 21.224 |
| 17.384 | 9.159 |
|  |  |
| 58 |  |
| 227.343 |  |
| 239.576 | 41.649 |
| -12.233 | -6.197 |

90.401
61.672
8.729

70.854
57.442
13.412

68.790
76.732
-7.942

| 182.422 | 643.197 |
| ---: | ---: |
| 182.551 | 628.749 |
| -129 | 14.448 |
|  |  |
|  |  |
| 191.029 | 650.078 |
| 180.205 | 613.935 |
| 10.824 | 36.143 |
|  |  |
|  |  |
| 174.185 | 830.346 |
| 184.796 | 655.127 |
| -10.611 | -24.181 |

Uuinesses reporting profit (Mo.)
Avorage sales $\$$
Avorage expense
Avorage net profits
41.649
-6.197
$-7.942$
184.796
655.127

## usineses repopting lose (Mo.) Average stics <br> Averse expenses

-12.233
.
-10.61
627.694
590.729
590.729
36.965
-
(1) These estimates are based on a sample of businesses reporiing sales beiween $\$ 25.000$ and $\$ 2.000 .000$.

See table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of smies, 1987
Alberta, Appliance, Television, Radio \& Stereo Stores (SIC 6221)

|  | Total(i) | Bot 10 m $25 \%$ | Lower | Uope $\text { miodie } 25^{\circ}$ | $\begin{aligned} & \text { To8 } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Bus inesses in sample iNo. Low sales value (\$00C's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 37 \\ & 11 \\ & 11 \end{aligned}$ |  |  |  | -- |


| Selected expense itam | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reorting } \end{aligned}$ | Reporting businesses only ( 3 ) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Tot 1 | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | Uooef middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd I } \\ & 25 \% \end{aligned}$ | UoDer middle 25\% | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 58.9 | -- | -- | - | - | 100.0 | 58.9 | -- | - | -* | -- |
| Occupency expenses | 6.3 | - | -- | -- | -- | 100.0 | 6.3 | -- | -- | -- | - |
| Dodrecistion | 1.3 | - | -- | -- | - | 96.8 | 1.3 | -- | -- | -- | - |
| Repairs s maintenance | 0.3 | -- | -- | -- | -* | 63.1 | 0.4 | -- | -- | -- | - |
| Heat. light s telephone | 2.1 | -- | - | - | -- | 109.0 | 2.1 | -- | -- | - | - |
| Rent | 2.6 | -- | -- | -- | -- | 82.2 | 3.2 | -- | -- | -- | - |
| Personnel expenses | 15.2 | -* | -- | -- | -- | 99.5 | 16.6 | -- | -- | -- | - |
| Finsenciel expenses | 1.6 | -- | -- | -- | - | 100.0 | 1.6 | -- | -- | -- | -- |
| Interest 8 Dank charges | 1.1 | -- | - | - | -- | 91.3 | 1.2 | -- |  | -- |  |
| Professional fees | 0.5 | -- | -- | - | -- | 97.4 | 0.6 | -- | -- | -- | -- |
| Other expenses | 13.3 | -- | -- | -* | - | 100.0 | 13.3 | - | -- | - | - |
| Profit (loss) | 4.7 | -- | -- | -- | -- | 35.8 | 4.3 | -- | - | -- | - |
| Total | 100.0 | -- | -- | -- | - | 100.0 |  | -- | -- | - | - |

5ybols
zero or no observetions
too smel! 200 of expressed
not EDDI CODI
$\times$ confidentisl

(2) Velue in each cell sotal whighed expendique on given item for form quertile.

This portion of she table pertzins only to the businesses reporting the specific expense ipen. Therefore these parios art ciciculated individusliv and the total will not necessafily laul $100 \%$

## Motes

Dsta ar shown by quartiles when at least 13 of the sampled businusses report the specific item
Records wepe ranked in ascending order according to sales size. Etch queptile li. botton 25\%, Iower midde 25\%, Etc. repreants one quarter of the total number of Dusinesses. Within each quertile, the everage ratio is presented. For comparison purposes. the high and low vilues of seles ere shown

How to ust the tebles

12) The selected renge will indicete the proper outritit. i. the thetrom 25\%. the lower widde 25z, the upper midole 25\% op the top $25 x$.
(3) Dets ofrteining to the selected sales size renge will be in that quertile.

## Stenderd Induttrial CIassificetion Definition (SIC ISEO):

SIC 8221 - Applience. Television, Redio end Sterec Stores
 inctude retail poptate householo air conditioners. appliance. radio. ielevision and sepreo stores. refail household applitaces, fetal housthold Isundry driers. refeil housphold food preparation appliances. retail household floor and rup care appliances. reteil household freezers. refail householo hair drieps. retail household kischen sppliances. Petail microweve end convention ovens. retail household
 clezners and peteil household washing mechinis

TABLE 2. Balance sheet profile for incorported businesses only. 1987
Aberta, Appliance. Television, Radio Stereo Stores (SIC 5221)

|  | Total(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe? <br> midule 25\% | Upper $\text { miodle } 25$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samolo (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value $1 \$ 000^{\circ}$ s) | 27 11 $(1)$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cesh | * | - | -- | -- | -- |
| Accounts and notes pecaiveble | 18 | - | - - | -- | $\cdots$ |
| Inventory | - | -- | -- | -- | -- |
| Diher cufrent assets | 129 | -- | -- | -- | -- |
| Total current assets | 147 | - | -- | -- | -- |
| Fixed assets | 25 | -- | - | -- | - |
| Less: Accum dep. on fixed sesets | - | -- | -- | - | - |
| Diher assets | 13 | -- | - - | - - | -- |
| Totel ssers | 186 | - | - | ** | - |
| Liebilities and equity |  |  |  |  |  |
| Curient loans | 15 | - | -- | -- | -- |
| Other current liabilities | 54 | - - | = | -- | - |
| Total current liabilities | 59 | - | - - | -- | -- |
| Mortgages cayable | - | - | -- | -- | -- |
| Long term deb: | 4 | -- | -- | -- | -- |
| Dther liabilities | 30 | -- | - | -- | -- |
| Total lisbilities | 102 | - $=$ | - | - | - |
| Totel equity | 84 | -- | -- | -* | = $=$ |


Set inble for symols ind notes

TABLE 3. Financial ratios(1) for incorporated businesees only. 1987
Alberts, Applimenc. Televiston. Redio Stereo Stores (SIC s221)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\text { middle } 25 \%$ | $\begin{array}{r} \text { Upper } \\ \text { midde } 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000^{\circ}$ s) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 27 \\ (1) \\ 11 \end{array}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| biquidity retio Curfent ratio (times) | 2.1 | -* | -- | -- | -- |
| Leverser ratios <br> Debtleanity retio (times) <br> Interest coverage retio (times) <br> Debt ratio (times) | 9.2 4.7 0.5 | -- | -- | -- | -- |

(1) The retios represent the werge of plios for each businegs in the group ond cannot be csiculsed from the figures shown in itable 2
(2) Thest estimetes be besed on semple of businesses reporting seles between $\mathbf{3 2 5 . 0 0 0}$ und 52.000 .000 .

See Teble 1 for symbols ind notes.

Delinitions:

1. Liquidity recio:

Current = current essets / currens ligbilities
2. Levernge ritios:
a) Debt/equity = rozal liobillites / equity.
b) Debt fatio $=$ cotal ifatilities $/$ cotal assets
cl interest coverage $=$ net profit interest expense / interest expense.

TABLE 4. Statement of changes in financial posttion for incorporated businesses only, 1987 Alberta, Appliance. Television, Radio \& Stereo Stores (Sic 6221)

|  | Total(1) | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | Lowe? $\text { midole } 25 ;$ | Uoper $\text { middle } 25$ | Tos 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Low sales value $1 \$ 00 C^{\prime}$ 's) High sales value ( 5000 's) | $\left\{\begin{array}{l} 2 \\ 1 \\ 1 \end{array}\right\}$ |  | -- |  | -- |
|  |  |  | erage (\$000 |  |  |
| Operating activities Cash from oderations Dedreciation Other | $\begin{array}{r} 19 \\ 5 \\ -16 \end{array}$ | -- | -- | -- | -- |
| Dividends | -2 | -- | - | -- | -* |
| Investment ectivities <br> Disposal of fixed assets Purchase of fixed assets lncresse in investment Decresse in investment | $\begin{array}{r} 4 \\ -6 \\ \hline \end{array}$ | -- | -- | -- | -- |
| Financing ectivities <br> Incresse in long term debt Reparment of lang term deb: <br> Loans from sharehol ders <br> Redarment of loans from shareholders <br> Advances \& loens from government <br> lncrease in couity <br> Decrease in equity <br> Dther | $\begin{array}{r} 4 \\ -1 \\ 1 \\ -7 \end{array}$ | - <br> - <br> - <br> -- <br> -- <br> - | - <br> - <br> - <br> - <br> - <br> - | - - - - -- -- | - <br> - <br> - <br> - <br> - |
| Incresse(decrease) in cash s equivelents Cash sequivalents-Beginning of the year Cash equivelents - End of the year | $\begin{array}{r} 1 \\ 28 \\ 29 \end{array}$ | -- | -- | -- | - |

 only mose businesses peporiing a sistement of cnangis
see Table 1 for symbols and nopes

TABLE 5. Employment changes by size of businass. 1984-1987 based on SIC cisasification in ig87 Aberia. Mpplience. Television, Redio Stereo Stores (SIC 6221)

| Business size exoressed in everage labout units(l) | Number of businesses | $\left.\begin{array}{rl} \text { Total } \\ \\ \\ \{00 y r o l l \\ \$ 000 & 3 \end{array}\right\}$ | Average labour unita(1) | Changes in number of businesses with deid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newiy } \\ \text { reportingi2 } \end{array}$ | No longar reporting (3) |
| 1884 |  |  |  |  |  |
| Total | 139 | 10.377 | 643 | 30 | 13 |
| $\begin{aligned} & \text { 1ess than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}133 \\ 5 \\ 1 \\ \hline\end{array}$ | $\begin{array}{r} 6.994 \\ x \\ x \end{array}$ | $\begin{array}{r} 434 \\ 113 \\ 96 \end{array}$ | 30 - - | 13 - |
| 1387 |  |  |  |  |  |
| Totel | 138 | 10.062 | 562 | 19 | - |
| $\begin{aligned} & 108 s \text { then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 133 4 9 | $\begin{array}{r} 8.037 \\ x \\ x \end{array}$ | $\begin{array}{r} 449 \\ 95 \\ 18 \end{array}$ | 19 - | $\cdots$ |

(1) Average labour units ere calculated by dividing iotal payroll by the average onnull wage and selery rate as feporied in the

Surver of Emplovment. Payroli sod Hours. Sasistics Cenads. Cotalogue $72-002$. An averoge labour unit could be inierpreted as o

500 emplovees in Cande es ahole but less then thet number in ony given provinct it is shown in the 500 and over group
(21) Refers io Dusinesses redorting no dayroll deductions in she previous year
(3) Kefers io Dusinesses ieporting no payroll deductions in the following year
*Nowly roporting* and "no longer reporting" businesses are assumed to hove been in activity for six monstand the information is adjusted accordingly.
see lable for symbols and notes.

TABLE 6. Salected operating characteristics of small businesses by sales quartile. 1985-1987
Alberta, Appliance, Television, Radio \& Stereo Stores (SIC 6221)

|  | To:al(1) | Bot:om 25\% | ower $\text { middie } 25 \%$ | Uoper $\text { middle } 25 \%$ | 70\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observations in semple |  |  |  |  |  |
| Average bales \$ <br> Average expense s | 317.693 308.402 | -- | -- | -- |  |
| Averse net Drofit (loss) | 9.291 | -. | -- | -- | -- |
| Businesses reporting a profit (Mo.) Average sales \$ | 25 323.699 | -- | -- | -- | -- |
| Average expense 5 | 302.632 | - | -- | -- | .- |
| Average net profits | 21.067 | - | -- | -- | -- |
| Businesaes reporting a lose (Mo.) | 7 |  |  |  |  |
| Average sales | 313.738 | -- | -- | -- | -- |
| Averogn experse $\$$ | 347,508 | -* | -- | -- | -- |
| Average net loss \$ | $-33.870$ | -- | -- | -- | -- |


| Number of observations in sample Average sales | 34 337.083 | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average axpense \$ | 322.481 | -- | -. | -- | -- |
| Average net profit (loss) \$ | 14.602 | -- | -- | -- | -- |
| Susinesses reporting profit (Mo.) | 32 |  |  |  |  |
| Average sales \$ | 344,176 | -- | -- | - | -- |
| Average expense $\$$ | 317.626 | -- | -- | -- | -- |
| Average net profit \$ | 26.550 | -- | - | - | -- |
| Businesees reporting less (Mo.) | 2 |  |  |  |  |
| Average seles ${ }^{\text {a }}$ | 452.104 | - | - | -- | - |
| Average expense | 477,604 | -- | -- | - | -- |
| Average net loss \$ | -25.500 | -- | -- | -- | -- |

Wumber of observetions in somple
Average sales $\$$
Average expense?
Avoroge net Drof is (loss) \$

Businesees reporting a prollt (Mo.)
Average sales 5
Average expense 5
Average net profits

Butineseat peporting lese (Wo.)
Averses tales 5
Aversge expense s
Average net loss
473.957
473.952
457.450
457.450
16.502
484. 36
484.223
454.775
29.448
448.578
475.574
$-26.996$
(1) These estimetes or besed on samplo of Dusinesses peporting sal es between $\$ 25,000$ and $\$ 2.000,000$ see iable 1 for symbols and notes

TABLE 1. Selected operteting ratios. in percent of sales. 1987
Aberta, Televislon, Radio $\&$ Stereo Stores (SIE 6222)

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

## Symbole

- zero or no observitions
- too sneil too be expressed
... not sopliceble
$\times$ confiaentio


## Footnotet

(11) These essimetes are besed on semple of businesser reporting sales between 525.000 end 82.000 .000

Torel weighted expenditure on a given item
(3) Value in esch cell $=\frac{\text { est }}{\text { lotal weighted sales of businesses reporting this item of expenditure }}$ for

Total wighted expenciture on siven item

This portion of the table pertain only to the businesses poporting the specific expenge item. Therefore these petios ere calcutated individuelly eng the tota! will not necesserity equs! $100 \%$.

Motes
Oets sit shown by quertiles when at least 13 of the sempled businesses report the specific itent
 one querter of the torel numper of businesses. Within osch quertile. the gutage rotio is presented. for comperison purposis, the high ong low velues of seles sere shown

How to ute she tesles

(2) The stiecteo renge will indicete the proper qustiile. i. the bottom 25\%. the lomer midole 252. the upper midde 25\% or the 10p 258
131 Dete perteining to the selected soles size range will of in thet quertile

Stenderd Industrial clessificetlon oefinition ISIC 1880):
\$1C 6222 - Television. Redie end Stereo stores
Businesses primerily engeged in retail dealing in television and radio receiving sets ono sound equipment. Such stores mey be seconderily engeged in selling recoros. topes. musical instrumenis and ports for television who roio sets and stereo equipment as well es some reparing of such equipment. Included are businesses engaged in peteil home computers: fetail loud speakers: reteil household radio receiving sets: retail sound equipment, components and paris: retail household stefeo recopd players; reiail householo tape players and recorders. retal telephones. television and radio stores. television. podio end stereo stores: peral television sets; petail tuners and amplitiers and retail video recorders

TABLE 2. Balance sheat proflle for incorporated businesses only. 1987
Alberta, Television, Radio Stereo Stores (Sic 6222)

|  | Tota!(1) | Bottom 25: | Lowe: <br> middie 25\% | Uppe: mido 25\% | $\begin{aligned} & T O D \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sates value ( $\$ 000^{\prime}$ s) Migh sales value ( $\$ 000^{\circ} \mathrm{s}$ ) | $\left.\begin{array}{r} 51 \\ (1) \\ 1 \end{array}\right)$ | $\begin{aligned} & 1 \\ & 92 \end{aligned}$ | $\begin{array}{r} 92 \\ 203 \end{array}$ | $\begin{array}{r} 203 \\ 419 \end{array}$ | $\begin{aligned} & 419 \\ & 11) \end{aligned}$ |
|  | Average (5000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | - | - | - | - |
| Accounts and notes receivoble | 12 | 1 | 2 | 10 | 34 |
| lnventory | - | - | 5 | - | - |
| Other current assets | 80 | 35 | 35 | 79 | 168 |
| Total current assets | 92 | 37 | 37 | 89 | 200 |
| fixed assets | 90 | 6 | 200 | 34 | 118 |
| Lese: Accum, dep. on lixed essets | - | 8 | $\overline{6}$ | - | 8 |
| Dther ssiets | 7 | 8 | 6 | 8 | 8 |
| Total ssats | 138 | 50 | 243 | 131 | 326 |
|  |  |  |  |  |  |
| Current loans | 13 | 6 | 3 | 7 | 37 |
| Other current liabilities | 47 | 20 | 21 | 36 | 109 |
| Total current liabilitios | 60 | 26 | 24 | 42 | 146 |
| Mortgages payabl | - | - | 17 | - | - |
| Long term debt | 11 5 | 13 | 17 107 | 35 | 26 |
| Other lisbilitiss | 52 | 13 | 107 | 35 | 54 |
| Totsl lisbilities | 123 | 39 | 188 | 78 | 225 |
| Total equity | 85 | 12 | 95 | 53 | 100 |

(II Inese estimates se based on semple of businesses poporting soles betwen 325.000 and $\mathbf{2 2 . 0 0 0 , 0 0 0 \text { . }}$
Sen labl ifor symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Alberta, Teievision, Radio Stereo Stores (SIC 5222)

|  | Totsl(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upo ${ }^{1}$ $\text { misdle } 25 \%$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value ( $\$ 000^{\circ}$ s) High sales value $\left(\$ 000^{\circ} \mathrm{s}\right)$ | $\begin{array}{r} 59 \\ \{1 \\ (1) \end{array}$ | (1) | 92 203 | 203 419 | (19) |
|  | Averege |  |  |  |  |
| biquidity retio Cupient retio (times) | 1.5 | 1.4 | 1.5 | 2.1 | 1.4 |
| Leverage ritios <br> Debt/aquily patio (times) <br> interest coverage retio (times) <br> Debt totio (times) | 1.9 1.0 0.7 | 3.1 0.1 0.8 | $\begin{aligned} & 1.6 \\ & 0.6 \end{aligned}$ | 9.5 3.5 0.6 | 2.2 1.3 0.7 |

(11) The retios represunt the mersge of ratios for sech business in the group and ctmot be celculated fron the figures shown in feble 2 .
(2) These ustimetes bre besed on sempl of businesses peporting seles between $\mathbf{2 5}, 000$ and $\mathbf{3 2}, 000,000$.

See Teble 1 for yobols and nores

## Definitions:

1. Liquidity retio:

Current = curfent essets / current liabilities.
2. leverege reties:
s) Debt/equity = toral liabilities / equity
b) Debt iatio = total lisbilities/toral assets
c) Interest coverge $=$ net profir interest expense/interest expense

TABLE 4. Statement of changes in financial position for incorporated bustnesses oniy, igst
Alberte, Television. Radio stereo Stores (SIC 6222)

|  | Totalll | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> miodle 25\%. | $\begin{array}{r} \text { UoDer } \\ \text { midol } 25 \% \end{array}$ | $\begin{aligned} & 100 \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samfla (No. Low sales value $1 \$ 000$ s) Higti sales value ( $\$ 000$ 's) | $\begin{array}{r} 28 \\ 11 \\ 11 \end{array}$ | $\begin{array}{r} 11) \\ 88 \end{array}$ | $\begin{array}{r} 88 \\ 205 \end{array}$ | $\begin{aligned} & 203 \\ & 406 \end{aligned}$ | $\begin{aligned} & 106 \\ & 11) \end{aligned}$ |
|  | Average 15000's: |  |  |  |  |
| Opersting ectivities <br> Cosh from ootations <br> Deprecisicon Other | 3 10 12 | -3 1 54 | $\begin{array}{r} -5 \\ 3 \\ 13 \end{array}$ | -1 | 21 22 -13 |
| Dividendt | -1 | - | - | - | -5 |
| Investment activities Dispossl of tixed assets Purchase of lixed assets lncresse in investment Decrease in investment | 3 -15 -2 | 4 4 | -1 | -14 | 6 -43 -1 -8 |
| Finmencing ativitios <br> Increase in long perm debe Reparment of long term debt <br> Loans fiom shareholders <br> Redayment of loans from shareholders <br> Ajuances $\delta$ loans fiom government <br> increase in equity <br> Cecrease in equity <br> Other | $\begin{array}{r}15 \\ -20 \\ 8 \\ -11 \\ \hline 1 \\ \hline\end{array}$ | 3 -2 -38 | 26 -54 20 | 4 -3 5 -6 | 26 -17 7 -4 - 3 -1 |
| Incresse(decrease) in cosh sequivelents Cash s quivelents-Beginning of the yeef Cash sequivalents - End of the yemr | 3 5 8 | 8 16 24 | 2 1 3 | 3 8 18 | 2 -4 -3 |

(11) These estimates are dased on sampl of incorporared businesses reporting sales betweer $\$ 25.000$ and $\$ 2.000 .000$. Samole count includes only those ousinusses reporting stotment of changes
soe isple I for symbols and noter.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC ciassification in i987 Alberta. Televislon, Radio stereo Stores (SIC 6222)


(1) Average labour units or calculated or dividing iotal paypoll by the merege annual wage and salary pate as reported in the Survey of Employment. Payroll and Mours. Statistics Canads. Caislogue $72-002$. An averoge labour unit could be interpietec as a full-time mployer. Note that the business size groups used are determined at the conede level. Thus if business has of last 500 emoloyes in Canada as mole but less than thes number in ony given province it is shown in the goo end over group
(2) Refers 10 businesses reporing mo peyroll deductions in the previous year
(3) Reters to Dusinesses reporting mo payroll deductions in the following year
"Mewly reporsing" and "nc longer repopting" businesses aft assumed to have been in activity for six monins and ing intormarion is odjusied according!y.
see tate 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 Alberta, Television, Radio \& Stereo Stores (SIC 8222)


| Number of observations in sample Aversge sules $\$$ | 227.380 | -- | -- |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averase | 222.979 | -. | -- |  |  |
| Average net profit (loss) \$ | 4.403 | -- | -- | -- | -- |
| Businesses reporting a profit (Mo.) | 34 |  |  |  |  |
| Averape sales ${ }^{\text {a }}$ | 210.086 | -- | -- | -- | -- |
| Averape expense ${ }^{\text {a }}$ | 194,332 |  |  |  |  |
| Average net diofits | 15,734 | -- | -- | - | - |
| Businesses reporting loss (mo.) | 10 |  |  |  |  |
| Averege sales \$ | 278,910 | -- | -- | -- | - |
| Average expense\$ | 293.826 | -- | -- | -- | -- |
| Average net loss \$ | -14.916 | -- | -- | -- | -- |

1985

| Mumber of observetions in semple | 54 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 262.780 | 45.085 | 103.121 | 233.622 | 669.290 |
| Averspe expenses | 258.723 | 49.213 | 109.981 | 230.353 | 645.345 |
| Average net profit (loss) \& | 4.057 | -4.128 | -6.860 | 3.269 | 23.945 |
| Businesser reporting profit (Mo.) | 41 |  |  |  |  |
| Aversge sales s | 279.030 | 64.622 | 113.958 | 223.078 | 714.462 |
| Average expense 5 | 264.675 | 58.532 | 110.541 | 216.701 | 672.924 |
| Average net profit \$ | 14.355 | 6.090 | 3.417 | 8.377 | 41.538 |
| Businesses reporting a loss (Mo.) | 13 |  |  |  |  |
| Aversoe sales ${ }^{\text {S }}$ | 229,832 | 37.609 | 91.686 | 260.448 | 529.584 |
| Aversge expense \$ | 245,044 | 45.647 | 109.390 | 265.087 | 580.050 |
| Averape net loss s | -15.212 | -8.038 | -17.704 | -4.639 | -30.486 |

1987
Number of observations in semple
Average sales $\$$
Average expense $\$$
Averege net profit (loss) $\$$

| 82 |  |
| :---: | :---: |
| 267.666 | 43.169 |
| 264.355 | 40.355 |
| 3,311 | 2.814 |
| 47 |  |
| 266.813 | 40.238 |
| 250.052 | 32,972 |
| 16.761 | 7.265 |
| 35 |  |
| 268.738 | 47.999 |
| 283.641 | 52.527 |
| -14.903 | -4.528 |

111.574
112.253
-679

101.827
95.089
6.746

126.288
138.175
-11.887

| 241.678 | 674.241 |
| ---: | ---: |
| 239.056 | 655.754 |
| 2.622 | 8.487 |
|  |  |
|  |  |
| 253.842 | 671.346 |
| 238.542 | 633.612 |
| 15.300 | 37.734 |
|  |  |
|  |  |
| 222.979 | 677.686 |
| 239.846 | 704.016 |
| -16.867 | -26.330 |

[^20]See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta. Appliance. Television, Radio stereo Repair Shops (SIC E223)

|  | To:al(1) |  | Bottom 25\% |  | Lower midde 25\% |  | Upder$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No. Low sales value $\$ \$ 000 \mathrm{~s}$ ) Migh sales value ( $\$ 000^{\prime} \mathrm{s}$ ) |  | $\left(\begin{array}{l} 31 \\ (1) \\ 1 \\ 1 \end{array}\right)$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industiy aversae(2) |  |  |  |  | $\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered}$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Tots 1 | Bottom 25\% | $\begin{array}{r} \text { bower } \\ \text { midol } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { midole } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Uoder midde 25\% | ToD |
|  | Percent of sales |  |  |  |  |  | Percent of stules |  |  |  |  |
| Cost of seles | 21.2 | -- | -- | -- | -- | 62.3 | 34.0 | -- | - | -- | =* |
| Deeupency expenses | 8. 6 | -- | -- | -- | -- | 34.4 | 3.1 | -- | - | -- | - |
| Depreciation | 1.2 | -- | -- |  | -- | 39.9 | 2.9 | -- | - | -- | - |
| Repairs \& maintenance | 0.4 | -- | -- | - | -- | 28.7 | 1.4 | -- | -- | -- | - |
| Heat. light 8 lelephone | 3.6 | -- | -- |  | -- | 65.6 | 5.6 | -- | -- | -- | - |
| Rent | 3.4 | -- | -- |  | -- | 79.4 | 4.3 | -- | -- | -- | -- |
| Personnel expenses | 12.2 | -- | -- |  | -- | 46.1 | 28.6 | -- | -- | -- | -- |
| Financial expenses | 2.7 | -- | -- | -- | -- | 88.9 | 3.1 | - | -- | - | -- |
| Interest 8 bonk charges | 9.9 | -- | -- | -- | -- | 80.9 | 2.4 | -- | *- | -- | -- |
| Protessional fees | 0.8 | -- | -- |  | -- | 64.9 | 1.2 | -- | *- | -- | -- |
| Other expenses | 32.9 | -- | - | - | -- | 100.0 | 32.9 | -* | -- | - | - |
| Profit (lose) | 22.4 | -- | -- | - | -- | 97.8 | 22.9 | - | -- | -- | -- |
| Totel | 100.0 | -* | -- | -- | -- | 100.0 | $\ldots$ | - | - | - | -- |

## Syobols

- 2010 or no observations
- too smsil too be expressed
not spplicable
* confidentil
footnotes
111 These ctimetes besed on stomple of businesses raporting ssles between $\$ 25,000$ and $\$ 2.000 .000$


131 Velue in eech cell=
Toiar weighieo expenditure on given item
Total wighted seles of businesses reporting this item of expenditure
This pertion of the table per teins only to the businesses reporting the specific expenst iten. Therefore these retios ere ealculeteo individuelly end the porel mill not necesserily equl 100 z

## Not 18

Date ere shown by quertiles when bi lees? 13 of the sampled businesses report the apecific item
 one querter of the toval number of businesses. Wi inin ech quertile. the overage ratio is presented. For comperiton purposes. the high and low volues of sales are shown.

How to unt the tables

$(2)$ The selected rongo will indicete the proper quertile, i.e. The botton 25z, the lower midde 25z, the upper miode 25\% or the top 25\%
(3) Dete perquing to the velscted sel size ronge will be in that quartile.

Standerd Industrisl [Isesificetion Definition (STC 1980):
SIC 5223 - Appliance. Television, Radio and Stereo Repair Shope
Businesses primarily engaged in the repair and mainienance of redios. television sens, stereo equipment. tape recorders and housenold electpical appliances. Such shops may be secondarity engaged in selling such equipment and parts. Businesses primarily engaged in fetail oebling in such equipment and appliances are cibsified in one of the preceding classes of this industry proup. Businesses engrged in the repair of household sppliances. repar of radios. pepair of gier moquipmen end the repait of television sets ere included if this industry

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberta. Appliance, Televislon, Radio Stereo Repair Shops (SIC 6223)

|  | Pctal(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & 102 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samole (No.) Low sales veive (\$000's) Migh sales value ( $\$ 0000^{\prime}$ ) | $\begin{aligned} & 20 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | -- | - | " | -- |
| Accounts and notes receivable | 18 | - | -- | - | - |
| Inventory | - | - | -- | - | -- |
| Other curient assets | 28 | " | - | -- | -- |
| Total current assets | 46 | - | - | -- | -- |
| Fined masets | 14 | - | - | -- | -- |
| Less: Accum. ded. on fiked aseets Other ssets | 3 | -- | -- | -- | -- |
| Totel mests | 63 | -- | -- | - | -- |
| Lisbillties and equitr |  |  |  |  |  |
| Current losns Other current liabilities | 8 30 | -- | -- | -- | -- |
| Totel current liabilities |  | =- | -- | -- | -- |
| Mortgages Dayabl | - | $=$ | -- | -- | - |
| Long ierm dobt | 2 | =- | -- | -- | -- |
| Opher lisbilities | 19 | - | - | - | -- |
| Total liobilitias Totel equity | 60 | -- | - | -- | - |


See Table 1 for symbols and notes.

TABLE 3. Financial ratiom(1) for incorporated butinesses only. 1987
Alberte, Appliance, Televislon, fadio Stereo Repalr Shope (SIC 5223)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\text { midole } 25 \%$ | UpDe: midole 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samol (No.) Lom sales value ( $8000^{\prime}$ s) Migh sales value ( $5000^{\prime}$ s) | $\left(\begin{array}{l}20 \\ (1) \\ (1)\end{array}\right.$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current istio (times) | 1.2 | -- | -- | -- | -- |
| Leverme ratios <br> Debtlequity entio (times) <br> Interest coverage ratio (times) <br> Debt ratia (times) | 20.3 2.2 1.0 | -- | -- | -- | -- |

(1) The retios represent the werege of pasios for esh business in the group and cannot buelculated from the figures shown In tebl 2

Set Teble for Eymbols and notes.

## Definftians:

1. Hquidity retio:

Gurrent $=$ current assets f curpent liabilities
2. Levertige retios:
al Detu/equity = ₹otar liabilities / equity.
b) Debt ratio = total liabililies/ potal esseis
cl Interest coverage $=$ ner profit interest expense/ inevest mpense

TABLE 4. Statement of changes in financlal position for tncorporated businesses only. 1987
Alberta, Appliance, Televislon, Rado \& Stereo Repair Shops (SIC 6223)

|  | Total\{l | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $m: o d l e 25 \%$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$002 s) | (1) |  | -- | -- | -- |
| High sales value i $\$ 000^{\prime}$ 'si | (1) | -- | -- | -- | -- |
|  |  |  | Average (\$000 |  |  |
| Operating activities |  |  |  |  |  |
| Cash from operations | $x$ | -- | -- |  | - |
| Deprecistion | $x$ | -- | -- |  | - |
| Other | $x$ | -- | - | - | -- |
| Dividends | $x$ | -- | -- | -- | -* |
| Investment ectivities |  |  |  |  |  |
| Dispossal of fixed ossets | x | -- | -- | -- | -- |
| Purchase of fixed assets | x | - | - | -- | -- |
| Incruase in investment | $x$ | -- | - | - |  |
| Decrease in investment | x | - | - | -- | - |
| Financing activities |  |  |  |  |  |
| lncresse in long term oebq | $x$ |  | -- | -- |  |
| Repryment of long term debt Loans from sharaholders | $\chi$ |  | -- | -- | -- |
| Loans from sharenolders | $x$ | - | -- | -- | -- |
| Repayment of loans from shareholders Advances \& loans fiom govermment | $x$ | - | -- | - |  |
| Ancrease in equipy | X |  | -- | =- | -* |
| Deciease in equity | $x$ | -- | -- | =- | -- |
| Dether | $\times$ | -- | -- | - | -- |
| Incrense(decrease) in cash \& equivalonts | $x$ | -- | - | - | -- |
| Cash equivelents-8eginning of the reer | $x$ | - | -- | - | -- |
| Cash equivalents - End of the year | $x$ | -- | -- | -- | -- |

(11) These estimates ore dosed on a sample of incorporated businesses reporifing sales detween $\mathbf{1 2 5}$, 000 and $\mathbf{1 2 . 0 0 0 . 0 0 0 \text { . Sample couns includes }}$
only those businesses reporting a sistement of changes
See ioble for symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC ciassification in i987
Alberts. Appliance, Televislon, Radlo stereo Repalr Shops (SIC 5223)

| Business size expressed in average laboup units(i) | Number of businesses | $\begin{gathered} \text { Total payroll } \\ (\$ 000 \text { s) } \end{gathered}$ | Average labour units(1) | Changes in number of businesses with poid amployees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | reporting(2) | No Ionger 10porting(3) |
| 1584 |  |  |  |  |  |
| Totel | 188 | 8.914 | 558 | 34 | 28 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \end{aligned}$ | 183 5 - - | $\begin{aligned} & 6.934 \\ & 1.980 \end{aligned}$ | $\begin{array}{r} 512 \\ 148 \\ - \\ - \end{array}$ | 34 | 28 - - |
| 1987 |  |  |  |  |  |
| Totel | 210 | 10.084 | 538 | 33 | . . |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100=499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}207 \\ 3 \\ \hline\end{array}$ | 8.916 1.168 | 476 62 $=$ | 32 1 0 | $\cdots$ |

11 Average labour units me calculated Dy dividing rotal payroll by the everage annul wage and salary tate as paported in the Survey of Employnent. Payrol! ono Hours. Statistics canadb. Catalogue 72-002. An everage labour unit could be interpreted as a full-time tmoloyee Noie thot the business size groups used are ofermined ot the lanade level. Thus if o business has at leas? 500 employes in Cansda os owhol Dut less than that number in any given proyince it is shown in the 500 ond over group.
(2) Refers to businesses reporting no poyroll deductions in the previous yeer
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporfing" and "no longer reporting" businesses are assumed to have bean in activity for six months and the intormation is adgusted accordingly

See table for symbals ana notes

TABLE 6. Selected operating characteristics of smill businesses by sales quartile. 1985-1987
Alberta, Appliance, Television, Radio \& Stereo Repair Shops (SIC 6223)


| Mumber of observitions in semple | 14 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 50.753 | -- | -- | -- | -- |
| Average expense \$ | 34.596 | -- | - | -- | -- |
| Average net profit (loss) \$ | 16.157 | -- | -- | -* | -- |
| Businesses reporting profit (Mo.) | - 14 |  |  |  |  |
| Avoiage sales | 50.753 | -- | -- | -- | -- |
| Average expense \$ | 34,596 | -- | -- | -- | -- |
| Aversge net profit \$ | 16.157 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) | - |  |  |  |  |
| Average soles \$ | - | -- | -- | -- | - |
| Aversge expense \$ | - | -- | -- | -- | -- |
| Average net loss \$ | - | -- | -- | -- | -- |


| Number of observations in sample | 15 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 119.123 | -- | -- | - | - |
| Average expense \$ | 105,479 | -- | -- | -- | -- |
| Average net profit (loss) \$ | 13.644 | -- | - | -- | -- |
| Businesses reporting profit (Mo.) | 14 |  |  |  |  |
| Average sales \$ | 97.938 |  | .- | . | -- |
| Average expense $\$$ | 83,778 | - | .- | -- | -- |
| Average net profit \$ | 14,160 | -- | -- | -- | -- |
| Businesses foporting loss (Mo.) | 1 |  |  |  |  |
| Average sales \$ | 771.416 | -- | -- | -- | -- |
| Average expense \$ | 780.892 | -- | -- | -- | -- |
| Average net loss \$ | -9.476 | -- | -- | -- | -- |

1887


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

[^21]TABLE 1. Selected operating ratios. in percent of sales. 1987
Alberta, Automobile (New) Deslers (51C 6311)

|  | Total(1) |  | Bottom $25 \%$ |  | $\begin{aligned} & \text { Lome? } \\ & \text { middl } 25 \% \end{aligned}$ |  | UDDE: midde 25\% |  |  | Tog$25:$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if samole (No.) Low sales value ( $\$ 000$ s) Migh sales vaiue i $\$ 000$ 's) |  | $\begin{aligned} & 34 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporiting businusses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot }+0 \text { m } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | Upder middle 25\% | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lomei } \\ & \text { middt } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 61.6 | -- | - | -- | -- | 30.2 | 68. 3 | -- | -- | - | -- |
| Decupency expenses | 4.5 | -- | -- | - | -- | 100.0 | 4.5 | - | - | - | -- |
| Depreciation | 1.2 | -- | -- | -- | $\cdots$ | 81.4 | 1.4 | - | -* | -- | -- |
| Repaifs 8 mointenance | 1.2 | -- | -- | -- | - | 84.2 | 1.4 | -- | -* | -- | -- |
| Hest. Iight 8 telephone | 0.9 | -- | -- |  | - | 84.4 | 1.1 | -- | -- | -- | -- |
| Rent |  | -- | -- |  | =- | 41.6 | 2.9 | -- | - | -- | -- |
| Personnel expenses | 7.3 | -- | -- | -- | -- | 78.9 | 9. 2 | -- | -- | -- | -- |
| Financial expenses | 2.2 | -- | -- | - | -- | 88.5 | 2.5 | -- | -- | -- | -- |
| linterest 8 bank charges | 1.5 0.7 | -- | -- | - | -- | 72.9 87.4 | 2.1 0.8 | -- | -- | -* | -- |
| Other expenses | 21.8 | -- | -- | -- | - | 100.0 | 21.1 | -- | -- | -- | -- |
| Profit (loss) | 2.6 | -- | - | -- | -- | 36.3 | 2. | -- | -- | - | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | ... | -- | -- | -- | - |

## Symols

- zero or no obserystions
- 100 smal l too de expressed
not spolicadle
* confidentilal


## footnotes

(1) These estimetes se pesed on semple of busingses peporting sal between \$25,000 und \$2,000,000


 individually and the rotal will not necesserily equal $100 \%$.

## Motes

Data re shown by quartiles when teast 13 of the sampled businesses report the specific item
 one quar ter of the totsi number of businesses. Within och quertile, the suerage potio is presented. For comperison purposes. the high and lom values of seles er shown.

Mow to use she seblies

(2) The selected fenge will indicate the proper quertile. i. the bottom 25\%, the tower nidde 25z. the upper midde 25\% or the top $25 \%$.
(J) Dutt perteining to the selected sales size ronge will be in thet guartile

Stenderd Industriel CIastification Definition ISIC 19801:

Businesses primarily engaged in petail dealing in new outomodiles. These businesses bre usublly operaped under factory fremchise and have departments engaged in the sale of used cars. paris and acessopies. motor vahicle rapairs and often inctude service station facilities

TABLE 2. Balance shaet profile for incorporated businesses only. 1987
Alberts, Automobile (New) Dealers (SIC 6311)

|  | Total:1) | $\begin{array}{r} \text { Bot } \% \text { on } \\ 25 \% \end{array}$ | Lowe midde 25\% | Upoe: $\text { middle } 25 \%$ | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ s) | 27 $(1)$ $(1)$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Asents . . . . . . . . . |  |  |  |  |  |
| Cash |  | -- | -- | -- | -- |
| Accounts and notes receivable Inventory | 17 | -- | -- | -- | -- |
| Other current assets | 242 | -- | -- | -- | -- |
| Totel current assets | 259 | -- | -- | -- | -- |
| Fixed assets | 94 | -- | -- | - | -- |
| Less: Accum. doD. on fixed asente | - |  |  | - | - |
| Other assets | 13 | -- | -* | -* | -- |
| Total astets | 365 | = | -- | - | -* |
| Lisbilities end equity 38 |  |  |  |  |  |
| Current loans | 38 129 | -- | -- | -- | -- |
| Topal current liabilities | 167 | - | -- | -- | -- |
| Mop toages Dayable | - | - | -- | -- | -- |
| Long term oedt | $3^{3}$ | -- | -- | =- | -- |
| Other liabilities | 93 | - | - | =- | -- |
| Totel liebilities | 253 | - | -- | -- | -- |
| Total equity | 102 | =- | - | -- | - |

(11) These estimetes are based on stamp of businesses reporing sales between $\$ 25.000$ and $\mathbf{\$ 2 . 0 0 0 . 0 0 0}$.
see table 1 for symbols ano notes.

TABLE 3. Finsncial ratios(1) for incorporeted businesses only. 1987
Alberts. Automoblle (Naw) Dealers (SIC B311)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 x \end{array}$ | $\text { middlewer } 25 \%$ | Upper middle 25\% | T00 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low seles vilue ( $\$ 000$ 's) Migh soles value ( $\$ 000$ 's) | 27 $(1)$ $(1)$ |  | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquiditr tatio Current ratio (times) | 1.5 | = | -- | -- | -- |
| Leverage retios <br> Oebtlequity rotio (times) <br> Interest coverage ratio (times) <br> Dobt iatio (times) | 2.6 1.3 0.7 | -- | -- | -- | -- |


(2) These estimtes ape bused on sample of businesses reporing seles between $\$ 25.000$ enc $\$ 2.000,000$.

Set Table 1 for symols and notes

## Definitions:

1. Liquidisy retio:

Current z current assets / curpent liabilitiss
2. Leverege resios:
ab Debt/equity $=$ total liabilities / equity
b) Dedt ratio = sctal liabilities/ totel essels.
al Interest coverage z net profit * interest expense / imierest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, ig87
Alberta, Automobile (New) Dealers (SIC 6311)

|  | Total(1) | $\begin{array}{r} \text { Boctom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe! } \\ & \text { midde } 25: \end{aligned}$ | UDPe? $\text { midale } 25:$ | $\begin{aligned} & \text { TO5 } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 5000 s ) High sales value $(\$ 000$ 's) | $\begin{aligned} & 14 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | verage (\$000 |  |  |
| Opersting ectivities Cosh from operstions Deprecintion Other | $\begin{array}{r} 32 \\ 13 \\ -29 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment ectivities <br> Disposal of fixed ossets <br> Purchese of fixed assets <br> lncresse in investment <br> Dacicase in investment | $\begin{array}{r} 12 \\ -18 \\ -3 \\ \hline \end{array}$ | -- | -- | -- | -- |
| Financing ectivities <br> Incresse in fong term debt <br> Repayment of long term debt <br> Loans fiom shareholders <br> Repayment of loans iram shareholders <br> Advances \& loans from government <br> lncrease in equity <br> Decrease in cquity <br> Other | $\begin{array}{r} 6 \\ -5 \\ 28 \\ -2 \\ - \\ -2 \\ -2 \end{array}$ | - <br> - <br> - <br> - <br> - <br> - | -- -- -- -- -- | -- <br> -- <br> -- <br> -- <br> - <br> - | $\square$ $\therefore$ $\therefore$ $\cdots$ $\cdots$ |
| Incrasese(decrease) in cash tequivelents Cash s equivalents-8eginning of the vear Cosh s equivalonts - End of the year | 33 30 63 | -- | -- | -- | =- |

 only those Dusinesses redorting storement of changes
Set table 1 for symools ano notes

TABLE 5. Employment changes by size of business. 1984-1987 bused on SIC citasification in 1987
Alberta, Automobile Deelers (Sic


[^22]TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Alberta, Automobile (New) Dealers (SIC 6311)




| Mumber of observation: in sample <br> Aversge sales $\$$ <br> Average expenses <br> Average net profit (lost) \$ | $\begin{array}{r} 45 \\ 619.405 \\ 607.146 \\ 12.259 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (Mo.) | 13 |  |  |  |  |
| Average sales \$ | 571.187 | -- | -- | -- | -- |
| Average expenses | 532.885 | -- | -- | - | -- |
| Average net profit \$ | 38.322 | -- | -- | -- | -- |
| Busineses reporting loss (Mo.) | $28$ |  |  |  |  |
| Average soles \$ | 648.749 | - | -- | -- | - |
| Average exdenses | 661,328 | - | -- | - | -- |
| Average net loss \$ | -12,579 | - - | $=$ | -- | -- |


See table ifor symools and noies

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberts, Automobile (Used) Dealers (SIC E312)

## Total(1)

Bot10m Lower

| Upper | Too |
| ---: | :--- |
| middle $25 \%$ | $25 \%$ |



| Selected expense item | Industiy suetage (2) |  |  |  |  | $\begin{aligned} & \text { Z busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Upoer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lomer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uooer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Parcent of sales |  |  |  |  |
| Cost of sales | 64.7 | -- | -- | -- | - | 36.7 | 86.3 | -- | -- | -- | -- |
| Occupancy expanses | 4.4 | -- | - | -- | -- | 57.8 | 4.5 | - | - | -- | -- |
| Deprecision | 0.3 | -- | -- | - | -- | 49.4 | 0.6 | - | -- | -- | -- |
| Repaips s meintenance | 1.5 | -- | -- | -- | -- | 63.8 | 2.3 | - | -- | -- | -- |
| Hest. light \& telephone | 0.9 | -- | -- | -- | -- | 95.1 | 1.0 | -- | -- | -- | -- |
| Rent | 1.7 | -- | - | - | -- | 63.6 | 2.6 | -- | -- | -. | -- |
| Personnel oxpenses | 6.2 | -- | -- | -- | -- | 81.3 | 7.6 | -- | -- | -- | -- |
| Finmeciel expenses | 1.3 | -- | -- | -- | -- | 80.7 | 1.6 | - | -- | -- | -- |
| Interest $\delta$ bank charges | 1.0 | -- | -- | - | -- | 77.3 | 1.3 |  | - |  | - |
| Protessional tees | 0.3 | -- | -- | -- | - | 72.9 | 0.4 | -- | - | - | - |
| Other expenses | 21.0 | -- | - | -- | - | 99.3 | 21.2 | -- | -- | -- | -- |
| Protit (loss) | 2.4 | -- | -- | -- | -- | 99.0 | 2.4 | - | -- | -- | - |
| Total | 100.0 | -- | -- | -- | - | 100.0 | $\ldots$ | -- | -- | -- | -- |

symbel:

- zero or no observalions
- 100 smail too be expressed
not apolicable
$\times$ contioentisl


## footnotes

11 These estimests bre besed on e semple of businesses reporting seles betwem \$25,000 ond $\mathbf{\$ 2 . 0 0 0 , 0 0 0}$

(3) Valu in each cell $=\frac{\text { lotsl wighted expenditure on given item }}{\text { lotol weighted sates of ousinesses reporting this item of expendipura }}$ for ach quartile

This portion of the sBDle pertuins only to the ousinesses roporing the specific expense item. Therefore these petios ere celculated individublly and the sotal will not necessarily equal 100 x

## Motes

Deto ar shown by quertiles when at least 13 of the smoled businesses report the specilic item.
Records were fenked in escending order eccording io salos $\$ i z e$. Eech quarile li. ©. boitom 25x, Iomer midole 25x, etc. (epresenis on queiter of the lotel number of Dusinesses Hishin cach quertile, the versge retio is presented. For conparison purposes. the high and lom values of sales sere hown.

Mom to use the tobles

(2) The selected range will indicete the proper gustile. i. . the bottom 25\%. the tower nidde 25\%. the upper niddi 25I of the top 25\%
131 Deft oerseining to the selected seles ize fange will be in thet gustile

Stenderd Industrial Clastificetion Definision (SIC 19B0):
SIC 6312 - Auionobil (Uuted) Deslers
Businesses primarily engaged in retail dealing in used cers. Such businesses may be seconderily engaged in selling now cars and equipment.

TABLE 2. Bilance sheet profile for incorporited businesses only. 1987
Alberts. Automobile (Used) Dealers (51t 5312)

|  | Tatal(1) | Bottom $25 \%$ | Lower $\text { midole } 25 \%$ | upper middele 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) Migh sales value ( $\$ 000$ s) | (1) ${ }^{30}$ (1) | -- | -- | -- | -- |
|  | Averoge (5000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | $1{ }^{-}$ |  | -- |  |  |
| Accounts and notes receivable Inventory | 13 | -- | -- | -- | -- |
| Other Curfent assets | 99 | -- | -- | -- | -- |
| Total current assets | 112 | -- | -- | - | -- |
| Fixed assets | 41 | - | -- | -- |  |
| Less: Accum. ded. on fixed usets |  | -- | -- | -- | -- |
| Other assets | 13 | - | - | -- | - |
| Totel meets | 168 | -- | -- | -- | -- |
| Lisbilities and equity |  |  |  |  |  |
| Current loans | 13 21 | -- | -- | -- | -- |
| Total current liabilities | 34 | -- | =- | -- | -- |
| Morigages oayable | - | - | - | -* |  |
| Long term deot | 15 | -- | -* | - | -- |
| Other limbilities | 49 | -- | = | -- | -* |
| Total liabilities | 99 | -- | -- | - | - |
| Total equity | 68 | -- | - =- | - | -- |

(1) These estimates are based on sample businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.
see leble i far symbols and nopes.

TABLE 3. Financial patios(1) for incorporated businesees only, 1987
Alberta, Automobile (Used) Deeiers (SIt 6siz)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 x \end{array}$ | Lower <br> midele 25x | $\begin{array}{r} \text { UpDer } \\ \text { middl } 25 \% \end{array}$ | 70p 258 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 30 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Curtent retio (iimes) | 3.3 | -- | -- | -- | -- |
| ```Leverape ratios Debt/equity fatio \times) Interest coverage retio (times) Debt ratio (times)``` | 1.5 2.5 0.6 | -- | -- | -- | -- |

(1) The retios repiesent the mertoge of retios for cach bus iness in the group and cannot de colculatec from the figures shown in iable a.
(21 These enfintes ore besed on semple of businesses reporting seles between $\$ 25.000$ and 82.000 .000 .
See imble ifor symols and notes.

## Definitions:

1. Liquidity rasio:

Curfert = current assees / current liabilities
2. Leveroge ratios:
a) Dedi/equity = total labilities / equitr
b) Debi ratio z iotal liabilities / toial assets
c) Interest coverage $=$ net profit . interest expense / interest expense

TABLE 4. Statement of changes in financitl position for incorported businesses only. 1987
Alberta. Automobile (Used) Dealers (SIC 6312)

|  | Total(1) | Botion $25 \%$ | Lowe! miode 25: | Upper $\text { midde } 25^{\circ}$ | $\begin{aligned} & \text { TOD } \\ & 2 \equiv: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sampl (No.) Lom sales value ( $\$ 000^{\circ}$ s) High sales value $1 \$ 000^{\circ}$ s) | $\begin{aligned} & 12 \\ & 11\} \\ & 11\} \end{aligned}$ | -- | -- | -- |  |
|  |  |  | Average 1500 |  |  |
| Dperating activities Cash from oderations Dedrecietion Opher | 9 6 4 | -- | -- | -- | -- |
| Dividends | -1 | = | -- | -- | =- |
| Investent sctivities <br> Disposal of fixed sseis <br> Puichase of fixed assers <br> lncrease in investment <br> Decrease in investment | $\begin{array}{r} 7 \\ -22 \\ -5 \\ - \end{array}$ | -- | -- | -- | -- |
| Financing ectivitime <br> Incresse in long term dett <br> Recayment of lorg term debt <br> Loans from sharehol ders <br> Repayment of loans from shar holders <br> sovances \& loans from government <br> inerease in equity <br> Decrease in equity <br> Othe: | 19 -2 2 -25 - | $-=$ -- -- -- -- | - - - - - - - | - - - - - - | $\square$ <br> - <br> - <br> - <br> - |
| Increse(decresse) in cash s equivalents Cash s equivalents-Beginning of the year Cash \& equivelents - End of the yoer | $\begin{array}{r} -8 \\ 11 \\ 2 \end{array}$ | -- | -- | -- | -- |

 only those Dusinesses reporting glelement of chenges.
See Table 1 for symols ano notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in is87
nlberta, 解保obile Dealers

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

[^23]TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Alberta. Automobile (Used) Dealers (SIC 6312)

|  | Totai(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { miodie } 25 \% \end{array}$ | Uoper $\text { midole } 25 \%$ | TOD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in semple | 41 |  |  |  |  |
| Average sales \$ | 305.414 | -- | -- | -- | - |
| Average expense \$ | 307.852 | -- | -- | -- | -- |
| Average net profit (loss) \$ | -2.438 | -- | -- | -- | - |
| Businesses reporting aprofit (Mo.) Average stles | 301. 238 |  |  |  |  |
| Average stios | 301.238 283.236 | -- | -- | -- | -- |
| Averege net profit | 12.002 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) Averseg sales $\$$ | $\begin{array}{r} 16 \\ 345.680 \end{array}$ | - | -- | - | -- |
| Averspe expense ${ }^{\text {S }}$ | 357.862 | -- | - | -. |  |
| Averape net loss \$ | -12.182 | -- | -- | -- | -- |


| Number of observations in sample | 49 |
| :---: | :---: |
| Average sales \$ | 282,964 |
| Average expense \$ | 275.344 |
| Average net profit (10ss) \$ | 7.620 |
| Businesses peporting profit (Mo.) | 35 |
| Average sales | 352.277 |
| Average expense \$ | 335.826 |
| Aversge net profit \$ | 16.45 ; |
| Cusinesens reporting lose (Mo.) | 14 |
| Average smiss | 194.270 |
| Aversge expense \$ | 198.620 |
| Average net loss \$ | -4.350 |

1987

Mumber of observetions in sample Aver age sisles Average sicies Average net profit (loss)\$

Busingeser reporting a profit (Mo.) Average seles $s$
Aver age expense s
Average not profits

Businusses reporting less \{Mo.)
Averages sales
Average expense s
Average net ioss

## . 6

88
360.805
357.815
357.815
3.090
${ }^{253}{ }^{39}$
363.888
350.868
13.220

29
357.153
368.079
$-10.926$
58.548
56.911
56.911
1.637
69.058
60.433
8.625
43.931
52.014
52.014
-8.083
-8.083
104.360
103. 711

649
104.822
101.919
2.903
103.416
$-4.010$
279.332
279.397
272.9
260.1
12.7
288.902
308.109
-19.207
1.001.378
991.240
10.138
1.008 .752
980.155
28.597
992.371
1.004 .778
$-12.407$

111 These, estimetes are based on sample of businesses peporting ssies between $\mathbf{3 2 5 . 0 0 0}$ ano $\mathbf{2 2 . 0 0 0 . 0 0 0}$
See iable 1 for symbols and nores

TABLE 1. Selected operating ratios. in percent of sales. 1987
Alberta, Gasoline Service Stations (SIC E331)


## Symbols

- 2ero or mo observations
- too small too be expressed
not applicale
confidentisl


## footnoter


Totel wighted expendiqur on given item

13) Value in each $c e l l=\frac{\text { lotal weighted expenditure on given item }}{\text { lotsl weighted sales of businesses reporting this item of expenditure }}$ for fortile

This portion of the pable pertains only to the businesses reporting the specific expense item. fherefore these ptios er celculated individuelly and the lotal all not necessarily qual 100z.

## Metes

Dato ere shom by quertiles when tiest 13 of the sempled businesses pepors ine specilic ifem.
 one quarter of the totel number of businesses. Within eech quertile. the verage ratio is presented. for comperison purpoes. the high and low values of sales are shown.

Mow to use the tebles

(2) Phe selected pange will indicete the proper quertile, i. the botton 25\%. the lower midole 25\%. the upper midde 25\% or the 10p 25\%.
i31 Deta perteining to the selected seles ize rengo will be in ther quartile.

## stender Industrist CIestiticetion Definition (SIC 1P80) :

SIE 5331. Gasoline Strvice Stitions
Businesses primarily engaged in retail dealing in gosoline. lubricasing oils and greases. Incluond in this industry are firms primarily engaged in lubricaling molor vehicles. This industry group includes firms described as: perail diesel fuel. filting starions. pas bars. gasoline service stations. retail posoline. motor vehicles lubricasion services and self-serve gasoline stitions

TABLE 2. Balance sheet profile for incorporated businesses oniy. 1987
Alberta, Casoline Service Stations (SIC 6331)

|  | Total(1) | Botiom 25\% | Lower $\text { midole } 25 \%$ | Uoper $\text { modele } 25 \text { ? }$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & \{68 \\ & \{1 \\ & 11 \end{aligned}$ | $\begin{aligned} & 11) \\ & 225 \end{aligned}$ | $\begin{aligned} & 225 \\ & 521 \end{aligned}$ | $\begin{aligned} & 521 \\ & 927 \end{aligned}$ | $\begin{aligned} & 927 \\ & 111 \end{aligned}$ |
|  | Average (\$000 si |  |  |  |  |
| Asceis |  |  |  |  |  |
| Cash | - | - | - | - | - |
| Accounts and notes peceivable | 14 | 1 | 12 | 16 | 23 |
| Inventory | - | - | - | - | - |
| Other current assets | 46 | 25 | 34 | 51 | 75 |
| Tots! current assets | 60 | 29 | 46 | 68 | 98 |
| Fixed assets | 62 | 28 | 53 | 59 | 109 |
| Less: Accum. dep. on fixed sesets | - | 5 | \% | - | 21 |
| Other assets | 10 | 6 | 2 | 12 | 21 |
| Total aseets | 133 | 62 | 101 | 138 | 228 |
| Lisbilities end equity |  |  |  |  |  |
| Curront loons lither current lities | 8 32 | 10 | 21 | 40 | 58 |
| Total curcent liabilities | 40 | 15 | 27 | 46 | 73 |
| Mortgages payable | - | - | - | - | - |
| Long term debt | 8 | 2 | 3 | ? | 19 |
| Other liabilities | 55 | 39 | 50 | 45 | 86 |
| Total liabilities | 103 | 55 | 79 | 99 | 177 |
| Totel equity | 30 | 7 | 22 | 40 | 51 |

(II) These estimstes are based on sample of businesses reporting saies between \$25.000 and \$2,000.000

See tisble ifor symools and notes.

TA息LE 3. Financial ratios(1) for incorporsted businesses only. 1987
Alberte. Gasoline Service Stations (SIC s331)

|  | Tot:112) | $\begin{aligned} & \text { Botion } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low soles value $\left(\$ 000^{\prime}\right.$ s) High sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 168 \\ & (1) \\ & (1) \end{aligned}$ | $11)$ 228 | 225 581 | $\begin{aligned} & 521 \\ & 927 \end{aligned}$ | $\begin{aligned} & 927 \\ & 11\} \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity petio Current ratio (times) | 1.5 | 1.9 | 1.7 | 1.5 | 1.4 |
| Leverteg retion <br> Debtloquity petio (times) <br> Interest coverage itaio (times) <br> Debt ratio (times) | 3.4 0.7 0.8 | 7.4 <br> 0.9 | 3.5 <br> 0.8 | $\begin{aligned} & 2.5 \\ & 1.9 \\ & 0.7 \end{aligned}$ | 3.5 2.2 0.8 |

ill The retios represent the ferege of potios for sach businges in the group eng cennot be celculsted from the figupes shown in feble 2.
(2) These estimates met peted on semplo of businesses reperting ssies between $\$ 25,000$ und 52.000 .000 .

Ses Teble i for synool and motes.

Befinitiens:

1. biquidity retic:

Current = current assets/current liabilities.
2. Levernge petios:
a) Debi/equity = total liabilities $/$ equipy
b) Debi ratio $=$ rotal liabilities / lotal assets
c) Interest coverage ant profit interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta. Gasoline Service Stations (Sic E331)

|  | Total(1) | Bottom 25\% | Lower midele 25\% | UDDe! middele 25* | $T 00$ 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample ino. Low sales value $18000^{\circ}$ s) Mi hin sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 86 \\ & \{1\} \\ & 19 \end{aligned}$ | $\begin{aligned} & 111 \\ & 288 \end{aligned}$ | $\begin{array}{r} 288 \\ 542 \end{array}$ | $\begin{aligned} & 542 \\ & 936 \end{aligned}$ | $\begin{aligned} & 936 \\ & 111 \end{aligned}$ |
|  |  |  | Average $1 \$ 000$ |  |  |
| Operting activities Cash from operations Dedeciation Dther | $\begin{array}{r} 7 \\ 9 \\ -10 \end{array}$ | 3 2 -2 | $\begin{array}{r} -1 \\ 6 \\ -10 \end{array}$ | 5 10 -14 | $\begin{array}{r} 20 \\ 16 \\ -13 \end{array}$ |
| Dividends | -2 | - | -1 | - | -6 |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decresse in investment | 6 -10 -1 1 | 11 -10 - | 1 -11 1 | 1 -7 -1 | 11 -14 -1 1 |
| Finmeing setivities <br> Increse in long term deb? <br> Repayment of long term oebt <br> Loans from sharenolders <br> Repayment of loans from shareholders <br> Advances $\delta$ :oans from government <br> Increase in equity <br> Oecrease in equity <br> Other | 9 -9 7 -6 | $\begin{array}{r} 1 \\ -2 \end{array}$ | 10 -2 5 -2 | $\begin{array}{r}15 \\ -18 \\ 6 \\ -4 \\ \hline\end{array}$ | $\begin{array}{r}10 \\ -15 \\ 14 \\ -17 \\ \hline\end{array}$ |
| Increse(decrese) in cesh s equivalents Cash \& equivelents-Beginning of the year Cash s equivelents - End of the year | -1 11 11 | 5 14 18 | -5 4 -1 | -4 12 8 | 2 16 17 |

 only those businesses reporting starement of chenges.
see iable for symools end notes

TABLE 5. Employment changes by size of business. 1984-1987 based on Sic ciassification fin 1987
Alberta, Gasoline Service Stations (SIC 6331)


111 Averoge lobour units are celculated by dividing total payioll by the average annual wage and selary rote as reported in the Survey of Employment. Payroll and Hours. Statistics cansede. Cerblogut 72-002. An overage labour unit could be inieroreled es e fult-lime amployes. Note that the business size groups used are determined ot the lanso level. Thus if a business has at least 300 amployees in canades a whole but loss thon that number in any given provinct it is show in the 500 ond over group.
(2) Refers 10 businesses repoting no payrall deductions in the provious year.
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" Dusinesses are assumed to have been in activity for six mon ths and the information is adjusted accordingly.

See lable I for symools anc notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Alberta, Gasoline Service Stetions (SIC 6331)

|  | Total: 1 ? | Bottom 25\% | Lowe: middle $25^{\circ}$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & 700 \\ & 25 i n \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of sbservetions in semple |  |  |  |  |  |
| Aversge sales \$ | 686.135 | 119.711 | 401.211 | 790.147 | 1.433 .472 |
| Average expense \$ | 673.651 | 110.534 | 379.707 | 780.764 | 1.423.597 |
| Average net profit (loss) \$ | 12.484 | 9.177 | 21.504 | 9.383 | 9.875 |
| Businesses reporting eprofit (Mo.) | 307 |  |  |  |  |
| Aversge sales | 695.101 | 117.604 | 408,734 | 821.098 | 1.432,967 |
| Aversge expense ${ }^{\text {a }}$ | 671.614 | 100.396 | 372.990 | B03.570 | 1.409.199 |
| Aversge net prolits | 23.487 | 17.208 | 35,744 | 17.528 | 23.468 |
| Businesees reporting loge (Mo.) | 84 |  |  |  |  |
| Averoge sales | 664,267 | 124.352 | 375.396 | 722.021 | 1.435,298 |
| Average expense \$ | 685,199 | 132.859 | 402.756 | 730.567 | 1.474.614 |
| Average net loss \$ | -20.932 | -8.507 | -27.360 | -8.546 | -39.316 |

1985


1987

| Wumber of observations in sample Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss)s | $\begin{array}{r} 398 \\ 548.639 \\ 541.621 \\ 7.018 \end{array}$ | $\begin{array}{r} 196.554 \\ 115.175 \\ 1.379 \end{array}$ | $\begin{array}{r} 310.153 \\ 307.611 \\ 2.512 \end{array}$ | $\begin{array}{r} 610.944 \\ 602.083 \\ 8.861 \end{array}$ | $\begin{array}{r} 1.156 .905 \\ 1.141 .615 \\ 15.290 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businessen reporting profit (Mo.) | 211 |  |  |  |  |
| Average sales | 552.021 | 122.228 | 310.658 | 605.041 | 1.169.155 |
| Average expense \$ | 531.675 | 104.951 | 296.243 | 583.816 | 1.141 .680 |
| Average net profits | 20.346 | 17.267 | 14.115 | 22.225 | 27.475 |
| Businesses reporting loes (Mo.) | 117 |  |  |  |  |
| Avorage sales | 540.334 | 107.451 | 309.225 | 518.455 | 1.126.193 |
| Averspe expense \$ | 557.889 | 131.543 | 328.488 | 630.070 | 1.141.454 |
| Average net loss $\$$ | -17.555 | -24.082 | -19.263 | -11.615 | -15.261 |

(1) These esiinetes are based on sample of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.

See isble i for symools and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta. Tire, Battery, Parts and Accessories 5tores (Sic 6342)

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

## Symbole

- zero or no observetions
-- \$00 snnll too be exppessed
not applicsole
$\times$ confidantial


## Footnoter

(1) These estinetes ere besed on semple of businesses pporting sales betweth $\mathbf{\$ 2 5 , 0 0 0} \mathbf{~ s e n d} \mathbf{8 2}, 000,000$.

21 Velue Totsl wighted expenditure on given item

This portion of the table pertains only to the businesses reporting the specific expense iten. Therefore these retios ere calculeted individuelly and the toial will not mecessarily equel $100 \%$.

## Motes

Dote se shown by quertiles when st least 13 of the senglod businesses report the specific item
 one quarter of the toit humber of businesses. Within esch quartile, ehe everego petio is prespted. for compor ison purposes. the high ond low vilues of stles ste shown.

How to uet the tesles

121 Ihe selected range will indicete the proper quartile. i. the botton 25\%, the lower midd $25 \%$, the upper middle 25\% or the top 25 I.
(3) Deto pertaining to the selected zales sizerange whll be in thet quartile.

## Stenderd Industrisl Clesalicetion Definition ISIC 18801:

51E B342-Tire. Battery. Parts end Accessor ies Storea
 or in comoination inese businesses moy be secondarily engaged in tire installafion and repar as wetl as in automobile repait. imis industry includes the following types of retail operations. retail automotive boiteries. retail automotive por is ond accessories, retsil automotive casseites and g-qrack qape pecorders. petail motop vehicle radios lincluding f. B. or GR5l. retail notor vehicte steres. retsil motor vehicle tape decks and ribil qures and tubes.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberta. Tire, Battery. Parts and Accessories Stores (SIC 6342)

|  | Total(1) | Bot 10 m 25\% | bowe! <br> middie 25\% | Uoper midole 25\% | Too 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir. sample (No.) Low sales value ( $\$ 000 \mathrm{~s}$ ) High sales vaiue ( $\$ 000^{\prime} \mathrm{s}$ ) | $\begin{array}{r} 58 \\ (1) \\ (1) \end{array}$ | $\begin{aligned} & 11 \\ & 210 \end{aligned}$ | $\begin{aligned} & 210 \\ & 495 \end{aligned}$ | $\begin{aligned} & 498 \\ & 768 \end{aligned}$ | $\begin{aligned} & 768 \\ & \text { (1) } \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Ascets |  |  |  |  |  |
| Cosh | - | - | - | - | - |
| Accounts and notes recoivable | 48 | 8 | 33 | 30 | 117 |
| Inventory | - | - | - | - | - |
| Other current assets | 137 | 40 | 74 | 136 | 288 |
| Totel curient assets | 185 | 48 | 106 | 167 | 405 |
| Fixed assets | 69 | 18 | 58 | 58 | 135 |
|  |  | - | ? | 35 | - |
| Other assets | 16 | 1 | 2 | 35 | 26 |
| Totel semets | 270 | 87 | 167 | 260 | 556 |
| Llebilities end equity $0^{28}$ |  |  |  |  |  |
| Current loans l | 18 | 3 |  | $\begin{array}{r} 29 \\ 100 \end{array}$ | 28 159 |
| Other current lisbilities | 82 | 29 32 | 36 47 | $\begin{aligned} & 100 \\ & 130 \end{aligned}$ | 187 |
| lotal current Mortgages payable | 100 | 32 | , | - | 18 |
| Long term debt | 8 | - | 2 | 15 | 15 |
| Other liabilities | 89 | 53 | 81 | 82 | 136 |
| Total liabilities | 197 | 85 | 130 | 226 | 338 |
| Totel equity | 73 | -18 | 36 | 34 | 228 |

(1) These estimates are pased on sanple of pusinessas reporiing sales between 325,000 and $32,000.000$

See ratole 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Alberta, Tire, Battery, Parts and Accessories Stores (SIC E342)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | $\begin{array}{r} \text { UDDer } \\ \text { middle } 25 \% \end{array}$ | $\begin{aligned} & \text { TOP } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $8000^{\prime}$ s) Migh sales value ( $8000^{\prime}$ s) | $\begin{array}{r} 68 \\ (1) \\ 11) \end{array}$ | $11)$ 210 | 210 498 | $\begin{array}{r}498 \\ 768 \\ \hline\end{array}$ | 768 111 |
|  | Aversoge |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.9 | 1.5 | 2.3 | 1.3 | 2.2 |
| ```Leverseg ratios Dubt/equity retio (times) Intorest coversge retio (times) Debt ratio (times)``` | 2.7 2.7 0.7 | -4.7 1.3 | 3.6 1.1 0.8 | 6.7 1.9 0.9 | 1.5 3.6 0.6 |

(l) The retios represent the verege of ratios for ech business in the group end connot be cilcultid from the figures shown in lable 2 .

Se lisole for symols and notes.

Definicione:
f. Liouidity patie:

Currmi = cuprent essets / cuprent lisilipits.
2. Leversge ratios:

Debi/equity = tolal Liabilities / equity
ol Debt ratio $=$ toial |iabiliqies / total assets.
c) Interest coversge $=$ net piofil interest expense/interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. ig87
mberta, Tire, sattery, Perts and Accessories Stores (SIC 6342)

|  | Total(1) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe: middle 25\% | Upper $\text { midole } 25 \text { : }$ | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value 18500 s Hign saies ralue ( 8000 's) | $\begin{array}{r} 60 \\ (1) \\ (i) \end{array}$ | $\begin{aligned} & (1) \\ & 241 \end{aligned}$ | $\begin{aligned} & 241 \\ & 487 \end{aligned}$ | $\begin{array}{r} 487 \\ 758 \end{array}$ | $\begin{aligned} & 768 \\ & 191 \end{aligned}$ |
|  | Average ( 8000 s) |  |  |  |  |
| Operating ectivities Cast from oper ations Dodreciation Dther | 5 9 -13 | $\begin{array}{r} -4 \\ 3 \\ -20 \end{array}$ | $\begin{array}{r} -8 \\ 7 \\ -16 \end{array}$ | $\begin{array}{r} 9 \\ 12 \\ 3 \end{array}$ | 26 15 -20 |
| Dividends | - | - | -5 | -3 | -22 |
| Investment setivities <br> Disposel of fixed assets <br> Purchase of fixed assers <br> Increase in investment <br> Decresse in investment | 9 -11 - | $3!$ | 5 -7 -8 | $\begin{array}{r}1 \\ -17 \\ \hline\end{array}$ | 4 -19 -1 1 |
| Finencing ectivities <br> Incresse in long term dab? <br> Repaymens of tong term debt <br> Loans from shareholders <br> Repoyment of loons irom starehalders <br> Advances 8 loans from government <br> lncrease in equity <br> Decrense in equity <br> Other | $\begin{array}{r} 13 \\ -20 \\ 18 \\ -8 \\ - \\ - \\ -1 \\ - \end{array}$ | 1 -21 5 -6 | $\begin{array}{r} 10 \\ -20 \\ 36 \\ -7 \\ \hline \end{array}$ | 6 -9 15 -8 -8 2 | 35 -30 12 -11 - -8 -1 |
| Increse(decrease) in cash sequivelents Cash equivelenis-Beginning of the yeer Cash equivalents - End of the youp | $\begin{array}{r} -5 \\ 14 \\ 8 \end{array}$ | -12 -13 2 | -5 | 9 2 10 | -15 34 20 |

111 These estimates are based on o sample of incorporated businesses reporting sales deiween \$25.000 ond \$2.000,000. Somple count includes only those businesses reporting statement of chenges
See table ifor symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC ciassification in ig87
Alberta. Tire, Battery, Parts and Accessorles Storte (SIC 6342)

|  |  |  |  | Chonges in num with psid | of businesses playes |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expessed in everage labour units(1) | Number of businesses | $\begin{array}{r} \text { Total } \left.\begin{array}{c} \text { payroll } \\ (\$ 000 \end{array}\right) \end{array}$ | Aversoge labour units(l) | reporting(2) | Na Ianger reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 320 | 31.556 | 2.024 | 61 | 38 |
|  |  |  | 1.428 | 60 | 36 |
| 20-99 | 14 | 22.33 ${ }^{\text {x }}$ | 482 | 1 | . |
| $100-499$ | 2 | $x$ | 114 | - | - |
| 500 and over |  | - | - | - | - |
| 1387 |  |  |  |  |  |
| Totel | 371 | 37.140 | 2.312 | 51 | -.. |
|  |  |  |  | 55 |  |
| 20-99 | 18 | 27.39 $\times$ | 486 | 3 | $\cdots$ |
| 100-499 | 2 | $x$ | 126 | - | . . |
| 500 end over | - | - | . | - | . . . |

11i Averoge labour units ar calculated by dividing ioisl payroll by the evorsge onnuel wage and solisy rate as reperted in the
 full-time emploret. Mose that the Dusiness size groups used ere determined at the Consde level thus if obusiness has at least 500 employees in cenade as obthole but less then thet 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 daductions in the following yenf
"Newly ieporting" and "no longer reportinge businesses are assumed to have been in activity for six momphs and the informstion is sojustec accordingly

Set table 1 for symols and notes

TABLE 6. Selected operating charecteristics of smali businesses by sales quartile. 1985-1987
Alberta. Tire, Battery, Parts and Accessories Stores (Sic 6342)

|  | Tota!(1) | $\begin{array}{r} 80+10 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } 25 \% \end{array}$ | Upper $\text { midsle } 25 \%$ | $\begin{aligned} & \mathrm{TO} \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of stservetions in sample | 498 49 |  |  |  |  |
| Average sales \$ | 498.125 |  | -- | -- | -- |
| Average experse \$ | 478.308 | -- | - | -- | -- |
| Averoge net protit (loss) $\$$ | 19.819 | -- | - | -- | -- |
| Businesses reporting appofit (Mo.) |  |  |  |  |  |
| Average sales \$ | 493.530 |  | -- | -- | -- |
| Average expense Average net Drofit 5 | 465.904 27.626 | -- | -- | -- | -- |
| Average net drofits | 27.626 |  |  |  |  |
| Businesees reporting lose (Mo.) | 555 |  |  |  |  |
| Average sales $\$$ | 555.253 | -- | -- | - | - |
| Average expense $\$$ | 567.820 | - | - | -- | -- |
| Average net loss \$ | -12.567 | -- | -- | -- | -- |

1885

| Wumber of observetions in sample | 99 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average saies \$ | 514.935 | 122.594 | 329.955 | 551.824 | 1.055 .567 |
| Average expense ${ }^{\text {a }}$ | 504.714 | 118.345 | 335,752 | 552.664 | 1.012 .095 |
| Average ne: profit (loss) \$ | 10.221 | 4.249 | -5.797 | -1.040 | 43.472 |
| Businesmes raporting a profit (Mo.) | 80 |  |  |  |  |
| 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 |
| Aversge net profit \$ | 26.560 | 15.029 | 22.736 | 14.042 | 54.433 |
| Businesses reporting lose (Mo.) | 39 |  |  |  |  |
| Average soles ${ }^{\text {a }}$ | 501.913 | 120.059 | 316.136 | 481.057 | 1.090 .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 |

1987

| Number of observations in sample | 120 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average salas \$ | 484.820 | 80.280 | 256.125 | 531.256 | 1.071 .620 |
| Average expense ? | 476.988 | 81.611 | 258.701 | 522,404 | 1.045 .234 |
| Average net profit (loss) \$ | 7.832 | -1.331 | -2.576 | 8.852 | 26.386 |
| Businesees reporting a profit (Wo.) | 78 |  |  |  |  |
| Average sales | 198.146 | 72.869 | 246.850 | 573.009 | 1.099.85 |
| Average expense 5 | 474.901 | 65.920 | 237.894 | 543.381 | 1.052.409 |
| Averoge nei profit $\$$ | 23.245 | 6.949 | 8.956 | 29.628 | 47.445 |
| Businesses reporting tose (Mo.) | 42 |  |  |  |  |
| Averoge sales \$ | 464.081 | 85.164 | 274.334 | 490.772 | 1.006 .055 |
| Average expense * | 480.535 | 91.952 | 299.548 | 502.066 | 1.028 .573 |
| Average net loss\$ | -16.454 | -6,788 | -25.214 | -11.294 | -22.518 |

[^24]See Taple i for symols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta. Gerages (General Repairs) (Sic 6351)

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

## 5ybol:

- zero or no observetions
- too small 100 de expiessed
$\therefore$ not spoliceol
$x$ confidentisl


## Footnotes


21 Yalue in lotal weighted expenditure on given item
2) Value in enct cell $=\overline{\text { lotal weighted sales of all businessos in the semple }} \times 100$ for each quertile

Th.s portion of the table pertains only to the Dusinesses poporting the specilic expense fem. Therefore these pitios are calculated individuslly and the lotel will not necesserily equsl $100 \%$.

## Noter

Data are shown by quartiles when at lest 13 of the senpled businesses paport the specific item
Records werg panked in ascending order bccopding po saies size. Ebch querqile li. botrom 25\%. Iower middie 25t, etc. raprasents one querter of the toral number of ousinesses. Hithin esch queptile. sho cuerege petio is pressiteo. for comperison purposes, the high and low velues of seles are shom

## Mow to use the tebles


121 The selected range will indicete the proper quertile. i. the botion 25\%. the lower nitele 25t. the upper midole 25t or the 100 25x.
(3) Dets pertaining to the selectiod seles size renge will oe in thet quertile

Stenderd Industris. Clessificetion Defimition (SIC 18s0):
SIC 6351-Gerages (Generml Repairs)
 selling gasol ne end tut cating motor vohicles. These businesses include motor venicle general pepsirs.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta, Garages (General Repairs) (Sic 6351)

|  | T0:8111) | $\begin{array}{r} 80+10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower midde 25\% | Udper midde $25^{\circ}$ | $\begin{aligned} & 700 \\ & 25= \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.l Low sales value ( 9000 's) Migh sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 61 \\ & 11 \\ & 11 \end{aligned}$ | $\begin{aligned} & 11 \\ & 108 \end{aligned}$ | $\begin{array}{r} 108 \\ 186 \end{array}$ | $\begin{array}{r} 186 \\ 338 \end{array}$ | $\begin{aligned} & 338 \\ & 11\} \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Astet |  |  |  |  |  |
| Cash | - | - | - | 1 | - |
| Accounts ind notes receivable | 14 | 2 | 6 | 14 | 31 |
| Inventory | - | - | - | - | - |
| Other cuprent assets | 47 | 8 | 19 | 34 | 125 |
| Totsl current essets | 61 | 10 | 25 | 48 | 156 |
| Fixed assets | 63 | 14 | 20 | 37 | 179 |
| Less: Accum. dep. on fixed assets | - | 2 | - | $\overline{-}$ | $3{ }^{-}$ |
| Other ossets | 11 | 2 | - | 6 | 36 |
| Totel essets | 836 | 25 | 46 | 92 | 370 |
| Liabilities and equity |  |  |  |  |  |
| Current joans | 4 | 1 | 1 | 6 | 9 |
| Dther current liobilities | 31 | 9 | 22 | 25 | 68 |
| Total current liobilities | 36 | 9 | 23 | 31 | 77 |
| Mortgages payable | - | - | - | - | 95 |
| Long term deb? | 4 | 1 | is | 1 | 15 |
| Other lisbilities | 66 | 13 | 21 | 34 | 190 |
| Total liabilitios | 106 | 23 | 46 | 67 | 282 |
| Total equity | 30 | 2 | 1 | 25 | 88 |


See Table 1 for 2 ymbols and noies

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Aiberte, Garages (General Repairs) (SIC 8351)

|  | Total(2) | $\begin{array}{r} 80+10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | Upoer midde $25 \%$ | $\begin{aligned} & \text { To0 } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samo (No.) Low sales value ( 8000 s) High sales value ( $5000^{\circ}$ s) | $\left.\begin{array}{c} 61 \\ 11 \\ 11 \end{array}\right)$ | \{9) 108 | 108 186 | 186 338 | 1938 |
|  | Averege |  |  |  |  |
| Liquidity ratio Curcent ratio (times) | 1.7 | 1.0 | 1.1 | 1.5 | 2.0 |
| Leverage ratios <br> Dobt/equity retio (times) <br> Interest coversge retio (times) <br> Debt ratio (times) | 3.6 2.0 0.8 | 13.1 1.9 0.9 | 39.7 6.7 1.0 | 2.7 3.2 0.7 | 3.2 1.7 0.8 |

(1) The ratios represent the overage of rasios for each business in the group and cennot be celculated from the figures shown in ioble 2
(2) Thest mstimetes are besed on serple of businesses reporting seles between $\$ 25,000$ end $\$ 2,000,000$.

See inble I for symols and notes.

## Befinitions:

1. Liquidity retio:

Current $=$ curtent assets / current liabilities.

## 2. Leverage fitios:

को Debr/equity $=$ roral liabiliries / equicy
bl Debr ratio = qo:al liabilities/total assets
c) Interest coverage z net profit interest expensef interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberts, Garages (General Repairs) (SiC 6351)

|  | Potal(1) | $\begin{array}{r} 80+10 \mathrm{~m} \\ 258 \end{array}$ | Lower <br> middle 25\% | Upper middle $25 \%$ | $\begin{aligned} & \text { Yen } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Lom soles value ( $\$ 000$ 's) High sales value $(\$ 000$ 's | $\begin{aligned} & 22 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | - | -- |
|  | Average ( $8000{ }^{\circ}$ s) |  |  |  |  |
| Operatine ectivitios Cash from operstions Deprecietion Other | 7 4 4 | -- | -- | -- | -- |
| Dividende | -8 | - | -- | = | -- |
| Investeent activities <br> Disposal of fixed sessets <br> Purchase of fixed assets <br> lncrease in investment <br> Decresse in investment | 2 -8 -8 | -- | -- | -- | -- |
| Financing ectivities <br> Incruase in long term debt <br> Repsyment of long term debi <br> Loans from shareholders <br> Reparment of loans tiom shareholders <br> Advances \& loans from government <br> lnerese in equity <br> Deciesse in equity <br> othe? | $\begin{array}{r}1 \\ -3 \\ 3 \\ -10 \\ \hline\end{array}$ | - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - | $=-$ <br> - <br> - <br> - | - <br> - <br> - <br> $=-$ <br> - |
| Incresse(decrease) in cosh s equivelents Cosh equivelents-Beginning of the year Cash equivelents - End of the yeer | -3 19 16 | -- | -- | -- | -- |

(1) These estimates bie dased on sample of incorporated dusinesses reporting sales between $\$ 25,000$ and $52.000,000$. Sample count includes only those businesses reporsing sterment of changes.
see iable for symbols and nores

TABLE 5. Employment enanges by size of business. 1984-1987 based on SIC ciusification in iget Miberta, Garages (General Repairs) (SIC 5351)

| Business size expressed in averoge labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s) } \end{array}$ | Averege isbour units(1) | Chenges in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | New 1 y <br> peporting(2) | No Ionper reporing(3) |
| 1984 |  |  |  |  |  |
| Total | 788 | 42.515 | 2.335 | 148 | 103 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 780 \\ ? \\ ? \end{array}$ | $38.224$ | $\begin{array}{r} 2.104 \\ 221 \\ 10 \end{array}$ | $\begin{array}{r}146 \\ 2 \\ \hline\end{array}$ | 102 $\vdots$ $\square$ |
| 1987 |  |  |  |  |  |
| Totel | 871 | 45.508 | 2.487 | 147 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-49 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r}854 \\ 6 \\ 1 \\ \hline\end{array}$ | $\begin{array}{r} 45.635 \\ x \\ x \end{array}$ | 2.295 191 1 | 145 2 | $\cdots$ $\cdots$ $\cdots$ |

[^25]TABLE 6. Selected operating characteristics of small businesses by saies quartile. 1985-1987
Alberta, Garages (General Repairs) (SIC E351)

| $\ldots$, | Tota:! 1 | $\begin{array}{r} \text { Bot+om } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe } \\ & \text { middle } 25 \% \end{aligned}$ | Vocer $\text { middele } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |


| Musber of observetions in smmple | 122 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average soles $\$$ | 181.618 | 37.348 | 71.836 | 156.475 | 460.814 |
| Avertge exoense s | 195.06 1 | 25,271 | 83.815 | 248.863 | 442.898 |
| Average net profis (loss) \$ | $-13.443$ | 12,077 | 8.221 | -92.188 | 18.118 |
| Businesees reporting profit (Mo.) | 105 |  |  |  |  |
| Average sales \$ | 183.724 | 37.714 | 70.982 | 137.816 | 488,383 |
| Average expense $\$$ | 186.499 | 24.237 | 59.744 | 125.852 | 456.164 |
| Average net profit \$ | 17.225 | 13.477 | 11.238 | 11.964 | 32.219 |
| Ousinesses reporting loss (No.) | 17 |  |  |  |  |
| Average sules \$ | 179.125 | 33.798 | 77.889 | 194.235 | 410.575 |
| Averoge expense | 260.432 | 35.316 | 91.068 | 497.189 | 418.153 |
| Average net loss ${ }^{\text {s }}$ | -81.307 | -1.517 | -13,179 | -302.954 | -7,578 |


| Mumber of observations in sample <br> Average sales $\$$ <br> Averape expense $\$$ <br> Averape net piofit (loss) \$ | $\begin{array}{r} 117 \\ 172.700 \\ 185.545 \\ 7.155 \end{array}$ | $\begin{array}{r} 42.862 \\ 42.205 \\ 657 \end{array}$ | $\begin{array}{r} 97,144 \\ 89.865 \\ 7.779 \end{array}$ | $\begin{array}{r} 156.822 \\ 151.340 \\ 5.482 \end{array}$ | $\begin{array}{r} 393.672 \\ 378.968 \\ 14.704 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| ```Busineseses reporting a prollt (Mo.) Average sules $ Aversge expense $ Average net profit $``` | $\begin{array}{r} 98 \\ 178.290 \\ 166.484 \\ 11.828 \end{array}$ | $\begin{array}{r} 42.669 \\ 37.349 \\ 5.328 \end{array}$ | $\begin{array}{r} 100.008 \\ 90.332 \\ 9.676 \end{array}$ | $\begin{array}{r} 165.970 \\ 154.101 \\ 11.889 \end{array}$ | $\begin{array}{r} 404.513 \\ 384.082 \\ 20.431 \end{array}$ |
| Businesses papoting lose (Mo.) <br> Average sales $\$$ <br> Aver exe expense \$ <br> Average net loss $\$$ | $\begin{array}{r} 21 \\ 148.368 \\ 158.886 \\ -8.518 \end{array}$ | $\begin{aligned} & 43.059 \\ & 47,966 \\ & -4,107 \end{aligned}$ | $\begin{aligned} & 79.893 \\ & 85.097 \\ & -5.204 \end{aligned}$ | $\begin{array}{r} 140.920 \\ 146.540 \\ -5.620 \end{array}$ | $\begin{array}{r} 329.599 \\ 348.742 \\ -19.143 \end{array}$ |
|  |  |  | 1987 |  |  |
| Mumber of observations in sample <br> Average sales \$ <br> Averape expenses <br> Average net protit (loss) \$ | $\begin{array}{r} 135 \\ 172.298 \\ 164.067 \\ 8.239 \end{array}$ | $\begin{array}{r} 37.687 \\ 37.444 \\ 243 \end{array}$ | $\begin{aligned} & 71.197 \\ & 60.528 \\ & 10.669 \end{aligned}$ | $\begin{array}{r} 149.101 \\ 137.226 \\ 11.875 \end{array}$ | $\begin{array}{r} 431.205 \\ 421.069 \\ 10.138 \end{array}$ |
| ```Businesses reporting profit (Mo.) Average sales $ Average expense s Average net piofits``` | $\begin{array}{r} 104 \\ 172.633 \\ 159.234 \\ 13.399 \end{array}$ | $\begin{array}{r} 38.409 \\ 31.433 \\ 5.976 \end{array}$ | $\begin{aligned} & 71.642 \\ & 59.179 \\ & 12.463 \end{aligned}$ | $\begin{array}{r} 149.593 \\ 133.350 \\ 16.243 \end{array}$ | $\begin{array}{r} 430.889 \\ 412.972 \\ 17.917 \end{array}$ |
| Businmese reportine lose (Mo.) <br> Average soles \$ <br> Average expenses <br> Average net loss $\$$ | $\begin{array}{r} 31 \\ 170.010 \\ 182.259 \\ -12.249 \end{array}$ | $\begin{array}{r} 36.190 \\ 49.908 \\ -13.718 \end{array}$ | $\begin{array}{r} 64.238 \\ 61.632 \\ -17.394 \end{array}$ | $\begin{array}{r} 147.103 \\ 150.602 \\ -3.199 \end{array}$ | $\begin{array}{r} 432.210 \\ 446.892 \\ -14.682 \end{array}$ |

19 These estimates are besed on semple of businesses reporting sales between $\$ 25.000$ and $\mathbf{5 2 . 0 0 0 . 0 0 0}$.
Set Tuble 1 for symbols and notes

BLE 1. Selected operating ratios, in percent of seles. 1987
berte. Peint 8 Body Repeir Shops (SIC 6352)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25^{\circ}$ | UDDe? <br> midde 25\% | $\begin{aligned} & 10 \% \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| sinesses in sample (No.) - sales value $18000^{\circ} \mathrm{s}$ ) gh sales value ( $\$ 0000^{\circ}$ s) | $\left.\begin{array}{l} 81 \\ (1) \\ 1 \end{array}\right)$ | $\begin{array}{r} 1 \\ 57 \end{array}$ | $\begin{array}{r} 57 \\ 139 \end{array}$ | $\begin{array}{r} 139 \\ 276 \end{array}$ | $\begin{aligned} & 27 E \\ & (1) \end{aligned}$ |


| lected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reoorting } \end{aligned}$ | Reporiting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowel } \\ \text { middl } \\ 25 \% \end{array}$ | Uoper <br> midole 25* | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  | Total | $80+10 \mathrm{~m}$ 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midol } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Upoer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Ist of stus | 33.8 | 39.0 | 34.0 | 30.3 | 32.1 | 86.4 | 39.1 | 43.9 | 46.7 | 33.9 | 34.2 |
| :cupency expenses | 11.1 | 13.6 | 12.2 | 10.1 | 8.8 | 100.0 | 11.1 | 13.6 | 12.2 | 10.1 | 1. 5 |
| Deprecisicion | 3.7 | 4.5 | 4.5 | 2.8 | 3.0 | 83.6 | 4. 4 | 7.1 | 5.3 | 2.8 | 3.4 |
| Repaics a mainienance | 1.1 | 2.7 | 0.5 | 0.6 | 0.7 | 70.9 | 1.6 | 5.9 | 0.6 | 0.9 | 0.9 |
| Hest. light 8 ielophone | 3.0 | 2.7 | 3.8 | 3.0 | 2.4 | 95.? | 3.1 | 3.2 | 3.9 | 3.0 | 2.5 |
| Rent | 3.3 | 3.8 | 3.3 | 3.8 | 2.4 | 64.7 | 5.1 | 8.0 | 5.3 | 5.9 | 3.5 |
| ersonnel expenses | 27.0 | 13.1 | 24.9 | 33.8 | 35.0 | 80.5 | 33.5 | 34.0 | 30.2 | 33.8 | 35.6 |
| inencial expenses | 3.2 | 3.5 | 3.2 | 2.7 | 3.3 |  |  | 3.5 |  | 2.7 | 3.3 |
| Interest s bank charges | 2.2 | 2.7 | 9.9 | 1.9 | 2.5 | 90.4 | 2. | 3.0 | 1.9 | 2.1 | 2.6 |
| Professional tees | 1.0 | 0.9 | 1.6 | 0.8 | 0.9 | 93.5 |  | 1.1 | 1.6 | 0.8 | 0.9 |
| ther expenses | 23.4 | 22.5 | 29.9 | 19.9 | 21.4 | 100.0 | 23.4 | 22.5 | 29.9 | 19.8 | 21.4 |
| rofit (loss) | 1.6 | 8.2 | -4.2 | 3.1 | -0.5 | 99.3 | 1.6 | 8. 2 | -4.2 | 3.2 | -0.5 |
| otel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |  |  | $\ldots$ | $\ldots$ |  |

ywhols
zero or no observilions
too smell 100 be expressed
not apolicable
confidential
cot netes
$(1)$ These estinates ere besed on semple of businesses reporting sisles between $\$ 25,000$ and $82,000,000$
Totol weighted expenditure on given item


This pertion of the table pertains only to the businesses reporting the specific expense item. Therefore these retios are calculated individuslly and the toral will not necessarily equal 1002
totes
Detare shown Dy quariiles when et lest 13 of the smpled businesses report the specific item
Records were ponked in escending ofder eccording to seles size. Etch quartile fi. e. botton 25z, lower midote 25z, etc. repremts one querter of the totsi number of businegets. Nithin oten quatile. the everoge retio is presented. For comorison purfoses. the high and low values of sales ert shown.
ow to use the teblet

(2) The selected range will indicete the proper quertile. i. the bot ton 25x. the fower middle 25t, the upper midd $25 z$ or the top $25 \%$.
(3) Date pertaining to the seluciod sules size renge will be in thet quar tile

Femerd Induetrlel Cisesificesion Definision (SIE 1080)
S1C 6552 . Deine end Sody Repeirs
dusinesses primerily engeged in pepeiring endor repaineing motop vehicte bodies, fenders and doors. Businesses in ehis industry mey e secondarily engaged in mechanical repairs. Motor vehicle body repairs. motor vehicle collision repsirs, motor venicle trame strbightening and the painting of molor vehicies sre businesses also included in this incus?ry

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta, Paint Body Repair Shops (SIC 5352)

|  | Total(1) | Bottom 25: | Lower $\text { midole } 25 \%$ | Jopel <br> midde 25: | $\begin{aligned} & \text { TOO } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $1 \$ 000$ s) High sales value ( $\$ 000^{\prime}$ s) | ( $\begin{aligned} & 56 \\ & \text { 1 } \\ & 1 \\ & 1\end{aligned}$ | $\left\{\begin{array}{l} 1\} \\ 112 \end{array}\right.$ | 112 241 | 241 413 | $\begin{aligned} & 413 \\ & (i) \end{aligned}$ |
|  | Luerage (5000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cosh | - | $\bar{\square}$ | 0 | 20 | 57 |
| Accounts and notes receivable | 28 | 9 | 10 | 20 | 67 |
| Inventory | - | - | - | - | - |
| Other current assets | 32 | 4 | 21 | 32 | 65 |
| Total current assets | 60 | 13 | 32 | 53 | 132 |
| Fixed assets | 96 | 28 | 91 | 83 | 172 |
| Less: Accum. dep. on fixed eesets | 15 | - | 14 | 1 | - 1 |
| Other assets | 15 | - | 14 | 1 | 41 |
| Totel assets | 171 | 42 | 136 | 137 | 345 |
| Lisbilities and equity $0^{-12}$ |  |  |  |  |  |
| Current loans liabilities | 5 | 21 | 14 | 60 | 112 |
| Total curtent liabilitios | 85 | 24 | 20 | 77 | 131 |
| Mor m gages payable | - | - | - | - | - |
| Long term deb? | 8 | 1 | 8 | 9 | 14 |
| Other liabilities | 67 | 37 | 69 | 71 | 89 |
| Total liabilities Total equity | 140 31 | 61 -20 | 97 39 | 157 -20 | 234 |


See Table i for symools and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Aberta. Paint Body Repeir Shops (SIT 6952)

|  | Total12) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\text { middle } 25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (NO. Low salus value ( $\$ 000$ 's) Migh sales value ( $\$ 000^{\prime \prime}$ s) | $\left.\begin{array}{r} 56 \\ (1) \\ 11 \end{array}\right\}$ | 11 112 | 112 241 | $\begin{array}{r} 241 \\ 413 \end{array}$ | $\begin{aligned} & 43^{\circ} \\ & (1)^{\circ} \end{aligned}$ |
|  | Averege |  |  |  |  |
| Liquidity ratio Current ratio (times) | 0.9 | 0.6 | 1.6 | 0.7 | 1.0 |
| Levertepe raties Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times) | 4.5 1.0 0.8 | -3.1 1.5 | 2.5 1.6 0.7 | -7.9 1.1 | 2.1 2.7 0.7 |

111 The resios represent the everge of retios for each business in the group and cmnot be calculated from the figurts shown in table 2 .

See Thble 1 for symbols and motes.

Definitlons:
P. Liguldity rerio:

Cusrent z cuprent assets / cuppent lisbilities.
2. Eeverage retiot:
a Deby/equity e total liabilipes / equity
b) Debt rasio: total liabilisies/torel essets
c) Interest coverage = net Drofit interest expense/interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Aberta. Paint Sody Repair Shopt (SIC 6352)

| - | Total(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { miodie } 25 \% \end{aligned}$ | Uoder $\text { mode } 25 \%$ | $\begin{aligned} & \text { TCD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sates vive $(5000$ s) Migh saies value $18000^{\prime}$ s) | $\begin{aligned} & 27 \\ & 111 \\ & 111 \end{aligned}$ | $\begin{aligned} & 11 \\ & 110 \end{aligned}$ | $\begin{aligned} & 110 \\ & 231 \end{aligned}$ | $\begin{array}{r} 231 \\ 415 \end{array}$ | $418$ |
|  | Average (\$000's) |  |  |  |  |
| Operating ectivities Cash from operations Deprecistion Other | 12 -6 | $\begin{array}{r} -6 \\ 7 \\ -15 \end{array}$ | $\begin{aligned} & 8 \\ & ? \\ & 1 \end{aligned}$ | $\begin{array}{r} -11 \\ 15 \\ -6 \end{array}$ | $\begin{array}{r} 17 \\ 19 \\ -4 \end{array}$ |
| Dividends | -1 | - | - | - | -2 |
| Investeent ectrifies Dispossel of fined assets Purchase of fixed assets lncresse in investment Decrease in investment | 3 -11 - | 10 -3 - | -4 | -8 | $\begin{array}{r}3 \\ -26 \\ \hline\end{array}$ |
| Financing activities <br> Increase in long term debt Repayment of long term debt <br> Loans from stareholders <br> Redayment of loans fiom shareholders <br> Aovances 8 loans from government <br> increase in equity <br> Decrease in equity <br> Dther | $\begin{array}{r} 10 \\ -14 \\ 9 \\ -3 \\ - \\ = \\ = \\ = \end{array}$ | $\begin{array}{r}-19 \\ \hline 19\end{array}$ | -3 -8 | 6 -8 11 -3 | $\begin{array}{r}31 \\ -33 \\ 6 \\ -3 \\ - \\ \hline\end{array}$ |
| Increase(deciesse) in cash s equivalents Cash \& equivalents-Beginning of the yeer Cash \& equivalents . End of the year | 1 -2 -1 | -2 1 -1 | $\begin{aligned} & 2 \\ & 2 \\ & 3 \end{aligned}$ | $\begin{array}{r} -5 \\ -24 \\ -29 \end{array}$ | 10 12 22 |

(11) Phese estimates are osec on sample of incopporated dusinesses reporting sales betwen $\$ 25.000$ and $\mathbf{2 2}, 000.000$. Sample count includes only thase businesses reporting sistemens of ehanges.
see isole 1 for symools and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SiC ciassification in ig87
Alberta, Palnt Body Repeir Shops (SIC 6352)

| Business size exoressed in overage lobour units(1) | Number of businesses | Total payroll(\$000's) | Average isbour units(1) | Changes in number of businesses with deid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | No longe? teporting(3) |
| 1984 |  |  |  |  |  |
| Total | 523 | 18.352 | 2.639 | 111 | 66 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { end over } \end{aligned}$ | $\begin{array}{r} 501 \\ 21 \end{array}$ | $34.791$ | $\begin{array}{r} 1.904 \\ 565 \\ 170 \\ = \end{array}$ | 109 $?$ | 65 $!$ |
| 1987 |  |  |  |  |  |
| Totel | 564 | 58.121 | 2.893 | 12 | - . |
| $\begin{aligned} & \text { less then } 20 \\ & 20^{-} 99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 543 20 1 | $44,449$ | $\begin{array}{r}2.213 \\ 582 \\ 118 \\ \hline\end{array}$ | 78 4 | $\cdots$ $\cdots$ $\cdots$ |

 Survey of Emplorment. Doyroil ond hours. Statistics lanode. Ceialogue 92-002. An average lobour unif could be interdieied as e full-time enployee. Note trat the business size groups used ere determined ot the Cenade level. Thus if obusiness hes ot lees? 500 employees in Canade as owhole but less than that number in any given province it is shown in the 500 bid over group.
121 Refers to businesses foociting no Dayroll deductions in the provious year.
(3) Reters to businesses poporting no payrall deductions in the following year
"Wewty reporsimg" and "no longer reporting" businesses are assumed to nove been in ectivity for six months and the intormation is adjusteo aceoroingly
see iadie 1 for symoo:s ano noles

TABLE 6. Selected operating characteristics of smali businesses by sales quartile, $1985-1987$
Alberta. Paint Body Repair Shops (Sic 5352)

|  | Total(1) | Bottom 25\% | Lower $\text { midole } 25 \%$ | $\begin{aligned} & \text { Uppe } \\ & \text { middle } 25 \% \end{aligned}$ | Top |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample <br> Average seles $\$$ <br> Average expense \$ <br> Average net profis (loss) \$ | $\begin{array}{r} 74 \\ 185.502 \\ 181.230 \\ 4.272 \end{array}$ | $\begin{array}{r} 40.108 \\ 40.886 \\ -778 \end{array}$ | $\begin{array}{r} 81.478 \\ 82.197 \\ -719 \end{array}$ | $\begin{array}{r} 153.153 \\ 149.185 \\ 3.968 \end{array}$ | $\begin{array}{r} 467.270 \\ 452.653 \\ 14.617 \end{array}$ |
| Businesses reporting profit (Mo.) <br> Average soles $\$$ <br> Averoge expense \$ <br> Aversge net profits | $\begin{array}{r} 63 \\ 181.463 \\ 171.269 \\ 10.194 \end{array}$ | $\begin{array}{r} 42.854 \\ 34.964 \\ 7.900 \end{array}$ | $\begin{array}{r} 76,340 \\ 67,145 \\ 9.195 \end{array}$ | $\begin{array}{r} 155.214 \\ 147.892 \\ 7.522 \end{array}$ | $\begin{array}{r} 451.434 \\ 435.274 \\ 16.160 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Average iales $\$$ <br> Aversge expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 11 \\ 327.210 \\ 347.534 \\ -20.324 \end{array}$ | $\begin{array}{r} 37.435 \\ 46.630 \\ -9.195 \end{array}$ | $\begin{array}{r} 95.293 \\ 122.669 \\ -27.376 \end{array}$ | $\begin{array}{r} 148.112 \\ 152.836 \\ -4.724 \end{array}$ | $\begin{array}{r} 1.028 .000 \\ 1.068 .000 \\ -40.000 \end{array}$ |

1986

| Wumber of observetions in sample | 64 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 276.017 | 52.448 | 138.833 | 254.128 | 648.659 |
| Averoge expense \$ | 277.320 | 47.153 | 175.521 | 253.768 | 622,839 |
| Average net profit (loss) \$ | -1,303 | 5.295 | -36.688 | 380 | 25.820 |
| Businesses reporting profit (Mo.) | 46 |  |  |  |  |
| Average sales \$ | 280.882 | 62.752 | 146.558 | 285.920 | 628.296 |
| Averspe expenses | 255.478 | 43.405 | 125.519 | 276.646 | 580.340 |
| Average net profit \$ | 24,404 | 19.347 | 21.039 | 9.274 | 47.955 |
| Businesses reporting lose (Mo.) | 18 |  |  |  |  |
| Averse salis \$ | 275.593 | 47.538 | 136.759 | 231.792 | 686.281 |
| Aversge expense | 295.978 | 48.940 | 188.950 | 244.659 | 701.363 |
| Averoge net loss \$ | -20.385 | -1.402 | -52.191 | -12.867 | -15.082 |

1987

| Mumber of observetions in semple | 242.171 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ <br> Average expense $\$$ | 238.430 | 49.816 45.028 | 95.090 100.366 | 219.985 214.843 | 603.792 593.483 |
| Aversge net profit (loss) \$ | 3.741 | 4.788 | -5.276 | 5.142 | 10,309 |
| Businesses reporting a profit (Mo.) | 63 |  |  |  |  |
| Average sales | 265.294 | 51.638 | 88.766 | 208.027 | 712.743 |
| Average expense \$ | 246.440 | 43.552 | 71.690 | 197.310 | 673.207 |
| Aversoge net profit | 18.854 | 8.086 | 17.076 | 10.717 | 39.536 |
| Businesser raporting aless (Mo.) | 28 |  |  |  |  |
| Average saliss | 213.841 | 44.006 | 98.585 | 255.581 | 457.192 |
| Aversge expense \$ | 229,799 | 49,734 | 116.217 | 267.035 | 186.209 |
| Averspe net loss\$ | -15,958 | $-5.728$ | -17,632 | -11.454 | -29.017 |

(1) These estimates are besed on sample of businesses raporting soles between $\$ 25,000$ and $\$ 2.000,000$

Set iable: for symols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Aberta. General Stores (SIC 5412)

| Totailli | Bottom | bowe? | Uoper | Tod |
| :---: | :---: | :---: | :---: | :---: |
| Torail | 25\% | miode 25: | middle 25 \% | 25: |


| Eusinesses in sample iNo. Low sales value ( $\$ 000$ ' $s$ ) Migh sales value (\$000's) | $\begin{aligned} & 79 \\ & 11 \\ & 11 \end{aligned}$ |  | $\begin{array}{r} 11) \\ 121 \end{array}$ |  | $\begin{aligned} & 121 \\ & 273 \end{aligned}$ |  | $\begin{array}{r} 273 \\ 420 \end{array}$ |  |  | (1) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected exoense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | 8ottom 25\% | $\begin{gathered} \text { Lower } \\ \text { midd I } \\ 25 \% \end{gathered}$ | UpDer miodi 25\% | $\begin{aligned} & \text { TOD } \\ & 25 x \end{aligned}$ |  | Total | $\begin{array}{r} \text { Botrom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | Udper middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 67.1 | 74.5 | 71.5 | 67.9 | 55.0 | 88.6 | 75.7 | 84.8 | 74.3 | 75.2 | 68.3 |
| Oceupancy expenses | 5.7 | 5.5 2.5 | 9.0 2.2 | 3.5 1.3 |  | 100.0 90.8 | 5.7 | 5.5 | 3.0 | 3.9 1.5 | 4.9 1.9 |
| Deoreciation | 1.9 | 2.5 | 2.2 | 1.3 | 1.3 | 90.6 | 2.1 | 2.8 | 2.4 | 1.5 | 1.9 |
| Repairs 8 maintenance | 0.7 | 0.5 | 1.0 | 0.7 | 0.8 | 86.7 | 0.8 | 0.6 | 1.5 | 0.7 | 0.8 |
| Heat. light 8 telechone Rent | 1.6 1.4 | 2.0 0.5 | 1.7 4.2 | 1.4 0.5 | 1.5 0.7 | 99.0 38.2 | 1.7 3.7 | 2.0 2.9 | 1.7 6.3 | 1.4 1.5 | 1.5 |
| Personnel expenses | 5.9 | 3.3 | 8.4 | 4.5 | 7.5 | 91.3 | 6.4 | 4.7 | 8.4 | 4.7 | 7.5 |
| Financist expenses | 2.1 | 2.1 | 2.1 |  |  |  | 2.3 | 3.3 |  |  |  |
| Interest \& bank charges Protessional \&ees | 1.5 0.5 | 1.1 1.0 | 1.9 0.4 | 1.5 0.3 | 1.6 0.6 | 89.8 | 1.9 0.6 | 2.0 1.7 | 2.6 0.4 | 1.5 0.1 | 1.8 0.4 |
| Other expenses | 16.0 | 8.5 | d. 4 | 18.0 | 28.1 | 100.0 | 15.0 | 8. 5 | -. 4 | 18.0 | 28.1 |
| Profit (loss) | 3.2 | 6.1 | 0.3 | 3.8 | 2.5 | 100.0 | 3.2 | 6.1 | 0.3 | 3.8 | 2.5 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ |  | $\ldots$ | . . | - . |

## Symbols

- zero or no observetions
-- 200 smell 100 de expressed
not moolicasle
$\times$ confidentiel
Foernotes
(1) Ihese estimetes ere bused on somple of businesses reporing seles betwen \$25,000.0no \$2.000.000


3) Volue in each coll 3
$\frac{\text { Total weighted expenditure on given iten }}{\text { Total weighted sales of Dusinesses reporting this iqem of expenditure }} \times 100$ for esh quertile

This portion of the teble Dertains only to the businosses reporting the soecilc expense item. Therefore these retios ere culculed individuelly and the totel will not necesserily equal $100 \%$.

## Motes

Onts orit shown by gubtiles when at lest 13 of the sempled businesses ceport the specific item
 one quarier of the total number of businesses. Within esch quatile, the over oge ratio is presented fop comperison purposes. the high and $l$ ow velues of seles ore shown

How to use the teblet

$(2)$ The selpcteo penge will indicete the proper quertile. i. the bottom 25\%. the lower midde 25I, the upper midde 25\% or the top $25 \%$
(3) Deta perteining to the selected seles size renge wili be in that quartile

## standerd Industris! CIssaificestion Definition (SIC 1s80):

## sic 6412 - Generel Storea

Susimesses primorily engeged in retail dealing in a general line of merchandise on non-oppertmental basis. the most importont of which is tooc. Diher merchandise sold usublly includes peady-to-mear apparel, toiletries, cosmetics. hardmare. farm supplies and housemares Businesses may te described ss: countiy geneial stores and genaral stores

TABLE 2. Balance sheet proflle for incorporated businesses only. 1987
Alberta, General Stores (SIC 6412)

|  | Toral(1) | $\begin{array}{r} \text { Bottom } \\ 25: \end{array}$ | Low ? $\text { midole } 25 \%$ | Upde: <br> midote 25\% | Tof 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (Mo.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 23 \\ & 1! \end{aligned}$ | -- | -- | -- | - |
|  | Average (\$000's) |  |  |  |  |
| Ascets |  |  |  |  |  |
| Cesh | - | - | -- | -- | - - |
| Accounts and notes receivable | 10 | - | -- | -- | -- |
| Inventory | - | - | - | -- | -- |
| Other current assets | 133 | - | -- | -- | - |
| Total cuitent assets | 143 | -- | -- | - | - |
| Fixed assets | 64 | -- | -- | -- | - |
| Less: Accum. dep. on fixed ussets | - | -- | -- | - | -- |
| Other assets | 11 | -- | -- | - - | - * |
| Tatel assents | 219 | - | - | - | - |
| Listilities and muity |  |  |  |  |  |
| Cursent loans | 20 | -- | -- | -- | - |
| Other cuspent lisbilities | 44 | -* | - | -- | - |
| Total cureent liobilitios | 64 | -- | - | -- | - |
| Mortgeges ozysble | $=$ | -- | - | - | - - |
| Long term desp | 20 | -- | - | $\cdots$ | -- |
| Other lisbilities | 76 | $\cdots$ | - | - - | - |
| Totel lisbilitios | 160 | -- | - | -- | -- |
| Totel equity | 59 | -* | -- | -- | - - |

(1) These estimetes are bosed on sample of businesses reporting sales between \$25,000 and $\$ 2.000 .000$.

See table for syamols ond notes.

TABLE 3. Finuncial ratios(1) for incorporated businesses oniy. 1987
Alberte, General Stores (S1C 8412)



121 These estinates bre besed on semple of businesses roporting saies butween $\$ 25,000$ end $\$ 2,000,000$.
See Teble i for symols and motes.

Definitions:

1. Liguidity fotio:

Cureme = cufrent ossets / curfent lisbilities.
2. Leverege fitios:
bl Deotlequity = rozal labilisies / equity
b) Debr patio = rotal liabiliqies/rotal sssets
c) inferest coverage = ner profis interest expense/interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. i987
Alberta. Genertl Stores (SIC s412)

|  | Total111 | $\begin{array}{r} 80: 10 m \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe? } \\ & \text { middle } 25^{\circ} \end{aligned}$ | Unper $\text { r. dole } 25^{\circ}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses ip sample (No. Lom sales value ! 3000 's 1 Mist sales value ( 7000 's) | $\begin{aligned} & 10 \\ & 1 \\ & 1 \\ & i \end{aligned}$ | -- | -- |  | -- |
|  |  |  | verage 15000 |  |  |
| Operating ectivities Cash from operations Dedreciation Other | $\begin{array}{r} 14 \\ 14 \\ -13 \end{array}$ | -- | -- | $\cdots$ | -- |
| Dividends | - | - | -- | -- | -- |
| Investment ectivities <br> Dispose! of fixed assets <br> Purchese of fixed assets <br> Incresse in investment <br> Decresse in investment | 1 -12 -3 - | -- | -- | - <br> - | -- |
| Financing activlties <br> Increase in tong term debt Reparment of long term debt <br> Loans from starmolders <br> Repayment of loans from shareholders <br> Advances 8 loans from government <br> Increase in oquity <br> Decrease in equity <br> Other | $\begin{array}{r}8 \\ -18 \\ 17 \\ -12 \\ \hline\end{array}$ | -- - - - - - | -- -- -- -- -- | $=-$ - $=-$ $=-$ $=-$ | - <br> - <br> $\therefore-$ <br> - |
| Increaseldeciease) in cash s equivalents Cash equivalents-Beginning of the yes Cosh equivalents = End of the yeer | -4 25 21 | -- | -- | -- | -- |

 only ihose Dusinesses pepoping bisumens of changes.
see table for symouls and nores.

TABLE 5. Employment changes by eize of business. 1984-1987 based on SIC classificetion in i987
alberte. General merchendise Stores (SIC 64i)



Survey of Employment. Payroll ono Hours. Stotistics Canada. Caralogue 72-002. An average isbour uni could be interpreted as in fult-qime omployee. Note thet ing business sige groups used are oetermineo et the consod tovel. Inus it ousinest has st luest 500 encloyees in Canade as owhole but less than that humber in any given province it is shown in ine sol thd over group.
(2) Refers to Dusinesses reporting no peyioll deductions in phe provious year.
(3) Refers io Dusinesses reporting no peyroll deductions in the following yeer
*Newly reporqing" and "no longer reporting" businesses are assumed to heve been if activity for six months and the information is odjusteo accordingly

See isble 1 for symbals and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Alberta. General Stores (S|C 5412)

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { modie } 25 \% \end{aligned}$ | Upper midde $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observetions in sample <br> Average sales \$ <br> Average expenses <br> Aversege net profit (loss) \$ | 57 263.964 253.264 10.700 | $\begin{array}{r} 52.575 \\ 49.356 \\ 3.219 \end{array}$ | $\begin{array}{r} 112.919 \\ 112.709 \\ 218 \end{array}$ | $\begin{array}{r} 246.985 \\ 236.974 \\ 9.811 \end{array}$ | $\begin{array}{r} 643.577 \\ 614.024 \\ 29.553 \end{array}$ |
| Susinesses reporting a profis (No.) <br> Average sales <br> Aversge expense $\$$ <br> Average net profit \$ | 49 265.868 253.267 12.601 | $\begin{array}{r} 48.873 \\ 4.740 \\ 4.133 \end{array}$ | $\begin{array}{r} 122.935 \\ 116.666 \\ 6.269 \end{array}$ | $\begin{array}{r} 248.085 \\ 237.637 \\ 10.448 \end{array}$ | $\begin{array}{r} 643.577 \\ 614.024 \\ 29.553 \end{array}$ |
| Businesees reporting loss (Mo.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 8 \\ 129.785 \\ 133.469 \\ -3.684 \end{array}$ | $\begin{array}{r} 69.555 \\ 70.526 \\ .971 \end{array}$ | $\begin{array}{r} 107.924 \\ 110.723 \\ -2.799 \end{array}$ | $\begin{array}{r} 211.875 \\ 219.157 \\ -7.282 \end{array}$ | - |

1985

| Number of observations in sample <br> Average sales \$ <br> Averoge expense \$ <br> Average net p:ofiq (loss) \$ | $\begin{array}{r} 80 \\ 248,982 \\ 240.427 \\ 7.755 \end{array}$ | $\begin{array}{r} 65.112 \\ 66.097 \\ .685 \end{array}$ | $\begin{array}{r} 117.224 \\ 115.024 \\ 2.200 \end{array}$ | $\begin{array}{r} 236.315 \\ 225.459 \\ 10.856 \end{array}$ | $\begin{aligned} & 573.778 \\ & 555.127 \\ & 18.649 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) <br> Average ssles \$ <br> Aversge expense 5 <br> Average net profis \$ | $\begin{array}{r} 54 \\ 250.529 \\ 237.088 \\ 13.441 \end{array}$ | $\begin{array}{r} 63.028 \\ 59,847 \\ 3.181 \end{array}$ | $\begin{array}{r} 104.678 \\ 95.543 \\ 9.135 \end{array}$ | $\begin{array}{r} 241.014 \\ 225.476 \\ 15.538 \end{array}$ | $\begin{array}{r} 593,397 \\ 567,485 \\ 25,912 \end{array}$ |
| Busimesses reporting loss (MO.) <br> Aversige sales \$ <br> Averoge expense $\$$ <br> Average net loss 5 | $\begin{array}{r} 18 \\ 210.785 \\ 224.423 \\ -13.638 \end{array}$ | $\begin{aligned} & 69.210 \\ & 75.054 \\ & -6.844 \end{aligned}$ | $\begin{array}{r} 129.849 \\ 134.626 \\ -4.777 \end{array}$ | $\begin{array}{r} 218,777 \\ 225.395 \\ -6.618 \end{array}$ | $\begin{aligned} & 425.303 \\ & 461.618 \\ & -36.315 \end{aligned}$ |
|  |  |  | 1987 |  |  |
| Mumber of observations in sample <br> Average soles \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 110 \\ 354.956 \\ 344.117 \\ 10.839 \end{array}$ | $\begin{array}{r} 85,76 ? \\ 83,547 \\ 2,220 \end{array}$ | $\begin{array}{r} 215.802 \\ 215.593 \\ 1.209 \end{array}$ | $\begin{array}{r} 350.017 \\ 337.720 \\ 12.297 \end{array}$ | $\begin{array}{r} 767.238 \\ 739.607 \\ 27.631 \end{array}$ |
| Businesses repopting profit (Wo.) <br> Average sules <br> Average expense? <br> Average net profit $\$$ | $\begin{array}{r} 90 \\ 358.168 \\ 339.955 \\ 18.213 \end{array}$ | $\begin{array}{r} 90.510 \\ 80.970 \\ 9.540 \end{array}$ | $\begin{array}{r} 213.368 \\ 199.811 \\ 13.557 \end{array}$ | $\begin{array}{r} 348.483 \\ 331.222 \\ 14.251 \end{array}$ | $\begin{array}{r} 780.309 \\ 746.818 \\ 35.491 \end{array}$ |
| Businesses redorting loss (No.) <br> Averoge sales <br> Averoge expense $\$$ <br> Aversge net loss | $\begin{array}{r} 20 \\ 343,023 \\ 358,931 \\ -15,908 \end{array}$ | $\begin{array}{r} 78.232 \\ 87.641 \\ -9.409 \end{array}$ | $\begin{aligned} & 222.852 \\ & 243.401 \\ & -20.549 \end{aligned}$ | $\begin{array}{r} 374.354 \\ 393.212 \\ -18.858 \end{array}$ | $\begin{aligned} & 696.654 \\ & 711.471 \\ & -14.817 \end{aligned}$ |

111 These estimates bre based on sample of businesses reporting ssles between $\$ 25.000$ and $\mathbf{2 2 , 0 0 0 , 0 0 0 .}$
See ioble 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Aberta, Other General Merchandise Stores (SIC 6413)


## Syebols

2fro or no observations

- too small too be expiessed
not applicaol.
* contidentil


## Footnotes

(1) These estimstes or bespe on semple of businesses ceporting seles between 325,000 ond $32.000,000$. Totsl wighted expendilup on given ilm

(3) Volue in esch cell $=\frac{\text { lotal wighted expendiqure on given item }}{\text { Totel wighted seles of businesses roporting this item of expenditure }}$ for artile

This portion of the table pertins only to the businesses poporting the specific expense item. Therefore these patios ape calculated individually and the rotal will not necesserily equal $100 \%$.

## Moten

Dete ere shown by quertiles when it lees? 13 of the samplad Dusinesses peport the specific item
 on querter of the cotel number of businestes. Within esch quertile, the overege patio is presented. For comper ion purposes. the high end low velues of seles ert shown.

How to ust the teblet

(2) The selected renge will indicete the proper queptite, i. th. the bottom 25\%. the lower miode 25x. the upper midele 25\% or the 800 25\%.
(3) Deta pertaining to th sulected stes size renge will be in thet queptile

Stenderd Industrisl Classificetion Definition (SIC 18so):
S1C 6413 - Other Cenerel Merchondise Stores
 apparel. toiletries. cosmetics. Margmare and housewares. Whep food and housenold furniturt are not normally commodity lines and wher one commodity line accounis for more than 50 of total pevenue. General merchendise stores lexcept department sior es and general stofes? mail order offices of deparment stores and variety stores ape included in inis inoustry

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta. Other General merchendise Stores (SIC 6413)

|  | Total(1) | $\begin{gathered} \text { Bottom } \\ 25^{\circ} \% \end{gathered}$ | Lowe r <br> m. cdle 25\% | Uoder <br> midele 25: | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in sample (No.) Lom sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000^{\circ}$ s) | $\left.\begin{array}{c} 21 \\ 1 \\ 1 \end{array}\right\}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Aseets ... ... ... . . . . . . . . . . . . . . |  |  |  |  |  |
| Cash Accounts and notes peceivable | 20 |  |  | -- | -- |
| Accounts and notes peceivable Inventory | 20 | -- | -- | - | -- |
| Other curfent assets | 193 | -- | - | -- | -- |
| Total current assets | 213 | -- | - | - | -- |
| Fixed essets | 93 | - | - | - | -- |
| Less: Accum. dep. on fiked essets | - | -- | -- |  | - |
| Other essets | 20 | -- | -- | 4 -- | -- |
| Total ussets | 326 | -- | -- | -- | -- |
| Liabillicies and equity |  |  |  |  |  |
| Other current liobilities | 68 | -- | -- | =- | -- |
| Total cutren lisbilities | 92 | - | - | -- | -- |
| Mortgages osyable | - | -- | -- | -- | -- |
| Long term deb? | 26 | -- | -- | -. | -- |
| Other lisbilities | 104 | -- | - | -- | -- |
| Total liabilities | 221 | -- | -- | -- | -- |
| Total equisy | 105 | -- | -- | -- | -- |


See Table i for symbols and noies.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Alberta, Deher General werchandise Stores (SIC 5413)

|  | Tots 1(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\text { middle } 25 \%$ | Upder $\text { miodle } 25 x$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low soles value ( 8000 's) Migh sales value ( $\$ 000$ 's) | $\left.\begin{array}{c} 21 \\ (1) \\ 1 \\ 1 \end{array}\right)$ | -- | -- |  | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 2.3 | -- | -- | -* | -- |
| Leversen retios <br> Debt/avity patio (rimes) <br> Interest coverage petio (limes) <br> Debt ratio (times) | 2.1 1.2 0.7 | -- | -- | -- | -- |

(1) The petios represent the toverage of potios for esen business in the group end cannot be celculeted from the figures shown in toble 2 .
(2) These estimetes beed on semple of businesses peporting seles between 525.000 end $52,000,000$.

See Timin i fer symbols and motet.

## Mrinitions:

1. biquidity retio:

Current = curront assets / current liabilitios
2. Levernge ptios:
a) Debs/equity $=$ total listilities / equity
bl Dete tatio = total liab,lifies/foislasets
GI Interest coverage a net profit inierest expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta. Diner General Merchandise Stores (SIC 5413)

|  | To:al11] | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe $\text { middle } 25 \%$ | Uoper midole 25\% | $\begin{aligned} & \text { To0 } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soies volue $15000^{\prime}$ s) High sales value (\$COO's) | $\left.\begin{array}{r} 13 \\ \{1 \end{array}\right\}$ |  | -- |  | -. |
|  |  |  | Average 15000 |  |  |
| Operating ectivitios Cash from oper tions Oaprecialion Other | $\begin{array}{r} -1 \\ 9 \\ -3 \end{array}$ | -- | -- | -- | -- |
| Dividends | -1 | -- | = | - | - |
| Snvestment motivities <br> Disposal of lixed assets <br> Purchase of limed assets <br> Incresse in investment <br> Decresse in investment | $\begin{array}{r} 3 \\ -7 \\ -1 \\ 3 \end{array}$ | -- | -- | -- | -- |
| Finencing ectivitise <br> Increse in long term debt <br> Redayment of long term debt <br> Loens from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans irom government <br> Increase in equity <br> Decresse in equity <br> Other | $\begin{array}{r} 8 \\ -4 \\ -5 \\ -5 \\ - \\ -2 \end{array}$ | - - - - - - - | -- - -- -- -- | - <br> - <br> - <br> - <br> - | - - - - - |
| Increse(decrease) in cash s equivelents Cash equivalents-Beginning of the year Cash equivalents - End of the yeer | $\begin{array}{r} 1 \\ 23 \\ 23 \end{array}$ | -- | -- | - | $\cdots$ |

 oniy ehose businesses roporiing otetement of changes
Sen Tabie 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 besed on Sic ciassification in ise7
Alberta. General Merchandise Stores (SIC 841)

| Business size expressed in everage tsbour units (1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \left\{\$ 000^{\circ}\right. \text { s } \end{array}$ | Average labour units(1) | Chenges in number of businesses with pe domployees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Mewly } \\ \text { eporting }(2) \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 330 | 384.852 | 32.161 | 32 | 23 |
| $\begin{aligned} & \text { 1ess than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 282 \\ 21 \\ 13 \\ 14 \end{array}$ | $\begin{array}{r} 10.679 \\ 8.840 \\ 16.362 \\ 348.979 \end{array}$ | $\begin{array}{r} 891 \\ 750 \\ 1.363 \\ 29.157 \end{array}$ | $\begin{array}{r}27 \\ 3 \\ 2 \\ \hline\end{array}$ | 23 |
| 1987 |  |  |  |  |  |
| Total | 313 | 365.880 | 29.079 | 33 | . . |
| $\begin{aligned} & \text { 1ess than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 269 \\ 20 \\ 11 \\ 13 \end{array}$ | $\begin{array}{r} 11.350 \\ 9.203 \\ 21.174 \\ 324.153 \end{array}$ | $\begin{array}{r} 902 \\ 736 \\ 1.680 \\ 25.781 \end{array}$ | 37 1 1 | $\cdots$ $\cdots$ $\ldots$ |

(1) Average labour units are celculoted by dividing total dayroll by the average annul wage and solary raie os reported in the

full-time enployee Note that the Dusiness size groups used ore oetermined at the Conode level thus if business hes ar least
500 employees in Cansoa os a whole bus less than that number in any given province it is shown in the 500 and over group.
121 Refers 10 businesses repolting no payrol deductions in the previous year.
131 Refers to Dusinesses reporting no payroll deductions in the following vear

- Wewly reporfing" and "no longer reporsing" businesses are assumed to hove been in acrivity for six months ond the information is adiusted accoraingly
see leble 1 lor symools and notes

TABLE 6. Selected operating characteristics of smill bustnesses by sales quartile. ig85-1987
Alberte. Dther General Merchendise Stores (SIC 6413)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | $\begin{aligned} & \text { Uppe } \\ & \text { midde } 25: \end{aligned}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in semple | 16 |  |  |  |  |
| Aversee sates \$ | 182.933 | -- | -- | -- | -- |
| Average expense 5 | 173.380 | -- | -- | -- | -- |
| Averoge net profit (loss)s | 9.553 | -- | -- | -- | -- |
| Businesses reporting a profit (Mo.) | 294, 11 |  |  |  |  |
| Aversog sales 5 ( | 224.339 | -- | -- | -- | - |
| Aversoe expense \$ | 205,704 | -- | -- | -- | - |
| Average not profits | 18.635 | -- | -- | - | -* |
| Businesces reporting a loss (Mo.) | 196.858 | -- | -- | -- | -- |
| Average sales ${ }^{\text {Average expense }}$ | 208.437 | -- | - | -- | -- |
| Average net loss \$ | -11.579 | -- | -- | -. | -- |

1986


1987

[^26]See teol i for symouls and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Alberta. Florist Shops (SIC 5521)

|  | Total(1) |  | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ |  | Lowe!$\pi \text { dde } 25 \%$ |  | Upper$\text { Middele } 25 \%$ |  |  | Tor 25: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ip. sample (No.) bow saies vaiue ( 500 C 's) High sales value ( SOOC's) | $\begin{aligned} & 28 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  |  |  |  |  |  |  |  |
| Selected expense item | Industiy average(2) |  |  |  | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Redorting businesses only ( 3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middl. } \\ 25 \% \end{array}$ |  |  | Totel | Bottom 25\% | $\begin{array}{r} \text { Lomer } \\ \text { midde } \\ 25 \% \end{array}$ | UDDer middl. 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of seles | 45.5 | -- | -- | -- | -- | 100.0 | 45.6 | - | -- | -- | - |
| Occupancy exponses | 13.2 | -- | -- | - | -- | 100.0 | 13.2 | -- | -- | -- | -- |
| Oepreciation | 2.1 | -- | - | - | -- | 76.1 | 2.7 | -- | -- | -- | -- |
| Repairs a maintenance | 0.7 | -- | -- | - | -- | 88.4 | 0.8 | -- | - | -- | -- |
|  | 3.6 | - | - | -- | -- | 93.6 | 3.8 | -- | - | -- | -- |
| Rent | 6.9 | -- | -- | - | -- | 67.8 | 10.2 | -- | -- | -- | -- |
| Personnel expenses | 22.7 | -- | -- | -- | -- | 97.7 | 23.3 | -- | -- | -- | -- |
| Finmeial expenses | 3.9 | -- | -- | - | - | 99.3 | 4.0 | -- | -- | -- | - |
| Interest \& bank chatges | 3.0 | -- | -- | -- | -- | 96.3 | 3.1 | $\cdots$ | -- | -- | -- |
| Prolessional foes | 1.0 | -- | -- | -- | -- |  | 1.2 | - | -- | -- | -- |
| Other expenses | 16.2 | -- | - | -- | -- | 100.0 | 16.2 | - | -* | -- | -- |
| Profit (loss) | -1.7 | -- | -- | -- | -- | 100.0 | -1.7 | *- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | ... | -- | -- | - | -- |

## Symbole

```
- zero or no observations
* 200 smell 200 be expigssed
    nol mpplicable
* conlidentia
```


## Footnotes

(11) Thest estimetes ere based on semple of businesses reporting seles between $\mathbf{2 2 5 , 0 0 0}$ eno $\mathbf{2 2}, 000.000$,
(2) Velue in each cell $=\frac{\text { lots weighted expenditur on given isem }}{\text { fors weighted sties of } 81!\text { businesses in the semple }} \times 100$ for ench quertile
(3) Velue in each cell $=\frac{\text { Total weighted expenditure on given ipen }}{\text { Toza weighted sales of businesses reporting this item of expenditure }}$ for ench quitile

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these retios fre celculbted individua iy and the tots! will not necesserily equel $100 \%$.

## Motes

Detid ore shown by quartiles when of least 13 of the sampled businesses report the specific item
Records were renked in escending order according to sales ize. Eech quertil. li. e. Dotron 25\%. lower middie 25\%. etc. fepresents one querier of the sotel number of businesses. Within esch quitile. the overseg retio is presented. For comperison purposes. the high and low values of seles are shown

## How to ute the sebles


(2) The selected renge will indicete the proper quertile, i. the botson 258, the tower midole 252. the upper midde 25z or the 10p 258
(3) Dete pertsining to the selected sales size ronge will be in that quertile

## Standerd Industrisl CIsesifieation Definition (SIC Issol:

## S1C 5521-florist Shops

Businesses pimarily engaged in peiail debling in cut flowers, potied olanis and the like. These businasses may be secondarily engaged in
 - etal fresh flowers and wreaths are also included in this indus?ry

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberta, Florist Shops (SIC 6521)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\text { midole } 25 \%$ | $\begin{aligned} & \text { Uoper } \\ & \text { midole } 25 \% \end{aligned}$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in sample (Mo.) Low sales value ( $\$ 000^{\prime}$ s) Mign sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 15 \\ & (1) \\ & 11 \end{aligned}$ | -- | -- | -- |  |
|  | Average ( $9000{ }^{\circ} \mathrm{s}$ ) |  |  |  |  |
| Assets . - . . - |  |  |  |  |  |
| Cash |  | -- | -- | -- |  |
| Accounts and notes receiveble Inventory | 4 | -- | - | -- | -- |
| Other current assets | 28 | -- | -- | -- | -- |
| Total cusient assets | 32 | -- | -- | -- | -- |
| Fixeo assets | 15 | -- | -- | -- | -- |
| Less: Accum, dep. on fixed essets | 7 | -- | -- | -- |  |
| Other assets | 7 | -- | -- | -- |  |
| Total essets | 54 | - | -- | -- | -- |
| Liebilities and equity |  |  |  |  |  |
| Other current liabilities | 15 | -- | -- | -- | -- |
| Total current liabilities | 20 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term deat | 4 | -- | -- | -- | -- |
| Other liabilities | 28 | -- | -- | -- | -- |
| Total liabilities | 52 | -- | - | - | -- |
| Total equity | 2 | -- | -- | - | = |

(11) These estimates are basec or sample of businesses reporting sales betwen $\$ 25.000$ and $\$ 2.000 .000$.
see iable 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
tiberta. Florist Shops (51C 6521)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower midole 25\% | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Qusinesses in sample (Mo.) <br> Low sies value ( $\$ 000$ ) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 15 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- |  | -- |
|  | Aversge |  |  |  |  |
| biquidity itio Current ratio (times) | 1.6 | -- | -- | -- | -- |
| Leverege ratios <br> Debt/equity ratio (times) <br> Interest coverage patio (times) <br> Debt ratio (times) | $\begin{array}{r} 27.4 \\ 1.7 \\ 1.0 \end{array}$ | -- | -- | -- | -- |

(11 The retios represent the everse of retios for esch business in the group ond connot be catculated from the figures show in fable 2 .
$12)$ These estimetes pre besed on stmple of businesses peporting sel between 825.000 snd 82.000 .000 .
Set iable i for symols ind notes.

## Definitions:

1. Liquidity potiq:

Current $=$ curpent assets $/$ current liabilities
2. Leverage ratioz:
a) Debr/equiqy = rotal tiobitities / aquity
D) Debi ratio = toial liabilities/rotal assers.
c) Interest coverage $=$ net profit + interes: expense $/$ interest expense.

TABLE 4. Statement of changes tn financial posttion for incorporated businesses only. fs87
Aberta. Florlst Shops (SIC 6521)

|  | 70:al(1) | $\begin{array}{r} \text { Bottom } \\ 25^{\circ} \end{array}$ | $\begin{aligned} & \text { Lowe: } \\ & \text { middie } 25 \% \end{aligned}$ | Uoper $\text { middle } 25 \text { : }$ | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir same: (No.) Low sales value ( 9000 s ) High sales value ( $8000^{\prime}$ s) | $\begin{array}{r} 8 \\ 11 \\ 11 \end{array}$ | -- | -- | -- | -- |
|  | Averape (\$000's) |  |  |  |  |
| Bpereting ectivities Cash from oper tions Dedrecimion Oiner | $\begin{array}{r} -2 \\ 4 \\ -2 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -* |
| Investment ectivitics <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Incresese in investment <br> Decrease in investment | - | -- | -- | -- -- -- | - |
| Finencing setivities <br> Incrase in long term debt <br> Repayment of long term deot <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrese in equity <br> Other | 10 -7 -3 -3 | - - - - - - | - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - |
| Incresese(decresse) in cesh \& equivalents Cash tquivalonts-Buginning of the year Cash equivelents - End of the yeer | 3 | -- | -- | -- | =- |

(1) These estimates are besed on sample of incorporated businesses reporting sales between $\$ 25.000$ eno $\$ 2,000,000$. Sample count includes only those businesses ceporting stetement of changes.
sen iable i for symbols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 besed on SIC claesification in iset
Alberta. Florlst Shops (SIC 652t)

 Survey of Employment. Payroll and Hours, Stasistics Cansod. Caralogut 72-002. An average labour unit could be interprered as a full-time employee Wote that the business size groups used ar determined at the Concde level. Thus if business has se least 500 mployees in Conade as athole Dut less then thet number in any given province it is shown in the 500 eno over group
$12)^{2}$ Refers 10 businesses reporting no peyroll deductions in the previous yes
131 Refers to businesses reporting no payroll deductions in the following year

- Newly reporting" and "no longer peporing" businesses are assumed to hove been in activity for six months and the informbtion is adjusted eccoroingly

See toble for symbols and notes

TABLE 6. Selected operating eharacteristics of small businesses by sales quartile, 1985-1987
Alberta, Florist Shops (SIC 8521)

| iotal(1) | Bottom | Cowe! | : | To |
| :---: | :---: | :---: | :---: | :---: |
|  | 25\% | midcle $25 \%$ | miodie 25\% | 25 |

1985

| Mumber of ob | observations in smple | 18 |
| :---: | :---: | :---: |
| Average sa | soles \$ | 138.188 |
| Averape | expense \$ | 133,444 |
| Average | net profit (loss) \$ | 4.744 |
| Ausinesses | reporting profit (Mo.) | 42 |
| Averase said | sales \$ | 143.984 |
| Aversge | expense \$ | 131.660 |
| Average | net profits | 12.324 |
| Businasses | feporting loss (Mo.) | 6 |
| Average | sales | 144.751 |
| averoge | expense \$ | 153.200 |
| Avelage n | net loss \$ | -8.449 |

1986

Humber of observetions in semple Average sales $\$$
Average expenses
Averape net profit (loss) s
8.733

Bus inesses reporting profit (Mo.)
Average sales $\$$
206. 374

Averege expense
206,374
190.388
Average net profits 15.985

Businuses peporting loss (Mo.)
Averse seles \$ 133.303
Aversene expenses
Average net loss $\$$
138.343
-5.040

|  |  |  | 1987 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Mumber of observations in sample | 55 |  |  |  |  |
| Averoge sales $\$$ | 952.494 | 51.759 | 88.191 | 144.884 | 332.141 |
| Average expense \$ | 150.705 | 59,751 | 77.500 | 139,415 | 326.153 |
| Average net profit (loss) \$ | 1.789 | -7.992 | 3.691 | 5.469 | 5.98 B |
| Businesses reporting orofit (Mo.) | 30 |  |  |  |  |
| Average sales 3 | 156.419 | 52,431 | 75.222 | 149.270 | 348.751 |
| Average expense \$ | 144.958 | 50.506 | 69.552 | 125.219 | 334.553 |
| Aversge net profit \$ | 11.461 | 1.925 | 5,670 | 24.051 | 14.198 |
| Businesses reporting a lose (Mo.) | 25 |  |  |  |  |
| Aversge salas ${ }^{\text {s }}$ | 155.307 | 50.318 | 119.931 | 142.110 | 308.872 |
| Average exdense ${ }^{\text {s }}$ | 167.870 | 79,615 | 129.084 | 148.397 | 314.384 |
| Averge net loss \$ | -12.563 | -29.299 | -9.153 | -6,287 | $-5.512$ |

111 These estimeres ere desed on sample of pusinesses reporting sales between 525.000 sind $52.000,000$
See Table f for sumbols and motes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta. Hardware Stores (SIC 6531)


Bottom Lawer
middle $25 \%$
Uoper
700

|  | Total(1) |  | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ |  | Lowemidde 25: |  | Uopermidde 25\% |  |  | $\begin{aligned} & 900 \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in semple (No. Low sates value ( $50000^{\circ}$ s) Migh sales value $\left(\$ 000^{\prime}\right.$ s) | $\begin{array}{r} 66 \\ 11 \\ 11 \end{array}$ |  | $\begin{array}{r} 11 \\ 85 \end{array}$ |  | $\begin{array}{r} 85 \\ 254 \end{array}$ |  | $\begin{array}{r} 294 \\ 567 \end{array}$ |  |  | 58\% |  |
| Selected expense item | Industry sversoe(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nessas } \\ & \text { roporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middI } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoder } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |  | Tots 1 | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { midd } 1 \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoder } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  |  |  | cent of | soles |  |
| Cost of seles | 56.3 | 55.1 | 62.0 | 80.6 | 47.3 | 88.9 | 83.4 | 74.6 | 62.0 | 84.1 | 56.1 |
| Decupency expenses |  | 11.3 |  |  |  | 100.0 | 6.8 |  | 7.2 3.6 |  |  |
| Dedrecistion | 2.1 | 3.7 | 3.0 | 0.5 0.3 | 1.1 | 85.5 77.5 | 2.4 | 1.9 1.8 | 3.6 9.2 | 0.6 0.3 | 1.2 |
| Redsirs maintenance | 0.7 2.0 | 1.3 4.5 | 0.9 1.5 | 0.3 1.1 | 0.3 | 97.5 | 2.9 2.0 | 4.8 | 9.6 | 9.1 | 1.1 |
| Rent | 2.1 | 1.7 | 1.7 | 2.5 | 2.3 | 56.1 | 3.7 | 7.0 | 3.2 | 3.1 | 3.6 |
| Persannel expenses | 11.9 | 11.3 | 14.9 | 9.0 | 11.9 | 93.0 | 12.8 | 14.8 | 15.9 | 9.0 | 11.9 |
| Finsene (expenses | 2.5 | 3.0 | 2.3 | 2.1 |  |  |  |  | 2. 3 |  |  |
| Interest 8 bank charges Professional fees | 1.8 0.6 | $1 . ?$ | 1.8 0.5 | 1.6 0.5 | 2.2 0.4 | 88.6 90.6 | 2.9 | 1.7 | 2.2 0.7 | 1.9 0.5 | 2.4 |
| Other expenses | 21.3 | 27.3 | 11.4 | 17.3 | 32.9 | 100.0 | 21.9 | 27.3 | 11.4 | 17.3 | 32.9 |
| Profl* (loss) | 0.6 | -8.0 | 2.3 | 6.7 | 0.4 | 99.3 | 0.6 | - 8.0 | 2.3 | 6. 7 | 0.4 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | . ${ }^{\text {a }}$ | $\ldots$ | ... | $\ldots$ |

## Symbol:

- zero or no observetions
- too smell too be expressed
not soplicsble
* contidential


## Feotnoter

(1) Ihese estimetes ce besed on sempl of Dusinesses reporting seles betmen $\mathbf{3 2 5 , 0 0 0}$ and $\mathbf{3 2 , 0 0 0 , 0 0 0}$

(3) Velue in each cell a Total wighted expenditure on given item

Fhis portion of the tat perisins only to the Dusinesses reporting the specific expense item. Therefort these retios ore celculeted individuelly and the tossl will not necessalily equel 100 \%.

Motes
Owto me shown by quertiles when et lest 13 of the ampled businesses epert the specific iten
 one querter of the zotal number of businesses. Within each quertile. the teverege ratio is presented. for comperison purposes. the high and $l \mathrm{~cm}$ values of sales re shown

## now to ute the endee


(2) The selected renge will indicete the proper quertile. i.e. the botton 25z, the lower midde 25\%. she upper nidde 25s or the $10 p 25 \%$.
(3) Dete perteining to the selected sales sizerange will be in that quertile

Stunderd Industrisl Cisssifiestion Definleton (SIE 1980):

## SIC 6531 - Merdetre Stores

Bus nesses primer, ly engaged in petail deeling in any combination of the bosic lines of hardere. such es hend eno power tools, buildeps' horoware. fastoners electicsl and plumbing supplies. These businesses moy be seconderily engaged in reisiling houseweres. electicel apoliances. paint. sporting pooos. ete. This industry includes reizil builders" hardmare. reisil carpenters' tools. retail electrical supplies. retail fosteners lexcept clothingl, retail furniture ano cobinet figtings. reiail hand ede rools, hardmere stores. retail


TABLE 2. Balance sheet proflle for incorporated businesses only, 1987
Alberte. Hardware Stores (SIC 6531)

|  | Total(1) | Bot tom 25* | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) Low sales value ( $\$ 000$ 's) High salos value ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 54 \\ (1) \\ (1) \end{array}$ | $11)$ 206 | $\begin{array}{r} 206 \\ 348 \end{array}$ | 348 736 | $\begin{aligned} & 736 \\ & 19 \end{aligned}$ |
|  | Averape (\$000's) |  |  |  |  |
| Asets |  |  |  |  |  |
| Cash | 23 | 5 | 13 | 10 | 61 |
| Inventory | 2 | - | - | 0 | - |
| Other current essets | 195 | 38 | 135 | 204 | 377 |
| Totel current msets | 218 | 43 | 147 | 215 | 438 |
| Fixed assets | 46 | 8 | 13 | 39 | 119 |
| Less: Accum. dep. on fixed assets | 51 | 12 | 23 | 30 | 134 |
| Other assets | 51 | 12 | 23 | 30 | 134 |
| Total sesets | 315 | 52 | 183 | 284 | 692 |
|  |  |  |  |  |  |
|  | 32 82 | 5 9 | 23 29 | 14 66 | 82 213 |
| Tots current lisbilities | 113 | 14 | 52 | 80 | 295 |
| Mortgages payable | - | $\overline{-}$ | - | 12 | 20 |
| Long term debt | 10 87 | 27 | 43 | 12 135 | 20 125 |
| Other liabilities | 87 | 27 | 4 |  |  |
| Totel lisbilities | 210 | 45 | 102 | 225 | 439 |
| Total equity | 105 | 17 | 81 | 58 | 253 |

11 These estimates ofe posed on sanple of busingses reporting saies beiween $\$ 25,000$ and $\$ 2,000,000$.
See isble 1 for symols and notes.

TABLE 3. Financtal ratios(1) for incorporated businesses only. 1989
Alberts. Mardmere Stores (SIC 5531)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } 25 \% \end{array}$ | Upder $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000^{\prime}$ s) | (11) | $\begin{aligned} & 11) \\ & 206 \end{aligned}$ | 206 348 | $\begin{array}{r} 348 \\ 736 \end{array}$ | 736 11 |
|  | Aver me |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.9 | 3.1 | 2.8 | 2.7 | 1.5 |
| Leverage rstios ```Debt/lauity patio (times) Interest coverage ratio (times) Debt retio (times)``` | 2.0 1.9 0.7 | $\begin{aligned} & 2.7 \\ & 0.7 \end{aligned}$ | 1.3 4.4 0.6 | 3.9 1.6 0.8 | 1.7 1.6 0.6 |

(11) The retios fepresent the reverge of ratios for each business in the group and cannot be calculared from the figures shown in tade 2 .
(2) Thest estimetes are besed on semple of ousinessex reporing sales between $\$ 25,000$ and $\$ 2,000,000$.

5 tet tole 1 for symbols and notes.

## Definitions:

1. Liquidity forie:

Guprent = current assets / curront liabilities.
2. Leverage retios:
s) Debi/equity = total liabilities / equity
D) Deb: raicio = roval liabiliqies/total assets
cl Increst coverage $=$ net profit - interest expense $/$ interes? expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta. Mardware Stores (SIE 6531)

|  | Tolal(1) | Botiom 25\% | Lower midde $25^{\circ}$; | Upper middle 25\% | $\begin{aligned} & \text { Yot } \\ & 25^{\circ}, \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole iNo. Low sales value $\$ 000^{\circ}$ s) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 38 \\ \{1 \\ \{1 \end{array}$ | $\begin{aligned} & 11) \\ & 255 \end{aligned}$ | 255 375 | $\begin{array}{r} 375 \\ 762 \end{array}$ | $\begin{aligned} & 762 \\ & 11) \end{aligned}$ |
|  | Averape (5000's) |  |  |  |  |
| Operating activities Cash from operations Deprectation Diner | $\begin{array}{r} 12 \\ 9 \\ -11 \end{array}$ | 5 1 -25 | 15 4 -4 | 14 7 22 | $\begin{array}{r} 13 \\ 24 \\ -39 \end{array}$ |
| Dividends | -12 | -10 | $-10$ | -2 | -27 |
| Investment ectivitios <br> Dispossal of fixed essets <br> Purchase of fixed assets <br> Increase in investment <br> Decrese in investment | $\begin{array}{r} 3 \\ -15 \\ -7 \\ 1 \end{array}$ | -1 | -1 -8 | $\begin{array}{r} 10 \\ -6 \\ -6 \\ 5 \end{array}$ | $\begin{array}{r} 3 \\ -53 \\ -13 \\ \hline \end{array}$ |
| Financing ectivities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans "'om shainolders <br> Reparment of loars fiom shaceholders <br> Advances \& loans from government <br> Increase in eouliy <br> Decrease in equipy <br> Other | 26 -14 12 -9 - -1 - | -1 | 16 -16 4 -2 | $\begin{array}{r}14 \\ -27 \\ 23 \\ -12 \\ \hline\end{array}$ | $\begin{array}{r}73 \\ -11 \\ 13 \\ -21 \\ - \\ - \\ -3 \\ \hline\end{array}$ |
| Increse(decrease) in ctsh \& equivelents Cash squivalenta-Beginning of the yeer Cash suivalents - End of the year | -5 1 -4 | -23 3 -21 | $\begin{aligned} & -2 \\ & 33 \\ & 32 \end{aligned}$ | 11 13 54 | $\begin{aligned} & -38 \\ & -45 \\ & -83 \end{aligned}$ |

(11) These estinges are pased on s stmple of incorporeted businesses peporing siles oeiwen $\$ 25.000$ tho $\$ 2,000.000$. Sumple count includes only those businesses reporting statemen of changes.
see Tabl i for symbols and notes.

TABLE 5. Employment changes by Eize of businese, 1984-1987 based on Sic ciasifification in 1987
Alberta. Hardware, Palnt, Giast mond Wilpaper Stores (Sic 653)

|  |  |  |  | Chonges in num with Dol | of businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business ize expressed in everage labour units(1) | Number of businesses | Total payroll $\begin{gathered}\text { ( } 8000 \text { : }\end{gathered}$ | Average labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No longet - enorting(3) |
| 1584 |  |  |  |  |  |
| Total | 420 | 23.070 | 1.912 | 51 | 31 |
| $\begin{aligned} & \text { less than } 20 \\ & 20^{\circ}-99 \\ & 100-499 \end{aligned}$ | 109 8 3 | $\begin{array}{r} 19.296 \\ 1.632 \\ 2.142 \end{array}$ | $\begin{array}{r} 1.592 \\ 138 \\ 182 \end{array}$ | 58 | 29 |
| 1587 |  |  |  |  |  |
| Totel | 400 | 25.896 | 1.135 | 53 | -• |
| $\begin{aligned} & \text { less than } 20 \\ & 20^{-} 99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 385 12 2 1 | $\begin{array}{r} 22.009 \\ 3.231 \\ x \\ x \end{array}$ | 1.563 225 27 20 | 50 3 - | $\cdots$ $\cdots$ $\cdots$ |

 Surver of Employment. Payroll ond mours, Statistics [anado. Calalogue 72-002. An overage labour unit could be inierpreted as a fult-qime employee. Note that the business size groups used are delermined at the Canads level. Thus if business has at least 500 moloyees in Carade as a whol dut less than that numper in any given province it is shown in the 500 and over group
(2) Refers to Dusinesses reporiing no payrall deductions in the previous year.
(3) Refers 10 businesses reporting no payroll deductions in the following year.
"Nowly reportinge and "no longer reporting" businesses are ossumed to hove been in activity for six months and the information is -djusted accoroingiy

Set tol i for symoors and nores

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Alberta. Hardware Stores (SIC 6531)

|  | Total(1) | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { miodie } 25: \end{array}$ | Jpder middle 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of obserwntions in smaple Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 57 \\ 286.809 \\ 282.914 \\ 3.893 \end{array}$ | $\begin{array}{r} 88.122 \\ 83.404 \\ 4.718 \end{array}$ | $\begin{array}{r} 132.823 \\ 128.868 \\ 3.955 \end{array}$ | $\begin{array}{r} 181.252 \\ 186.805 \\ -5.353 \end{array}$ | $\begin{array}{r} 745.032 \\ 732.778 \\ 12.254 \end{array}$ |
| Businesses reporting profit (No.) <br> Average soles $\$$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 43 \\ 290.821 \\ 275,250 \\ 15,571 \end{array}$ | $\begin{array}{r} 92.281 \\ 85.230 \\ 7.051 \end{array}$ | $\begin{array}{r} 132.475 \\ 127.427 \\ 5.048 \end{array}$ | $\begin{array}{r} 208.797 \\ 195.650 \\ 13.147 \end{array}$ | $\begin{array}{r} 729.731 \\ 692.693 \\ 37.038 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 14 \\ 286.147 \\ 305.536 \\ -20.389 \end{array}$ | $\begin{array}{r} 60.363 \\ 71.219 \\ -10.856 \end{array}$ | $\begin{array}{r} 135.598 \\ 140.358 \\ -4.760 \end{array}$ | $\begin{array}{r} 165.258 \\ 181.353 \\ -16.095 \end{array}$ | $\begin{aligned} & 783.367 \\ & 833.212 \\ & -49.845 \end{aligned}$ |

1986

Wumber of observations in smple
Average sales $\$$
Average expense $\$$
Average not profit (loss) $\$$

Businesses reporting profit (Mo.)
Average sales $\$$
Avera xpense \$ 386.939
Average net profit $\$$

Businteses reporting lose (Mo.)
Average salus 5
368,519
Average expense $\$$
368,519
379,087
125
397.797
383.568
14.229

85
421.530
386.939
34,591

368,519
379,087
$=10.558$
73.533
77.288
-3.755
88.307
81.819
6.488

71.109
76.544
-5.435
176.91
170.25
70.258
6.659
375.385
347.198
965.351
965.351
939.526

Avertoge net loss \$
$=10.55 \mathrm{~B}$
$-5.435$
172.703
159.413
13.290

189.417
199.85

| 48.829 | 1.006 .279 |
| ---: | ---: |
| 342.370 | 964.154 |
| 76.459 | 42.125 |

$\qquad$

TABLE 1. Seiected operating ratios. in percent of sales. 1987
Alberta, Sporting Goods Stores (SIC 6541)


Sywool:

- zero or no observations
-- 100 small too be expressad
not appliceble
$x$ confidentil


## Footnotes

(1) These estimetes re besed on semple of businesses reporting seles between 825,000 and $82.000,000$

Totel weighted expenciture on oiven item
(2) Velue in each cell $=$ total weighted seles of 11 businesses in the sample for fortile
13) Velue in each cell $=\frac{\text { Total weighted expendiqure on given item }}{\text { Total wighted seles of businesses raporting inis item of expenditure } x}$ for entile.
 individually and the totsi mili not necesserily qual $100 \%$.

## Motet

Detm er shown oy quartiles when al least 13 of the sempled businesses report the specific item
 one querter of the sotel number of businesses. Within each quertile. the average petio is presentec. for comparison purposes, the high and low vilues of stles ere ghown.

How 20 use the tebles

(2) The selecied ronge will indicete the proper quartile. i.e. the botton 25צ. the lower midole 25\%, the upper midde 25I or the 100 25\%.
(1) Dsto perteining to the lelected teles size ponge will be in thet quertile.

## Stenderd Industriml Cissesificetion Definition (SIC 1980):

SIC 5541 - Sporting Goode Storts
Businesses primerity engaged in revail dealing in sporting goods, playground and gymnesium equipment, Businesses mey be degcribed by

 equipmet. retail golf equipment. ribil hockey equipmens. retail hunting equipment. reiail playround equipment. retail skiing equipment. cetail soccer equipment. retai softoalt tquipment. sporing goods stores. retail tennis equipment. anc ceriti track and fieloquipment

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
lberte. Sporting Goods Stores (SIC 6541)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upeer <br> middle $25 \%$ | TOD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ ') High sales value ( $\$ 000{ }^{\prime}$ s) | (1) $\begin{array}{r}62 \\ (1)\end{array}$ | $11)$ 91 | 91 239 | 239 474 | 474 111 |
|  | Average ( 9000 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cesh | - | - | - | - | - |
| Accounts and notes receivable | 7 | 1 | - | 7 | 18 |
| Inventory | - | - | - | - | - |
| Oither current assets | 175 | 17 | 69 | 92 | 264 |
| Total curient assets | 122 | 17 | 69 | 100 | 282 |
| fixed assets | 34 | 6 | 5 | 24 | 94 |
| Less: Accum. deo. on ixed assets | - | - | - | - | - |
| Other assets | 10 | 1 | - | 15 | 21 |
| Totel seseti | 187 | 25 | 76 | 139 | 397 |
|  |  |  |  |  |  |
| Dother cursent lisbilities | 46 | 11 | 12 | 41 | 113 |
| Total current liabilities | 69 | 14 | 19 | 64 | 164 |
| Mortgages payable | - | - | - | - | - |
| long term deot | 9 | 3 | 3 | 8 | 22 |
| Other liabilities | 52 | 3 | 36 | 54 | 106 |
| Total limbilities | 130 | 21 | 55 | 127 | 292 |
| Total equity | 37 | 4 | 21 | 12 | 105 |

(1) These estimetes are Dused on senpl of Dusinesses pepopting siles butween 825,000 and $32,000,000$.

Ser Toble ifor smbols and notes

TABLE 3. Financial patios(1) for incorporated businesses only. 1987
Alberte. Sporting Goods Stores (SIC 5541)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe! $\text { middle } 25 \text {. }$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low seles value ( $\$ 000^{\prime}$ s) High salas value ( $\$ 000$ 's) | $\begin{array}{r} 82 \\ (1) \\ (1) \end{array}$ | (1) | 91 239 | 239 474 | $\begin{aligned} & 474 \\ & (1) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (rimes) | 1.8 | 1.2 | 3.6 | 1.5 | 1.7 |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Gobt retio (times) | 3.5 1.8 0.8 | 5.5 9.1 0.8 | 2.8 0.7 | 10.7 0.8 0.9 | 2.8 2.6 0.7 |

(1) The retio represent the merage of retios for esch business in the group and cannot be calculated from the figures shom in table 2 .

See intil ifor symols and notes.

## Definitions:

1. Liquiliy retio:

Cuctent = curfent assets / curfont lisoilisies
2. Leverage potios:
al Dedr/equity $=$ roial liabilipies / equity
b) Debr patio = qotal liabilities/ rotal assets.
c) Interest coveroge $=$ nit profit - interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, ige7
Alberta. Sporting Goods Stores (S16 6541)

|  | Total(1) | $\begin{array}{r} \text { Bo } 11 \mathrm{om} \\ 25 \% \end{array}$ | Lowe? midide 25\% | UoDe? miodle 25\% | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales volue $\left\{\$ 000^{\circ}\right.$ s High sales value (\$000's) | $\begin{aligned} & 48 \\ & (1) \\ & 11) \end{aligned}$ | $\begin{aligned} & 19 \\ & 77 \end{aligned}$ | $\begin{array}{r} 77 \\ 219 \end{array}$ | $\begin{aligned} & 219 \\ & 474 \end{aligned}$ | $\begin{aligned} & 474 \\ & 111 \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Opersting ectivities Cast fiom operations Depreciation Other | $\begin{array}{r} 11 \\ 9 \\ -15 \end{array}$ | $\begin{array}{r} 6 \\ 2 \\ -9 \end{array}$ | $\begin{array}{r} 13 \\ 13 \\ -35 \end{array}$ | -1 7 1 | $\begin{array}{r} 24 \\ 13 \\ -17 \end{array}$ |
| Dividends | -2 | - | - | - | -7 |
| Investent ectivities <br> Dispossl of fixed ssets <br> Purchase of fixed assets <br> Incresse in investment <br> Decrese in investment | $\begin{array}{r} 6 \\ -13 \\ -2 \\ \hline \end{array}$ | -3 | $\begin{array}{r}6 \\ -15 \\ \hline\end{array}$ | 1 -9 -1 | $\begin{array}{r} 14 \\ -24 \\ -7 \\ 2 \end{array}$ |
| Financing ectivities <br> Increase in long term debt <br> Redorment of long term debt <br> Loens liom shareholders <br> Redayment of loans from shareholders <br> Aovances of loans from government <br> Incresse in equity <br> Decrease in equity <br> Dither | 13 -6 5 -5 - - -1 - | 4 | 16 - 7 -1 - - -1 | 1 -3 2 -3 | 32 -20 10 -17 -8 2 -5 |
| Incressefocresel in cesh s equivalenta Cent aquivelents-Beginning of the yeer Cash equivalents - End of the year | $\begin{array}{r} -1 \\ -12 \\ -13 \end{array}$ | - | 1 -6 -5 | -4 -17 -21 | $=$ -23 -22 |

(1) Ihese estimates bre based on samol of incorporated businesses reporting sales between $\$ 25,000$ anc $\$ 2,000,000$. 5 emple count includes only ihose bus inesses reporting statement of changes
See late i for symbols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC cibstificetion in iget
Alberts. Sperting Goode Stores (SI[ 6541)


(1) Averege labour units or colculated by dividing total payroll by the overage anrual wage ond salary rate as reported in the

full-time mplovee Note thet the business size groups used ore determined of the Conbos level. Thus it business hes of least
500 mployees in Cansob as $s$ whole but less than that number in ony given province it is shown in the 500 and over group
12 ) Refers 10 Dusinesses reporting ne payroll deductions in the previous year
(3) Reters to businesses reporting no payroll deductions in the following year
"Newly peporting" and "no longer peporting" businesses are assumed to hove been in activity for six momths and the information is edjusteo accoroingly

See isble 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Alberts, Sporting Goods Stores (SIC E541)


1985

| Wumber of observations in sample | 55 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Aversge sules | 302.597 | 88.731 | 136.095 | 221.582 | 763.979 |
| Average expense $\$$ | 297.215 | 88.963 | 135.168 | 230.675 | 734.053 |
| Averege net profit (loss) \$ | 5.382 | -232 | 927 | -9.093 | 29.926 |
| Businesses reporting solit (Mo.) | 38 |  |  |  |  |
| Average sales | 338.794 | 54.822 | 165.802 | 308.676 | 825,874 |
| Avermge exaente 5 | 315.455 | 47.925 | 140.880 | 291.44? | 781.629 |
| Averape net profits | 23.329 | 6.897 | 24.942 | 17.229 | 44.245 |
| Businesses reporting loss (Mo.) | 17 |  |  |  |  |
| Average stot \$ | 256.643 | 108.540 | 130.000 | 205.489 | 582.541 |
| Aversge expense \$ | 285.264 | 112.937 | 134,000 | 219.446 | 594.591 |
| Average net loss \$ | -8.601 | -4.397 | - $\mathbf{1} .000$ | -13.957 | -12.050 |

1985

| Wuber of observations in sample Average sales $\$$ | 122 275.810 | 37.572 | 65.320 | 176,148 | 825.200 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Aversoe expense \$ | 289.973 | 44.782 | $6 \mathrm{E}, 810$ | 168.579 | 799.720 |
| Average net prolit (loss) \$ | 5.837 | -7.210 | -1,490 | 5.569 | 26.480 |
| Businesses reporting oprofit (Mo.) | 75 |  |  |  |  |
| Average sales $\$$ | 290.900 | 39.942 | 52,584 | 176.889 | 894.184 |
| Average expenses | 272.783 | 36.216 | 43.631 | 156.141 | 855.145 |
| Averse net profit $\$$ | 18.117 | 3.726 | 8.953 | 20.748 | 39.039 |
| Businesses reporting loge (No.) | 47 |  |  |  |  |
| Average soles 5 | 226.171 | 36.867 | 75,169 | 170.796 | 621.851 |
| Average expense \$ | 237.243 | 47.331 | 84,734 | 183.787 | 633, 120 |
| Average net loss | -11.072 | -10.464 | -9.565 | -12.991 | -11.269 |

1987

| Number of observetions in sampie | 45 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averoge sales $\$$ | 301.176 | 65.084 | 138.100 | 240.115 | 761.404 |
| Aversge expenses | 293.014 | 66.933 | 130.314 | 237.238 | 737.569 |
| Averoge net profit (loss) \$ | 8.162 | -1.849 | 7.786 | 2.877 | 23.835 |
| Businesses reporting profit (Mo.) | 54 |  |  |  |  |
| Average soles | 299.808 | 58.326 | 135.651 | 224.200 | 781.054 |
| Aversge expense | 283.977 | 55.333 | 122,172 | 215.146 | 743.256 |
| Average net profits | 15.831 | 2.993 | 13.479 | 9.054 | 37.798 |
| Businesses reporting - loss (Mo.) | 31 |  |  |  |  |
| Aversoe sales | 297.151 | 80.734 | 146.056 | 265.992 | 695.821 |
| Aversge expente | 310.575 | 93.798 | 156.758 | 273.158 | 718.590 |
| Average net loss 8 | -13.425 | -13.064 | -10,702 | -7,166 | -22,769 |

(11) These estimates are Dased on sample of businesses ceporting $\$$ os Detween $\$ 25.000$ eno $\$ 2.000 .000$.

See lable f for symols and motes

TABLE 1. Selected operating ratios, in percent of sales. 1987
mberta, Musical Instrument and Record Stores (SIC 555)


## 5ybol

- zero or no observations
-- 100 smail ioo be expressed
nof apdicable
- confidensitl


## foot notes


121 Value in esch cell $=\frac{\text { Total wighied expenditure on a given item }}{\text { Total wighted sales of sll businesses in the semple }} \times 100$ for each quartile.

This portion of the tablepertins only to the businesses reporting the specific expense item. Therefore these ratios ere calcul ted individually and the rotal will not necessarily equal $100 \%$.

## Notes

Desie are shown by quertiles when at lest 13 of the sampled businesses repopt the specific ifen.
Aecords were ranked in ascending order according to sales size. Each quartile li. e. botion 25\%. lower nidde 25z. etc. 1 tepresents one quepter of the totat number of businesses. Within exch quertile, the guerge rstio is prestied. For comparison purposes. the high and low values of sel es er shown

How to use the tebles

(2) The selected range will indicate the proper quertile. i.e. the bottom 25\%. the lower miodle 25\%. the upper midole 25\% or the top 258.
131 Deto perteining to the selected seles size renge will be in that quertily.

Stenderd Induserist Clessificetion Definition (SIC 18sol :

```
SIC 5550 - Musicel In:trument end Record Stores
Businesses primarily engaged in reiail deating in musical instruments. sheet music. racoids and eapes
```

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta. Musical Instrument and Record Stores (SIC 655)

| - | Total(1) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe: } \\ & \text { middle } 25 \% \end{aligned}$ | Ueper <br> midale 25: | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> Migh sales value $\left(\$ 000^{\prime}\right.$ s) | 17 $(1)$ (1) | -- | -- | -- | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 5 | -- | - | -- | -- |
| Accounts and notes ieceiveble | 35 | -- | -- | -- | -- |
| Inventory | - |  |  |  |  |
| Other current assets | 142 | -- | -- |  |  |
| Total cupiont ossets | 177 |  | - |  |  |
| Fixed assets | 29 | -- | - |  | - |
| Less: Accum. dep. on fixed assets Other assets | 5 | -- | -- | -- | -- |
|  |  |  |  |  |  |
| Total esets | 211 | - | -- | -- | -- |
| Liebilities end equity 33 |  |  |  |  |  |
| Current Ioans | 33 | -- | -- | -- |  |
| Other current liabilities | 78 | -- | -- | -- |  |
| Total current labilitias Mortgages payabie | 111 | -- | -- | -- | -- |
| Moptgages payable | - | -- | -- | -- | $\cdots$ |
| Long term debt | 5 | -- | -- | -- | - |
| Opher lisbilitios | 65 | -- | -- | -- | -- |
| Total liabilities | 182 | -- | - | -- | -- |
| Total equity | 29 | -- | - | -- | -- |

(1) inese estimates are based of E sample of busintsses repoping soles betwen $\$ 25.000$ and $\mathbf{2 2 . 0 0 0 . 0 0 0}$
see iable 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Alberta. Musicel instpument end Record Stores (SIC ES5)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middi } 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { midole } 25 \% \end{array}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) | $\begin{aligned} & 17 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- |  |
|  | Average |  |  |  |  |
| Liquidity retio Current iatio (times) | 1.6 | -- | -- | -- | -- |
| ```Leverage retios Debt/equity ratio (times) Interest coverage patio (times) Dobt rotio (times)``` | 6.3 2.1 0.9 | -- | -- | -- | -- |

(1) The fetios pepesent the merege of potios for each business in the group and connot be calculet from the figupes shown in ioble 2 121 These estinates ere besed on emple of businesses reporing soles between 525,000 and \$2,000,000.

Soe isble ifor symols and notes.

Definitions:

1. Liquidity ratie:

Current a current assets / cuprent lisoilities.
2. Levernge totios:
a Debr/equity = total lisbilities / equity
al Debi ratio = torai liabilities / toral assets
c) Interest coverage $=$ net profip interest expmse $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. i987
Alberta. Musical Instrument and Record Stores (SIC 655)

|  | Total(1) | $\begin{array}{r} \text { Bo: }: \text { om } \\ 25 \% \end{array}$ | Lowe! miadle 25: | Unoer <br> middie 25: | Toes 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in somple iNo. I Low sales value $\left\{S_{0 C C}\right.$ s) Migh sales value ( 8000 's) | $\begin{aligned} & 13 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Operating ectivities Cash from operations Dedreciation Other | 24 5 -13 | -- | -- | -- | -- |
| Oividende | -6 | = | - | - | - |
| Investment ectivities <br> Disposal of fixed asseis <br> Purctase of lixed asseis <br> Incresse in investment <br> Decresse in investment | -11 | -- | -- | -- | -- |
| Financing ectivities <br> lncrease in long term obt Reparment of long term debt Leans from shacholders Reparment of loens from shereholders Advances \& loans from government increase in equity Decresese in equity Other | 20 -14 -2 | - - - - - - | - -- -- -- -- | - <br> - <br> - <br> - | - - - - - - |
| Increase(decresse) in cash s equivelents Cash \& equivelents-Beginning of the year Cash equivelents - End of the year | 2 -3 - | -- | -- | -- | - |

 only those businesses reporting siatement of chenges
Set iable for symbols and notes.

TABLE 5. Employment changes by size of business. i984-1987 besed on SIC classificition in 1987
Alberte, Muslcel Instrument and Record Stores (SIC 655)


111 average labour units bie colculated by dividing rotal payroll by the overage annual wage snd salary rate ins raportad in ine
Surver of Emploympni. Payroli and Hours. 5tatistics Canda. Catalogue 72-002 An sveroge labour unit could be inierpreted as a full-time omoloyee Note that the business size groups used ere defermined ot the Consde level Thus if business hes ot least 500 enployeas in [ansoa as a whole but less than that number in any given province it is shown in the 500 and over groud
(2) Refers to Dusinesses reporting no paypoll deducrions in the previous year

131 Refers to businesses reporiing no payroli deduciions in the following year
"Newly recorting" and "no longer peporting ousinesses oressumed to nove been in attivity for six months and the information is adusted accordingly

See Iable i for symbois and notes

TABLE 6. Selected opereting characteristics of smell businesses by sales quartile. i985-1987
Alberta. Musical Instrument and Record Stores (SIC 655)
To:alil)
S04tom
$25 \%$
Lower Uppe
Upper
Op

|  | Toralil) | Sottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | Upper midole 25: | $\begin{aligned} & \text { 7op } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in smmple | 21 |  |  |  |  |
| Averoge sales \$ | 335.675 | - | -- | -- | - |
| Aver ge expense ${ }^{\text {a }}$ | 322.139 | - | -- | -- | -- |
| Average net drofit (loss) \$ | 13.536 | -- | -- | -- | -- |
| Susinesses reporting a profit (Mo.) Average sales | $\begin{array}{r} 15 \\ 377.801 \end{array}$ | -- | -- | -- | -- |
| Aversge expenses | 345,826 | - | - | -- | -* |
| Average net drofits | 31.975 | =- | - | - | -- |
| Dusineeses reporting loss (Mo.) |  |  |  |  |  |
| Average sales \$ | 260, 162 | -- | -- | -- | -- |
| Average expense \$ | 274,647 | -- | -- | -- | -- |
| Average net loss \$ | -14.485 | -- | -- | -- | -- |


| Number of cbservations in sample | 19 |
| :---: | :---: |
| Average sales \$ | 350.263 |
| Average expense \$ | 336.108 |
| Average nei drofit (loss) \$ | 14.155 |
| Businesses reporting a profit (Mo.) | 17 |
| Avelsge sales \$ | 327.379 |
| Aversge expense \$ | 310.626 |
| Aversge nei protit \$ | 16.753 |
| Businesses reporting lose (Mo.) | 2 |
| Average sales | 825,199 |
| Average expense \$ | 846.43? |
| Average net loss \$ | -21.238 |

1987

| Mumber of observations in sample | 37 |
| :---: | :---: |
| Average sales \$ | 248,959 |
| Aversge expense \$ | 235.721 |
| Aversge net diofit (loss) \$ | 13.238 |
| Businesses reporting aprofit (Mo.) | 28 |
| Average sales \$ | 238,538 |
| Aversge expense \$ | 218.549 |
| Average net profits | 19.989 |
| Businestes reporting loss (Mo.) | 11 |
| Averege seles 5 | 399, 144 |
| Averse expense \$ | 415.235 |
| Averoge net loss s | -20.091 |

(1) These estimates sre based on sample of businesses reporting sales between $\$ 25,000$ and $\$ 2.000 .000$.

See iable 1 for symbols and nores

TABLE 1. Selected operating ratios. in percent of sales. 1987
Alberta. Jewellery Stores (SIC 6561)

|  | Total(1) |  | Bottom$25 \%$ |  | Lower$\text { middle } 25 \%$ |  | Unper <br> middle 25\% |  |  | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesces in samole (No.) Low sales vaiue $\left(\$ 000^{\circ}\right.$ s) Migh sales value ( 500 C 's) | $\begin{array}{r} 54 \\ (1) \\ 11 \end{array}$ |  | $\begin{aligned} & 11 \\ & 142 \end{aligned}$ |  | $\begin{aligned} & 142 \\ & 187 \end{aligned}$ |  | $\begin{aligned} & 187 \\ & 400 \end{aligned}$ |  |  | $\begin{aligned} & 400 \\ & 11) \end{aligned}$ |  |
| Selected expense item | Industiy average (2) |  |  |  |  | $\begin{gathered} \text { x busi- } \\ \text { nesses } \\ \text { reoorting } \end{gathered}$ | Reporting businesses only (3) |  |  |  |  |
|  | Tota | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } \\ 25 \% \end{array}$ | Uoper idole 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} 80+10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | UpDe: midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Porcent of soles |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of sales | 47.8 | 52.8 | 42.5 | 47.3 | 48.7 | 94.8 | 50.5 | 59.0 | 49.4 | 47.3 | 48.7 |
| Occupency expenses Depreciation | 10.4 2.8 | 17.4 5.7 | 5.5 1.5 | 8.5 1.9 | 10.9 1.5 | 100.0 96.0 | 10.4 2.7 | 17.4 5.7 | 5.5 7.8 | 8.5 1.9 | 10.5 1.5 |
| Repairs or meintenance | 0.6 | 0.6 | 0.9 | 0.7 | 0.3 | 64.8 | 0.9 | 2.2 | 1.2 | 1.1 | 0.3 |
| Hest. light s telephone | 1.5 | 2.7 | 1.6 | 1.2 | 0.8 | 91.8 | 1.7 | 2.7 | 2.1 | 1.2 | 0.9 |
| Ront | 5.7 | 8.3 | 1.5 | 4.7 | 8.3 | 81.5 | 7.0 | 9.3 | 5.2 | 4.8 | 8.3 |
| Personnel expenses | 22.5 | 33.5 | 17.3 | 22.5 | 17.0 | 100.0 | 22.5 | 33.5 | 17.3 | 22.5 | 17.0 |
| Financiel expenses | 3.3 | 3.8 | 3.0 | 2.9 | 3.7 | 97.5 | 3.4 | 3.8 | 3.0 | 3.2 | 3.7 |
| Interest 8 bank charges | 2.4 | 2.1 | 2.6 | 2.1 | 2.7 | 95.1 | 2.5 | 2.1 | 2.6 | 2.2 | 3.0 |
| Professiona fees | 1.0 | 1.7 | 0.4 | 0.9 | 1.0 | 97.6 | 1.0 | 1.7 | 0.4 | 0.9 | 1.0 |
| Other expenses | 22.6 | 28.0 | 31.4 | 16.8 | 17.5 | 100.0 | 22.6 | 28.0 | 31.4 | 16.8 | 17.5 |
| Profit (loss) | -6.7 | -35.4 | 0.1 | 2.0 | 2.2 | 59.0 | -6. 8 | -35.4 | 0.4 | 2.0 | 2.3 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | - $\cdot$ | - . | - . |  |

## $5 y$ mbol:

2efo or no opservarions

- too smell 100 be expressed
not apDlicsble
$\times$ confiden:isl

```
(1) These estinates de Desed on semple of businesses riporiing sel es between \$25.000 and 52.000 .000
```



```
    21 Value in soch celt \(=\) Toqal werghed seles of all businesses in phe sample \(\times 100\) for eech quertile
```




```
    indiviqually and the lopa! will not necessarily equal \(100 \%\)
```


## Motes

Date are show by quartiles when at least 13 of the sampled businesses report the specilic item
 one quartar of the totel number of businesses. Within esch quartile, the overage rotio is presented. for comparison purposes. the high and low values of sales er shown

How to use the tables

(2) The selected renge will indicete the proper quartile. i. e. the bot tom 25\%. the lower nidde 25x. the upper midde 25t or the $10025 \%$
(3) Dete pertining to the sulected sales sizt renge will be in thet quartile.

Stenderd Industriel CIstifiention Definition (5IC 1980):
SIE 6551 - Jewellepy Stores
Businesses primarily engaged in retal dealing in new jewflery. Many such businesses have o dapartmert enpaged in wetch. clock and jewellery repair Businesses engaged in retait costume jowbllery. custom jewellery. retal precious matol flatware and hollow ware. retail fowellery. retail precious metal jeweliery, peqailprecious stone jeweltery and retsil watches and clocks ore also included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberta, Jewellery Stores (SIC 6561)

|  | Total(1) | Bottom 25\% | Lower <br> miode 25: | Joper <br> miode 25\% | $\begin{aligned} & \text { Ton } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Bus nesses ! in samole (Mo. Low saies value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | 51 11 11 | 11 152 | 152 <br> 268 | 266 418 | 418 111 |
|  | Average ( $8000{ }^{\text {\% }}$ ) |  |  |  |  |
| Assets |  |  | - | - | - |
| Cash Accounts and notes receivable | 11 | 6 | 7 | 4 | 25 |
| Inventory | 1 | - | - | - | - |
| Other current assets | 225 | 67 | 118 +125 | 214 218 | 477 502 |
| Total current assets | 236 38 | 73 19 | $\begin{array}{r}125 \\ \hline 29\end{array}$ | +278 | 74 |
| Lens: Accum. ded. on fixed esseis |  | - |  | - |  |
| Other assets | 8 | 1 | 1 | 9 | 12 |
| Totel essets | 280 | 93 | 155 | 254 | 588 |
|  |  |  |  |  |  |
| Current ${ }^{\text {cosms }}$ Oiner current liobilities | 89 | 28 | 50 | 88 | 181 |
| Mortages parable | 118 | 34 | 52 | 109 |  |
|  |  | 3 |  |  |  |
| Long term debt <br> Other lisbilities | 76 | 24 | 50 | 72 | 147 |
| Total liabilities | 205 | 60 3 | 117 38 | 196 57 | 424 164 |
| Toral equity | 75 |  |  |  |  |

(1) These estimates are based on sample of businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.

See Table f for symbols and notes

TABLE 3. Financial ratios(1) for incorporeted businesses only, 1987
Alberte, Jewellery Stores (SIC 6561)


(1) The rotios represent the average of petios for each business in the group end cannot ou colculared from the figures shown in tabla 2

Set Toble 1 for symols and notes.

## Sefinitiens:

*. Liquidity retio:
Currens = current asseis/euprent liabilities.
2. Leverape retios:
a) Deti/equity $=$ total liagiliqies / Bquity
b) Debt ratio = total liabilities / total assets


TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Alberta, Jewellery Stores (SIC 6561)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe: } \\ & \text { midde } 25 \% \end{aligned}$ | Upde: m. dd 10 25\% | $\begin{aligned} & \text { Tof } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Low sales vatue ( $\$ 000$ 's) High sales value ( $9000^{\circ}$ 's) | $\begin{aligned} & 28 \\ & (1) \\ & (1) \end{aligned}$ | -- |  |  |  |
|  |  |  | Average $1 \$ 000$ |  |  |
| Operating octivities <br> Casin from operations Depreciation Dther | $\begin{array}{r} 14 \\ 8 \\ -20 \end{array}$ | -- | -- | -- | -- |
| Dividends | -1 |  | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Puichase of fixed assets <br> lncrese in investment <br> Decresse in investment | -22 | -- | -- | -- | -- |
| Financing ectivities <br> Increse in lang term debt Redsyment of long term debt <br> Losns from shareholders <br> Redayment of loans fiom shareholders <br> sdvances \& loans from government <br> Increase in eouity <br> Decrease in equity <br> Dther | 26 -15 16 -7 - - -2 | - <br> - <br> - <br> - <br> - <br> -- | a' <br>  | - <br> - <br> - <br> $=-$ <br> - | $\square$ <br>  <br> $\therefore$ <br> $\therefore$ |
| Increase (decrease) in cash equivalents Cash s equivalents-Beginning of the yaer Cash sequivalents - End of the year | -1 -1 | -- | -- | -- | -- |

III These estimates sre Dased on sample of incorpoistod Dusinesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$. Semple count includes only those businesses itporting steftment of changes
see Teble I for smopols and notis

TABLE 5. Employment changes by size of business. 1984-1987 besed on SiC classificetion th i987
Aberting Jewellery Stores (SIE 6561)




full-ime employee Nose thas the dusiness size groups used are deierminod or the lanade level, ihus if ousiness hes at leas?
500 employees in Cande os whole but less than thet number in any given province it is shown in the 500 and over group
121 Reters 10 Dusinesses reporting no payroll deductions in the previous yenp
131 Refers to businesses reporting no payrall deductions in the following year
-Nowly peporting and "nc longer reporting" Dusinesses are assumed io have been in activity for six months and ine intormetion is adiusteo accordingly

See late 1 for symbols and noves

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
llberta, Jewellery Stores (SIC 6561)

|  | Total(1) | Bottom $25 \%$ | Lower midde 25\% | Uoper midcie 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in stmple <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 50 \\ 282.832 \\ 267.138 \\ 15.694 \end{array}$ | $\begin{array}{r} 37.314 \\ 40.203 \\ -2.889 \end{array}$ | $\begin{array}{r} 113.288 \\ 101.406 \\ 11.882 \end{array}$ | $\begin{array}{r} 216.313 \\ 216.798 \\ -485 \end{array}$ | $\begin{array}{r} 764.612 \\ 710.145 \\ 54.257 \end{array}$ |
| ```Businesses reporting profit (No.) Average sales $ Avergge expense$ Average net grofit $``` | $\begin{array}{r} 35 \\ 302.168 \\ 278.380 \\ 23.788 \end{array}$ | $\begin{array}{r} 32.019 \\ 27.703 \\ 4.316 \end{array}$ | $\begin{array}{r} 112.960 \\ 99.658 \\ 13.302 \end{array}$ | $\begin{array}{r} 299.281 \\ 275.012 \\ 23.269 \end{array}$ | $\begin{array}{r} 764.412 \\ 710.145 \\ 54.267 \end{array}$ |
| Businesses reporting lose (Mo.) <br> Average soles \$ <br> Averse expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 15 \\ 113.591 \\ 120.712 \\ -7.121 \end{array}$ | $\begin{aligned} & 38.242 \\ & 42.392 \\ & -4,150 \end{aligned}$ | $\begin{array}{r} 117.824 \\ 125.502 \\ -7.678 \end{array}$ | $\begin{array}{r} 184.707 \\ 194.242 \\ -9.535 \end{array}$ | - |

1985


| Number of observations in sample | 76 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sates \$ | 327.026 | 83.210 | 159.429 | 271.194 | 793.972 |
| Average expense \$ | 320.718 | 86.601 | 162.169 | 266.308 | 767.733 |
| Average net profit (loss) \$ | 6.308 | -3.391 | -2.740 | 5.185 | 28.179 |
| Businesses reporting a profit (Mo.) | 48 |  |  |  |  |
| Average sales 5 | 339.105 | 79.182 | 160.529 | 289.040 | 827.670 |
| Averoge expense \$ | 320.880 | 68.361 | 155.493 | 274.686 | 784.958 |
| Average net drotits | 18.225 | 10.821 | 5.036 | 14.374 | 42.672 |
| Businesses raporting lose (Mo.) | 28 |  |  |  |  |
| Aversoe sales \$ | 295.913 | 86.048 | 157.816 | 252.289 | 687.699 |
| Aversge expense 5 | 310.833 | 89.454 | 173.180 | 257.161 | 713.536 |
| Average net loss | -14.920 | $-13.406$ | $-15.564$ | -4.872 | -25.837 |

[^27]TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta, Toy. Mobby, Novelty and Souvenip Stores (SIC 658)


## 5ybol:

zero or no observetions

- 100 smell too be expresseo
not applicsolo
$\times$ confidentisl


## Footmote:


Total weighed expenditure on given item
(2) Value in est coll = $\overline{\text { Total weighted sales of all businesses in ths somple }} \times 100$ for eech quertile
(3) Value in each cell
$\frac{\text { Total meighteo expenditure on given item }}{\text { Total weighted seles of businesses reporging this item of expenditure }} \times 100$ for ash quertile.
This portion of the tole perteins only 10 the businesses pepoping the specific expense item. Thepefore these fatios ere celculated individually and the totel will not necessarily equal $100 \%$.

## Wotet

Deit are shown by queptiles when of letss 13 of the sompled businesses report the specific iten
 one quipier of the tolal mumber of dusinesses. Within ach quartile. the everage ratio is oresented. for comparison purposes. the hiph ond low vilues of soles ore shown

How to ute the teole:
11 locet the approprite soles lange that is displayed on the imo lines entilled "low seles volue" and "high seles velune
(2) The selected renge will indicate the proper quartile. i. the cot tom 25\%. the lower midde $25 \%$. the upper middele $25 \%$ or the top 258.
(3) Date perthining to the selecind sales size renge will de in thot quartile.

Stenderd Induetiel Cinssificetion befiniston (515 1080):
SIC 5580 - Toy. Mobby, Woveliy end Sourenir stores
businesses primarily engeged in reisil dealing in loys. hobby supplies. gifts, novelties and souvenirs.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberta. Toy, Mobby, Novelty and Souvenif Stores (SIC 558)

|  | Total(1) | Bot:om $25 \%$ | Lower $\text { mode } 25 \%$ | Upper $\text { middie } 25$ | ToD 2E: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (3000's) High sales value $(\$ 000$ 's) | $\begin{array}{r} 40 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Asmets | - | -- | -- | - | -- |
| Cash Accounts and notes receiveble | 2 | -- | - | -- | -- |
| Inventory | 2 | -- | -- | -- | - |
| Other curient assets | 107 | -- | - | -- | - |
| Total current assets | 109 | -- | -- | -- | - |
| Fixod essets | 51 | -- | -- | -- | -- |
|  | 8 |  |  | -- | -- |
| Other assets | 8 | -- | -- | - | -- |
| Totel mesets | 168 | -- | - | -- | - |
| Liebilities end equity <br> Current loans <br> Other current liabilities <br> Total curcent liabilities <br> Mortgages Dayable <br> Long term debt <br> Other liabilities |  | -- | -- | - | -- |
|  | 45 | -- | -- | - | -- |
|  | 52 | -- | -- | - | -- |
|  | - | -- | -- | -- | -- |
|  | 21 | -- | -- | - | -- |
|  | 56 | -- | -- | -- | -- |
| Total liabilities | 129 | -- | -- | -- | -- |
| Totsl equity | 39 | -- | -- | -- | - |

(if These estinetes are besed on semple of businesses reporting sales betwen $\$ 25.000$ end $\$ 2.000 .000$
See rable for symbols and notes.

TABLE 3. Finenciel retios(1) for incorporated businestes only. 1987
Alberte. Toy, Hobby, Novelty and Souvenir Stores (SIC E58)

|  | Tots)(2) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middi. } 25 \% \end{aligned}$ | Upper $\text { middle } 25 x$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( 8000 's) Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & 40 \\ & 19 \\ & 19 \end{aligned}$ | -- | -- | -- |  |
|  | Average |  |  |  |  |
| Liquidity retio Gutrent fatio (times) | 2.1 | -- | -- | -- | -- |
| ```Leverege reties Debt/equity retio (times) Interest coverage retio (times) Debt iotio (times)``` | 3.3 2.7 0.8 | -- | -- | -- | -- |

(1) The retios represent the everege of ratios for each business in the group and cannot be celculated from the figures shown in fable 2 .
12) These espinates EPE besed on semple of businesses reporting soles butwen $\$ 25.000$ and $\$ 2.000 .000$.

See rade 1 for symools and notes.

## U-finition:

1. Liquidity retio:

Current eurrent assets / current bibbilities
2. Leverage retios:
at Dedtequity = iotal liabilisies / equipy.
b) Debr ratio s tosal lisbilities/ totat assets
c) Interest coverage = net profit - inferest expense / intepest expense

TABLE 4. Statmment of changes in financial position for incorporsted businesses only. 1887 Alberts, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

|  | Potal11) | Bottom 25. | $\begin{array}{r} \text { Lower } \\ \pi 100 \text { e } 25 \% \end{array}$ | $\begin{aligned} & \text { Uppe! } \\ & \pi: \text { odle } 25: \end{aligned}$ | $\begin{aligned} & 100 \\ & 25 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo. Low sales value iscoc's) High sales value ( $9000^{\prime}$ s) | $\begin{aligned} & 23 \\ & 11 \\ & 19 \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | verage (\$000 |  |  |
| Operating ectivities Cash from operations Dapreciation Other | 12 6 -4 | -- | -- | -- | -- |
| Dividends | -5 | -- | -- | -- | - |
| Investent ectivities <br> Dispossi of fixed sesets <br> Purchase of 1 ixed assets <br> Increase in investment <br> Decrase in investment | -11 | -- | -- | -- | -- |
| Financing extivities <br> Increase in long term dabt <br> Repoymeni of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances ef loons from government <br> fncrease in cauity <br> Decrease in equity <br> Diner | $\begin{array}{r} 8 \\ -7 \\ 9 \\ -3 \end{array}$ | - - - - - -- | - <br> - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - |
| Incressefdecrease) in cash sequivalents Cash equivelents-Beginning of the yeer Cash sequivalents - End of the year | $\begin{array}{r} 5 \\ 38 \\ 43 \end{array}$ | -- | -- | -- | -- |

11 These estinates are based on sample of incorporated businesses reporting sales between $\mathbf{5 2 5 , 0 0 0} \mathbf{0 n 0} \mathbf{2 2 , 0 0 0 , 0 0 0 \text { . Somple count includes }}$ onty those businasses reporting statement of changes.
see teble 1 for sympols end notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classificstion in 1987 Alberta. Toy. Hobby. Novelty end Souvenlr Stores (Sic 658)


(1) fererge lebour units ere calculsted by dividing total payroll by the everage onnual wage and solary fate as recorted in the survey of Employment. Payroll and hours. Statistics Canado. Catalogue 72-002 An overoge labour unit could be interpreted os o full-time enployee. Note ther the business size groups used are determined ot the canade level. Thus if a business has at lasst 500 employees in Cenode as mhote but less than thet 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 yeer
(3) Refers to Dusinesses reporting no payroll deductions in the following year
"wewly ceporfing" and "no longer reporting" businesses are assumed po have been in activity for six months and the informapion is adjusied accoraingly

See Tate 1 for symbols and notes

SOURCE: Smali Business and Special Surveys Division. Statistics Canade.

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TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Alberts. Toy, Hobby. Novelty and Souvenir Stores (SIC 658)

|  | Total(1) | Bottom 25\% | Lower midole 25\% | Upder middle 25: | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample | 53 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ | 210.849 | 41.651 | 105.480 | 215,768 | 480.485 |
| Average expense ${ }^{\text {a }}$ | 197.613 | 36.463 | 94.307 | 187.562 | 472.120 |
| Averoge net profit (loss) \$ | 13.236 | 5.198 | 11.173 | 28.206 | 8,365 |
| Susinesses reporting profit (Mo.) | 212075 |  |  |  |  |
| Average sales | 212.076 195.724 | 43.043 34.510 |  | $\begin{aligned} & 214.918 \\ & 185.707 \end{aligned}$ | 482.733 470.590 |
| Average expense ${ }^{\text {a }}$ Average net prolit | 195.724 16.352 | 34.510 8.433 | $\begin{aligned} & 91.988 \\ & 15.623 \end{aligned}$ | $\begin{array}{r} 185.707 \\ 29.211 \end{array}$ | 470.590 12.143 |
| Businesses reporting lose (Mo.) | 208. 10 |  |  |  |  |
| Average seles \$ | 208.269 |  |  |  |  |
| Average expense \$ | 219.858 | $47.181$ | $106.474$ | $242,549$ | $483.227$ |
| Average net loss $\$$ |  |  |  |  |  |

1985

| Number of observations in sample | 117 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales | 171.866 | 51.234 | 84.093 | 140.596 | 419.539 |
| Average expense s | 167.901 | 54.046 | 80.855 | 137.376 | 399.327 |
| Average net profis (losn) \$ | 3,965 | -2.812 | 3.237 | 3.220 | 12.212 |
| Businesmes reporting prolit (W0.) | 77 |  |  |  |  |
| Aversge sales 5 | 180.962 | 52.782 | 84.357 | 160.624 | 426.085 |
| Average expense $\$$ | 167.859 | 48.791 | 77.172 | 146.192 | 399.321 |
| Average net profit $s$ | 13.093 | 3.991 | 7.185 | 14.432 | 26. 764 |
| Buginesses reporting lose (Mo.) | 40 |  |  |  |  |
| Averoge sules 8 | 161.944 | 49,592 | 83.231 | 130.986 | 363.966 |
| Average expense \$ | 171.252 | 59,619 | 92.902 | 133.147 | 399,340 |
| Average net loss $\$$ | -9.308 | -10.027 | -9.671 | -2.161 | -15.374 |

Wumber of observetions in sample
Average seles $\$$
Average expense $\$$
Average net profit (loss) $\$$

Businesses reporting profit (Mo.
Average nales
Average ampenie $\$$
Average net profit

Susinestes reperting leas (Mo.) Averoge seles Average expense $g$ Average expense $\$$
Average net losis $\$$

| 77 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 196.486 | 54.391 | 110.549 | 204.583 | 416.322 |
| 197.492 | 58.561 | 104.240 | 229.876 | 397.192 |
| -1.006 | -4.270 | 6.309 | -25.193 | 19.130 |
| 44 |  |  |  |  |
| 192.133 | 48.371 | 120.734 | 208. 512 | 390.913 |
| 176,363 | 44.233 | 105.301 | 194.677 | 361.240 |
| 15,770 | 4.138 | 15.433 | 13.835 | 29.673 |
| 33 |  |  |  |  |
| 211.553 | 57.087 | 96,909 | 198.037 | 494.179 |
| 241.558 | 65.121 | 102.820 | 290.975 | 507.356 |
| -30.015 | -8.034 | -5.911 | -92.938 | -13.179 |

(1) These estintes ere besed on steple of businesses reporting seles between 325.000 and $\$ 2,000,000$.

See Table 1 for symbals and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta, Gift, Novelty and Souvenir Stores (S1c 8582)

|  | To:al(1) |  | Sot:om$25 \%$ |  | Lowe:middle 25\% |  | Uppe: <br> midde 25: |  |  | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lom sales vaive (\$000's) Migh sales value ( $\$ 000^{\prime}$ s) |  | $\left.\begin{array}{l} 39 \\ 11 \\ 11 \end{array}\right\}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industiy overage(2) |  |  |  |  | $\begin{aligned} & \text { \% Dusi- } \\ & \text { nessess } \\ & \text { roporting } \end{aligned}$ | Reporiting Dusinesses only ( 3) |  |  |  |  |
|  | Tot 1 | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowe I } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bot tom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midole } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Upoer } \\ \text { midd } 1 \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 44.8 | =- | -- | -- | -- | 91.5 | 43.0 | - | - | -- | - |
| Occupancy expenzes |  | - | -- | -- | -- | 100.0 | 15.7 | -- | - | - | -- |
| Depreciation | 2.7 | -- | -- | -- | -- | 83.7 | 3.2 | $\cdots$ | -- | -- | - |
| Redeirs ofmintenance | 0.4 | - | -- | - | -- | 74.9 | 0.6 | $\cdots$ | -- | -- | -- |
| Meat, light s teleohone Rent | 11.4 11.3 | -- | -- | -- | -- | 87.6 89.3 | 1.5 12.6 | -- | -- | -- | -- |
| Personnel expenses | 12.3 | - | -- | -- | -- | 96.9 | 12.9 | =- | - | -- | - |
| Finencial expenses | 3.7 | - | -- | -- | -- | 36.5 | 3.8 | -- | -- | -- | -- |
| interest \& bank charges | 2. 1 | - | -- | -- | -- | 82.9 | 2.9 | -- | - | -- | -- |
| Protession l fees |  | -- | -- |  | -- |  |  | -- | -- | -- | -- |
| Other expenses | 21.0 | -- | -- | -- | -- | 100.0 | 21.0 | -* | - | -- | -- |
| Protit (loss) | 2.5 | -- | -- | -- | - | 100.0 | 2.5 | -- | -- | -- | -* |
| Total | 100.0 | -- | - | -- | -- | 100.0 | -•• | -- | -- | -- | - |

## Symbol E

zero or no observations

- too smell 100 be expresseo
. nor applicsole
$\times$ confidentis


## foothoter

(11) These esqimetes er besed on senpl of businesses roporting seles beiween 825.000 end 82.000 .000
latel weighted expenditur on siven item
(2) Value in pach cell = $\overline{\text { Total weighed sales of all businesses in the sample }} \times 100$ for each quartile
13) Velue in esen cell s $\frac{\text { Toid weighted expenditure on given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }}$ for each quartile.

This portion of she soble periains only to the businesses reporting the specific expense item. Therefore these petios ere celculated individuelly and the torm! wil not necessarily equel $100 \%$

## Notes



 high sic low vilues of sales bre shom

How to use the teblet

121 Ihe selected renge will indicte the proper queptile. i. the bottom 25\%. the lowep midele 25s. the upper miode $25 y$ or the top $25 \pi$.
(3) Dats perteining to the sulecter seles size ronge will be in thet quertile

## Stenderd Industrisl Clestifiestion Definition (SIC 1880)

SIC 5582 - Gift, Movelty und Souvenit Siores
Businesses primerily engaged in reibil dealing in gifes, novelty merchandise and souvenirs such as: petsil cervings and ertcratt, rereil handicraf: ceramics, retail seasonal and holiday decotations. retail handicraft decoupage. refail eskimo carvings. retsil gift wrap supplies. giti shops. retail handcrefted goods lnovelties. souvenirsl. joke shops. reisil handicrsfi mocreme. teiail handicpiti metaimork. feisil novelty merchandise. retail handicrafi potiery and petmil souvenirs

TABLE 2. Balance sheet prof 11 for incorporated businesses only. 1987
Alberts, GIft. Novelty and Souvenip Stores (SIC 6582)

|  | Total11) | Bot 10 m 25\% | Lowe? $\text { m. ocle } 25 \%$ | Upper mide le 25\% | $\begin{aligned} & \text { TCD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) <br> Low sales value ( 8000 's) <br> High sales value ( $\$ 000$ 's) | $\left(\begin{array}{l} 25 \\ (1) \end{array}\right.$ | -- | -- |  | -" |
|  | Average ( $5000{ }^{\text {c }}$ ) |  |  |  |  |
| Asset: |  |  |  |  |  |
| Cash | 2 | - | -- | -- | .- |
| Accounti and notes seceivable Inventory | 2 | - | .- | - | -- |
| Other current assets | 101 | -- | -- | -- | -- |
| Total cuprent assets | 102 | -- | -- | -- | -- |
| Fixed essets | 69 |  |  |  |  |
| Less: Accum. dep. on fixed assets Other assets | 13 | -- | -- | -- | -- |
| Total ussets | 184 | -- | -- | -- | -- |
| Limbilities and equity |  |  |  |  |  |
| Other current lisbilities | 58 | -- | -- | -- | - |
| Total current liabilities | 64 |  |  |  |  |
| Mortgages payable | - | -- |  |  |  |
| Long term debt | 33 | -- | -- | - | -- |
| Other liabilities | 7 |  |  |  |  |
| Total lisbilities | 188 | -- | -- | -- | -- |
| Total equity | 16 |  | -- | - |  |

I1) These stimates ore based on sample of businesses reporting $\$$ ales between $\$ 25.000$ and $\$ 2.000 .000$
See 7ate for symbois and notes.

TABLE 3. Financiai ratios(1) for incorporated businasies only, i987
Alberta. Gift. Wovelty and Souvenir Stores (SIC 8582)


(1) the retiof rapresent the everage of resios for esch businass in the group and connot be celculoted from the figuret shown in teble 2

see fable 1 for symois and motes.

Befinitions:

1. Lioulidity fetio:

Cuprent = current assers / current lisoilities
2. levernge retios:
D) Debt/equity $=10: a 1$ lisbilities / equity.
b) Debi ratio $=$ total liabilities / total asseis
c) Interest coverage $=$ net profit interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. is87
Alberta, Gift. Novelty and Souvenir Stores (SIC 6582)

|  | Totalil) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | Upper $\text { midde } 25 \%$ | To 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samble (No. Low sales value ( $\$ 000 \mathrm{~g}$ ) Mighi sales value (\$000'si | $\begin{aligned} & 13 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- |  |  |
|  |  |  | erage $1 \$ 000$ |  |  |
| Operating ectivities Cash from operations Depreciation Dther | $\begin{array}{r} 12 \\ 9 \\ -15 \end{array}$ | -- | -- | -- | -- |
| Dividende | -4 | - | -- | -- | - |
| Investment activities <br> Disposel of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decresse in investment | -4 | -- | -- | -- | -- <br> - |
| Financing ectivities <br> Increse in long term deb: <br> Repoyment of long term deb: <br> Loans from sharehoiders <br> Repayment of loans from smoremalders <br> Advances : loans from government <br> lncresse in guity <br> Decresse in equity <br> Dither | 5 -5 12 -1 - - -1 | - <br> - <br> - <br> - | - - - - - - | - <br> - <br> - <br> - <br> - | - <br> - <br> $\therefore$ <br> $\therefore$ <br> - |
| Incresseldecresse) in cesh s equivelents Cash equivelents-Beginning of the your Cesh sequivelents - End of the rear | 8 15 23 | -- | -- | -- | -- |

11) Thuse esimaies are besed on sample of incorporeied businesses peporting shles between $\$ 25.000$ and $\$ 2.000,000$. Sample count includes anly those businesses ieporting statement of enanges.
See lable I for symbols so noses.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in is87
Albertie, Glft. Novelty and Souvenir Stores (SIC 6582)

|  |  |  |  | Changes in nu with pa | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in overage labour units\{1\} | Number of businesses | Total payroll $\left(\$ 000^{\circ}\right)$ | Aver age labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No longel peporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 337 | 13.401 | 1.083 | 76 | 31 |
| $\begin{aligned} & \text { less than } 20 \\ & 20^{-} 99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 321 \\ 11 \\ 5 \end{array}$ | $\begin{aligned} & 9.278 \\ & 2.937 \\ & 1.986 \end{aligned}$ | $\begin{array}{r} 747 \\ 239 \\ 97 \end{array}$ | 76 | $31$ |
| 1987 |  |  |  |  |  |
| Totel | 373 | 16.945 | 1.233 | 53 | - . |
| $\begin{aligned} & \text { les: then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}358 \\ 8 \\ 7 \\ \hline\end{array}$ | $\begin{array}{r} 10.542 \\ 1.993 \\ 4.110 \end{array}$ | $\begin{aligned} & 784 \\ & 146 \\ & 323 \end{aligned}$ | $\begin{array}{r}92 \\ 1 \\ \hline\end{array}$ | $\because$ $\cdots$ |

 Surver of Employnent, Payroll and Hours. Stetistics Conode. Colologue 72-002 an aversge lobour unit could be intefDieted as b full-time employet. Noie that the Dusiness size groups used aredelermined ot the Cenade lovel. Thus if ousiness hes at lesst 500 mployees in Canada as a whol but less than that number in any given province it is shown in the 500 ond over group.
121 Refers io Dusinesses reporiing no payroll deductions in the diovious yeer
(31 Reters $i 0$ Dusinesses reporting no payroll deductions in the following year
*Newly reporting" and "no longer reporting" businesses ape assumed so hove been in acrivily for six months and the information is adjustad accordingly.

See Toble ifor symools and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Alberta, Gift, Novelty and Souvenir Stores (SIC 6582)



| Mumber of observations in sample <br> Average sales \$ <br> Average expenses <br> Averase net profit (loss) \$ | $\begin{array}{r} 101 \\ 162.129 \\ 57.082 \\ 5.047 \end{array}$ | $\begin{aligned} & 50.014 \\ & 51.598 \\ & -1.684 \end{aligned}$ | $\begin{array}{r} 84.982 \\ 82.934 \\ 2.048 \end{array}$ | $\begin{array}{r} 125.007 \\ 123.145 \\ 1.862 \end{array}$ | $\begin{array}{r} 388.513 \\ 370.550 \\ 17.963 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) <br> Average sales $\$$ <br> Average expense 5 <br> Average net Drolits | $\begin{array}{r} 84 \\ 166.206 \\ 153.612 \\ 12.594 \end{array}$ | $\begin{array}{r} 53.046 \\ 48.658 \\ 4.388 \end{array}$ | $\begin{array}{r} 85.832 \\ 79.231 \\ 6.401 \end{array}$ | $\begin{array}{r} 137.289 \\ 125,898 \\ 11,391 \end{array}$ | $\begin{array}{r} 388.855 \\ 360.659 \\ 28.196 \end{array}$ |
| Businasses reportinge loss (Mo.) <br> Average sales \$ <br> Average expenses <br> Average net loss \$ | $\begin{array}{r} 37 \\ 159.277 \\ 167.079 \\ -7.802 \end{array}$ | $\begin{array}{r} 46.368 \\ 55.353 \\ -8.985 \end{array}$ | $\begin{aligned} & 83.239 \\ & 92.902 \\ & -9.671 \end{aligned}$ | $\begin{array}{r} 119.948 \\ 122.011 \\ -2.065 \end{array}$ | $\begin{aligned} & 387.561 \\ & 398.050 \\ & -10.489 \end{aligned}$ |

1987

| Mumber of observetions in sumple | 55 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Aver ge soles \$ | 195.083 | 59.025 | 104.127 | 203.741 | 413,057 |
| Average expense \$ | 196.901 | 60.341 | 98,852 | 232.439 | 395,973 |
| Average net profi.t (loss) \$ | -1.838 | -1.316 | 5.575 | -28.698 | 17.084 |
| Businesses reporting eprofit (Mo.) | 31 |  |  |  |  |
| Average sales \% | 183.720 | 52.548 | 111.731 | 204.099 | 366.500 |
| Average expense \$ | 168.203 | 48.066 | 98.115 | 187.530 | 339.102 |
| Average net profit \$ | 15.517 | 4.482 | 13.616 | 16.569 | 27.398 |
| Buginessen reporting a lose (mo.) | 24 |  |  |  |  |
| Average sales | 227.959 | 62.457 | 92,471 | 203.081 | 553.826 |
| Average expenses | 252.501 | 68.846 | 100.058 | 315.169 | 567.930 |
| Average net loss\$ | -34.542 | -4.389 | -7.587 | -112.088 | -14.104 |


See tuble i for symbols and notes

TABLE 1. Selected opersting ratios. in percent of saies. 1987
Alberta, Second-Mand Marchend se Stores, n.e.c. (SIC 6591)

|  | Tot | (11) |  | $\begin{array}{r} \text { Bettom } \\ 25 \% \end{array}$ | Lowe?$\text { miode } 25^{\circ}$ |  | UDDe <br> midole 25\% |  |  | $\begin{aligned} & \text { TOE } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in sample (Mo. Low sales value $15000^{\circ}$ s) High sales value $\$ \$ 000$ si |  | $\begin{array}{r} 18 \\ \{1\} \\ (1) \end{array}$ |  | -- |  | -- |  |  |  |  |  |
| \$elocted expense $i$ tum | Industry overagel2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { redorting } \end{aligned}$ | Redorting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { UpDer } \\ \text { miodl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Tota | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | UDDer miod. 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cose of seles | 45.7 | - | - | - | -- | 95.7 | 47.8 | $=$ | = | = | -- |
| Decupancy expenses | 22.5 | -- | -- | -- | -- | 100.0 | 22.5 | -- | -- | -- | -- |
| Deorecistion | 1.7 | -- | - |  | -- | 76.4 | 2.3 | -- | -- | -- | -- |
| Redeirs inmintenance | 1.3 | -- | -- | - | -- | 82.1 | 1.6 | -- | -- | -- | -- |
| Hest. light ef tephone | 16.4 | -- | -- | -- | -- | 100.0 | 16. ${ }^{3}$ | -- | -- | -- | -- |
| Rent |  | -- | -- |  | -- | 95.7 | 16.7 | -- | -- | -- | -- |
| Personnel expenses | 10.1 | - | - | -- | -- | 97.9 | 10.3 | -- | -* | -- | $=$ |
| Financial expenses | 2.1 | - | =- | -- | -- | 97.9 | 2.4 | -- | -- | -- | -- |
| Interest 8 bank chapges Professional fees | 1.5 0.9 | -- | -- | -- | -- | 81.9 60.7 | 1.8 | -- | -- | -. | -- |
| Other expenses | 21.9 | - | -- | -- | -- | 100.0 | 21.9 | -- | - | -- | -- |
| Profit (loses) | -2. 5 | -- | - | -- | -- | 57.9 | -2. 8 | ** | - | -- | - |
| Total | 100.0 | -- | - | -- | -- | 100.0 |  | - | -* | - | -- |

Symbol:
zero or no otservarions

- 100 smell 200 be expresseo
not applicatie
* confidenisl


## ootnotes

(I) These estinetes are based on sample of businesses roporting sates between $\mathbf{\$ 2 5}, 000$ ond $\$ 2.000 .000$
(2) Velue in ach $\quad$ lotal wighted expendiqure on given item

This portion of the tat pertins only to the businesses reportimg the specific expense item. Therefore these perior se celculsted individuslly end the tolal will not mecesserily equal $100 \%$.

Motes
Dste sit shown by quarsiles when at least 13 of the sempled businesses peport the specific item
 on querter of the total number of businesses. Mithin eech quarifle, the wuersge ratio is prestented. for comperison purposes, the high onc low values of sales ert shown.

## Mow to use the tebles


(2) Phe selected rence will indicete the proper quartile. i. the botton 25\%, the lower midde 25 , the upper middle 25z or the $10025 \pm$
(3) Dete pertaining to the selected sales size range will be in thet quertilt

Stenderd industriel tisebificetion Definition (SIC 1890):
S1C 6591 - Secomd-Kand merchandise Stores n.t.c
Businesses primarily engeged in retail oesling in used merchandise, not elsewhep classified. Pawnshops are included in this industry ihis indusiry includes reiail artiques, retail used appliences, petail used books. repail used clophing. repail used crockery, petail used furniture. retail used glassware and chine. retbil used jewellery. retail used musical instruments, powshops ond reteil secondhand merchandise.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta, Second-Hand Marchandise Stores, n.e.c. (SIC 6591)

|  | Tota(! 1 ) | Bottom $25 \%$ | Lowe: $\text { midde } 25 \%$ | Uppe: miodle $25 \%$ | To 250 |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | (1) ${ }^{7}$ | -- | -- | -- | -- |
|  | Average ( 8000 's |  |  |  |  |
| Aseets |  |  |  |  |  |
| $\mathrm{cas}_{\text {Cash }}^{\text {Accounts and notes receivable }}$ | 3 | -- | -- | -- | -- |
| Inventory |  | -- | -- | -- | -- |
| Other current assets | 39 | -- | -- | -- | -- |
| Total current essets | 42 | -- | -- | -- | - |
| Fixed assets cee on fixed esseta | 33 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets Other assets | - | -- | -- | -- | -- |
| Totel assets | 75 | -- | -- | -- | -- |
| Listilities end equity |  |  |  |  |  |
| Other current lisbilities | 33 | -- | -- | -- | -. |
| Totat current liabilities | 42 | -- |  |  | -- |
| Mortgages dayable |  | -- | -- | -- | -- |
| Long term debt | 10 17 | -- | -- | - | -- |
|  |  | -- | -- | -- | -- |
| Total equity | 7 | -- | - | - | -- |


See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Alberta. Second-Hand Marchandise Stores, n.e.c. (SIC 5591)

|  | To:81(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | middlower | UpDe 1 <br> middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businestes in sample (No.) Low sales value ( $\$ 000^{\circ} \mathrm{s}$ ) High sales value ( $9000^{\circ} \mathrm{s}$ ) | $\left.(1)^{7}\right)$ | -- |  | -- | -- |
|  | Aversee |  |  |  |  |
| Liquidity retio Current ratio (simes) | 1.0 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity retio {times? Interest coverage rotio (times) Debt retio (times)``` | 10.4 1.9 0.9 | -- | -- | -- | -- |


(2) These estimeter besed on sample of businesses reporting seles betwen 825.000 and $32.000,000$

Sut inde if for symbols and noter.

## Ofinitions:

1. Liquidity fitio:

Current $=$ current assets / current liabilities.
2. Leverge ratios:
a) Dedt/equity = zotal liabiligies / quity
b) Debt ratio = rotal liabilities foral assers
c) Interes coverage $s$ neq prolit interest expense/interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses oniy. ig87
Alberta, Second-Hand Marchandise Stores, n.e.c. (Sic 5591)

|  | Total(1) | $\begin{array}{r} 50 \geqslant 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> midde 25\% | Upper $\text { midole } 25 \%$ | $\begin{aligned} & \text { Toc } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low stes vilue ( $\$ 000$ s) Higr. sales value ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 4 \\ (1)^{4} \\ (i)^{2} \end{array}$ | -- | -- | - - | -- |
|  |  |  | erage (9000 |  |  |
| Operating ectivities Cash fiom operstions Dedraciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | -- | - | -- | -* |
| Investment setivities <br> Dispossl of fixed assets <br> Purchase of lixed asseis <br> Increase in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- -- -- | -- |
| Finsencing ectivities <br> Incresse in long ierm debt <br> Repayment of long term debt <br> Loens from sharehotders <br> Repayment of loans from sharehalders <br> Advarces \& loans from government <br> Increase in equity <br> Decrese in equity <br> Dthe? | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | - $=-$ $=-$ $=-$ $=-$ | - |
| Increasédecressel in cash s equivalents Cash squivelents-Beginning of the yenr Cesh equivelents = End of the year | $x$ <br> $\times$ <br> $\times$ | -- | -- | =- | - - |

 only those businesses reporting starement of chenges.
Set iote i for symbols ing nozes

TABLE 5. Employment changes by size of business. 1984-1987 based on 51 c ciassification in 1987
Alberte. Second-Hand Marchandise Stores, n.e.c. (Sic 6591)

|  |  |  |  | Changes in numb with peid | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in sversge isoour units(1) | Number of businesses | Totst $\left.\begin{array}{c}\text { parioll } \\ (\$ 000 \\ \hline\end{array}\right)$ | Aveiage labour units(1) | Newly <br> reporting(2) | No Ionger redorting\{3) |
| 1984 |  |  |  |  |  |
| Totel | 101 | 2.070 | 174 | 26 | 18 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \end{aligned}$ | $\begin{array}{r} 100 \\ 1 \end{array}$ | $x$ $\times$ $\times$ | $\begin{array}{r}155 \\ 19 \\ \hline-\end{array}$ | 26 | $\begin{array}{r} 16 \\ 1 \\ 1 \end{array}$ |
| 1987 |  |  |  |  |  |
| Tote 1 | 137 | 4.285 | 294 | 40 | . . |
| $\begin{aligned} & \text { lese then } 20 \\ & 20^{\circ}-99 \\ & 100-499 \end{aligned}$ | 134 2 1 | $\begin{array}{r} 2,420 \\ x \\ x \end{array}$ | 164 65 65 | 40 | . |
| 500 and over | - | - | - | - | ... |

11) Averge labour units are calculated by dividing total paycoll by the average annual wage and salary rate as paported in the Surver of Employmen. Payroll and Hours. Stetistics concde. Celologue 72-002. An averoge labour unit could be interpreted as a fultitme employer Note that the business size groups used are determined at the con ode level, inus if abusiness has of least 500 emplovees in Cansdas as whole but less than that number in any given province it is show in the 500 and over group.
(2) Refers to businesses repotiing no payroll deductions in the provious yeap
(3) Refers io businesses reporting no payrolt deductions in the following year

- Nemly reporting" and "no longer teporting" businesses are assunsed so have bean in acrivity for six months and the informstion is adusied accordingir.

See Table for symols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Alberta. Second-Hand Marchandise Stores, n.e.c. (SIt 6591)

|  | 10ta:11) | $\begin{array}{r} \text { Bo:tom } \\ 25 \% \end{array}$ | Lower $\text { mode } 25 \%$ | Upper middle 25\% | $\begin{aligned} & 100 \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observetions in semple |  |  |  |  |  |
| Average soles \$ | $150.813$ |  |  | - |  |
| Averege expense \$ Average net opofit (loss) s | 147.265 3.548 |  | -- |  | - |
| Average net Diofit (loss) \$ |  | -- | -- | -- | - |
| Buainesses reporting profit (Mo.) Aversog sules 5 | 175.671 | -- | -- | -- | - |
| Average expense 5 | 154.718 | -- | - | -- | -- |
| Averoge net profits | 20.953 | -- | - | -- | -- |
| Susinesses reporting lose (No.) | 5 |  |  |  |  |
| Aversge sales \$ | 78.242 | -- | -- | -- | -- |
| Average expense | 87.853 | -- | -- | -- | -- |
| Average not loss \$ | -9.611 | -- | -- | - | -- |


| Mumber of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (toss) \$ | $\begin{array}{r} 27 \\ 95.900 \\ 93.019 \\ 2.881 \end{array}$ | - | - | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) <br> Average sales $\$$ <br> Aversge expense <br> Average net Drofits | $\begin{array}{r} 23 \\ 173.555 \\ 153.927 \\ 19.628 \end{array}$ | -- | - | -- |  |
| Businesses reportinge loss (Mo.) <br> Average sales: <br> Average expenses <br> Average net loss \$ | $\begin{array}{r} 96.908 \\ 112.100 \\ -15.192 \end{array}$ | -- | - | -- <br> - | -- |

1987

| Mumber of obsefvations in smole <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 27 \\ 109.922 \\ 190.161 \\ -239 \end{array}$ | -- | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) <br> Average sales $\$$ <br> Averoge expenses <br> Average net prolits | $\begin{array}{r} 17 \\ 149.671 \\ 129.672 \\ 11.999 \end{array}$ |  | -- | -- | -- |
| ```Businesses reporting lose (No.) Averege sules $ Average expense $ Average net loss $``` | $\begin{array}{r} 10 \\ 110.282 \\ 127.244 \\ -16.962 \end{array}$ |  | -- | -- |  |

(1) These estimbits re based on sanple of businesses poorling sales betwen $\$ 25.000$ and $\$ 2,000.000$.

See itole I for symbols and notes

TABLE 1. Selected operating retios, in percent of sales. 1987
Alberta, Direct Sellers (SIC 6921)

|  | To:81(1) |  | $\begin{aligned} & \text { Bottom } \\ & 25: \end{aligned}$ |  | $\begin{aligned} & \text { Lower } \\ & \text { midd } 25 \% \end{aligned}$ |  | Uoper$\text { middle } 25 \%$ |  |  | Tor 25:. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Bus inesces in sample (No. Low sales vaile ( $\$ 000 \mathrm{~s}$ ) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 35 \\ 19 \\ 11\} \end{array}$ |  |  |  |  | -- |  |  |  |  |  |
| Selocted expense item | Industry average(2) |  |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midole } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Upoer } \\ \text { mode } \\ 25 \% \end{array}$ |  |  | Total | Bot tom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upoer midde $25 \%$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 63.8 | -- | -- | -- | -- | 97.1 | 65.7 | -- | -- | -- | - |
| Occupuncy expenses | 3.3 | -- | - | - | - | 100.0 | 3.3 | - | -- | -- | -- |
| Deprecietion | 1.2 | -- | -- | -- | -- | 53.8 37.4 | 2.1 | -- | -- | -- | -- |
| Repairs maintenance | 0.2 0.9 | -- | -- | -- | -- | 37.4 59.6 | 0.6 1.5 | -- | -- | -- | -- |
| Hest. light s telephone Ren: | 1.0 | -- | -- | -- | -- | 27.5 | 3.7 | -- | -- | -- | -- |
| Personnel expenses | 2.4 | -- | -- | -- | -* | 27.5 | 8.7 | -- | -- | -- | - |
| Finenciel expenses | 1.5 | -- | -- | -- | -- | 33.0 | 1.6 | -- | -- | -- | -- |
| Interest 8 bank charges Professional fees | 0.1 1.2 | -- | -- | -- | -- | 63.6 65.8 | 1.6 1.8 | -- | -- | -- | -- |
| Other expenses | 19.8 | -- | -- | - | -- | 100.0 | 19.8 | -- | - | -- | - |
| Profit (loss) | 9.2 | -- | -- | -- | -= | 100.0 | 9.2 | -- | -- | -* | -* |
| Total | 100.0 | -- | -- | -- | - | 100.0 | $\ldots$ | -- | -- | - | -* |

## Syebols

zero or mo observetions

- 200 mmll 100 de expressed
nor soplicoble
- conlidential


## footnoter



(3) Valse in eech cell s $\frac{\text { Total weighted oxpendituri on agiven item }}{\text { Total wighted } 58 \text { ges of businesses reporting this item of expenditure }}$ for ach artile

This portion of the toble pertains only to the businesses reporting the specific expenst ifem. Therefore thest petios ere calculatio individually and the fotal will not necessarily eque! 100 E .

## Motes

Dete ore hown by quartiles when at lust 13 of the songled businesses raport the specific item
Secords wefe renked in escending order eccording to sales size. Esch quartile li. . Dotton 25s, lower midde 25s. etc. represents one quarter of the total number of businesses. Hithin pech quartile, the overage patio is presented. For comperison purposes, the high and low values of seles are shown

## how to use the tables


121 The selected range will indicate the proper guertile. i. the botton 25\%. the lower nidde 25\%. the upper middi 25z or the 10p 25x
(3) Dete perteining to the selectso seles size ponge will be in thet gutitile.

## Standerd Industrisl Clestificesion Definlsion (SIC 1980):

5IC 8921 - Direct Sellers
 means of tel phone. door-pedoor canvassing or parties arranged in customers. homes. Mail-order houses are included here. Diret matl merkering operators. direct personal reisiling operators. direct selling of merchandise. door-po-door retailing of merchandise. retail tooo and beverage hame delivery. mil order houses. home defivery newspapers, direct seles non-store retailing party plan merchandising and reian telephone selling of merchandise are included here

TABLE 2. Balance sheet proflie for incorporated businesses only, 1987
Alberta, Direct Sellers (SIC 6921)

|  | Totalij | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lome: miodie 25\% | Uoder middle 25: | Tod $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses : sample (No.) Low sales value ( 8000 's) High sales vaiue ( 8000 's) | $\binom{1}{11}$ | -- | --- | -- | -- |
| Average ( $\$ 000$ 's |  |  |  |  |  |


| Assets |  |  | =- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cash | - |  | - |  | - |
| Accounts and notes receivable | 4 | =- | -- |  | - |
| Inventory |  |  |  |  |  |
| Other current assets | 18 |  |  |  | - |
| Total curiont assets | 22 |  |  |  |  |
| fixed sssets | 12 |  |  |  |  |
| Less: Accum. dep. on fixed assets Other assets | - | -- | -- | -- | -- |
| Totel essets | 34 | -- | -- | =- | - |
| Lisbilities and equity | 2 | - | -- | -- | -" |
| Other current liabilities | 14 | -- | -- | - | -- |
| Totat current liabilities | 16 | -- | -- |  |  |
| Mortgages osyable |  | -- | -- |  |  |
| Long term debt | - | .- |  |  |  |
| Other liabilities | 16 | -- | - |  |  |
| Total lisbilities | 32 | -- | -- | - | -- |
| Total squity | 2 | - | - | - | - |

(1) lhese estimates are based on a sampie of businesses reporting sales between $\$ 25,000$ ono $52.000,000$.

See istel for symols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Alberte. Olrect sellers (5IC 6921)


(1) The ratios roprasent the owprege of retios for each businese in the group sho cannot be culculated fom the figures shown in lable 2.
(2) These estimeter be bened on senple of businesses reporting esles between 525,000 end $\$ 2.000 .000$.

See Itble ifor sumbols and notes.

Deflnitions:

1. Liquidity retio:

Current = current essets/current lisbiligies
2. Leverage petios:

B Dent/equity $=$ total liabilities / equity
ol Dept ratio = total itobiliqies/total assets
cl Interest coverge s net profit. interest expense/ inefest expense

TABLE 4. Statement of changes in financial position for incorporeted businesses only. 1987
Alberta. Direct Sellers (S1C 6921)

(1) These estimates are onsed on sample of incorppratec businessas peparting sales between $\$ 25,000$ and $\$ 2,000$. 000 . Senple count includes only those Dus nesses reporqing statement of enenges.
See toble 1 for symols ano notes.

TABLE 5. Employment changes by size of business, 1984-1987 besed on SIC clasifification in iget
Alberto. Direct Sellers (SIE 6921)

|  |  |  |  | Chonger in num with De | of businesses <br> ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expiessed in overege labour units(l) | Number of businesres | $\text { Total payroll } \begin{aligned} & \\ &(\$ 000\text { s }) \end{aligned}$ | Average labour units(1) | New 1 y <br> reporting(2) | No tonger reporing (3) |
| 1584 |  |  |  |  |  |
| Totel | 102 | 5.721 | 458 | 24 | 10 |
| $\begin{aligned} & \text { lesg than } 20 \\ & 20^{\circ} .95 \\ & 100 \text {. } 499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 92 \\ 5 \\ 5 \\ \hline \end{array}$ | $\begin{array}{r} 2.478 \\ 1.850 \\ 1.393 \\ - \end{array}$ | $\begin{array}{r} 195 \\ 150 \\ 113 \\ \hline \end{array}$ | $\stackrel{23}{1}$ | 9 1 - |
| 1887 |  |  |  |  |  |
| Total | 109 | 6.274 | 452 | 28 | - . |
| less than 20 20-99 $100=499$ <br> 500 and over | $\begin{array}{r} 97 \\ 7 \\ 5 \\ \hline \end{array}$ | $\begin{aligned} & 3.202 \\ & 1.924 \\ & 1.148 \end{aligned}$ | 227 141 84 $=$ | 25 2 1 - | $\cdots$ |

(1) Average Iabour units are calculated by dividing total payroll by the bueroge mnnul wage ond salary yate as feported in the

Supvey of Employmens. Poypoll and Hours. Stapistics tanade, Catalogue 72 -002. An everage lobour unit could be interpreted as a
full-qime emploype. Note that the business size groups used are ofteinined of the conce level. inus if business has ot least
500 employens in Canado as a whole but less than hat number in any given province it is shown in the 500 ond over group.
(8) Relees to businesses eporting no paypoll deductions in the previaus yebr
(3) Refers to businesses reporqing no payroll deductions in the following vear
"Newly reporting" and "ho longer reporing" businesses are essumed to hove been in activity for six monits and the informetion is sojusted accordingly
see ratel for sumbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1985=1987$
Alberta, Direct Sellers (SIC 6921)

|  | Total: 1 ! | $\begin{array}{r} 80 t 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & m \text { ddio } 25 \% \end{aligned}$ | Uode miode 25: | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observetions in sample <br> Average sales \$ <br> Average expense ; <br> Aversee net profit (loss) \$ | $\begin{array}{r} 78 \\ 93.845 \\ 80.846 \\ 12.999 \end{array}$ | $\begin{aligned} & 31.260 \\ & 34.758 \\ & -3.498 \end{aligned}$ | $\begin{array}{r} 46.969 \\ 42.957 \\ 4.812 \end{array}$ | $\begin{array}{r} 65.769 \\ 58.088 \\ 7.681 \end{array}$ | $\begin{array}{r} 231.381 \\ 188.381 \\ 43.000 \end{array}$ |
| Businesses reporting profit (Mo.) <br> Avernge soles $\$$ <br> Average expenses <br> Average not profits | $\begin{array}{r} 59 \\ 94.821 \\ 77.274 \\ 17.547 \end{array}$ | $\begin{array}{r} 30.999 \\ 27.265 \\ 3.734 \end{array}$ | $\begin{array}{r} 46.857 \\ 38.794 \\ 8.063 \end{array}$ | $\begin{aligned} & 65.715 \\ & 52.080 \\ & 13.635 \end{aligned}$ | $\begin{array}{r} 235.714 \\ 190.957 \\ 44.757 \end{array}$ |
| Busineses repopting lose (Mo.) <br> Average sales \$ <br> Averoge expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 19 \\ 65.711 \\ 71.709 \\ -5.998 \end{array}$ | $\begin{aligned} & 31.473 \\ & 40.904 \\ & -9.431 \end{aligned}$ | $\begin{array}{r} 47.272 \\ 51.287 \\ -3.995 \end{array}$ | $\begin{aligned} & 65.908 \\ & 73.570 \\ & -7.662 \end{aligned}$ | $\begin{array}{r} 118.992 \\ 121.094 \\ -2.902 \end{array}$ |
|  |  |  | 1986 |  |  |
| Mumber of observetions in smole <br> Average sales \$ <br> Average expense $\$$ <br> Averoge net prolit (loss) | $\begin{array}{r} 76 \\ 101.207 \\ 97.815 \\ 3.392 \end{array}$ | $\begin{array}{r} 29.065 \\ 33.131 \\ -4.066 \end{array}$ | $\begin{array}{r} 42.775 \\ 39.847 \\ 2.928 \end{array}$ | $\begin{array}{r} 63.000 \\ 59.130 \\ 3.870 \end{array}$ | $\begin{array}{r} 269.987 \\ 259.151 \\ 10.836 \end{array}$ |
| Businesser reporting profit (Mo.) <br> Averoge soles $\$$ <br> Averege expense \$ <br> Avernge net profits | $\begin{array}{r} 52 \\ 101.067 \\ 92.586 \\ 8.481 \end{array}$ | $\begin{array}{r} 29.903 \\ 27.133 \\ 2.770 \end{array}$ | $\begin{array}{r} 43.044 \\ 37.500 \\ 5.544 \end{array}$ | $\begin{aligned} & 64.369 \\ & 53.915 \\ & 10,854 \end{aligned}$ | $\begin{array}{r} 286.952 \\ 251.796 \\ 15.156 \end{array}$ |
| Dusineser reporting lose (Mo.) <br> Averape seles $\$$ <br> Averoge expense s <br> Averepe net loss | $\begin{array}{r} 24 \\ 103.455 \\ 109.768 \\ -6.313 \end{array}$ | $\begin{aligned} & 28.653 \\ & 36.081 \\ & -7.428 \end{aligned}$ | $\begin{aligned} & 42.035 \\ & 46.272 \\ & -4.237 \end{aligned}$ | $\begin{aligned} & 60.778 \\ & 67.597 \\ & -6.819 \end{aligned}$ | $\begin{array}{r} 282.353 \\ 289.120 \\ -6.767 \end{array}$ |

1987

Wumber of observations in semple Average sales $\$$
Avorage expenses
Average net profit (loss)
gusincses reportine ofofis (Mo.)
Aversog sales 5
Averige expense 5
Average net Drofits
52
59.707
54.890
4.817

35
61.437
53.481
7.956

54.727
57.472
-2.745
26.426
.426
.771
32.001
25.006
5.995

31.733
23.861
7.872

33.090
34.721
-1.631

| 41.622 | 138.777 |
| ---: | ---: |
| 39.431 | 128.352 |
| 2.191 | 10.425 |
|  |  |
|  |  |
| 41.577 | 145.542 |
| 34.654 | 131.161 |
| 7.023 | 14.381 |
|  |  |
| 41.567 |  |
| 4.209 | 119.039 |
| -2.642 | 120.156 |
|  |  |

Burincsest foporting lese (Wo.l
Aveiage seles
Average uxpense g
Avernge net loss s
54.727
57.472
$-2.745$

| 655 | 5.995 |
| ---: | ---: |
|  |  |
| 28.794 |  |
| 24.247 | 31.733 |
| 2.547 | 23.861 |
|  | 7.872 |
| 25.210 |  |
| 30.803 | 33.090 |
| -5.593 | 34.721 |
|  | -1.631 |

(1) These estimates or based on semple of businesses reporting sales between 525.000 end 52.000 .000

See Table ifor symbols and notes

|  | Total11) |  | Bottom 25\% |  | $\begin{array}{r} \text { Lower } \\ \text { midol } 25 \% \end{array}$ |  | Uper$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { Toc } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Ousinesses ir sample (No. Low soles roive ( 8000 's) High sales value ( $\$ 000$ s) | $\begin{aligned} & 157 \\ & \{1\} \\ & 11\} \end{aligned}$ |  | $\begin{aligned} & 19 \\ & 43 \end{aligned}$ |  | $\begin{aligned} & 43 \\ & 75 \end{aligned}$ |  | $\begin{array}{r} 75 \\ 140 \end{array}$ |  |  | $\begin{aligned} & 140 \\ & (1) \end{aligned}$ |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bo:10m 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | UpDer midale 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
|  | Percant of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Dceupancy expenses | 30.5 16.0 | 25.8 16.8 | 31.3 12.8 | 36.2 20.8 | 28.5 |  |  | 25.8 17.4 | $31.3$ | 35.2 21.5 | 28.5 14.8 |
| Depreciation | 16.0 4.5 | 16.8 3.7 | 12.8 6.9 | 20.8 3.0 | 13.7 4.5 | 95.1 67.8 | 16.8 8.7 | 17.4 6.7 | 13.4 7.7 | 21.5 4.1 | 14.8 7.9 |
| Meat. Iight f pelephone | 6.7 | 4.7 | 8.9 | 6.2 | 5.9 | 63.7 | 10.5 | 7.7 | 12.4 | 11.1 | 10.5 |
| Rent | 3.2 | 0.6 | 2.8 | 6.2 | 3.4 | 23.9 | 13.6 | 4.7 | 16.7 | 20.1 | 10.4 |
| Persomnel expenses | 12.5 | 11.0 | 18.4 | 11.1 | 10.0 | 42.2 | 29.3 | 28.9 | 43.8 | 26.1 | 21.7 |
| Finenciel expenses | 30.2 | 30.3 | 31.8 | 28.3 | 30.2 | 99.9 | 30.2 | 30.3 | 31.8 | 28.1 | 30.2 |
| interest 8 bank charges | 27.9 | 27.3 | 29.9 | 28.1 | 28.2 | 92.0 | 30.3 | 34.6 | 29.9 | 29.0 | 28.5 |
| Protassional fees | 2.3 | 3.1 | 1.9 | 2. 2 | 2.0 | 96.5 | 2.4 | 3.2 | 1.9 | 2.2 | 2.1 |
| Other expenses | 25.1 | 19.2 | 22.8 | 35.1 | 24.1 | 100.0 | 25.1 | 19.2 | 22.8 | 35.4 | 24.1 |
| Profis (loss) | 1.4 | 13.6 | -4.3 | -10.5 | 7.2 | 95.8 | 1.4 | 14.6 | -4. 5 | -11.1 | 1.2 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | . . | -•• | . . | - |

## Sywols

zero or no observarions

- $\quad 100$ stroll 800 be expressec
not applicole
$x$ confidential


## footnoter


(2) velue in esen cell $x$ Totsl weignted expenditure on given item
(3) volue in each cell $=\frac{\text { lotal wighsed expendipure on given item }}{\text { lotal wignted sales of businesses reporing this irem of expendicure }}$ for foch quetile.

This Dortion of the tabl pertains only to the businesses peporting the specific expense item. Therefort these ratios ere calculated individuslly and the totel will not neenstarily equal 1002.

## motes

Osta ere shown Dy quertiles when et least 13 of the sumbled Dusinesses report the specific item.
 one querter of the lotal number of businesses. Within esch quertile, the over age ratio is presenteo. For conpsison purposes. the high end low values of sales ber shown

How to use the tet les
(1) Locete the spproprite seles range thet is displsyed on the two liner entilled low salus volue end akigh selet veluer
(2) The selected renge will indicete the proper quertile, i. the botion 255. the lowt midol 25y. the upper midde 25x or the $10025 \%$.
13) Data pertsining to the selsected sales size renge will be in thet quertite.

Stenderd Industrisl CInesifieetign Definition (SIC 18sol:
SIC 7510 - Opertiors of Buildings and Dwillings
Businesses primarily engaged in oper $\begin{gathered}\text { ing. or in owning and operting buildings and dweltings }\end{gathered}$

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta. Operators of Buildings and Dwellings (SiC 751)

|  | Total(1) | 8ottom 25* | Lower $\text { middle } 25 \%$ | Uorer <br> middle 25: | Toc 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & 140 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{aligned} & 11) \\ & 46 \end{aligned}$ | 46 82 | $\begin{array}{r} 82 \\ 140 \end{array}$ | $\begin{aligned} & 140 \\ & 111 \end{aligned}$ |
|  | Average $\left\{\$ 000{ }^{\text {c }}\right.$ s ) |  |  |  |  |
| Asets |  |  |  | - | - |
| Cash accounts and notes receivable | 5 | 2 | 1 | 4 | 11 |
| Inventory | - | - | - | - | - |
| Other curront sssets | 45 | 13 | 30 | 36 | 97 |
| Total current assets | 49 | 15 | 31 | 60 | 107 |
| Fixed assets | 581 | 187 | 226 | 483 | 1,385 |
|  |  | - | 69 | - | , ${ }^{-}$ |
| Other assets |  | 10 | 69 | 108 |  |
| Totel ussets | 983 | 212 | 327 | 632 | 2.597 |
| Lisbilities and equity Current loans | 7 | - | - | 10 | 17 |
| Other current liabilities | 80 | 28 | 20 | 60 | 204 |
| Total current liabilities | 87 | 28 | 21 | 71 | 221 |
| Mor tgages payable | - | - | - | - | - |
| Long term debt | 10 | , | 208 | 4 | 2. 35 |
| Other liabibities | 737 | 161 | 208 |  | 2.102 |
| Totel liabilities Totel equity | 834 129 | 189 24 | 228 388 | 482 150 | $\begin{array}{r} 2.351 \\ 239 \end{array}$ |

(1) These estimates re based on smple of businesses reporting seles betwen $\$ 25,000$ and $\$ 2,000.000$.

Sol toble for symols and notes.

TABLE 3. Financial ratios(1) for incorporated bueinesses only, 1987
alberte. Operetors of Bulldings and Dwellings (SIC 751)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middi } 25 \% \end{array}$ | Upper middle 25x | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Butinesses in samole (No.) Low sales value ( $\$ 0000^{\prime} \mathrm{s}$ ) High sales value ( $\$ 000$ 's) | $\begin{aligned} & \{40 \\ & (1) \\ & 11) \end{aligned}$ | $\begin{array}{r} 11 \\ 46 \end{array}$ | 46 82 | $\begin{array}{r} 82 \\ 140 \end{array}$ | $\begin{aligned} & 140 \\ & \{1\} \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity retio Currentratio (times) | 0.6 | 0.5 | 1.5 | 0.6 | 0.5 |
| Leverege retios <br> Debtleauity ratio (times) <br> Interest coverage patio (times) <br> Debt retio (times) | 6.5 1.1 0.9 | 8.0 1.3 0.9 | 2.3 0.9 0.7 | 3.2 0.5 0.8 | 9.9 1.3 0.9 |

(1) The retios represent the overage of ratios for each business in the group ond cannot be colculated from the figures shown in toble 2 .
(2) These estumes ere beged on smple of businesses feporting seles between 825,000 end $82,000,000$.

See teble for symbols and notes.

## ofinitions:

8. Liquidity retio:

Current z current assets / curtent liabilities
2. Leversge retios:
a) Debi/equipy = rosal liabilities / equity
b) Debs ratio = potal liabilities / total assets
e) Interest coverage $=$ nep profit interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. igst
Aberta. Operazors of suildings and Dwellings (SIC 751)

|  | Totail 11 | Bot:om 25: | $\begin{aligned} & \text { Lome! } \\ & \text { middle } 25 \% \end{aligned}$ | Udoer $\text { midale } 25^{\circ}$ | Tob $25:$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (NO. Lom sales value ( $\$ 000$ s) Migh seies vaiue ( $8000^{\prime}$ s) | $\begin{aligned} & 14 \\ & 11 \\ & 11 \end{aligned}$ | -- | -- |  | -. |
|  |  |  | Ee:age (\$000 |  |  |
| Operating ectivities Cash from operations Depreciation Dther | $\begin{array}{r} 17 \\ 16 \\ -15 \end{array}$ | -- | -- | -- | -- |
| Dividends | - 6 | =- | -- | -- | - |
| Investment ectivities <br> Disposal of fixed assets <br> Pupchase of fixed assets <br> lncresse in investment <br> Decrease in investment | 1 -7 -1 | -- | -- | -- | -- |
| Financing ectivities <br> Incresse in long term deb: <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from sharaholdeps <br> Aovances \& loans from government <br> Incrase in equity <br> Decresse in equity <br> Dthel | $\begin{array}{r}3 \\ -10 \\ 21 \\ -5 \\ - \\ \hline-2\end{array}$ | -- - - - - - | - <br> - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - <br> - | -- -- -- -- -- |
| Increase(decrease) in cash s equivalents Cash equivalents-Beginning of the reer Cash equivalents - End of the ymar | 13 13 28 | -- | -- | -- | -- |

 only inose Dusinesses reporing ह sialement of Enanges
see Tidit fol symools and nores

TABLE 5. Employment changes by Eize of business. 1984-1987 based on SiC ciassification in ige7
Alberte, Operatort of Bulldings and Dwellinge (SIC 751)

| Busifess size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Tote } \left.\begin{array}{r} \text { payroll } \\ (\$ 000 \\ \\ \hline \end{array}\right) \end{array}$ | Average Iabour units(1) | Changes in number of businasses with paid employess |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newiy } \\ \text { ieporting(2) } \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 1.853 | 237.455 | 13.164 | 315 | 187 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100 \text {. } 499 \\ & 500 \text { nd over } \end{aligned}$ | $\begin{array}{r} 1.728 \\ 83 \\ 30 \\ 12 \end{array}$ | $\begin{aligned} & 73.486 \\ & 46.710 \\ & 49.961 \\ & 67.299 \end{aligned}$ | $\begin{aligned} & 4.051 \\ & 2.627 \\ & 2.740 \\ & 3.746 \end{aligned}$ | 308 7 | 180 7 $=$ |
| 1987 |  |  |  |  |  |
| Total | 1.859 | 263.334 | 11.544 | 299 | - . |
| less than 20 <br> 20-99 <br> 100-499 <br> 500 and over | $\begin{array}{r} 1.743 \\ 67 \\ 30 \\ 11 \end{array}$ | $\begin{aligned} & 82.978 \\ & 51.009 \\ & 45.304 \\ & 84.043 \end{aligned}$ | 3.612 2.288 1.999 3.645 | 289 7 2 1 | . $\cdots$ $\cdots$ |

11 Averoge labour units are calculated by dividing total payrall by the average annul wage and salary rete as reported in the
Surver of Employment. Payrall and Hours. Statistics Canada. Catalogue 72-002. An average tabour unis could be inierpieted as a full-time mploye Nore that the business size groups used ore ofermintal the lsneco level. Thus if o business hes at leas? 500 meloyes in Cansog as of whol but less thar thet nunber in any given province it is show in the soo thd aver group
(2) Refers to ousinesses ieporitig no parroll deductions in the previous year
(3) Refers to businesses pporting no paypoli deductions in the following year
"mewly peopring* and "no tonger reporting" businesses are assumed to have been in activity for six months and the information is adjusseo accordingly

See table for symols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Alberte. Operators of Buildings and Owellings (SIC 751)

|  | Total\{1\} | $\begin{aligned} & \text { Bottom } \\ & -\quad .25 \% \end{aligned}$ | Lower $\text { midde } 25 \%$ | $\begin{aligned} & \text { Uope? } \\ & \text { middle } 25: \end{aligned}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in semple <br> Average sales \$ <br> Average expense $\$$ <br> Averepe net profit (loss) \$ | $\begin{array}{r} 182 \\ 154.251 \\ 155.711 \\ -1.460 \end{array}$ | $\begin{array}{r} 33.160 \\ 34.027 \\ -857 \end{array}$ | $\begin{aligned} & 53.919 \\ & 43.505 \\ & 10.405 \end{aligned}$ | $\begin{array}{r} 98.129 \\ 97.941 \\ 188 \end{array}$ | $\begin{array}{r} 431.803 \\ 447.369 \\ -15.566 \end{array}$ |
| ```Qusinesses reporting profit (Mo.) Average sales $ Average expenses Average net Drofits``` | $\begin{array}{r} 108 \\ 157.198 \\ 114.933 \\ 42.255 \end{array}$ | $\begin{aligned} & 34.075 \\ & 17.446 \\ & 16.629 \end{aligned}$ | $\begin{aligned} & 52.005 \\ & 26.231 \\ & 25.774 \end{aligned}$ | $\begin{aligned} & 92.594 \\ & 68.795 \\ & 23.799 \end{aligned}$ | $\begin{array}{r} 450.119 \\ 347.260 \\ 102.859 \end{array}$ |
| Ousinesses reporting loss (Mo.) <br> Average sules \$ <br> Average expense \$ <br> Average net loss | $\begin{array}{r} 74 \\ 150.994 \\ 218.559 \\ -67.575 \end{array}$ | $\begin{array}{r} 30.143 \\ 88.689 \\ -58.546 \end{array}$ | $\begin{array}{r} 57.908 \\ 79.749 \\ -21.841 \end{array}$ | $\begin{array}{r} 105.953 \\ 139.139 \\ -33.186 \end{array}$ | $\begin{array}{r} 409.970 \\ 566.700 \\ -156.730 \end{array}$ |
|  |  |  | 1986 |  |  |
| Wumber of observations in sample <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net plofis (loss) \$ | $\begin{array}{r} 258 \\ 191.341 \\ 202.871 \\ -11.530 \end{array}$ | $\begin{aligned} & 33.132 \\ & 34.544 \\ & -1.412 \end{aligned}$ | $\begin{aligned} & 56.045 \\ & 61.414 \\ & -5.369 \end{aligned}$ | $\begin{array}{r} 123.799 \\ 190.872 \\ -67.073 \end{array}$ | $\begin{array}{r} 552.386 \\ 524.654 \\ 27.732 \end{array}$ |
| Businesses reporting profit (Mo.) <br> Average sales $\$$ <br> Average expense <br> Average net profit $\$$ | $\begin{array}{r} 150 \\ 205.663 \\ 151.929 \\ 54.734 \end{array}$ | $\begin{array}{r} 34.423 \\ 28.762 \\ 5.661 \end{array}$ | $\begin{aligned} & 59.560 \\ & 47.737 \\ & 11.823 \end{aligned}$ | $\begin{array}{r} 160.223 \\ 106.258 \\ 53.965 \end{array}$ | $\begin{aligned} & 572.445 \\ & 424.960 \\ & 147.485 \end{aligned}$ |
| Busineses reporting loss (Wo.) <br> Aversge sales \$ <br> Average expenses <br> Average net loss $\$$ | 108 181.819 242.155 -60.336 | $\begin{array}{r} 31.421 \\ 42.204 \\ -10.783 \end{array}$ | $\begin{array}{r} 53.261 \\ 72.249 \\ -18.988 \end{array}$ | $\begin{array}{r} 113.107 \\ 215.710 \\ -102.503 \end{array}$ | $\begin{array}{r} 529.488 \\ 538.458 \\ -108.970 \end{array}$ |

1987


111 These estimates are besed on sample of Dusinesses reporting soles between $\$ 25.000$ and $\$ 2.000,000$
See toble i for symbols and notes

TABLE 1. Selected operating rattos. In percent of sales, 1987
Alberta. Operators of Residential Bulldings and Owellings (SIC 7511)

| Toial(1) | So:tom | Lower | Upoer | midor |
| ---: | ---: | ---: | ---: | ---: |
|  | $25 \%$ | miodle $25 \%$ | $25 \%$ |  |


| Businesses in sample (No. Low sales value ( $\$ 000$ s) Migh sales value! 9000 's) | $\begin{aligned} & 100 \\ & 11 \\ & 11 \end{aligned}$ |  | $\begin{aligned} & 11 \\ & i \end{aligned}$ |  | $\begin{aligned} & 41 \\ & 63 \end{aligned}$ |  | $\begin{array}{r} 63 \\ 126 \end{array}$ |  |  | 128 <br> 11 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Selected expense item | Inoustry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporing businesser only (3) |  |  |  |  |
|  | Tota | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | UpDer midd. 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 0.5 | ... | ... | - . | ... | 3.2 | 14.6 | - | - | \% |  |
| Oceupency exponses | 29.6 | 28.5 |  |  |  | 100.0 | 29.6 |  | 30.8 |  | 30.9 |
| Deprecistion | 14.6 | 17.8 | 13.4 | 13.7 | 13.5 | 95.0 71.1 | 15.3 | 18.7 | 13.4 | 15.7 8.6 | 13.8 6.9 |
| Repeifos maintenance | 5.9 7.8 | 4. 5 5.5 | 6.8 10.4 | 6.6 8.7 | 5.2 8.5 | 7.1 71.5 | 7.7 10.9 | 7.8 | 7.7 14.1 | 8.6 9.1 | 6.9 12.4 |
| Mest. light \& telephone Rent | 7.8 1.5 | 5.6 0.7 | 10.4 0.4 | 6.7 1.0 | 8.5 3.8 | 11.5 21.4 | 70.9 7.0 | 7.8 5.0 | 14.7 1.4 | 8.6 | 12.8 10.9 |
| Personnel expenses | 12.2 | 9.1 | 12.6 | 15.2 | 12.0 | 43.4 | 28.1 | 23.9 | 39.7 | 29.1 | 23.3 |
| Financisl expenses | 30.6 | 28.0 | 26.9 | 38.6 | 29.1 | 99.9 | 30.7 | 28.0 | 26.9 | 38.8 | 29.1 |
| Interest \% bank charges | 28.4 | 24.6 | 25.3 | 36.5 | 27.4 | 90.4 | 31.5 | 34.9 | 25.3 | 40.2 | 27.4 |
| Protessional fers | 2.2 | 3.4 | 1.6 | 2.1 | 1.6 | 94.8 | 2.3 | 3.7 | 1.8 | 2.1 | 1.8 |
| Other expenses | 25.3 | 17.0 | 25.8 | 33.1 | 25.4 | 100.0 | 25.3 | 17.0 | 25.1 | 33.1 | 25.4 |
| Profit (loses) | 1.8 | 17.1 | 4.0 | -15.2 | 1.0 | 97.2 | 1.9 | 18.3 | 4.2 | -15.2 | 1.0 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | $\ldots$ | $\ldots$ | - | . . |

## 5ybole

zero or no observetions
-- too smell 100 be expressed
not appliceble
$\times$ conídential

## Footnotes

lil These estinter are besed on somple of businesses peporqing sel es between 325,000 end 32.000 .000 .
(2) Yalue in each cell $=\frac{\text { lotsi weighted expendiqure on given item }}{\text { Totbl weightec sal of el! businesses in the semple }} \times$ loo for ech guertile
(3) Value in each celt $=\frac{\text { Total weighted expenditure on given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }}$ for ach guttile.

This portion of the rable pertains only to the businestes reporting the specific expense item. Therofore these rotios fer culated individully and the total will not mecesserily equel $100 \%$

## Motes

Data are show by quartiles when at least 13 of the samplad businesses report the specific iren
 one querter of the rotel mumber of businesses. Wishin each duertile. the average fetio is presented for comparison purposes, the high sig low volues of seles er shom

How to use the istles

 100 25\%.
(3) Deta perteining to the selected soles size ponge will be in thet quertilu

## Stenderd Industrial CIssificstion 0efinitlon (SIC 10801:

SIC 7511 - Opermters of Residentiel Suildings and buellinge
businesses primerily engaged in operasing. or in owning and operbting pesidential buildings and owellings. fhig induspry includes opartment buldoing odefting. apertment hotel operating. condominium management. lesting of res den?ial buildings and residential buildings resl estate opersting

TABLE 2. Bainance sheet profile for incorporeted businesses only, 1987
Alberte. Operstors of Residential Buildings and Dwellings (SiC 7511)

|  | Total(i) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> midde 25: | Upper $\text { middle } 25 ;$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales va:ue ( $\$ 000$ 's) Migh sales value (\$000's) | 85 $(1)$ 11 | $\begin{array}{r} 11 \\ 41 \end{array}$ | 41 64 | $\begin{array}{r} 64 \\ 128 \end{array}$ | 128 |
|  | Aveiape (\$000's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash | = | - | " | - | $\bar{\square}$ |
| Accounts and notes receivable | 3 | - | 1 | 2 |  |
| Inventory | - | - | - | - | - |
| Other curpent ossets | 39 | 13 | 13 | 40 | 89 |
| Total current assers | 42 | 13 | 14 | 32 | $\begin{array}{r}98 \\ \hline 19\end{array}$ |
| Fixed assets | 472 | 175 | 248 | 335 | 1.119 |
| Less: Accum. dep. on fixed assets Dther assets | 563 | 10 | 39 | 185 | $2.00{ }^{-}$ |
| Total assets | 1.078 | 197 | 302 | 561 | 3.223 |
|  |  |  |  |  |  |
| Current loans O (har current i abilities | 73 | 10 | 19 | 29 | 234 |
| Total current lisbilities | 77 | 10 | 19 | 38 | 240 |
| Mortgages parable | - |  | - | - | - |
| Lono term debt | 2 | 8 | 253 | ${ }^{8} 8$ | 2. 729 |
| Other liabilisies | 855 | 168 | 263 | 247 | 2.729 |
| Total liabilisies | 934 | 178 | 282 | 292 | 2.970 |
| Total equity | 144 | 20 | 20 | 269 | 253 |

$(11$ these estimates are based on sample of businesses reporsing sains between $\$ 25,000$ and $\$ 2,000,000$.
See iable i for symbols and notes.

TABLE 3. Financial ratios (1) for incorporated businesseg only. 1987
Alberta. Operators of Residential Bulldings and Dwellings (Sic 7511)

|  | Totsl(2) | $\begin{gathered} \text { Bot tom } \\ 25 \% \end{gathered}$ | Lower middle 25\% | Upoep midde $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $5000^{\prime}$ s) High sales value ( $9000^{\circ}$ 's) | $\begin{aligned} & 85 \\ & (1) \\ & (1) \end{aligned}$ | (1) 41 | 41 | $\begin{array}{r} 64 \\ 128 \end{array}$ | 128 $11)$ |
|  | Avorsge |  |  |  |  |
| Llquidity retio Current putio (times) | 0.5 | 1.3 | 0.7 | 1.1 | 0.4 |
| ```Levernge retios Debt/equity ratio (times) Interost coverage ratio (times) Oobt ratio (times)``` | $\begin{aligned} & 6.5 \\ & 1.1 \\ & 0.9 \end{aligned}$ | 9.0 1.4 0.9 | 13.8 0.6 0.9 | 1.1 1.0 0.5 | 11.8 1.2 0.9 |

(11) the ratios represent the werage of ratios for each business in the group end cennot be colculsted from the figures shom in table 2
(2) Phese estimates ere besed on semplof businesses reporting sel betwem \$25,000 end 82,000,000.

See lible iforsmols and motes.

## Befinitions:

1. Liquidity retio:

Current a current assers / current liabilipies
2. Leverage pation:
a) Debrequity $=$ total 1 iabilities / equity.
b) Deb: retio = total liabilities/ zoial asseis
c) Interest coverage $=$ net profit - interest expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta. Dperstors of Residential Buildings and Owellings (Sic 7511)

|  | Tota! 11 ? | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower $\text { miog } \cos \text { 25: }$ | $\begin{aligned} & \text { Ueper } \\ & \text { middle } 25 \text { : } \end{aligned}$ | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businessos in sample (No.) Lon sales value (\$000's) High saies vaiue (\$000's) | $\begin{array}{r} 5 \\ 11 \\ 11 \end{array}$ |  | -- | -- | -- |
|  |  |  | Aversege $\$$ |  |  |
| Operating ectivities Cash from operations Depreciation Other | $\begin{array}{r} 27 \\ 14 \\ -35 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | - | - | - | -- |
| Investment ectivities Oimposal of fixed assets Purchase of fixed assets lncrcese in investment Decresse in investment | -16 | -- | - - -- | -- | -- -- -- |
| Financing ectivitios <br> lncresse in long term deot <br> Reosyment of lang term debt <br> Loans from sharenclders <br> Redayment of loans from sharaholders <br> Advances 8 loan tiom government <br> lncrease iri equity <br> Decrease in equity <br> Dther | $\begin{array}{r} 10 \\ -2 \\ -9 \end{array}$ | -- -- -- -- -- | - - - - - - | - - -- -- -- | $-=$ -- -- -- -- |
| Incrose(decrease) in cash s equivalents Cesh \& equivalents-Beginning of the year Cash $t$ equivelents . End of the rear | -7 13 6 | -- | -- | -- | -- |

(1) These estimetes are dasec on semple of incorporateo Dusinesses redorting seles between $\mathbf{\$ 2 5} .000$ ono 82.000 .000 . Somple count inciudes only those businesses reporting a statement of changes
soe teble 1 for symbols and notes

TABLE 5. Employment changes by etze of businese, 1984-1987 besed on SIC classification in 1987
Alberta. Opertors of Residential Bulldings and Owellings (SIC 7511)


(1) Average labour units are cmiculotec by dividing totel poyroll by the everage manal mage anc solary rate es reported in the
 full-time employet Noie that the Dusiness size groups used ore otermined or ine Cenoditovel. Thus it ousiness has or least
500 employees in Conada as o whol but less than that number in any given province it is show in the 500 and over group
(2) Refers 10 businesses , eporting no paypoll deductions in the previous year.
(3) Relers 10 businesses reporting no payroll deductions in the following year
-Wewly reporting" and "no longer peporting" businesses are assumed so have been in activily for six months and the informetion is adjustec accordingty
see rable 1 for symbols and notes

TABLE 6. Selected operating characteristics of small bustnesses by sales quartile. 1985-1987
Alberta, Operators of Residential Buildings and Dwellings (SIC 7511)

|  | Totalil | $\begin{array}{r} \text { Bo: } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midcle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { midole } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 65 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample <br> Average sales <br> Average expense 5 <br> Average nei profip (loss) s | $\begin{array}{r} 110 \\ 146.863 \\ 144.388 \\ 2.475 \end{array}$ | $\begin{array}{r} 31,876 \\ 22,735 \\ 9.141 \end{array}$ | $\begin{aligned} & 53.051 \\ & 36.922 \\ & 16.129 \end{aligned}$ | $\begin{aligned} & 90.396 \\ & 95,326 \\ & -4,930 \end{aligned}$ | $\begin{array}{r} 112.127 \\ 422.567 \\ -10.440 \end{array}$ |
| ```Businesses reporting s profit (Wo.) Avorage sales $ Averege expense s Average net profits``` | $\begin{array}{r} 65 \\ 155.651 \\ 109.559 \\ 46.092 \end{array}$ | $\begin{aligned} & 32.062 \\ & 19.306 \\ & 12.756 \end{aligned}$ | $\begin{aligned} & 50.045 \\ & 17.371 \\ & 32.674 \end{aligned}$ | $\begin{aligned} & 89.825 \\ & 65.613 \\ & 24.212 \end{aligned}$ | $\begin{aligned} & 450.670 \\ & 335.946 \\ & 114.724 \end{aligned}$ |
| ```Businesses reporting loss (Mo.) Averoge sulos $ Average expense $ Average net loss$``` | $\begin{array}{r} 45 \\ 140.388 \\ 192.531 \\ -52.143 \end{array}$ | $\begin{array}{r} 31.150 \\ 36.099 \\ -4.949 \end{array}$ | $\begin{array}{r} 60.820 \\ 87.459 \\ -26.639 \end{array}$ | $\begin{array}{r} 91.402 \\ 147.701 \\ -56.299 \end{array}$ | $\begin{array}{r} 378.178 \\ 498.865 \\ -120.687 \end{array}$ |
|  |  |  | $19 \pm 6$ |  |  |
| Number of observations in semple <br> Average sales $\$$ <br> $\Delta v e r a g e$ expense $\$$ <br> Average net diofit (loss) \$ | $\begin{array}{r} 84 \\ 204.198 \\ 204.160 \\ 38 \end{array}$ | $\begin{array}{r} 31.145 \\ 28.617 \\ 2.528 \end{array}$ | $\begin{array}{r} 49.827 \\ 54.865 \\ -5.038 \end{array}$ | $\begin{array}{r} 114.441 \\ 111.592 \\ 2.849 \end{array}$ | $\begin{array}{r} 621.379 \\ 621.566 \\ -187 \end{array}$ |
| Busineses reporting a profil (Mo.) <br> Averoge sules $\$$ <br> Average expense 5 <br> Avernge net profit $\$$ | $\begin{array}{r} 46 \\ 210.663 \\ 155.722 \\ 44.941 \end{array}$ | $\begin{array}{r} 34.947 \\ 26.395 \\ 6.552 \end{array}$ | $\begin{array}{r} 46.898 \\ 39.977 \\ 6.921 \end{array}$ | $\begin{array}{r} 105.767 \\ 89.416 \\ 16.351 \end{array}$ | $\begin{aligned} & 655.038 \\ & 507.098 \\ & 147.940 \end{aligned}$ |
| Businesees remorting loss (Mo.) <br> Averige selos \$ <br> Average expense s <br> Average net loss $\$$ | $\begin{array}{r} 38 \\ 200.588 \\ 239.514 \\ -38.926 \end{array}$ | $\begin{aligned} & 25.986 \\ & 39.643 \\ & -5.677 \end{aligned}$ | $\begin{aligned} & 50.735 \\ & 59.475 \\ & -8.741 \end{aligned}$ | $\begin{aligned} & 139.091 \\ & 154.156 \\ & -23.065 \end{aligned}$ | $\begin{array}{r} 594.558 \\ 712.781 \\ -118.223 \end{array}$ |

1987

| Number of observations in sample <br> Aver oge sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 142 \\ 125.842 \\ 121.983 \\ 4.879 \end{array}$ | 32.585 28.933 3.652 | $\begin{array}{r} 52.703 \\ 50.168 \\ 2.535 \end{array}$ | $\begin{array}{r} 89.480 \\ 100.283 \\ -10.803 \end{array}$ | $\begin{array}{r} 332.600 \\ 308.467 \\ 24.133 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting eprofit (Mo.) | 87 |  |  |  |  |
| Average soles | 127.328 | 32.979 | 50.185 | 88.364 | 337,782 |
| Averoge expenses | 107.253 | 22.188 | 33.335 | 70.866 | 296.624 |
| Average net profit | 20.075 | 10.795 | 10.849 | 17.498 | 41. 158 |
| Businester reporting lese (Mo.) | 123. 55 |  |  |  |  |
| Averape ssles | 123.412 | 32.089 | 56.128 | 90.352 | 315.077 |
| Average expense \$ | 143.529 | 37.450 | 64.903 | 123.252 | 348,512 |
| Averane net loss | -20.117 | -5.361 | -8.775 | -32.900 | -33.435 |

19 These estimates are pased on o smple of businesses reporqing sales between $\$ 25,000$ and $\$ 2,000,000$.
Sev Table 1 for symbols and notes

TABLE 1. Selected operting ratios. in percent of sales. 1987
Alberta, Operators of Non-Residential Buildings (SIC 7512)

|  | Totalil |  | $\begin{array}{r} 80+10 \mathrm{~m} \\ 25 \% \end{array}$ |  | Lower <br> midde 25* |  | Upper <br> mode $25 \%$ |  |  | Tof $25{ }^{\circ}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole iNo.l Low sales value ( $\$ 000$ 's) High sales value $13000^{\circ}$ s | $\begin{aligned} & 57 \\ & (1) \\ & (1) \end{aligned}$ |  | (1) |  | $\begin{array}{r} 54 \\ 100 \end{array}$ |  | $\begin{aligned} & 100 \\ & 186 \end{aligned}$ |  |  | $\begin{aligned} & 186 \\ & 111 \end{aligned}$ |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{aligned} & \text { K busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3 ) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midd i } \\ & 25 \% \end{aligned}$ | Unper <br> midde 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of seles |  |  |  |  |
| Occupancy expenses Depreciation | 30.6 17.7 | 16.7 12.6 | 42.7 21.7 | 43.3 | 19.4 | 100.0 96.5 | 30.6 18.3 | 16.7 12.6 | 12.7 21.8 | 43.3 24.1 | 19.4 14.0 |
| Repaics maintensance | 2.3 | 1.5 | 2.5 | 2.6 | 2.4 | 55.5 | 4.1 | 3.0 | 3.2 | 4.2 | 7.2 |
| Hest. light 8 telephone | 4.6 | 2.6 | 5.8 | 6.7 | 3.1 | 47.6 | 9.6 | 10.9 | 11.0 | 11.6 | 5.7 |
| Rent | 6.1 |  | 12.7 | 10.0 | 1.8 | 30.2 | 20.1 | 1 | 31.0 | 20.5 | 6.1 |
| Personnel expenses | 15.5 | 27.2 | 12.8 | 9.9 | 13.3 | 45.6 | 33.5 | 44.1 | 82.8 | 22.2 | 23.1 |
| Financial expenses |  |  |  |  |  |  |  |  |  |  | $33.2$ |
| Interest 8 bank charges Professional fees | 28.8 2.4 | 23.5 2.4 | 28.1 2.9 | 20.3 2.6 | 31.5 1.7 | 97.0 99.1 | 26.6 2.4 | 23.5 2.4 | 28.1 2.9 | 22.8 2.6 | 31.5 1.7 |
| Other expenses | 25.0 | 24.9 | 28.6 | 29.6 | 16.9 | 100.0 | 25.0 | 24.9 | 28.8 | 29.5 | 16.9 |
| Profit (loss) | 0.7 | 5.3 | -15.1 | -5.7 | 17.2 | 95.6 | 0.8 | 6.2 | -15.9 | -5.7 | 17.2 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |  |  | - . | . . | $\cdots$ |

## Symbol:

zero or no observerions

- : 00 smell 800 be expressed
not applicable
$\times$ contidentis!


## footmotes




## Noter

Dete or shown by quartiles when at feast 13 of the sempled businesses report the specific item
Records mere ranked in ascending order according to sales siza. Each quartilg li. botiom 25y. lower midde 25z. Etc. represents one quarter of the potal number of busimestes. Within ach quartile, the aversge potio is presented. for comparison purposes. the high and low values of sales ere ghomm.

## Mow to ust the tanlet

III locete the approprite sales range thet is oisployed on the two lines entited low seles value and migh seles vilue
(2) The selected range will indicete the proper quartile. i. © the bottom 25\%. the lower middte 25z, the upper midole 25\% or the top $25 \%$


## Stenderd Industrisl CIsesification Definition (SIC 19B0):

SIE 7512 - Operesors of Mon-Residentiel Buildings
Businesses primerily engeged in operating, or owng and operating non-residentiol buildings. This industry includes areno operating conferencefconveri ion centre operating. leasing non-residential buildings. meeting hall operaling. office building fental, opersting non-fesidentis: ouidings real estate, shopping centre operating. stadium operating and theatre building operating

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta, Operators of Non-Residential Buildings (SIC 7512)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { miadle } 25 \%$ | Uoper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ifi sample (No. Low sales value $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 55 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 11) \\ 54 \end{array}$ | $\begin{array}{r} 54 \\ 100 \end{array}$ | $\begin{aligned} & 100 \\ & 186 \end{aligned}$ | $\begin{aligned} & 180 \\ & 111 \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cosh | - | - | - | - | - |
| Accounts and notes receivable | 8 | 5 |  | 12 | 5 |
| Inventory | - | - | - | - | - |
| Other current assets | 58 | 6 | 49 | 49 | 122 |
| Total curcent assets | 65 | 11 | 56 | 61 | 128 |
| Fixed assets | 723 | 201 | 434 | 622 | 1,566 |
|  |  | - | - | - | $17{ }^{-}$ |
| Other assets | 71 | 14 | 46 | 43 | 174 |
| Total useets | 858 | 226 | 536 | 726 | 1.868 |
|  |  |  |  |  |  |
| Current losns Other cursent liabilities | 13 84 | 72 | 15 54 | 91 | 37 113 |
| Total current liabilities | 97 | 72 | 70 | 92 | 150 |
| Mortgages dayable | - | - | - | - | - |
| Long term debt | 27 | - | - | 4 | 99 |
| Dther liabilities | 537 | 118 | 413 | 519 | 1.441 |
| Total liabilities | 761 | 190 | 483 | 615 | 1.689 |
| Total equity | 98 | 36 | 54 | 111 | 175 |

(i) These estimates are besed on sample of businesses reporiing saies beiween $\$ 25,000$ and $\$ 2,000,000$

See Table 1 for symbols ano notes.

TABLE 3. Ftnancial ratios(1) for fncorporated butinesese only, 1987
Alberts. Operstors of Non-Residentill quildings (SIC 7512)

|  | Total(2) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lower <br> middle 25\% | Upper $\text { middl } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000^{\prime}$ s) | $\begin{array}{r} 55 \\ (1) \\ (1) \end{array}$ | $(1)$ 54 | 5100 | 100 186 | 186 (1) |
|  | Averape |  |  |  |  |
| Liquidity ratio Current ratio (times) | 0.7 | 0.2 | 0.8 | 0.7 | 0.9 |
| ```Levergegretios Debt/equity rotio (times) Interest coverage ratio (times) Debt ratio (times)``` | 7.8 1.3 0.9 | 5.2 1.3 0.8 | 9.0 0.4 0.9 | 5.5 0.8 0.8 | 9.6 1.5 0.9 |

(1) The ratios ropesens the warege of retios for each business in the group end cennot be culculat from the figures shown in leble 2 .
(2) These estinates are besed on semple businesses reporting ssins between $\mathbf{3 5 5 , 0 0 0}$ and $\$ 2,000,000$.

Ser Table for symbols and notes.

Definitions:

1. Liquidity ratio:

Current $=$ current assets $/$ current liabilitiss.
2. Leverage retios:
al Jebr/equity $=$ poial liabilities / equiqy
bl Jebi ratio = total liabilities / total assets.
cl Interest coverage $=$ net profis . interes: expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta. Operators of Non-Residential Buildings (SIC 7512)

|  | To:81 11 | Bottor 25\% | Lowe! midde 25\% | Uoper $\text { mi } d d \text { e } 25 \%$ | $\begin{aligned} & 700 \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir. sample (Mo.) Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ 's) | $(1)^{5}$ | -- |  |  | -- |
|  |  |  | avergee $1 \$ 000$ |  |  |
| Operting activities Cosh from operations Qepreciation Other | $\begin{array}{r} 7 \\ 16 \\ -12 \end{array}$ | -- | -- | -- | -- |
| Dividends | -9 | -- | -- | - | -- |
| Inventment activities <br> Disposel of fixed assets <br> Pupchase of fixed assets <br> Incresse in investment <br> Decresese in investment | - 3 | -- | -- | -- | -- |
| Fimancing activities <br> Increase in lang term debt <br> Repayment of long term debt <br> Loars from sharenolders <br> Redayment of loons fiom shareholders <br> Advances $\delta$ loars trom government <br> Increase in eouity <br> Decresse in equity <br> Other | -14 43 -1 - -1 | $-=$ <br> -- <br> -- <br> - <br> - | -- -- -- -- | - <br> -- <br> $=-$ <br> - <br> - | $\square$ $\therefore-$ $\therefore$ $\therefore$ $\therefore$ |
| Increase(decrease) in cesh \& equivelents Cesh tequivelents-Egegning of the yesr Cash equivelents - End of the year | 26 9 35 | -- | -- | -- | -- |

(11 These estinates ace besed on sample of incorpopated businesses peporting sales between s25.000 and 32.000 .000 . Semple count incluoes on $y$ y those Dusinesses reporting a stotement of chenges.
See iable i for symbois and notes

TABLE 5. Employment changes by size of business, 1984-1987 besed on SIC classification in ige7
Alberta, Operators of Non-Resldentiel Buildings (SIC 7512 )

| Qusiness size expressed in everage labour units(1) | Number of Dusinesses | $\begin{array}{r} \text { Total payral) } \\ (\$ 000 \text { ) } \end{array}$ | Average laboup units(1) | Changes in number of businesses with poid moloyees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting } 121 \end{array}$ | No langer reportingl3) |
| 1984 |  |  |  |  |  |
| Totel | 550 | 113.860 | 6.285 | 12 | 63 |
| $\begin{aligned} & \text { 1ess than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 487 \\ 38 \\ 17 \\ 8 \end{array}$ | $\begin{aligned} & 24.585 \\ & 20.224 \\ & 30.751 \\ & 38.300 \end{aligned}$ | $\begin{aligned} & 1.387 \\ & 1.124 \\ & 1.663 \\ & 2.131 \end{aligned}$ | 79 3 - | $\begin{array}{r} 60 \\ 3 \end{array}$ |
| 1587 |  |  |  |  |  |
| Totel | 581 | 150.577 | 6.629 | 55 | - |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100=499 \\ & 500 \text { end over } \end{aligned}$ | $\begin{array}{r} 523 \\ 30 \\ 19 \\ 9 \end{array}$ | $\begin{aligned} & 27.458 \\ & 17.143 \\ & 36.671 \\ & 69.305 \end{aligned}$ | $\begin{array}{r} 1.204 \\ 994 \\ 1.625 \\ 3.006 \end{array}$ | 90 3 1 1 | . $\cdot$ |

(1) Average lebour units are colculated by dividing totol payroll by the terage annul wage and salary rate as feported in the Survey of Employment. Payral: and Hours. Statistics Canada. Calologue 72-002. An overage labour unit could be interpreted as a fult-time employee. Note that the business size groups used ar determined at the cance level. Thus if obusiness has st least 500 emplovees in caneda es whole but less than thet number in ony given province it is shown in the 500 and over groud.
121 Reters to businesses reporting no payra!i deductions in the previous yed
(3) Refers to businesses ceporting no payroll decuctions in the following yer
"Hewly redorting* and "no longer cepoting" Dusinesses are assumed to have been in activity for six months gnd the information is adjusted accordingly
see teble ifor symools and notes

SOURCE: Smell Business and Soeciel Surveys Division. Sptistics Canada

TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1985-1987$
Alberta, Operators of Non-Residentiml 8ulldings (SIC 7512)

|  | Total! 1 ) | Bot tom 25\% | Lower micde 25\% | Upde? miotle 25: | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in semple <br> Average sales \$ <br> Average expenses <br> Average net proflit (loss) \$ | $\begin{array}{r} 50 \\ 156.230 \\ 157.758 \\ -1.528 \end{array}$ | $\begin{aligned} & 35.645 \\ & 20.799 \\ & 14.846 \end{aligned}$ | $\begin{aligned} & 53.244 \\ & 54.357 \\ & -1.113 \end{aligned}$ | $\begin{array}{r} 104,496 \\ 94.382 \\ 10.114 \end{array}$ | $\begin{array}{r} 431.535 \\ 461.49 \\ -29.959 \end{array}$ |
| Businesses reporting profit (Mo.) <br> Aversge soles \$ <br> Average expense \$ <br> Average net prolit \$ | $\begin{array}{r} 36 \\ 159.861 \\ 121.731 \\ 38.130 \end{array}$ | $\begin{array}{r} 36.762 \\ 8.271 \\ 28.491 \end{array}$ | $\begin{array}{r} 52.746 \\ 46.413 \\ 6.333 \end{array}$ | $\begin{aligned} & 97.990 \\ & 74.618 \\ & 23.372 \end{aligned}$ | $\begin{array}{r} 451.946 \\ 357.622 \\ 94.324 \end{array}$ |
| Businesses reporting aloss (Wo.) <br> Aversege soles \$ <br> Average expense \$ <br> Average net loss $\$$ | $\begin{array}{r} 24 \\ 150.689 \\ 215.744 \\ -65.055 \end{array}$ | $\begin{array}{r} 31.036 \\ 72.455 \\ -41.419 \end{array}$ | $\begin{array}{r} 54.220 \\ 69.919 \\ -15.659 \end{array}$ | $\begin{array}{r} 113.161 \\ 120.708 \\ -7.547 \end{array}$ | $\begin{array}{r} 404.340 \\ 599.893 \\ -185.553 \end{array}$ |

1985

| Mumber of observations in semple | 142 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 220.146 | 32.696 | 76.105 | 171.305 | 599.879 |
| Average expenses | 236.131 | 34.218 | 79.047 | 284.387 | 546.872 |
| Average net piotit (loss) \$ | -15.985 | $-1.523$ | -2.942 | -112.482 | 53.007 |
| Businesses reporting profit (No.) | 88 |  |  |  |  |
| Average soles 8 | 214.869 | 29,766 | 59.526 | 207.954 | 562.229 |
| Average expense \$ | 147.851 | 27.930 | 38,771 | 114.255 | 410.446 |
| Average net profit \$ | 67.018 | 1.836 | 20,755 | 93.699 | 151.783 |
| Businesses reporting a lose (Mo.) | 54 |  |  |  |  |
| Average sales \$ | 244.292 | 35.804 | 88.657 | 158.715 | 693.992 |
| Average expense ? | 346.241 | 40.891 | 109.541 | 346.637 | 887.895 |
| Averape net loss $\$$ | -101.949 | -5.087 | -20.884 | -187.922 | -193,903 |


| Mumber of observations in sample | 89 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 162,145 | 39.100 | 84.096 | 126.030 | 399.052 |
| Average oxpense $\$$ | 158.788 | 43,397 | 99.217 | 136.126 | 356. 110 |
| Averege net prafit (loss) s | 3.357 | -3.997 | -15.121 | -10.096 | 42.642 |
| Businesses reperting aprofit (Mo.) | 50 |  |  |  |  |
| Averoge soles \$ | 167.741 | 39.017 | 81.576 | 134.284 | 416.085 |
| Average expense \$ | 139.225 | 36.399 | 54.014 27.562 | 120.081 14.203 | 346.404 69.681 |
| Averege net profits | 28.515 | 2.618 | 27.562 | 14.203 | 69.681 |
| Businesses reporting loss (Mo.) | 39 |  |  |  |  |
| Aversge sales | 145.051 | 10.522 | 84.648 |  |  |
| Aversge expense \$ | 178.567 | 63.879 | 109.121 | 146.985 | 394.281 |
| Aversge net loss \$ | -33.516 | -23.35? | -24.473 | -26.542 | -59.689 |

(1) These estimates re besed on sample of businesses reporting sates beiwen $\$ 25,000$ and $\$ 2,000.000$
see Toble I for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Aberta, Insurance and Real Estate Agencies (Sic 7611)

|  | Toral(1) |  | $80+10 \mathrm{~m}$ 25\% |  | $\begin{aligned} & \text { Lowe: } \\ & \text { midole } 25 \% \end{aligned}$ |  | upper <br> midele 25\% |  |  | Tof25\% |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samble (No.) Low sales vaiue ( $\$ 000$ s) High seles value $\left\{\$ 000^{\circ}\right.$; | $\begin{aligned} & 74 \\ & (1) \\ & (1) \end{aligned}$ |  | (1) |  | $\begin{array}{r} 73 \\ 130 \end{array}$ |  | $\begin{array}{r} 130 \\ 232 \end{array}$ |  |  | 232111 |  |
| Selected expense item | Industiy overage 2 2 |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { inporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoder } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} 80 t!0 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uooer } \\ & \text { middle } \end{aligned}$ | $\begin{aligned} & \text { To0 } \\ & 25 \% \end{aligned}$ |
|  | Parcent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Decupmey expmenses | 11.7 | 16.2 | 9.7 | 10.9 | 10.5 | 57.9 | 12.0 |  | 9.7 |  | 10.5 |
| Deprecision | 2.7 | 3.3 | 3.1 | 1.8 | 2.2 | 80.3 | 3.3 | 5.0 | 3.4 | 2.3 | 2.9 |
| Repairs maintenance | 0.8 | 1.4 | 0.1 | 0.5 | 9. 1 | 42.0 | 1.8 | 5.2 | 0.4 | 9.3 | 1.4 |
| Heat. lights telephone Rent | 2.7 5.6 | 2.4 | 2.8 3.8 | 3.0 5.6 | 2.5 4.7 | 80.0 75.3 | 3.3 | 4.2 16.5 | 3.3 5.0 | 3.9 7.5 | 2.5 4.7 |
| Pursonnel expenses | 47.3 | 29.3 | 54.2 | 45.3 | 58.5 | 53.3 | 50.8 | 40.6 | 54.2 | 45.9 | 58.5 |
| Financial expenses | 5.1 | 6.6 | 6.9 | 6. 6 | 1.3 | 94.0 | 5. | 8.9 | 6. 1 | 6.6 | 1. 3 |
| Infeiest 8 bank charges | 2.6 | 4.9 | 2.8 | 2.3 | 0.5 | 74.7 | 3.4 | 7.8 | 5.7 | 2.3 | 0.5 |
| Protessional lees | 2.5 | 1.7 | 3.3 | 4.2 | 0.8 | 93.4 | 2.7 | 2.4 | 3.3 | 4.3 |  |
| Other expenses | 22.7 | 24.7 | 25.3 | 22.1 | 18.9 | 100.0 | 22.7 | 24.7 | 25.3 | 22.1 | 18.9 |
| Peofit (loss) | 13.2 | 23.2 | 4.7 | 15.1 | 10.8 | 98.2 | 13. | 23.2 | 4.7 | 15.1 | 11.6 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |  | . . | - $\cdot$ | . $\cdot$ | - . |

## Sybols

- zero or no observations
- 100 snell too on expressed
$\cdots$ not mpoliceble
$\times$ contidential


## footnotes

11) These stimeqes ere besed on sample of businesses roporting seles between $\$ 25,000$ and $\$ 2,000,000$ lotal weighted expenditure on given ilem

(3) Velue in each cell $=\frac{\text { Tote wighted expenditure on given liem }}{\text { Tots weignted soles of businesses reporting this item of expenditupt }}$ for esh quertile.

This portion of the table pertains only to the businesses reporting the specific expense item. Thereforn these retios ere calculated individually and the total will not necessarily equal $100 \%$.

## Motes

Date are shown by guartiles when at least 13 of the sumpled businesses pupori the specific irem
Records were ranked in escending order eccording to seles size. Esch guertile (i. botsom 25s, lowtr middie 25s. etc. pepresents on a querter of the cotal number of businesses. Withim wach quartile. the overage retio is presented. For comparison purposes, the nigh and low vilues of siles ere shown

How to use the tebles

(2) The selected renge will indicete the proper quertile. i. ©. The sot tom 25\%, the lower gidde 25\%, the upper midel 25z or the Rop 25 :
ij) Deta perteining to the stected sules size renge will be in thet quertite

## Stenderd Induzirimi CIEsilicetion Definition (SIC 1880):

SIC 7611 - insurance and Reel Etrme Agencies
Businesses primbrily engaged in ither the selling of insurance end pension products as an independent agent or broker or deeling in rest estate such as buying and selling for others, managing and apprising peal estate for others or whose activities encompass both fields. Businesses engeged in peat estate appisal services. ingependent insurance claimadusiers, insurence egents and brokers, insurance ond real estate agencies. insurance broker services and real estate agencies re inciuded in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta, Insurance and Real Estate Agencies (SIC 7611)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { micde } 25 \%$ | Upper middle 25: | Top 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 60 \\ & (1) \\ & (1) \end{aligned}$ | (1) | 74 170 | $\begin{aligned} & 170 \\ & 245 \end{aligned}$ | $\begin{aligned} & 245 \\ & 111 \end{aligned}$ |
|  | Averape (\$000's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash Accounts and notes recoivable | 29 | 15 | 39 | 40 | 20 |
| Accounts and notes recervable lnventory | 29 | 15 | - |  | - |
| Other current assets | 52 | 11 | 25 | 39 | 125 |
| Total current assets | 81 | 26 | 64 | 79 | 144 |
| Fixed sesets | 86 | 4 | 49 | 73 | 128 |
| Less: Accum. dep. on fixed assets | 0 | 5 | 28 | 39 | 66 |
| Other assets | 40 | 25 | 28 |  |  |
| Totel essets | 187 | 55 | 140 | 191 | 338 |
|  |  |  |  |  |  |
| Current loans | 11 | 30 39 | 73 | 6 59 | 134 |
| Total current liabitities | 88 | 69 | 78 | 65 | 140 |
| Mortgages dayable | - | 3 | 15 | 2 | 2 |
| Long teim deb: | 6 | 21 | 18 36 | $3{ }^{2}$ | 80 |
| Other lisbilities | 43 | 21 | 36 |  | 80 |
| Total lisbilities | 137 | 52 -37 | 130 | 98 | 222 116 |
| Total equity | 50 | -37 | 10 | 93 | 116 |

(1) These estimetes are based on sempl of businesses peporting sales between \$25.000 and \$2.000.000.

See isole 1 for symbols end notes

TABLE 3. Financial retios (1) for incorporated businesses only, 1987
Alberte. Insurance and Real Estate Agencles (SIC 7811)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middl } 25 \% \end{aligned}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High soles value ( $\$ 000^{\prime}$ s) | $\begin{array}{r} 60 \\ \{1 \\ (1) \end{array}$ | 11 74 | 74 170 | $\begin{aligned} & 170 \\ & 245 \end{aligned}$ | 245 <br> 111 |
|  | Average |  |  |  |  |
| Liquidity retio Cuprent ratio (times) | 0.9 | 0.4 | 0.8 | 1.2 | 1.0 |
| Leverage ratios ```Debt/equity ratio (times) Interest coverege ratio (times) Debt ratio (times)``` | 2.7 6.3 0.7 | -2.5 1.7 | $\begin{array}{r} 12.9 \\ 0.9 \end{array}$ | 1.0 15.4 0.5 | 1.9 18.4 0.7 |

(1) The retios represent the eversge of ratios for esch business in the group ond connot belculsted from the figures shown in robe 2 .
(2) inese estimates er besed on exple of businesses reporting seles between $\mathbf{2 5}, 000$ end $\mathbf{2 0 . 0 0 0 . 0 0 0 .}$

See feble 1 for symble and notes

Definitions:

1. Liquidity retio:

Gurrent = current assets / curpon? biabiliqies.
2. Leverage fatios:
8) Deot/equity $=$ total siabilities / equity
b) Debt ratio = rotal fiabilities/ Rotal assets
c) Interest coverage : nel profit interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta, Insurance end Real Estate Agencles (515 7511)

|  | Tota i (1) | Bottom $25 \%$ | Lower $\text { midde } 25^{\circ}$ | $\begin{aligned} & \text { Upoer } \\ & \text { midd } \in 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in sample (No. Low soles value ( $3000^{\circ}$ s) High sales value ( $5000^{\circ}$ s) | $\left.\begin{array}{l} 11 \\ (1) \\ 11 \end{array}\right)$ | -- | -. |  |  |
|  | Average \{ 8000 's) |  |  |  |  |
| Operating activities Cesh from operations Depreciation Diner | $\begin{array}{r} 24 \\ 7 \\ 14 \end{array}$ | -- | -- | -- | -- |
| Dividends | -7 | -- | -- | - | - |
| Investment getivities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> lncresse in investment <br> Decrease in investment | $\begin{array}{r} 15 \\ -5 \\ -15 \\ 11 \end{array}$ | -- | -- | -- | -- |
| Financing ectivities <br> Incrase in long term debt <br> Repsyment of long term debt <br> Loans irom shareholders <br> Repayment of loans fiom shareholders <br> Advances $\delta$ loans tiom government <br> Increase in equity <br> Decrose in equity <br> Other | $\begin{array}{r}5 \\ -10 \\ 1 \\ -18 \\ \hline\end{array}$ | -- <br> -- <br> - <br> - | - <br> - <br> - <br> - <br> - | - -- -- -- -- | -- - - - - - |
| Incresse(decrese) in cash sequivalents Cash tequivelents-Beginning of the year Cash equivalents - End of the year | $\begin{aligned} & 22 \\ & 30 \\ & 52 \end{aligned}$ | -- | -- | -- | -- |

111 These estimares bred on sample of incorporated businesses regorting sal between $\mathbf{3 2 5} .000$ ond 82.000 .000 . Somple count includes onty those businesses ioporting stitement of chenges.
see iable 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 bised on Sic cisestificion in i987
Alberti. Insurence and Real Etete Agencles (SIC 7511)

| Business size expressed in average lobour units(l) | Number of businesses | $\begin{array}{r} \text { Total psyroll } \\ (\$ 000 \end{array}$ | Average lebour units(1) | Chenges in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { roporting(2) } \end{array}$ | No Jonge? reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 1.652 | 196.155 | 1.075 | 262 | 202 |
| $\begin{aligned} & \text { les than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.550 \\ 61 \\ 30 \\ 11 \end{array}$ | $\begin{aligned} & 97.138 \\ & 35.527 \\ & 35.034 \\ & 28.496 \end{aligned}$ | $\begin{aligned} & 4.000 \\ & 1.472 \\ & 1.436 \\ & 1.187 \end{aligned}$ | $\begin{array}{r}252 \\ 8 \\ 2 \\ \hline\end{array}$ | $\begin{array}{r}191 \\ 8 \\ 3 \\ \hline\end{array}$ |
| 1587 |  |  |  |  |  |
| Total | 1.187 | 271.481 | 9.559 | 300 | ... |
| $\begin{aligned} & 1 \text { ess then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.769 \\ 66 \\ 38 \\ 14 \end{array}$ | $\begin{array}{r} 117.924 \\ 42.268 \\ 55.574 \\ 55.695 \end{array}$ | $\begin{aligned} & 4.152 \\ & 1.495 \\ & 1.953 \\ & 1.959 \end{aligned}$ | $\begin{array}{r}284 \\ 9 \\ 7 \\ \hline\end{array}$ | $\cdots$ $\cdots$ $\cdots$ |

[^28]"Newly reperting" and "no longer reporting" businesses are assumed to hove been in activiey for six months and the informarion is adjusted accordingly

See iable 1 for symbols and notes

TABLE 6. Selected operating characteristics of small bustnesses by sales quartile. 1985-1987
Aberta, Insurance and Real Estate Agencies (SIC 7611)

|  | Total(1) | $\begin{aligned} & \text { Bot tom } \\ & 25: \end{aligned}$ | $\begin{array}{r} \text { Lower } \\ \text { ridole } 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { midole } 25 \% \end{aligned}$ | $\begin{aligned} & 700 \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in sample | 72 |  |  |  |  |
| Average sales \$ | 216.416 | 40.811 | 108.435 | 207.381 | 509.036 |
| Average expense \$ | 204.940 | 42.536 | 91.171 | 209.393 | 476.658 |
| Average net profit (loss) 5 | 11.476 | -1.725 | 17.264 | -2.012 | 32.378 |
| Businesses reporting a profit (Mo.) |  |  |  |  |  |
| Average sales \$ | 221.628 183.707 | 45.108 13.138 | 107.993 65.416 | 208.132 178.934 | 525.279 477.339 |
| Average net profit $\$$ | 37.921 | 31.970 | 42.577 | 29.198 | 47.940 |
| Businesses reporting a loss (Mo.) | 27 |  |  |  |  |
| Averoge sales ${ }^{\text {s }}$ | 202.439 | 39.353 |  |  |  |
| Average expense \$ | 222.400 | 52.509 | 126.490 | 236,226 | $474.376$ |
| Average net loss \$ | -19.969 | -13.156 | $-17.449$ | -29.507 | -19.765 |

1986

| Number of observations in smmple | 101 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 200.600 | 36.461 | 96,948 | 177.996 | 490.995 |
| Average expense \$ | 182.480 | 28.367 | 91.803 | 170.146 | 439.605 |
| Average ne: profit (!oss) \$ | 18,120 | 8.094 | 5.145 | 7.850 | 51.390 |
| Businesses reporting profit (Mo.) | 84 |  |  |  |  |
| Average sales \$ | 209.744 | 38.495 | 99.402 | 173.818 | 527.259 |
| Average expense \$ | 179.983 | 26.564 | 80.599 | 155.555 | 457.212 |
| Average net profit $\$$ | 29.761 | 11.931 | 18.803 | 18.263 | 70.047 |
| -usinesses reporting loss (\%o.) | 17 |  |  |  |  |
| Average sales ${ }^{\text {S }}$ | 162,487 | 31.610 | 92.504 | 187.512 | 338.322 |
| Average expense 5 | 178,406 | 32.668 | 112.098 | 203,376 | 365.480 |
| Average net loss \$ | -15.919 | -1.058 | -19.594 | -15.864 | -27.158 |

1987

| Number of observetions in smmple <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | 88 186.837 166.724 20.113 | $\begin{array}{r} 51,362 \\ 48,909 \\ 2.453 \end{array}$ | $\begin{array}{r} 103.824 \\ 101.680 \\ 2.144 \end{array}$ | $\begin{array}{r} 193.035 \\ 162.500 \\ 30.535 \end{array}$ | $\begin{array}{r} 399.127 \\ 353.808 \\ 45.319 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Qusinesses reporting a proflt (Mo.) | 64 |  |  |  |  |
| Averoge sales \$ | 189.220 | 53.592 | 93.529 | 202.450 | 407.309 |
| Aversge exdense ${ }^{\text {s }}$ | 148.690 | 30.500 | 64.082 | 157.448 | 342.732 |
| Average net profit 5 | 40.530 | 23.092 | 29.447 | 45,004 | 64.577 |
| Businesses reporting elose (Mo.) | 24 |  |  |  |  |
| Average sales 5 | 173.064 | 48.112 | 112.466 | 160.957 | 370.722 |
| Average exdense $\$$ | 195.242 | 75.748 | 133.241 | 179.723 | 392.256 |
| Averege net loss \$ | $-22.178$ | -27.636 | -20.775 | -18.766 | -21.534 |

(11) Thest estimates are besed on sampl of businesses reporting sales between $\$ 25.000$ anc $\$ 2,000.000$.
see fable for symools and notes

TABLE 1. Selected operating ratlos. In percent of sales, 1987
Aberta, Computer Services (S1c 7721)

| Upper | ios |
| ---: | :--- |
| miadic $25 \%$ | $25 \%$ |


| Businesses in sample (No.) Low sales value ( $\$ \hat{0} 00^{\prime}$ s) High sales vaiue ( $\$ 000$ 's) | $\begin{aligned} & 84 \\ & (1) \\ & (1) \end{aligned}$ |  | $\begin{array}{r} 11) \\ 39 \end{array}$ |  |  | $\begin{aligned} & 39 \\ & 76 \end{aligned}$ |  | $\begin{array}{r} 76 \\ 132 \end{array}$ |  | $\begin{aligned} & 132 \\ & 11\} \\ & \hline \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| selected expense item | Industry overage(2) |  |  |  |  | $\begin{gathered} x \text { busi- } \\ \text { nesses } \\ \text { roporting } \end{gathered}$ | Reporting businesses only (3) |  |  |  |  |
|  | Tot 1 | $\begin{array}{r} \text { Bot } \begin{array}{r} \text { on } \\ 25 \% \end{array} \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } 10 \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of sales |  |  |  |  |
| Decupancy expenses | 10.5 | 7.0 | 7.6 | 12.5 | 14.8 | 16.9 | 12.2 |  |  |  |  |
| Deprec etion | 4.5 | 2.7 | 2.7 | 5.9 | 6.5 | 74.9 | 6.0 | 5.8 | 3.9 | 6.8 | 6.9 |
| Redairs \& maintenance | 1.6 | 1.0 | 2.6 | 1.5 | 1.2 | 37.9 | 4.2 | 2.1 | 8.6 | 7.6 | 2.2 |
| Heat. 1 ight e telephone | 1.4 | 1.4 | 9.2 | 1.6 | 1.4 | 72.6 | 1.9 | 2.1 | 1.9 | 2.0 | 1.8 |
| Rent | 3.0 | 2.0 | 1.0 | 3.5 | 5.7 | 58.1 | 5.2 | 5.9 | 2.0 | 5.2 | 7.1 |
| Personnel expenses | 27.8 | 16.3 | 19.6 | 38.2 | 36.6 | 78.2 | 35.5 | 24.3 | 33.7 | 38.7 | 41.1 |
| Financial expenses | 3.8 | 3.3 | 1.8 | 7.0 | 3.0 | 87.8 | 4.3 | 4. 2 | 2.3 | 7.1 | 3.3 |
| Interest 8 bank charges | 1.4 | 1.7 | C. 5 | 1.7 | 1.9 | 68.4 | 2.1 | 2.5 | 0.8 | 2.4 | 2.5 |
| Professional fees | 2.1 | 1.6 | 1.4 | 5.3 | 1.1 | 81.8 | 2.9 | 2.3 | 1.7 | 5.3 | 1.5 |
| Other expenses | 35.5 | 26.6 | 19.2 | 31.3 | 34.1 | 90.1 | 39.4 | 33.7 | 60.1 | 31.3 | 34.1 |
| Profis (lose) | 22.4 | 46.7 | 21.8 | 11.0 | 11.5 | 97.1 | 23.1 | 46.7 | 24.5 | 11.0 | 11.5 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . . |  | $\ldots$ | . $\cdot$ | -. |

## Symool:

zero or no observarions
-- $i 00$ smell 100 be expressed
nop applicsole
$\times$ confidential

## Footnotes


(2) Value Totsi weignted expenciture on given item
(2) Value in each call s Total wightad sales of blh businesses in the sample $\times 100$ for eech quarsile

This poption of the sable pertains onty to thebusinesses reporting the specific expense item. Therefore these retios ere celculated individublly end the lotal will not necessarily equal $100 \%$
motes
Data ar shown by quartiles when ot least 13 of the sompled businesses puport the specific itan
 one querter of the totel number of businesses. Within noch qustile. the overage ratio is prosented. For comperison purposes, the high end low velues of soles ere thown

Mow to ute the tebles

(2) The selected renge mill indicete the proper quertile. i. e. the botton 25\%, the lower nidde 25\%. the upper midde 25\% or the top 251
131 Dsta pertaining to the selected seles sige ronge will be in thet quaptile

## 

## SIC 7721 - Compueter Services

Businesses primerily ongeged in providing computer facilities on pents. lesting or fime shering besis and such octivisits bs progetming. p! mining and systems work. Ihis industry includes computer consulting services. compuler inpup deporation services. computer piocessing services. computer programing services. computer renist or leasing services fexcept finsice lessingl, conguter sepvices. compuser sofiware services. computer time-sharing services. computer services sofimape packages. tomputer services sysiems analysis and des gn and compuier services sysiems design

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta. Computer Services (SIC 7721)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lower } \\ \text { midole } 25 \% \end{gathered}$ | $\begin{aligned} & \text { Uppe: } \\ & \text { middle } 25^{\circ} \end{aligned}$ | $\begin{aligned} & \text { Yoo } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (NO.) Low sales vaiue ( $\$ 000$ 's) Higt sales value (\$000's) | $\begin{aligned} & 75 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 1 \\ 52 \end{array}$ | 52 <br> 87 | $\begin{array}{r} 87 \\ 166 \end{array}$ | $\begin{aligned} & 166 \\ & (1) \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | 22 | 7 | 11 | 18 | 52 |
| Inventory | 22 | $-$ | 1 | 18 | 52 |
| Other current essets | 33 | 5 | 27 | 19 | 79 |
| Total current ossets | 56 | 12 | 37 | 37 | 131 |
| Fixed essets | 40 | 10 | 13 | 68 | 68 |
| Less: Accum. deD. on fixod assets | - | - | ; | - | $9{ }^{-}$ |
| Other ssets | 29 | 9 | 1 | 13 | 92 |
| Tote! ussets | 125 | 31 | 51 | 115 | 291 |
| Lisbilities and equitr - 5 - 3 |  |  |  |  |  |
| Current loans | 4 | 18 | 27 | 28 | 15 101 |
| Total current liabilites | 51 | 18 | 30 | 33 | 117 |
| Mortgages dayable | - | - | - | - | - |
| Long term debt | 1 | $\overline{5}$ | - | 53 | 2 |
| Other liabilities | 31 | 5 | 9 | 53 | 55 |
| Total listilitice | 43 | 23 | 39 | 86 29 | 174 117 |
| Total equity | 42 | 8 | 12 | 29 | 117 |

(1) These estimates are besed on sample of businesses roporting soles between $\$ 25,000$ and $\mathbf{\$ 2 , 0 0 0 . 0 0 0 .}$

See table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Alberte, Computer Services (S1C 7721)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 x \end{array}$ | $\text { middle } 25 x$ | Upper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value $(\$ 000$ 's) High soles volue ( $\$ 000^{\prime}$ s) | $\begin{array}{r} 75 \\ \{1\} \\ (1) \end{array}$ | $\begin{array}{r} 1 \\ 52 \end{array}$ | 52 <br> 87 | $\begin{array}{r} 87 \\ 166 \end{array}$ | $\begin{aligned} & 166 \\ & 11) \end{aligned}$ |
|  | Averooe |  |  |  |  |
| Liquidity retio Cutiont rotio (times) | 1.1 | 0.7 | 1.2 | 1.1 | 1.1 |
| ```Leverage ratios Oebt/equity ratio (times) Interest coverage ratio (times) Debi (etio (times)``` | 1.9 8.6 0.7 | 2.9 29.7 0.7 | 3.4 20.0 0.8 | $\begin{aligned} & 2.9 \\ & 3.6 \\ & 0.7 \end{aligned}$ | 1.5 10.8 0.6 |

(11) The retios represent the average of rotios for ach business in the group and eannot be celculated from the figures shown in rable 2 .

121 These estimetes or besed on semple of businesses reporting seles between 325,000 end $32,000,000$.
Soe Table ifor symbols and notes.

## Definitions:

P. Liquidity retio:

Gurrent = current assets / currens liabilities.
2. Leverage retios:
a. Depr/equity $=$ rotal liabilities $/$ equity
b) Debt ratio $=$ rotal lispilities/toral assets
c) Interes coverage $=$ net profit - interest expense/ interest expense.

TABLE 4. Statement of changes in financtal posttion for incorporatad businesses only. igs7
Alberta, Computer Services (SIC 7721)

|  | Total1! | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe: } \\ & \text { midde } 25 \% \end{aligned}$ | Uppe $\text { midde } 25^{\circ}$ | Tof 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samale (No.) Lom sales vaiue ( 3000 s) Higt saies vaive ( $\$ 00 \mathrm{C}$ 's) | $\begin{aligned} & 30 \\ & (1) \\ & 11 \end{aligned}$ | $\begin{array}{r} 111 \\ 39 \end{array}$ | $\begin{aligned} & 39 \\ & 87 \end{aligned}$ | $\begin{aligned} & 87 \\ & 168 \end{aligned}$ | $\begin{aligned} & 168 \\ & (1) \end{aligned}$ |
|  |  |  | Average $1 \$ 000$ |  |  |
| Doersting ectivitios Cash from operations Dedreciation Other | $\begin{array}{r} 15 \\ 12 \\ -10 \end{array}$ | $\begin{array}{r}20 \\ \hline 23\end{array}$ | 3 4 5 | 21 8 -50 | 20 38 -19 |
| Dividends | -25 | -104 | - | - | -16 |
| investment activities Disposel of fixed essets Purchase of fixed esseis Increase in investmens Decrease in investment | 2 -10 -2 - | -5 | -5 | $\begin{array}{r}9 \\ -23 \\ \hline\end{array}$ | -10 -3 |
| Financing ectivitios <br> Incresse in long term debt <br> Reparment of iong ierm debt <br> Loars from shareholders <br> Reparment of loons from sharenolders <br> Advonces 8 loans from government <br> incresse in equity <br> Decrease in guity <br> Other | 2 -3 27 -2 - -8 -1 | $\begin{array}{r}115 \\ \vdots \\ \hline-37\end{array}$ | -1 -3 -3 | 17 -1 | 7 -11 2 -4 - -3 -3 -2 |
| Increase(decrease) in cesh suivalents Cosh equivalents-Beginning of the yeer Cash equivelents - End of the yent | -3 16 13 | 13 13 | 3 10 13 | -21 17 -4 | -5 34 29 |

(1) These estimstes ape based on sample of incorporated businesses poporting soles between \$25,000 ond \$2,000.000. Somple count includes
only those businesses poporting a statement of changes.
see loble i for symols and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in ig87
Alberia. Computer Services (SiC 7721)

| Business size expessed in overage lobour units(i) | Number of businesses | $\begin{array}{r} \text { Tots } \left.\begin{array}{l} \text { porroll } \\ (\$ 000 \end{array}\right) \end{array}$ | Aver ige isbour units(1) | Changes in number of businesses with paid mployees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer redorting(3) |
| 1984 |  |  |  |  |  |
| Totel | 394 | 88.470 | 3.085 | 112 | 85 |
| $\begin{aligned} & \text { iess than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 333 \\ 38 \\ 17 \\ 6 \end{array}$ | $\begin{aligned} & 20,616 \\ & 23,756 \\ & 15,675 \\ & 28,123 \end{aligned}$ | $\begin{aligned} & 719 \\ & 825 \\ & 549 \\ & 892 \end{aligned}$ | $\begin{array}{r}102 \\ 7 \\ 3 \\ \hline\end{array}$ | $\begin{aligned} & 75 \\ & 10 \\ & \hline \end{aligned}$ |
| 1387 |  |  |  |  |  |
| Total | 560 | 111.473 | 3.872 | 135 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { and over } \end{aligned}$ | 481 48 25 6 | $\begin{aligned} & 30.759 \\ & 29.540 \\ & 17.574 \\ & 33.500 \end{aligned}$ | $\begin{array}{r} 1.068 \\ 1.025 \\ 612 \\ 1.167 \end{array}$ | 125 8 3 1 | $\because$ |


Surver of Employment, payroll and Mours. Statistics Canada, Calalogue 72-002. An overoge lobour unit could be interpreteo es e
full-fime employes. Mote that the Dusiness size groups used bie determined of the Conede level. ihus il 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
121 Refers 10 businesses reporing no payroll deductions in the previous yesr.
(3) Refers 10 businesses reporting no payroll deductions in the following year
"Mewly reporting" anc "no longer reporting" businesses are assumed to have been in activipy for six months and the information is adjusteo accordingly

See rable 1 for symols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1985-1987$
Alberts. Computer Services (SIC 7721)

|  | Total:1) | $\begin{gathered} B 0: t o m \\ 25 \% \end{gathered}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } 25^{\circ} \end{array}$ | Upper middle 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of obsepvations in samole Average sales \$ | $314.979$ | -- | -- | -- | -- |
| Average expense \$ | 297.369 | -- | -- | -- | -- |
| Average net Diofit (loss) \$ | 16.810 | -- | -- | -- | -- |
| Businesses reporting aprofit (Mo.) Average soles \$ | 19 315.863 | -- | -* | -- | -- |
| Average expense | 281.521 | -- | -- | -- | -- |
| Average net profit ${ }^{\text {g }}$ | 34.34 ? | -* | -- | -- | -- |
| Businesses reporting loss (Mo.) | 4 |  |  |  |  |
| Average sales | 556.033 | -- | -- | -- | -- |
| Average expense \$ | 678.551 | -- | -- | -- | -- |
| Averoge net loss \$ | -122.518 | - | -- | - | -- |

1986


1887

18) These estimates are based on samplo of businesses reporsing sales berween $\$ 25,000$ and $\$ 2.000,000$

See iol ifor symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta, Advertising Agencies (SIC 7741)

|  | Total(1) |  | $\begin{array}{r} \text { Bot:0m } \\ 25 \% \end{array}$ |  | Lower <br> midde 25\% |  | UDDe: middle 25: |  |  | $\begin{aligned} & \text { Tot } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businegses in somele (No. Low sales value i $\$ 000$ s) High saies value (\$000's) | $\begin{array}{r} 17 \\ 111 \\ 111 \end{array}$ |  |  | -- |  | -- |  |  |  |  |  |
| selected expense item | Industiy average(2) |  |  |  |  | $\begin{aligned} & \text { x busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bot $\ddagger$ om 25\% | $\begin{array}{r} \text { Lower } \\ \text { nidd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uooer } \\ & \text { middie } \end{aligned}$ $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Totel 1 | Bot tom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uod } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Peicent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of sales | 18.7 | -* | -- | -- | - | 41.3 | 45.3 | -- | -- | *- | -* |
| Oecupancy expenses | 10.3 | -- | -- | -- | -- | 97.8 | 10.8 | -- | -- | -- | -- |
| Deprecietion | 3.2 | -- | -- |  | - | 96.8 | 3.3 | -* | -- | -- | -- |
| Repairs 8 maintenance | 1.1 | -- | -- | -- | -- | 41.7 | 2.7 | - | -- | -- | - |
| Mest. Iight \& telephone | 1.8 | -- | -- |  | -- | 91.3 | 2.0 4.5 | -- | -- | -- | -- |
| Rent |  | -- | -- |  | -- |  |  | -- | -- | -- | - |
| Personnel expenses | 19.3 | -- | -- | =- | $=$ | 95.6 | 20.1 | -- | -- | -- | -- |
| Financial expenses | 1.9 | -- | -- | -- | -- | 100.0 | 1.9 | -- | -- | -- | -- |
| Interes? Profess bank charges con tees | 0.7 1.2 | -- | -- | -- | -- | 74.5 97.8 | 1.9 1.2 | -- | -- | -- | -- |
| Other expenses | 43.3 | -- | -- | -- | -- | 100.0 | 43.3 | -- | -- | -* | -- |
| Protic (loss) | 6.5 | -- | -- | - | -- | 100.0 | 6.5 | -- | -- | =- | -- |
| Total | 100.0 | -- | - | -- | -- | 100.0 | $\ldots$ | - | -- | -* | - |

## Symbol:

- zero of no odservaitions
- too shall 100 be expressed
.. not sodicable
$x$ confiderilial


## Footnotes

11 These estimetes or besed on sempl of businesses reporting seles betwen $\mathbf{1 2 5 . 0 0 0} \mathbf{3}$ and $\mathbf{3 2} .000 .000$.
(2) Yalue Tora! weighred expendique on given item


This portion of the toble perterns only to the businesses reporting the specitic expense item. Therefore these petios are calculated individublly end the tota will mot necessatily equal 100 s .

Hotes
Dete se shown ty quartiles when at leas: 13 of the samplod ousinesses report the specilic item.
Records were ranked in escending order sccording to seles size. Each quertile (i. ©. Dotion 25y, lower midde 25s, etc.) represents on querter of the cotel number of businesses. Within esch quertile. the over sge rotio it prestented. For comperison purposet. the high and low vilues of selsere shown

How 80 use the tetoles

12) The selected range will indicete the proper guartile. i. e. the botton 25\%. the lower hidde 25s. the upper nidde 25s or the $10025 \%$
(3) Data pertaining to the equcted sales size renge witl be in thas quartile.

## Stenderd Industris Clastificesion Definition (SIC 18s0):

S1c 7741 - Advertising Agencies
gusinesses primarily engaged in creating and/or placing adver pising with the publicetions, radio ond qelevision eedia. This industry ircludes advertising placment services. sove? tising services, advertising and publicity bency consulting services and sales promotion campeign services.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberte, Advertising Agencles (SIC 7741)

|  | Total?1) | $\begin{array}{r} \text { Bot10m } \\ 25 \% \end{array}$ | Lower $\text { middele } 25 \%$ | Uoper midde $25 \%$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (9000's) High sales velue ( 5000 's) | $\begin{aligned} & 11 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average $\langle \$ 000$ s $\}$ |  |  |  |  |
| Assets Cash | - | -- | $\cdots$ | -- | -- |
| Accounts and notes receivable | 43 | -- | -- | -- | -- |
| Inventory | - | - | - | -- |  |
| Other current assets | 53 | - | -- | - | - |
| Totel current assets | 96 | $\cdots$ | - | -- | - |
| Fixed assets | 85 | - | -- | -- | -- |
|  | 27 | -- | -- | -- | -- |
| Other ussets | 27 | -- | -- | -- | -- |
| Total assets | 208 | - | =- | - | - |
| Lisbilities and equityCurient loans |  |  |  |  |  |
| Other current lisbilities | 60 | - | -- | -- | -- |
| Total curpent limbilities | 63 | -* | - | -- | - |
| Mortgages payable | - | -- | - | - | -- |
| Long term debt | 1 | -- | - | - | - |
| Other liabilities | 90 | -* | -- | - | -- |
| Total liabilities Total equity | 154 54 | -- | - | -- | -- |

(1) Phese estimates are bosed on semple of businesses reporing sules detween $\$ 25.000$ ond $\$ 2.000 .000$

Set isble 1 for symools and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. is87
Alberte, 界vertising Agencies (SIC 7741)


(1) The retio represent the everge of ratios fop each business in the group and cannot be calculated from the figures shown in isble 2

121 inese estimetes bered on smple of businesses reporting sules betwen $\$ 25.000$ and $\$ 2.000 .000$.
See isble 1 for symols and notes.

## Definitions:

1. Liquidity ratio:

Gurtent = cuprent assets / cuprent liabilities.
2. Levernge retios:
a) Debt/equity = rasal liabilities / equity
(b) Debt ratio = coial liabilisies / rotal assets
c) Interest coverage $=$ net profiq - interest expense $/$ interes? expense

TABLE 4. Statement of changes in financial position for incorporated businesses oniy, 1987
Aberta, Advertising Agencies (SIC 7741)

|  | Total(1) | Bot\&om $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { miocle } 25 \text { : } \end{aligned}$ | Unde: $\text { middle } 25 \text { : }$ | 705 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusiriesses in samole (No.) Lom sales value ( 3000 s) High sales value ( $\$ 000$ 's) | $(1)^{5}$ | -- | -- | - | -- |
|  | Average 19000 s ; |  |  |  |  |
| Operting ectivities Cash from operations Depreciation Otrep | $\begin{array}{r} 13 \\ 7 \\ -18 \end{array}$ | -- | =- | -- | -- |
| Dividends | - | -- | - | -- | -- |
| Investment ectivities <br> Disposel of fixed assets <br> Purchase of fixed assets <br> laccoase in investment <br> Decrense in investment | $\begin{array}{r} -4 \\ -14 \\ \hline \end{array}$ | -- | -- <br> -- <br> - | -- | -- |
| Financing ectivities <br> increase in long term debt <br> Repayment of long term debt <br> Losns fiom sharehol oers <br> Reoayment of loans fiom shareholders <br> Advances 8 loans from government <br> increase in equity <br> Deciesse in eauity <br> Other | 2 -2 28 -6 | - - - - - -- | - <br> - <br> - <br> -- <br> -- | -- <br> $-=$ <br> -- <br> - <br> - | - -- -- -- -- |
| Increaseldecrease) in eash o equivalents Cash equivelents-Eeginning of the year Cosh equivelents - End of the year | $\begin{array}{r} 7 \\ 13 \\ 20 \end{array}$ | -- | -- | -- | -- |

(11) inese estimates are based on sempl of incorporated businesses reporting sales between 225,000 and 82.000.000. Semple count incluoes only inose businesses ropoting statement of changes
see icble for symols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC ciassification in 1987 alberte. Adverilsing Agencies (SiC 7741)


(I) merage labour units colculated by dividing total payroll by the average annual wige and salary rate as faported in the
 full-time employe . Note that the bus iness size groups used ore oetermineo at the cansele level. ihus if a business has ot least 500 employes in Canaca as mole but less than ihat number in any given province it is shown in the 500 ond over group
$(2)$ Reters to businesses peporting no payrall deductions in the previous vear
(3) Refers 10 businesses peporting no paypoll deductions in the following year
*Newly redoping" and "no longer reporting" Dusinesses bre assumed to heve been in activisy for six months and the infopmasion is aojusied accordingiy
see iable I for symools and notes

TABLE 6. Selected operating characteristics of mall businesses by sales quartile, 1985-1987
Alberta, Advertising Agencies (SIC 7741)


| Number of observstions in sample | 13 |
| :---: | :---: |
| Average sales \$ | 217.325 |
| Aversoge expense | 173.739 |
| Aversge net profit (loss) \$ | 43.586 |
| Businesses reporting profit (Mo.) | 13 |
| Average sales \$ | 217.325 |
| Average expense \$ | 173.739 |
| Average net prolits | 43.586 |
| Businesses feporting loss (Mo.) | - |
| Average sales \$ |  |
| Averape expense \$ | - |
| Average net loss \$ | - |

1986

| Mamer of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average ne: profit (loss) \$ | $\begin{array}{r} 18 \\ 355.745 \\ 332.794 \\ 22.951 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profl: (No.) <br> Average sales <br> Average mpense \$ <br> Averege net profi\&s | 18 331.919 307.557 24.362 | -- | -- | - | -- |
| Busimesses reporting loss (Wo.) <br> Average sales $\$$ <br> average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 1 \\ 9.565 .606 \\ 1.577 .124 \\ -11.518 \end{array}$ | -- | -- | -- | -- |

1987

| Mumber of observations in sample Average sales | 36 337.161 | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average expense 5 | 310.383 | - | -- | -- | -. |
| Average net protit (loss) \$ | 26.778 | - | - | -- | -- |
| Businesses reporting profit (Mo.) | 252, ${ }^{29}$ |  |  |  |  |
| Average sales ${ }^{\text {S }}$ | 352.288 |  |  |  |  |
| Average exdense \$ | 318.027 |  |  |  |  |
| Average net profit $s$ | 34.281 | -- | -* | - | - |
| Businessen reporsing lest (Mo.) | 7 |  |  |  |  |
| Average sales \$ | 159.767 | =- | -- | -- | -- |
| Average expense 3 | 167.675 | -- |  |  |  |
| Average net loys $\$$ | -7.908 | "* | -- | - | -- |

[^29]TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberte, Management Consulting Services (SIC 7771)


## Symbel:

- zero or no observations
- 100 smell 100 be expressed
not eplicable
$\times$ confidentiol


## footnotes

(1) These estimates se besed on a semple of businesses peporting sales betwen $\$ 25,000$ and $\$ 2.000 .000$ Total weighted mpandisure on given item
(2) Volue in each celt : $\frac{\text { Total weightad salus of all businesses in the sample }}{x 100}$ for esch quapeile.
3) Value in each cell $z$ lotel weighted expendisure on given iten

This portion of the soble pertoins only to the businesses poporting int specific expense iten. Therefore these ratios ere calculoted individuality anc the total mill not nocesserily equal 100 x .

## Noter

Dats er shown by quartiles when at least 13 of the sampled businesses reporg the specific itom

 migh and low vilues of seles ar shown

## How to ute the tebles

(1) Locate the appropriste sales renge that is displayed on the two lines entitled low sbles velute and wigh seles viluem
(21 The selected range will indicte the proper quartile, i. . the botion 25\%. the Iower midde 25z, ind upper midde 25z or the 100254
(3) Dete pertining to the selected seles gize range will be in thet guartile

Stenderd Industriol CIsesiflcetion Definition (SIC 1980) ;
\$1C 7771 - Menegement Consulsing Services
Businesses primerity engaged in providing business and managment consul ing services such as business management consuliting services, custons consulianis. financial managemeni consuliants, manogep developmen consultanis. office systems management consuliamts, organization management consultants. personnet mansgement consultants ing tafitiand customs consultants

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta, Management Consulting Services (SIC 7774)

|  | Total(1) | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | Upper $\text { middele } 25 \text {; }$ | $\begin{aligned} & \text { TOO } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$. s) | $\begin{array}{r} 90 \\ 11 \\ (1) \end{array}$ | 11 49 | 49 | $\begin{array}{r} 70 \\ 123 \end{array}$ | $\begin{aligned} & 123 \\ & (1) \end{aligned}$ |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 13 | - | 5 | 5 | 9 9 |
| Accounts and notes receivable Inventory | 13 | - | 5 | 5 | 99 |
| Other current essets | 42 | 6 | 17 | 33 | 108 |
| Total current assets | 55 | 6 | 22 | 38 | 147 |
| Fixed sssets | 38 | 1 | 11 | 21 | 109 |
| Less: Accum. deo. on fixed susets |  | 7 | 20 | 18 | 207 |
| Other asset: | 65 | 7 | 20 | 18 | 207 |
| Total ustets | 160 | 16 | 53 | 76 | 484 |
|  |  |  |  |  |  |
| Current loons | 3 | - | ${ }_{8}^{2}$ | 1 | ${ }^{8}$ |
| Other current lisbilities | 39 | 12 | 18 | 23 | 95 |
| Total current lisbilities | 42 | 13 | 20 | 24 | 104 |
| Mor asoges daysble | 3 | - | 5 | 1 | 7 |
| Long ierm oebi <br> Other lisoilities | 58 | 2 | 13 | 27 | 179 |
| Totel liebilities Totel equity | $\begin{array}{r} 103 \\ 57 \end{array}$ | 15 1 | 38 15 | 51 26 | 285 174 |


Set Table 1 for symbols and mozes.

TABLE 3. Financial ratios(1) for incorporstad businesses only. 1987
Alberte, Management Consulting Services (SIC 7771)

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | $\begin{aligned} & \text { UpDer } \\ & \text { miodie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low seles value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\begin{array}{r} 90 \\ (1) \\ (1) \end{array}$ | (1) | 49 70 | 70 123 | 123 $(1)$ |
|  | Aversoge |  |  |  |  |
| Liquidity retio Cuprant ratio \{timest | 1.3 | 0.5 | 1.1 | 1.6 | 1.4 |
| Leverage ratios <br> Debtleanity retio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{aligned} & 1.8 \\ & 6.8 \\ & 0.6 \end{aligned}$ | 14.4 10.1 0.9 | 2.5 7.9 0.7 | 9.9 14.3 0.7 | 9.7 8.0 0.6 |



See Teble 1 for symbols end notes.

Definltiens:

1. Hiquidity retio:

Curfent = curren: essets/current liedilities.
2. Lewerige retios:
el DeDt/equity = qatal liabilitios/ quity.
D) Debtratio $=$ sozal |iebilities/ sotal assets
el Interest cover age $=$ net profit interest expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta. Management Consulting Services (SIC 7971)

|  | Total(1) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { midole } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { midde } 25 \text { : } \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (MC. Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value $1 \$ 000^{\prime}$ s? | $\begin{array}{r} 46 \\ 11) \\ 11\} \end{array}$ | $\begin{array}{r} 11 \\ 49 \end{array}$ | $\begin{aligned} & 49 \\ & 70 \end{aligned}$ | $\begin{array}{r} 70 \\ 132 \end{array}$ | 132 |
|  | Average (\$000's) |  |  |  |  |
| Operating ectivities Cash from ocerations Deoreciation 0ther | 15 4 5 | 18 | -1 2 -4 | 10 4 1 | $\begin{array}{r} 47 \\ 11 \\ 3 \end{array}$ |
| Dividends | -4 | -3 | - | - | -14 |
| Investment activities Dispossil of fixed assets Purchase of fixed assets Incresse in investment Decresse in investment | 7 -16 -3 | - | 6 -5 | 2 -5 -10 | 20 -51 -3 - |
| Financing ectivities <br> Increase in long term deb? <br> Repayment of long term debt <br> Loens from shareholders <br> Repayment 0 ! loans fiom shareholders <br> Advances 8 loans from government <br> Increase in equity <br> Decrease in equity <br> Other | 6 -4 20 -15 - 1 -1 | -13 | 5 -2 2 | $\begin{array}{r}7 \\ -3 \\ 30 \\ -23 \\ \hline\end{array}$ | 11 <br> -10 <br> 49 <br> -28 <br> 3 <br> - <br> -2 |
| Increase(decrease) in cash suivelents Cash \& equivelents-Beginning of the year Cash equivelents = End of the year | 15 11 26 | 6 10 16 | 5 | 13 15 29 | 36 18 54 |

(1) These estimates are dased on sanple of incorporated businesses reporting sales detmeen 825,000 and $\mathbf{8 2}, 000,000$. Sample count includes only those businesses reporting statement of chonges.
see rable 1 for symbols and notes.

TABLE 5. Employment changes by 12 of business. 1884-1987 based on SIC citasification in ig87
alberte, Manmgement Consulting Services (Sic 7771)


(1) Average labour units ere colculated by dividing total payroll by the average annual wage and salary rate os feported in the Survey of Employment, Payroll and Hours, Statigtics Canda. Calalogus 72-002 An average labour uniq could be inierpreted as a
 500 employees in canade es whole but less than that number in any given plovince it is shown in the 500 and over group.
$(2)$ Reters to businesses repotiting no paypoll oecuctions in ine previous yes?
131 Relers 10 businesses redorling no paypoll onouctions in the following year
-Newly roporting" and "no longer reporting" businesses are assumed to nove been in activity for six months and the intormation is tojusted occordingly

See titile for sumbols and notes.

TABLE 6. Selected operting characteristics of small businesses by sales quartile, 1985-1987
Alberta, Mansgement Consulting Services (SIC 7771)

|  | iosal(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | Upoer midde 25\% | $\begin{aligned} & \text { Top } \\ & \hline 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample Average sales $\$$ <br> Average axpense ? <br> Average nei profit \{loss\} \$ | $\begin{array}{r} 167 \\ 104.997 \\ 71.207 \\ 33.790 \end{array}$ | $\begin{aligned} & 28.024 \\ & 14.954 \\ & 13.070 \end{aligned}$ | $\begin{aligned} & 41.814 \\ & 26.945 \\ & 14.869 \end{aligned}$ | $\begin{aligned} & 69.582 \\ & 43.216 \\ & 26.366 \end{aligned}$ | $\begin{array}{r} 280.569 \\ 199.713 \\ 80.856 \end{array}$ |
| ```Susinesses reporting profit (Mo.) Average sales$ Averege expenses Average net Diolits``` | $\begin{array}{r} 153 \\ 107.575 \\ 62.612 \\ 44.933 \end{array}$ | $\begin{aligned} & 28.026 \\ & 12.267 \\ & 15.759 \end{aligned}$ | $\begin{aligned} & 42.340 \\ & 16.485 \\ & 25.855 \end{aligned}$ | $\begin{aligned} & 71.054 \\ & 36.813 \\ & 34.241 \end{aligned}$ | $\begin{aligned} & 288.879 \\ & 185,002 \\ & 103.877 \end{aligned}$ |
| Buginesses reporting lose (Mo.) <br> Aversoge sales <br> Aversge expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 16 \\ 91.004 \\ 116.844 \\ -25.840 \end{array}$ | $\begin{array}{r} 28.000 \\ 15.000 \\ -17.000 \end{array}$ | $\begin{array}{r} 40.873 \\ 45.668 \\ -4.795 \end{array}$ | $\begin{array}{r} 55.464 \\ 104.603 \\ -49.139 \end{array}$ | $\begin{aligned} & 239.680 \\ & 272.105 \\ & -32.425 \end{aligned}$ |

1988

| Number of observations in sample <br> Average sales $\$$ <br> Average expense \$ <br> Average net profit (loss) \$ | 208 84.012 57.005 27.007 | $\begin{array}{r} 30.494 \\ 4.732 \\ 25.762 \end{array}$ | $\begin{aligned} & 39.137 \\ & 15.829 \\ & 23.308 \end{aligned}$ | $\begin{aligned} & 65.779 \\ & 40.856 \\ & 24.913 \end{aligned}$ | $\begin{array}{r} 200.636 \\ 165.592 \\ 34.044 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (Mo.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 193 \\ 89.721 \\ 51.932 \\ 37.789 \end{array}$ | $\begin{array}{r} 30.494 \\ 45.732 \\ 25.762 \end{array}$ | $\begin{array}{r} 39.918 \\ 8.374 \\ 39.544 \end{array}$ | $\begin{aligned} & 68.086 \\ & 33.729 \\ & 34.357 \end{aligned}$ | $\begin{array}{r} 220.387 \\ 160.893 \\ 59.494 \end{array}$ |
| Susinesses reporting lose (Mo.) <br> Average soles \$ <br> Average expense $\$$ <br> Aversen net loss $\$$ | $\begin{array}{r} 15 \\ 78.114 \\ 96.247 \\ -18.133 \end{array}$ | - | $\begin{aligned} & 36.551 \\ & 40.504 \\ & -3.953 \end{aligned}$ | $\begin{aligned} & 58.298 \\ & 64.004 \\ & -5.706 \end{aligned}$ | $\begin{aligned} & 139.494 \\ & 184.234 \\ & -44.740 \end{aligned}$ |
|  |  |  | 1887 |  |  |
| Wumber of observations in sample <br> Averoge soles $\$$ <br> Average expense $s$ <br> Average net profit (loss) \$ | $\begin{array}{r} 191 \\ 81.869 \\ 51.861 \\ 30.008 \end{array}$ | $\begin{array}{r} 28.142 \\ 5.092 \\ 23.050 \end{array}$ | $\begin{aligned} & 37.241 \\ & 10.359 \\ & 25.882 \end{aligned}$ | $\begin{aligned} & 52.807 \\ & 30.637 \\ & 22.170 \end{aligned}$ | $\begin{array}{r} 209.284 \\ 161.356 \\ 47.928 \end{array}$ |
| Susinesses reporting profit (Mo.) <br> Average sales $\$$ <br> Average expenses <br> Averoge net protits | $\begin{array}{r} 183 \\ 83.172 \\ 47.115 \\ 36.057 \end{array}$ | $\begin{array}{r} 28.013 \\ 3.781 \\ 24.232 \end{array}$ | $\begin{array}{r} 36.938 \\ 5.852 \\ 30.086 \end{array}$ | $\begin{aligned} & 53.003 \\ & 23.192 \\ & 29.811 \end{aligned}$ | $\begin{array}{r} 214.732 \\ 154.636 \\ 60.096 \end{array}$ |
| ```Buslnesses reportinge loss (Mo.) Averoge sales} Average expenses Average net loss $``` | $\begin{array}{r} 28 \\ 76.559 \\ 89.026 \\ -4.367 \end{array}$ | $\begin{array}{r} 30.800 \\ 32.192 \\ -1.392 \end{array}$ | $\begin{array}{r} 39.895 \\ 41.139 \\ -1.244 \end{array}$ | $\begin{aligned} & 52.085 \\ & 58.049 \\ & -5.964 \end{aligned}$ | $\begin{array}{r} 183.855 \\ 192.722 \\ -8.867 \end{array}$ |

(1) These estimetes are bused on smple of Dusinesses reporting seles detween $\$ 25.000$ ano $\$ 2.000 .000$

Ste Teble for symols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta, Motels end Motor Motels (SIC 9111)

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

## Symbol:

- zero or no ooservations
- 100 small 100 de expresseo
not ADPLicedie
$x$ conficentiel


## Footnotes

11) These estimetes er besed on bempl of businesses reporting seres between \$25.000.end 82,000.000.
lotsl weighted expendiqur on given item

(3) Value in each cell $=\frac{\text { lotal whighted expengiture on given item }}{\text { Totel weighted soles of businesses reporting this ifem of expendipur }}$ forch quartile.

This portion of the table pertains only to the businesses reporting the specisic expenge item. Therefore these peqios are calculated individutly and the cotel will not necesserily equel 100 x .

## Notes

Dote ore shown by quertiles when st least 13 of the sampled businesses report the specific item
 one quitter of the totil nunber of businessas. Within esh qusptile. the overege retio is oresented. For comparison purposes. the high and low vilues of seles ere shom

How to use the teblet

121 The selmeted range mill indicete the proper quartile. i.e. the botton 25\%, the lower miode 25\%. the upper nidde $25 \%$ or the 100 $25 \%$
(3) Dete pertining to she selected sol size renge will be in the quartile.

## Stenderd Induttrisl CIessificetion Definition (SIC 1980):

SIC 8111 - Mosels and Motor Motels
 hotel type roon hes access only from the interior of the Duilding and o motel-hotet type poom hes access fron both the interior bnd oxierior. Included are businesses engaged in hostels. hotel accommodsion services lexcept spertment hotelsl. hotel lodging services lexcept ooartment hoteis? hopels lexcept epartment and private notelsl and motor motels

TABLE 2. Balance sheet proflle for incorported businesses only, 1987
Alberta. Hotels and Motor Hotels (SIC 8111)

|  | To:alil | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe $\text { middle } 25^{\circ}$ | Uppef mitote $25 \%$ | $\begin{aligned} & \text { To0 } \\ & \text { 25\% } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000^{\prime}$ s) <br> High sales value ( $\$ 000$ 's) | $\left.\begin{array}{l} 73 \\ (1) \\ 11 \end{array}\right)$ | $\{1\}$ | $\begin{aligned} & 194 \\ & 362 \end{aligned}$ | $\begin{array}{r} 362 \\ 635 \end{array}$ | 635 $(1)$ |
|  | Averege (\$000's) |  |  |  |  |
| Asets |  |  |  |  |  |
| Cash |  |  | 3 | 4 | 17 |
| Accounts and notes receivable Inventory | 6 | - | 3 | 4 | 17 |
| Othep cuitent assets | 57 | 8 | 19 | 95 | 100 |
| Total current assets | 63 | 8 | 21 | 99 | 117 |
| Fixed assets | 518 | 211 | 284 | 465 | 1.090 |
| Less: Accum. dep. on lixed assets | - | - | $=$ | - | - |
| Other assets | 80 | 51 | 32 | 55 | 181 |
| Total sasets | 660 | 270 | 337 | 818 | 1.389 |
| Lisbilities and equity ${ }_{\text {curient }}$ |  |  |  |  |  |
| Curient loans Othei cuptent liabilities | 16 86 | 59 | 10 32 | 8 60 | 37 195 |
| Total current lisbilities | 102 | 68 | 42 | 68 | 232 |
| Mortgages dayable | - | - | 0 | - | 199 |
| Long ierm debt | 68 361 | 14 155 | 20 227 | 57 316 | 179 730 |
| Other liabilities | 36 | 155 |  |  |  |
| Toral liabilisies | 531 | 236 | 250 | 441 | 1.141 |
| Totel equity | 129 | 34 | 48 | 178 | 248 |

(11) These estimates peped on sample businesses repopting sales between $\$ 25.000$ end $\mathbf{2 2 . 0 0 0 , 0 0 0}$

5e Table ifor symbols and nores.

TABLE 3. Financial ratios(1) for incorporated buitineseses only, 1987
Alberte. Hotels and Motor Hotels (SIC 9111)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lowe? midde $25 \%$ | Upper middle 25* | $\begin{aligned} & \text { T00 } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000^{\prime}$ ) High seles value ( $\$ 000^{\circ}$ s? | $\begin{aligned} & 73 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{aligned} & \{1\} \\ & 194 \end{aligned}$ | $\begin{aligned} & 194 \\ & 362 \end{aligned}$ | $\begin{array}{r} 362 \\ 635 \end{array}$ | $\begin{aligned} & 635 \\ & 11\} \end{aligned}$ |
|  | Averope |  |  |  |  |
| Liquidity retio Curtent iatio (times) | 0.6 | 0.1 | 0.5 | 1.5 | 0.5 |
| ```Leversge ratios Debt/equity retio (times) Interest coverage iotio (times) Debt retio (times)``` | 4.1 1.2 0.8 | 6.9 0.2 0.9 | 6.1 1.4 0.9 | 2.5 1.3 0.7 | 4.6 1.3 0.8 |

(1) The retios represent the everse of retios for bach Dusiness in the group and cannot de celculeted from the figures shom in fable 2 .
(2) These estimetes ore oesed on semple of businesses reporting sules betwen 825.000 and $\$ 2.000 .000$.

See table 1 for symoli and notes.

Definitions:
f. Liquidity resie:

Current a curtent essers / current liabilitiss.
2. Leverege retios:
8) Debr/equiqy : rosal liabilities / equity.
bl Debi ratio = rotal liabilities / cotal assets
s) interest coverage $=$ net profit + interest expense / inturest expense.

TABLE 4. Statement of ehanges in financiti position for incorporated businesses only. 1987
Alberta. Hotels and Motor Hotels (SIC 9111)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe! <br> miode 25\% | UDDe $\text { middle } 25:$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sumple (No.) Low sales value ( 5000 s) High sales value ( 8000 s) | $\begin{array}{r} 38 \\ (1) \\ 11 \end{array}$ | $11)$ 160 | $\begin{array}{r}160 \\ 362 \\ \hline\end{array}$ | $\begin{aligned} & 352 \\ & 632 \end{aligned}$ | 632 11 |
|  | Average (\$000's) |  |  |  |  |
| Operating activities Cash from oper ations Depreciation Dther | $\begin{array}{r} 7 \\ 38 \\ 7 \end{array}$ | $\begin{array}{r} -17 \\ 10 \\ -4 \end{array}$ | $\begin{array}{r} -14 \\ 24 \\ 8 \end{array}$ | 38 33 -13 | 17 75 32 |
| Dividends | -8 | - | - | $-17$ | -15 |
| Invertment ectivities <br> Disposal of fixed assets <br> Pupchase of fixed assets <br> Increase in investment <br> Dacresse in investment | $-92$ | -10 | 1 -7 -1 | -13 | $-31{ }^{3}$ |
| Finencing activities <br> Increase in long term debt Repayment of long term dedt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans fiom government <br> lncrease in equi?y <br> Decresse in equity <br> Other | $\begin{array}{r} 98 \\ -44 \\ 5 \\ -15 \\ 1 \\ - \\ - \\ -1 \end{array}$ | 14 -6 6 | 33 -48 1 -6 | 38 -44 2 -14 3 - - -1 | 286 -70 12 -37 - - -2 |
| Increseldecrease) in cash \& equivalents Cash \& equivalents-Beginning of the reep Cash squivalents - End of the yeap | $\begin{aligned} & -2 \\ & 29 \\ & 27 \end{aligned}$ | -1 -1 -5 | -6 19 5 | 13 49 63 | -12 52 40 |



TABLE 5. Employment changes by size of business. 1984-1987 based on Sic ciassificetion in igst
Alberti. Hoteis and Motor Hotel (SIC 9111)

| Business size expressed in sverage labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ \left(\$ 000^{\prime}\right. \text { s) } \end{array}$ | Average labour unies(1) | Changes in number of businesses with peid emplorees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | New I y reporting(2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 551 | 189.374 | 18.549 | 76 | 44 |
| $\begin{aligned} & \text { tess than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 334 \\ 166 \\ 40 \\ 11 \end{array}$ | $\begin{aligned} & 22.680 \\ & 68.824 \\ & 59.760 \\ & 38.100 \end{aligned}$ | $\begin{aligned} & 2.223 \\ & 6.721 \\ & 5.866 \\ & 3.739 \end{aligned}$ | $\begin{array}{r} 55 \\ 13 \\ 7 \\ 1 \end{array}$ | $\begin{array}{r} 25 \\ 12 \\ 5 \\ 2 \end{array}$ |
| 1987 |  |  |  |  |  |
| Totel | 590 | 217, 128 | 19.157 | 87 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100=499 \\ & 500 \text { end over } \end{aligned}$ | 381 158 38 13 | $\begin{aligned} & 25,234 \\ & 76,822 \\ & 67,579 \\ & 47,493 \end{aligned}$ | $\begin{aligned} & 2.232 \\ & 6.691 \\ & 6.010 \\ & 6.224 \end{aligned}$ | $\begin{array}{r}66 \\ 16 \\ 5 \\ \hline\end{array}$ | $\cdots$ $\cdots$ $\cdots$ |

(19) Average bour units are calculaied by dividing total payroll by the average annul wage and salsy fate as reported in the

Surver of Emoloyment, Farioll ond Hours. Stapisties Conads. Catologur $72-002$. An average lobour unit could de interpreted as a
full-time employet, Note inet the Dusiness sige groups used are determineo et the Canado level. Thus if ousiness has at least
500 mployets in canade as whole but less shan thes number in any givep provinct it is stom in the 500 ond over group.
(2) Refers to businesses peporfing no paypoll deductions in the piovious yesp
(3) Refers to businesses reporiing no payroll deductions in the following yebp

Newly reporting ond "nc longer peportinge businesses are assumed to hove been in ocrivity for six months and the information is djusted accordingly

See table 1 for symools and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Alberta. Hotels and Motor Hotels (SIC 9111)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe r middle $25 \%$ | Upper middle 25:. | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observations in sample <br> Average sales <br> Average expense 3 <br> Average net profit (loss) \$ | $\begin{array}{r} 71 \\ 657.632 \\ 605.671 \\ 59.961 \end{array}$ | $\begin{array}{r} 226.962 \\ 223.108 \\ 3.858 \end{array}$ | $\begin{array}{r} 374.551 \\ 379.428 \\ -4.877 \end{array}$ | $\begin{array}{r} 643.487 \\ 672.802 \\ -29.315 \end{array}$ | $\begin{array}{r} 1.385 .526 \\ 1.147 .346 \\ 238.180 \end{array}$ |
| Businesses reporting profly (Mo.) <br> Average sales <br> Average expense $\$$ <br> Aversene net profit | 48 662.636 553.312 109.324 | $\begin{array}{r} 225.462 \\ 217.885 \\ 7.576 \end{array}$ | $\begin{array}{r} 380.569 \\ 360.704 \\ 19.865 \end{array}$ | $\begin{array}{r} 677.381 \\ 634.140 \\ 43.241 \end{array}$ | $\begin{array}{r} 1.367 .133 \\ 1.000 .517 \\ 366.616 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Average solos 5 <br> Average expense 5 <br> Average net loss \$ | $\begin{array}{r} 23 \\ 653.555 \\ 724.110 \\ -70.555 \end{array}$ | $\begin{aligned} & 235.137 \\ & 251.553 \\ & -16.416 \end{aligned}$ | $\begin{array}{r} 365.292 \\ 408.237 \\ -42.945 \end{array}$ | $\begin{array}{r} 584.518 \\ 740.067 \\ -155.549 \end{array}$ | $\begin{array}{r} 1.49 .273 \\ 1.496 .582 \\ -67.309 \end{array}$ |

1986


1987

| Wumber of observations in sample <br> Average sales $\$$ <br> Aveiage expense $\$$ <br> Averagn net profit (loss)s | $\begin{array}{r} 124 \\ 403.533 \\ 398.088 \\ 5.445 \end{array}$ | $\begin{array}{r} 98.209 \\ 101.962 \\ -3.753 \end{array}$ | $\begin{array}{r} 223.185 \\ 227.923 \\ -4.738 \end{array}$ | $\begin{array}{r} 424,737 \\ 415,719 \\ 9.018 \end{array}$ | $\begin{array}{r} 868.001 \\ 846.747 \\ 21.254 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profli (Mo.) | 71 |  |  |  |  |
| Average soles 5 g | 415.255 | 112.819 | 246.814 | 430.540 | 870.848 |
| Average mopense $\$$ | 379.228 | 104.403 | 216.370 | 401.482 | 794.556 |
| Average not profit | 36.027 | 8.416 | 30.144 | 29.058 | 76.192 |
| Businesses reporting lese (Mo.) | 53 |  |  |  |  |
| Aversge sales S | 391.954 | 83.670 | 206.681 | 414.584 | 862,922 |
| Average exoense \$ | 428.953 | 99.534 | 235.993 | 440.625 | 939.659 |
| Averege net loss $\%$ | -36.989 | -15.854 | -29.312 | -26.041 | -76.737 |

(11) These estimetes are based on smple of Dusinesses reporing sales detween $\$ 25,000$ mad $\$ 2.000 .000$.

Sce iable 1 for symools and notes

TABLE 1. Selected operating ratios. In percent of sales. 1987
Alberta, Motels (Sic 9112)

|  | Total(1) |  | Bottom 25: |  | $\begin{array}{r} \text { Lomer } \\ \text { midd } 25: \end{array}$ |  | Ueder$\text { n dole } 25 \%$ |  |  | $\begin{aligned} & \text { To } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample iNo. Low sales value $(8000$ s) High sales value ( 8000 's) |  | 52 $(1)$ (1) |  | 11 53 |  | $5 \%$ 120 |  | 12 |  |  |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \end{aligned}$reporting | Reparting businesser only ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & \text { 25\% } \end{aligned}$ |  | Tota! | $\begin{array}{r} 80 t+0 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | Uoper middl $25 \%$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of satos |  |  |  |  |
| Occupancy expenses | 30.7 | 39.2 | 32.3 | 29.3 | 24.2 | 100.0 | 30.7 | 38.2 | 32.3 | 29.3 | 24.2 |
| Depreciation | 10.8 | 3.1 | 13.2 | 8.1 | 11.0 | 91.8 | 11.8 | 11.6 | 13.2 | 10.0 | 11.8 |
| Repsirs maintenance | 5.2 | 4.9 | 5.7 | 6.5 | 3.7 | 88.7 | 5.9 | 6.5 | 6.2 | 6.5 | 4.3 |
| Heat. light s telephone | 13.3 | 21.6 | 12.8 | 11.9 | 8.1 | 96.9 | 13.7 | 21.6 | 14.0 | 11.9 | 8.4 |
| Rent | 1.4 | 2.3 | 0.5 | 1.7 | 1.4 | 48.4 | 3.0 | 3.6 | 2.5 | 3.5 | 2.2 |
| Personnel expenses | 22.8 | 17.5 | 27.6 | 23.3 | 21.8 | 96.1 | 23.7 | 20.3 | 27.6 | 23.3 | 22.5 |
| Financisl expenses |  |  | 22.2 20.3 | 18.7 17.2 | 20.2 18.7 | 100.0 97.8 | 20.6 | 22.1 16.6 | 22.2 | 18.7 19.0 | 20.2 |
| Interest $\delta$ bant charges Profestional fees | 18.3 2.5 | 16.6 5.5 | 20.3 1.9 | 17.2 1.5 | 18.7 1.5 | 97.8 99.2 | 18.7 2.5 | 16.6 5.5 | 20.3 1.9 | 19.0 1.5 | 18.7 1.5 |
| Other expenses | 29.7 | 35.4 | 26.6 | 25.4 | 32.0 | 100.0 | 29.7 | 35.4 | 25.6 | 25.4 | 32.0 |
| Profit (loas) | -4.1 | -13.2 | -8.8 | 3.3 | 1.8 | 96.2 | -4. 3 | -13.2 | -9.5 | 3.6 | 1.8 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . . | $\ldots$ | ... | .. | -. |

## symols

zero or no observetions
-- 100 small 100 be expressed
not sopliceble
$\times$ confidential

## footnotes

11 These estinaqes are based on somple of businesser reporing seles between $\$ 25.000$ and $\$ 2.000 .000$
Totat weighted expenditure on givan ittm

This portion of the tat pertsins only to the businesses reporing the specific expense item Therefore these retios er celculeted individublly and the forsil will not necesserily equel $100 \%$

## Wote

Date ere shown by guartiles when bi lest 13 of the sampled businesses peport the specific item
Records wer raked in escending order eccording 10 sales size. Esch quar qile (i. bottom 25\%. Iower midide 25z, etc.) represents on quarter of the tossi number of businesses. Within esch quartile, the ever age patio is presented. For comporison purposes. the high and lom vilues of seles ere shown

How to use the sables

(2) The selected range will indicate the proper quertile. i.e. the botton 25\%, the lower midde 25\%, the upper midole 25t of the $10025 z$
131 Dete pertoining to the selected soles size range will be in thet quartile.

Stenderd Induetrie) [leteificution Definition (SIL 18s01:
SIC 8112 - Motels
Businesses Drimsrily engeged in shori fers eccomodstion to the Dublic with or without food. bever ege and other services. Amotel-type com has access from the exterior onty and gentraliy has parking facilitiss in close proximity. inest businesses include mote accomodation services. motel loging services and motels.

TABLE 2. Balance sheet profile for incorporeted businesses only, 1987
Alberta. Motels (SIC 9112)

|  | Total(1) | $\begin{array}{r} 80+t 0 m \\ 25^{\circ} \end{array}$ | Lowe: midde 25\% | Upoes midole 25\% | $\begin{aligned} & \text { To0 } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $\left(\$ 0000^{\circ}\right.$ ) Migh sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 44 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Aversoe ( 8000 : 1 |  |  |  |  |
| Assets |  |  |  |  |  |
| Accounts and notes receivable | 5 | -- | -- | -. | -- |
| Inventory | - | -. | -- | -- | -- |
| Other current assets | 48 | -- | -- | -- | -- |
| Total cuptent assets | 52 | - | -- | -- | -- |
| fixed assets | 529 | -* | -- | -- | -- |
|  | - | -- | -- | -- | - |
| Other assets | 29 | -- | -- | -- | -- |
| Total masets | 811 | -- | -- | -- | -- |
| Lisbilities and equity |  |  |  |  |  |
| Cuprent lonns lisbilities | 64 | -- | - | -- | -- |
| Total cuprent liabilities | 76 | -- | -- | -- | -- |
| Mortoages Doyable | - | -- | -* | -- | -- |
| Long serm debt | 10 | -- | -* | -- | -- |
| Other lisbilities | 511 | -- | -- | -- | -- |
| Total liabilitias | 597 | -- | -- | -- | -- |
| Total equity | 14 | -- | -- | -- | -- |

(1) These estimstes are based on sample of businesses reporting sales between $\$ 25.000$ and $\$ 2,000,000$.

See table 1 for symbols and notes.

TABLE 3. Financtal ratios(1) for incorporated businesses only. 1987
Alberee, Motels (SiC 9112)

|  | Total(2) | 8ottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper midde 25\% | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low salas value ( $\$ 000$ 's) Migh sales value (9000's) | $\left(\begin{array}{l} 46 \\ (1) \end{array}\right.$ | -- | -- | -- | -- |
|  | Aversae |  |  |  |  |
| Liquidity ratio Current iatio (times) | 0.7 | -- | -- | -* | -- |
| ```Leverege retios DeDt/mquity ratio (times) Interest coverage catio (times) Debt tatio (times)``` | 12.9 1.1 1.0 | -- | -- | -- | -- |

(1) The retios represent the everege of plitios for each businust in the group ond connot be calculated from the figures shom in table 2 .
12) These ustimetes besed on semple of businesses peporting stive between \$25,000 and \$2,000,000.

See Test 1 for symools and notes

## Definitiont:

1. Liquidity retie:

Curreni = current ossets/ariont liobilities.
2. Levereqe retios:

DeDt/equity $=$ total listilities $/$ equity.
Debi patio = total 1 isoilities / to:al assers
el lnierest coversge $=$ net profir interest expense $/$ in ererest bxpense

TABLE 4. Statement of changes in financial position for incorporeted businesses only. ig87
Alberta, Motels (SIC 9112)

|  | Total 11 | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe? <br> midde 25\% | Uoce? $\text { midde } 25 \%$ | $\begin{aligned} & \text { Toc } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ s) High sales value ( $\$ 000^{\prime}$ s) | $\begin{aligned} & 17 \\ & \{1\} \\ & 19\} \end{aligned}$ | $\cdots$ | -- | -- | -- |
|  |  |  | crage 1800 |  |  |
| Opereting activitios Cash from oder tions Daprecietion Other | $\begin{array}{r} -2 \\ 28 \\ 8 \end{array}$ | -- | -- | -- | =- |
| Oividends | - | - - | =- | - - | -- |
| Investment activities <br> Disposel of fixed assets <br> Purchose of fixed assets <br> Incresse in investment <br> Decrease in invertment | $\begin{array}{r} 1 \\ -17 \\ - \\ \hline \end{array}$ | -- | -- | -- | - |
| Finsucing ectivities <br> Increase in long term debt <br> Redayment of long term debt <br> Loans from shareholders <br> Redarment of loans from sharenolders <br> Advances 8 loans from government <br> Increase in equity <br> Decresse in equity <br> Other | $\begin{array}{r} 12 \\ -33 \\ 9 \\ -13 \\ - \\ - \\ -1 \end{array}$ | -- -- -- -- -- -- -- | -- | $-\infty$ $-\infty$ $-\infty$ $-\infty$ $-\infty$ $-\infty$ $-\infty$ | - |
| Increasen(decresse) in cesh 8 equivelents Cash \& quivalents-Beginning of the yeer Cesh 4 equivelents - End of the year | -3 32 28 | -- | -- | -- | -- |

(1) Ihese estimeres ape dased on sample of incorporateo businesses reporing sales deiween $\$ 25$. 000 end $\$ 2.000,000$ Sempie couni includes oniy zhose Dusinesses peporting a statement of cnanges.
Soe isol 1 for symbols and notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC ciassification in 1987
Alberte. Motels (SIC 9912)

|  |  |  |  | Changes in numb with poi | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in overage labour units(1) | Number of bus inesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s) } \end{array}$ | Average labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer coporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 283 | 20.454 | 2,004 | 55 | 34 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 263 \\ 19 \\ \hline \end{array}$ | $\begin{array}{r} 11.485 \\ x \\ x \\ \end{array}$ | $\begin{array}{r} 1.124 \\ 613 \\ 257 \end{array}$ | $\begin{array}{r}52 \\ 3 \\ \hline\end{array}$ | 32 2 - |
| 1587 |  |  |  |  |  |
| Totel | 292 | 21.247 | 1.888 | 36 | $\ldots$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}274 \\ 18 \\ \hline\end{array}$ | $\begin{array}{r} 13.739 \\ 7.508 \end{array}$ | 1.221 667 $=$ | 35 3 - | . |


 full-itme employee mote that the business size groups used are determined ot the conade level. Thus if business has ot lest 500 mployees in consda os a whole but less ther that number in any given province it is shom in the 500 and over proup
121 Refers to Dusinesses reporting no paytall deductions in the previous year
(3) Refers : 0 businesses peporting no paypoll deductions in the following year

- Newly reporting and "no longer peporing" ousinesses are ossumed to hove been in activity for six months and the informorion is adusted ascordingly

See lable i for symbels and notes

TABLE 6. Selected operating charmeteristics of swell businesses by sines quartile, 1985-1987
Aberta. Motels (SIC S112)

|  | T0:8111) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe? minde 25\% | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observetions in sample <br> Average sales $\$$ <br> Aversge expense $\$$ <br> Average net plofit (loss) s | $\begin{array}{r} 38 \\ 193.281 \\ 207.219 \\ -13.938 \end{array}$ | -- | -- | - $=-$ $=-$ | -- |
| Businesses reporting profit (Mo.) <br> Average seles \$ <br> Averagt expense s <br> Average net profits | $\begin{array}{r} 21 \\ 230.764 \\ 216,303 \\ 14,461 \end{array}$ | -- | -- | -- | -- |
| Busineses reporting lose (Mo.) <br> Average sales <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 18 \\ 180.999 \\ 217.485 \\ -36.486 \end{array}$ | -- | -- | -- | -- |

1986

| Mumber of observations in sample <br> Average sales <br> Average expense $\$$ <br> Luerage net profit (loss: \$ | $\begin{array}{r} 50 \\ 256.296 \\ 255.199 \\ 1.037 \end{array}$ | $\begin{array}{r} 37.505 \\ 37.366 \\ 139 \end{array}$ | $\begin{array}{r} 146.211 \\ 154.593 \\ -8.382 \end{array}$ | $\begin{array}{r} 250.004 \\ 245.905 \\ 4.099 \end{array}$ | $\begin{array}{r} 599.464 \\ 582.930 \\ 8.534 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businestes reporting profit (Mo.) | 34 |  |  |  |  |
| Average salos \$ | 253.232 | 35.875 | 130.318 | 283,988 | 562.746 |
| Average expense \$ | 218.540 | 34.561 | 104,478 | 232.096 | 503.026 |
| Average net profit \$ | 34.692 | 1,314 | 25.840 | 51.892 | 59.720 |
| Businesses reporting moss (Mo.) | 16 |  |  |  |  |
| Averse soles ${ }^{\text {a }}$ | 275.832 | 54,149 | 148.489 | 222.587 | 678.101 |
| Average expentes | 327.205 | 66.011 | 161.776 | 257.046 | 823.986 |
| Aversge net loss 8 | -51.373 | -11.862 | -13,287 | -34.459 | -145.885 |

1987

| Wumber of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) s | $\begin{array}{r} 70 \\ 224.281 \\ 227.623 \\ -3.342 \end{array}$ | $\begin{array}{r} 43.731 \\ 51.534 \\ -7.803 \end{array}$ | $\begin{aligned} & 94.924 \\ & 99.363 \\ & -4.439 \end{aligned}$ | $\begin{array}{r} 167.925 \\ 163.325 \\ 4.600 \end{array}$ | $\begin{array}{r} 590.543 \\ 596.268 \\ -5.725 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Ausinesses peporting e profit (Mo.) | 34 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ | 214.506 | 33.955 | 103.513 | 168.066 | 552,490 |
| Average expense \$ | 194.744 | 30.516 | 98.945 | 154.114 | 495.400 |
| Averuge net profit \$ | 19.762 | 3.439 | 4.568 | 13.952 | 57.090 |
| Businesses peporting soss (Mo.) | 36 |  |  |  |  |
| Aversot sales 1 | 233.922 | 46.295 | 86.440 | 167.636 | 635.318 |
| Average expense ? | 263.493 | 57.046 | 99.777 | 182.197 | 716.950 |
| Average nut loss \$ | -29.571 | $-10.751$ | -13.337 | -14.561 | -79.632 |

(1) These estimates are besed on semple of businesses repoting sales between $\$ 25.000$ and $\$ 2,000,000$.

See lable 1 for symbols ano notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta. Licensed Restaurants (SIC 9211)

|  | TE: ${ }^{\text {(1) }} 1$ |  | Sotion 25\% |  | Lowermiode 25\% |  | UpDe:middle 25; |  |  | Tof 25: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (mo.) <br> Low sales value ( 8000 s) <br> High saies value ( $\$ 000$ 's) | $\begin{aligned} & 173 \\ & 111 \\ & 11 i \end{aligned}$ |  | $\begin{aligned} & 1 \\ & 154 \end{aligned}$ |  | $\begin{aligned} & 154 \\ & 300 \end{aligned}$ |  | $\begin{aligned} & 300 \\ & 555 \end{aligned}$ |  |  | $\begin{aligned} & 555 \\ & 11) \end{aligned}$ |  |
| Selected expense item | Industry overape (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { roporting } \end{aligned}$ | Roporting businesses only: 31 |  |  |  |  |
|  | Total | Botiom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | UpDer niddle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Torel | 80ttom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middie } \end{aligned}$ | $\begin{aligned} & \text { Tov } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 30.1 | 29.9 | 32.0 | 30.2 | 29.6 | 51.4 | 33.3 | 36.5 | 34.5 | 30.5 | 32.2 |
| Occupency expenses | 17.2 | 21.0 | 21.0 | 14.8 | 11.5 | 100.0 | 17.2 | 21.0 | 21.0 | 14.8 | 11.9 |
| Depreciation | 3.6 | 2.7 | 4.8 | 4.1 | 2.8 | 83.4 | 4.3 | 3.7 | 6.1 | 4.4 | 3.1 |
| Redaipa \& maintenance | 1.7 | 2.5 | 1.7 | 1.4 | 1.4 | 95.5 | 1.8 | 2.7 | 1.8 | 1.4 | 1.5 |
| Hear. light \& telephone | 3.8 | 5.0 | 4.2 | 3.3 | 2.6 | 94.2 | 1.0 | 5.5 | 4.8 | 3.3 | 2.7 |
| Rent | 8.0 | 10.8 | 1 C .3 | 6.0 | 5.1 | 83.5 | 9.6 | 13.4 | 12.2 | 7.1 | 6.0 |
| Personnel expenses | 26.8 | 24.5 | 24.6 | 31.2 | 25.9 | 98.6 | 27.2 | 25.4 | 25.2 | 31.2 | 26.9 |
| Finencisl expenser | 4.3 | 4.1 | 6.7 | 3.2 | 3.1 | 100.0 | 4.3 | 4.1 | 6. 7 | 3. 2 |  |
| Interest 8 donk charges | 3.1 1.2 | 2.7 1.4 | 5.7 1.0 | 2.0 | 2.1 1.3 | 88.0 96.1 | 3.6 1.3 | 3. 3 | 6.3 1.1 | 2.3 1.2 | 2. 3 1.3 |
| Other expenses | 20.4 | 23.2 | 15.8 | 19.1 | 23.3 | 100.0 | 20.4 | 23.2 | 15.8 | 19.1 | 23.3 |
| Prafit (loss) | 0.3 | $-2.7$ | -0. 1 | 1.5 | 4.9 | 98.2 | 0.8 | -2.7 | -0.1 | 1.5 | 4.9 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\cdots$ | - . | . . | $\ldots$ | $\ldots$ |

## 5 yebols

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## Pootnote:

(1) These estinetes are besed on semple of businesses reporting sties between 125.000 and $12,000,000$


This portion of the tobl pertains only to the businasses reporting the specific expense item. Therefora these rotios are calculated incividusly and the cotal will not necessarily equet 100\%

## Notes

Dete bre showt. by quertiles when of fess 13 of the sompled businesses report the specific item
 ont quarter of the total numper of businesses. Wishin esch quartile, the everage ratio is presented. For comparison pupposes. the hign end low values of sales or snown.

## How to ute the satos


12) Ths selected renge will indicete the proper quertile. i. e. the botion 25\%, the lower midel 25y. the upper midde 25z or the 10025 I
(3) Dest pefteining to the selected selles size renge will be in thot quertile.

Stender Industrici CIEssificetion Deflnitien (SIC 1980):
SIf 9211 - bicensed Restaurents
Businesses primarily engaged in prepering and serving meals for consumption on the premises with license to serve elcoholic beversges
bicensec food and bever age service restauranes. licensed restaurants and licensed restaurant services are included in this industry

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Aberta, Licensed Restaurants (S1C 5211)

|  | Total(1) | Bot 10 m 25\% | Lowe? micole 25\% | Upder <br> midde 25* | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lowsales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000^{\prime}$ ) | 115 (1) (1) | 11) 241 | $\begin{aligned} & 241 \\ & 418 \end{aligned}$ | $\begin{aligned} & 418 \\ & 603 \end{aligned}$ | $\begin{aligned} & 603 \\ & (1) \end{aligned}$ |
|  | Average (\$000's ${ }^{\text {c }}$ |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | - | - | - | $\overline{5}$ |
| Accounts and notes receivable | 3 | - | 3 | 2 | 5 |
| Inventory | - | - | - | - | $\bigcirc$ |
| Other cufpent assets | 44 | 11 | 51 | 40 | 74 |
| Total current assets | 47 | 11 | 54 | 41 | 79 |
| Fixed assets | 151 | 48 | 164 | 150 | 236 |
| tess: Accum. dep. on fixed sesets | - | 1 | 45 | 20 | 92 |
| Othor ussets | 42 | 11 | 45 | 20 | 92 |
| Total assets | 240 | 70 | 282 | 212 | 407 |
| Lisbilipies end equity |  |  |  |  |  |
| Cuprent loans | 13 | 24 | 7 | 10 | 13 |
| Other curfent lisbilities | 46 60 | 21 | 39 46 | 38 48 | 85 98 |
| Total current liabilities Mortgages payable | 60 | 45 | 8 | 8 | $\bigcirc$ |
| tong term deot | 20 | 6 | 5 | 38 | 32 |
| Other liabitities | 106 | 32 | 118 | 68 | 203 |
| Total liebilitios | 186 | 82 | 170 | 153 | 333 |
| Totel equity | 54 | $-13$ | \$2 | 58 | 74 |

(1) These estimetes are Desed on somple of Dinesses reporting soles beiween $\$ 25.000$ and $\$ 2.000,000$.

Ste inble 1 for symbols and notes

TABLE 3. Financisi retios(1) for incorporated businesses only. 1987
Alberta, Llcensed Restaurante (SIC 9211)


$(1)$ The retios represent the everoge of rasios for each business in the group ondesnot be celculsted from the figures fhom in teble 2 .
121 Thete estimetes bestod on smple of businesses reporting seles betmenn $\mathbf{5 2 5 , 0 0 0}$ and $\mathbf{8 2}, 000,000$.
see fitble ifor symols and notes.

## Definitions:

1. Liquioity rotio:

Current z current assets / current liabilitios.
2. Levertape ritioz:
a) Deblequity $=$ total ilabilities / equity
b) Debt patio = rotal liabilities / total assets
cl Interest coverage = net protit - intertest expense/interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, ig87
Aberta, Licensed Restaurants (SIC 9211)

|  | Total(1) | Botiom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \pi \cdot 1 \text { ddle } 25 \% \end{array}$ | UDDe: miodl 25\% | $\begin{aligned} & \text { Top } \\ & \text { 25: } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samole (Mo.) Low sales value (\$000's) Migh sales value (\$000's) | $\begin{aligned} & 55 \\ & (1) \\ & 11 \end{aligned}$ | $\begin{aligned} & 111 \\ & 264 \end{aligned}$ | $\begin{array}{r} 264 \\ 437 \end{array}$ | $\begin{aligned} & 437 \\ & 643 \end{aligned}$ | $\begin{aligned} & 543 \\ & (1) \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Opereting ectivities Cash from operations Depreciation Other | $\begin{array}{r} 13 \\ 21 \\ 3 \end{array}$ | -17 8 2 | $\begin{array}{r} 1 \\ 17 \\ 2 \end{array}$ | $\begin{gathered} 16 \\ 26 \\ -8 \end{gathered}$ | 51 33 17 |
| Dividends | -2 | - | - | -2 | -6 |
| Investemt ectivities <br> Disposel of fixed assets <br> Purchase of fixed assets <br> lncresse in investment <br> Decresse in investment | 9 -22 -8 3 | -1 | $\begin{array}{r}1 \\ -10 \\ \hline\end{array}$ | 6 -10 -1 3 | $\begin{array}{r} 27 \\ -86 \\ -29 \\ 10 \end{array}$ |
| Financing ectivlties <br> lncrease in long term debt Repayment of long term deb: <br> Loans from sha: holders <br> Recoyment of loans fiom sharemolders <br> Advances \& loans from government <br> lncrease in equity <br> Dectesse in equity <br> Other | $\begin{array}{r} 13 \\ -32 \\ 16 \\ -16 \end{array}$ | $\begin{array}{r}1 \\ -12 \\ 17 \\ \hline\end{array}$ | $\begin{array}{r} 2 \\ -8 \\ 10 \\ -20 \end{array}$ | 8 -19 1 -15 | $\begin{array}{r}41 \\ -85 \\ 37 \\ -30 \\ \hline\end{array}$ |
| increaseldecreasel in cash s equivalonts Cosh sequivelents-Beginning of the year Cash equivalents - End of the year | $\begin{aligned} & -1 \\ & 23 \\ & 22 \end{aligned}$ | -3 1 -2 | $\begin{aligned} & -6 \\ & 19 \\ & 13 \end{aligned}$ | 5 28 26 | 51 51 |

111 These estimates se onsed on semple of incorporated businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$. 5 anple count includes oniy inose businesses reporing stingment of changes
see iable 1 for symbels and notes

TABLE 5. Employment chenges by size of business. 1984-1987 besed on SiC cisesficstion in 1887
Aloerte. Licensed Resteurants (SIC 9211)


 Surver of Emplovment, Payroll ond Hours. Statistics Canado. Catalogue 72-002. An average labour unit could be inierpreted as a
 500 employes in Canada os owhole Dut less thon thel number in any given province it is shown in the 500 ond over group
$(21$ Refers to businesses reporting no parioll deductions in the previous yea?
(3) Refers 10 Dusinesses reporting no poyioll deductions in the following year
"Newly reporting" and "no longar reporting" businesses are assumed to nave been in activity for six months and the intormation is adjusted accordingly

See iable 1 for symouls and nores.

TABLE 6. Selected opereting characteristics of small businesses by sales quartile. 1985-1987
Alberta. Licensed Restaurments (S1C 9211)

|  | Total(1) | $\begin{array}{r} \text { Bo: } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower $\text { midcle } 25^{\circ}$ | Under $\text { middle } 25 \%$ | $\begin{aligned} & \text { ioo } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample | 181 |  |  |  |  |
| Average sales | 416.089 | 108.095 | 223.988 | 411.521 | 922.753 |
| Averege expense? | 413.480 | 105.855 | 227.755 | 416.257 | 904.171 |
| Averege net profit (loss) s | 2,629 | 440 | -3.767 | -6.736 | 18.582 |
| Businesses reportinge profit (No.) Average sales $\$$ | 132 433.097 | 95,315 |  | 423.619 |  |
| Average expenses | 410.773 | 86.363 | 207.147 | 406.352 | 943.228 |
| Averase net profit \$ | 22.324 | 8.952 | 13,376 | 17.067 | 49.904 |
| Busineszes reporsing loss (W0.) | 490 |  |  |  |  |
| Average sules | 380.862 | 116.399 | 229,803 | 399.980 | 777.465 |
| Average expense $\$$ | 408.664 | 124.096 | 261.154 | 425,865 | 823.541 |
| Average net lass \$ | -27.802 | -7.697 | -31.551 | -25.885 | -86.076 |

1985

| Number of observations in sample <br> Averspe sales \$ <br> Average expense \$ <br> Aversge net profit (loss) \$ | $\begin{array}{r} 386 \\ 416.831 \\ 401.925 \\ 14.906 \end{array}$ | $\begin{aligned} & 76.124 \\ & 62.847 \\ & 13.577 \end{aligned}$ | $\begin{array}{r} 204.044 \\ 193.110 \\ 10.934 \end{array}$ | $\begin{array}{r} 123.395 \\ 415.877 \\ 7.518 \end{array}$ | $\begin{array}{r} 963.462 \\ 935.867 \\ 27.595 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting e profit (Wo.) | 295 |  |  |  |  |
| Average sales \$ | 429.829 | 75.397 | 228.707 | 435,895 | 978.317 |
| Averege expense 5 | 399.994 | 55.381 | 201,582 | 408,428 | 934,584 |
| Averege net profits | 29.835 | 20.016 | 27.125 | 27, 867 | 44. 733 |
| Businesses peporting loss (Mo.) Average sales | $\begin{array}{r} 91 \\ 392.057 \end{array}$ | 81.560 | 178.813 | 400.324 |  |
| Average expenses | 413.652 | 100.189 | 184.442 | 423.626 | 940.392 |
| Average net loss | -29.605 | -18.629 | -5.629 | -29.302 | -32.860 |
|  |  |  | 1987 |  |  |
| Mumber of observations in sample | 253 |  |  |  |  |
| Average sales | 386.971 | 98.667 | 218.294 | 422.325 | 808,596 |
| Average expense \$ | 375.716 | 96.174 | 216.721 | 418.811 | 771.153 |
| Average not profit (loss) \$ | 11.255 | 2,493 | 1.573 | 3.514 | 37.437 |
| Businesses reporting profit (Mo.) | 161 |  |  |  |  |
| Average sales \$ | 396.354 | 109.444 | 204.005 | 439.101 | 832.865 |
| Average expense | 365.897 | 37.004 | 189, 159 | 410.576 | 767.247 |
| Average net profits | 30.357 | 12,440 | 14.847 | 28,525 | 65,618 |
| Businessas reporting lost (Mo.) | 92 |  |  |  |  |
| Average sales ${ }^{\text {S }}$ | 369.279 | 85.449 | 236.476 | 404.267 | 750.890 |
| Aver ${ }^{\text {ate expense } \$ 0}$ | 388.772 | 95. 157 | 251.793 | 427.675 | 780.482 |
| Average not loss \$ | -19.501 | -9.708 | -15.317 | $-23.408$ | -29.572 |

11 These estimetes are based on semple of businesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$
See totic 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of seles, 1987
Alberta. Unlicensed Restaurants (Including Drive-Ins) (Sic 9212)

|  | Total(1) |  | $\begin{array}{r} 80+t 0 m \\ 25^{\circ} \end{array}$ |  | Lower <br> middle 25\% |  | Uppe$\text { midde } 25 \%$ |  |  | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) H gh sales value $(\$ 000$ s) | $\begin{aligned} & 110 \\ & (1) \\ & 11) \end{aligned}$ |  | $\begin{array}{r} 111 \\ 38 \end{array}$ |  | $\begin{aligned} & 38 \\ & 94 \end{aligned}$ |  | $\begin{array}{r} 94 \\ 222 \end{array}$ |  |  | 222 |  |
| Selected expense item | Industry averape(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lomei } \\ \text { midole } \\ 25 \% \end{array}$ | Upder middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Tota! | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { UoDer } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Pepcent of soles |  |  |  |  |
| Cost of ex les | 33.5 | 38.4 | 29.0 | 33.8 | 28.4 | 13.1 | 40.3 | 44.5 | 42.4 | 43.9 | 31.6 |
| Oecupancy expenses | 19.4 | 21.1 | 22.3 | 17.8 | 16.1 | 100.0 | 19.4 | 21.1 | 22.3 | 17.8 | 15.1 |
| Depreciation | 3.0 | 0.6 | 3.5 | 3.9 | 3.5 | 68.2 | 4.4 | 6.0 | 5.0 | 4.2 | 3.8 |
| Repeirs 8 mointenance | 1.7 | 2.7 | 1.7 | 1.4 | 1.3 | 89.0 | 2.0 | 3.8 | 1.8 | 1.5 | 1.5 |
| Hest. light \& telephone | 3.7 | d. 0 | 3.3 | 4.6 | 2.9 | 88.9 | 4.1 | 5.6 | $3 . ?$ | 4.8 | 3.0 |
| Rent | 11.0 | 13.9 | 13.8 | 7.9 | 8.3 | 84.5 | 13.0 | 14.6 | 16.4 | 10.6 | 9.7 |
| Personnel expenses | 22.8 | 14.2 | 21.8 | 24.4 | 29.0 | 90.2 | 25.1 | 19.9 | 25.0 | 24.4 | 29.0 |
| Financial expenses | 3. 5 | 1.8 | 5. 0 | 3.3 | 3.4 | 99.1 | 3.5 | 1.8 | 5.1 | 3.3 | 3.4 |
| interest 8 bank charges | 2.9 | 1.1 | 2.4 | 2.2 | 2.4 | 73.6 | 2.8 | 1.7 | 3.9 | 2.8 | 2.7 |
| Prolessional fees | 1.4 | 0.8 | 2.6 | 1.0 | 1.0 | 84.7 | 1.9 | 1.4 | 2.8 | 1.1 | 1.0 |
| Other expenses | 21.2 | 21.4 | 29.1 | 13.4 | 19.7 | 100.0 | 21.2 | 21.4 | 29.1 | 13.4 | 19.7 |
| Profit (less) | -0.2 | 3.0 | -7.2 | 1.3 | 3.4 | 17.2 | -0.2 | 3.0 | -7.2 | 1.5 | 3.4 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . . | . . | ... | . . |  |

## Symbol:

2tro or mo obsepvations
-. 100 snal! too be expressed
nat applicable

* confidential


## footnotes

(1) These estimetes bered on sample of businesses reporting zel bs betwen $\$ 25.000$ and $\$ 2.000,000$.

Totsl weighed expenditure on given item
(2) Value in each cell $=\overline{\text { loqal weighted sales of all businesses in the sample }} \times 100$ for each quartile.
(3) Value in esch cell Taral weighted expenditure on given isem
Total wighted seles of businesses reporting this item of expenditure for each quartila
This portion of the table pertoins onty to the businesses feporting the specific expense iqen. Therefore these ratios or colculated individualy and the cotal will not necessarily equal 1005 .

Motes
Dots are shown by quartiles when at least 13 of the smplad businesses report the spacific itum.
Records were panked in ascending order becording to sales sire. Esch quartile li. bottom 25\%, lower miode 25£, etc. fapresents one quater of the totis number of businesses. Within esch quertile, the everege ratio is presented. For comparison purposes. the high and low values of sales are shown.

## How to use the tebles

[1] Locete the sppropriste seles penge thet is displeyed on phe iwo lines onticled low sel es velut" Bnd migh seles valuet
l2 the selected pange will indicste the proper quertile, i. e. the bottom 25\%. the tower miode 25\%. the upper midole 25z or the (op 25 立
(3) Date pertsining to the selected sides sise range will be in that quertile

Standerd Industrisl CInsificetion Definition ISiC I9801:

516 8212 - Unlicensed Resteursmt (lncluding Drive-Ine)
Businesses primarity engaged in preparing end serving meels fow consumption on the premises but without license to serve foholic beverages. Included are businesses commonly referred to as "drive-ins" where food is consumed either in customers" motor venicles
 in this industry

TABLE 2. Baisnce sheet proflle for incorported bustnesses only, 1987
Alberta. Unlicensed Restaurants (Including Drive-Ins) (SiC 9212)

|  | Tota! 11 | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | $\text { mido Lower } 25 \%$ | Uppe? midde 25\% | TOD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No. Low sales value (\$000's) High sales value ( $\$ 000^{\prime}$ s) | (1) $\begin{aligned} & 59 \\ & 11\end{aligned}$ | $\begin{aligned} & 1 \\ & 94 \end{aligned}$ | $\begin{array}{r} 94 \\ 196 \end{array}$ | $\begin{array}{r} 196 \\ 315 \end{array}$ | $\begin{aligned} & 315 \\ & 111 \end{aligned}$ |
|  | Average ( $\$ 000{ }^{\prime} \mathrm{s}$ ) |  |  |  |  |
| A5se\% |  |  |  |  |  |
| Cash | - | - | - | ; | - |
| Accounts and notes receivable | 2 | 1 | - | 5 | 3 |
| Inventory | - | - |  | - | - |
| Other surrent assets | 35 | 17 | 8 | 34 | 79 |
| Total cuppent essets | 37 | 18 | 8 | 38 | 82 |
| Fixed assets | 87 | 20 | 50 | 54 | 217 |
| Less: Accum. dep. on fixed essets | 14 | - | 3 | 19 | $3{ }^{-}$ |
| Other ossets | 14 | 3 | 3 | 19 | 30 |
| Totel ameets | 138 | 40 | 81 | 111 | 329 |
| Lintilities and equitr |  |  |  |  |  |
| Curtent losns Opher current lisbilities | 88 | 10 35 | 15 | 5 | 15 |
| Total current liabilities | 35 | 44 | 19 | 21 | 55 |
| Mortgages Dayaole | - | - | - | ? | - |
| Long term debt. | 15 | 12 | 34 | 13 | 42 197 |
| Other liabilities | 74 | 12 | 30 | 51 |  |
| Total liabilities Total muity | 124 14 | $\begin{array}{r} 57 \\ -16 \end{array}$ | 53 88 | 85 25 | 294 35 |

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

See fable ' for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Alberte, Unlicensed Resteurants (Including Orive-ins) (Sic 9212)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | 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 ( $8000^{\prime}$ ) High sales value ( 9000 's) | $\begin{array}{r} 59 \\ (1) \\ (1) \end{array}$ | $\left\{\begin{array}{l} 1 \\ 94 \end{array}\right.$ | 94 196 | 196 315 | 315 111 |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio \{times) | 1.1 | 0.4 | 0.4 | 1.8 | 1.5 |
| Leverage resios <br> Debtlequity retio 〈times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | 9.1 1.2 0.9 | -3.5 1.4 | 6.5 1.0 0.9 | 3.4 1.8 0.8 | 8.4 2.4 0.9 |

(1) The ratios represent the everspe of retios for each business in the group and connot be celculated from the figures shown in toble 2 .

121 Thest estimtes art onsed on semple of businesses reporting ssins betwen $\mathbf{8 2 5 , 0 0 0}$ end $\$ 2,000,000$
5ee Table ifar symbols and nates.

Definition:
ค. Liquidisy retio:
Current = eurrent assets / current liobilitias.
2. Levernge ratios:

```
0) Det:/equity = tctal liabilisies / equity.
b) DeDi ratio = total listilisies / total ossets
c) Interest coverge = net profit interest expense \(f\) interest expense.
```

TABLE 4. Statement of changes in financial position for incorporated businesser only. igst
Alberta. Unlicensed Restaurmins (Including Drive-Ins) (SIC 9212)

|  | To1a1:1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | $\begin{aligned} & \text { Uoper } \\ & \text { midde } 25 \% \end{aligned}$ | Tof 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (mo.; kow sales value (\$000's) High sales value i $\$ 000^{\circ} \mathrm{s}$ ) | $\begin{array}{r} 28 \\ (1) \\ (1) \end{array}$ | $\begin{array}{r} 1 \\ 34 \end{array}$ | $\begin{array}{r} 98 \\ 182 \end{array}$ | $\begin{array}{r} 182 \\ 348 \end{array}$ | $\begin{aligned} & 348 \\ & (1) \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Operating ectivities Casin from oderations Dapicciation Other | $\begin{array}{r} -15 \\ 15 \\ -1 \end{array}$ | $\begin{array}{r} -119 \\ 98 \\ 7 \end{array}$ | $\begin{array}{r} -1 \\ 12 \\ 2 \end{array}$ | $\begin{array}{r} 15 \\ 9 \\ -14 \end{array}$ | $\begin{array}{r} 9 \\ 23 \\ 3 \end{array}$ |
| Dividends | -3 | - | -3 | -9 | $=$ |
| Investment ectivities <br> Dispossi of fixed assets <br> Purchase of fixed asseis <br> increase in investmen? <br> Decresse in investmen? | $\begin{array}{r} 5 \\ -23 \\ -1 \\ \hline \end{array}$ | -9 | -1! | $\begin{array}{r} 17 \\ -37 \\ -3 \end{array}$ | -31 |
| Financing ectivities <br> increase in long term deb: <br> Redayment of long ierm debt <br> Loans trom shareholders <br> Redayment of loans from shareholders <br> Advarces 8 loans fiom government <br> Increase in equity <br> Decresse in equity <br> Oiner | 16 -9 29 -3 | 117 | 3 -1 -4 | 32 -8 -4 | 26 -25 1 -5 |
| Incresse(decrease) in cash s equivelents Cash squivalents-Beginning of the year Cash sequivalents - End of the year | 1 13 15 | $\begin{aligned} & 14 \\ & 1 \\ & 15 \end{aligned}$ | -4 7 3 | 1 31 32 | 11 10 |

111 Thase escimetes tre desec or sample of incorporased businesses reporting soles between $\mathbf{\$ 2 5}, 000$ end $\mathbf{5 2 . 0 0 0}$. 000. Sample couns inciudes orly thase businesses reporting statement of changes.
See toble i for symols and notes

TABLE 5. Employment changes by tize of business. 1984-1987 based on SIC ciastification in 1987
Alberts. Unllcensed Restaurants (Including Orive-Ins) (Sic 9212)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { To:al Dayroll } \\ \left(\$ 000^{\prime}\right. \text { ) } \end{array}$ | $\begin{aligned} & \text { Aver age laboup } \\ & \text { units (1) } \end{aligned}$ | Chenges in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longe: romorting(3) |
| 1984 |  |  |  |  |  |
| Total | 88 | 82.348 | 9.324 | 177 | 43 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-95 \\ & 100-499 \\ & 500 \text { and ove? } \end{aligned}$ | $\begin{array}{r} 777 \\ 89 \\ 8 \\ 6 \end{array}$ | $\begin{array}{r} 30.916 \\ 22.404 \\ 8.247 \\ 20.781 \end{array}$ | $\begin{array}{r} 3.494 \\ 2.507 \\ 944 \\ 2.379 \end{array}$ | $\begin{array}{r}161 \\ 15 \\ 1 \\ \hline\end{array}$ | $\begin{array}{r} 70 \\ 11 \\ 2 \end{array}$ |
| 1587 |  |  |  |  |  |
| Totel | 1.196 | 107.209 | 12,188 | 321 | ... |
| $\begin{aligned} & 1 \text { ess then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 1.074 \\ 105 \\ 90 \\ 7 \end{array}$ | $\begin{array}{r} 41.029 \\ 30.503 \\ 7.649 \\ 28.028 \end{array}$ | $\begin{array}{r} 4.687 \\ 3.408 \\ 877 \\ 3.216 \end{array}$ | 303 16 1 1 | $\because$ $\cdots$ $\cdots$ |

(1) Average labour units ar calculated by dividing total payroll by the average annul wage and salfry pate as reported in the

Surver of Employment. Payroll and Hours. Statislics Lanada. Cetalogue 92-002. An average lobour unit coulo de inteppreted as a full-time employee mose that the business size groups used ore determined at the Canado fruel. Thus if a business has at leas? 300 employees in canada as owhole but less than thot number in any given province it is shown in the soo ond over group.
12) Reters to businesses redorting no parroll deductions in the previous yeer.
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" anc "no longer renor ting" businesses are assumed to have been in activity for six months ano the informasion is sdjusted accordingly
see table 1 for symools and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1985-1987$
Alberta. Unlicensed Restaurants (Inciuding Drivelins) (Sic 9212)

| Total 1 ) | Bot:0m | Lower | Upoe? | TOD |
| :---: | :---: | :---: | :---: | :---: |
|  | 25\% | middle 25\% | middle 25\% | 25: |


|  |  |  | 1985 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Wumber of observations in sample <br> Average sales \$ <br> Average expenses <br> Average net profit (losa) \$ | $\begin{array}{r} 133 \\ 186.162 \\ 185.823 \\ 339 \end{array}$ | $\begin{array}{r} 38.246 \\ 39.291 \\ -1.045 \end{array}$ | $\begin{array}{r} 74.231 \\ 71.554 \\ 2.677 \end{array}$ | $\begin{array}{r} 149.360 \\ 146.455 \\ 2.905 \end{array}$ | $\begin{array}{r} 482.810 \\ 485.991 \\ -3.181 \end{array}$ |
| Businesses reporting a profit (Mo.) <br> Average sales \$ <br> Average expenses <br> Average net protit \$ | $\begin{array}{r} 103 \\ 182.106 \\ 170.039 \\ 12.067 \end{array}$ | $\begin{array}{r} 10.418 \\ 33.382 \\ 7.036 \end{array}$ | $\begin{array}{r} 69.835 \\ 60.816 \\ 9.019 \end{array}$ | $\begin{array}{r} 151.329 \\ 137.571 \\ 13.758 \end{array}$ | $\begin{array}{r} 466.840 \\ 448.387 \\ 18.453 \end{array}$ |
| ```Businesses reporting loss (Mo.) Average ssins $ Average expense $ Average net loss $``` | $\begin{array}{r} 30 \\ 189.524 \\ 206.622 \\ -17.098 \end{array}$ | $\begin{aligned} & 35.874 \\ & 45.749 \\ & -9.875 \end{aligned}$ | $\begin{aligned} & 79.601 \\ & 84.672 \\ & -5.071 \end{aligned}$ | $\begin{aligned} & 143.679 \\ & 172.092 \\ & -28.413 \end{aligned}$ | $\begin{array}{r} 498.940 \\ 523.974 \\ -25.034 \end{array}$ |
|  |  |  | 1985 |  |  |
| Mumber of observations in semple <br> Average sales $\$$ <br> Average exdense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 195 \\ 172.844 \\ 160.611 \\ 3.233 \end{array}$ | $\begin{array}{r} 33.639 \\ 28.340 \\ 5.293 \end{array}$ | $\begin{array}{r} 73.093 \\ 71.959 \\ 1.134 \end{array}$ | $\begin{array}{r} 149.267 \\ 142.674 \\ 6.593 \end{array}$ | $\begin{array}{r} 45.376 \\ 435.472 \\ -98 \end{array}$ |
| Businesses reporting a profit (Mo.) <br> Average sales $\$$ <br> Average expense \$ <br> Averege net piofis $\$$ | $\begin{array}{r} 145 \\ 171.318 \\ 158.247 \\ 15.071 \end{array}$ | $\begin{aligned} & 31.916 \\ & 20.927 \\ & 10.989 \end{aligned}$ | $\begin{aligned} & 73.467 \\ & 61.889 \\ & 11.578 \end{aligned}$ | $\begin{array}{r} 140.675 \\ 128.320 \\ 12.355 \end{array}$ | $\begin{array}{r} 439.214 \\ 413.850 \\ 25.364 \end{array}$ |
| ```Businesses ceporting e los: (MO.) Average soles $ Average expense s Average net loss s``` | $\begin{array}{r} 50 \\ 176.669 \\ 193.921 \\ -17.252 \end{array}$ | $\begin{aligned} & 36,956 \\ & 42.617 \\ & -5,661 \end{aligned}$ | $\begin{array}{r} 72.730 \\ 81.729 \\ -8.999 \end{array}$ | $\begin{array}{r} 168.811 \\ 175.326 \\ -6.515 \end{array}$ | $\begin{array}{r} 428.179 \\ 476.010 \\ -47.831 \end{array}$ |

1987

| Number of observetions in sample | 166. 154 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 166.600 | 34,542 | $66.97 ?$ | 142.405 | 422.475 |
| Average expense \$ | 163.253 | 33.438 | 69.448 | 142.827 | 407.298 |
| Average net profit (loss) | 3.347 | 1.104 | -2.471 | -422 | 15.177 |
| Businesses reporting a profit (Mo.) | 102 |  |  |  |  |
| Aveiage sales ${ }^{\text {a }}$ | 171.484 | 34.784 | 71.176 | 147.595 | 432.381 |
| Aveiage expense 5 | 158.340 | 32.671 | 61.618 | 135.946 | 403.123 |
| Averige net protis 5 | 13.144 | 2.113 | 9.558 | 11.649 | 29.258 |
| Businesses remorting e lose (Mo.) | 52 |  |  |  |  |
| Average sales ${ }^{\text {S }}$ | 159.786 | 34.020 | 63.817 | 137.715 | 403.591 |
| Average expense 5 | 168.685 | 35.096 | 75.341 | 149.046 | 415.257 |
| Averoge net loss | -8.899 | -1.076 | -11.524 | -11.331 | -11.666 |

111 Thase estimetes bit besed on smple of businesses roporting seles between $\$ 25.000$ end $\$ 2.000 .000$
See isble ifor symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta. Take-Out Food Services (S|c 9213)

|  | Total(1) |  | Bcttom 25\% |  | Lower$m \cdot d d e 25 \%$ |  | Upoer <br> midoe 25: |  |  | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales vaiue (\$000's) Migh sales value (\$000's) | $\begin{aligned} & 80 \\ & (1) \\ & 11) \end{aligned}$ |  | $\begin{aligned} & 11 \\ & 92 \end{aligned}$ |  | $\begin{array}{r} 92 \\ 144 \end{array}$ |  | $\begin{array}{r} 144 \\ 334 \end{array}$ |  |  | 334 |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\left\lvert\, \begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{gathered}\right.$ | Reporting businesces on $\mid$ y 3 \} |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Tot 1 | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upder midd. 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of ssles |  |  |  |  |
| Cost of soles | 34.1 | 38.4 | 37.6 | 25.3 | 36.3 | 91.5 | 37.6 | 45.6 | 39.7 | 28.6 | 37.3 |
| Occupency expenses | 16. E | 18.7 | 18.7 | 18.5 | 12.6 |  | 16.7 |  |  |  |  |
| Dediecistion | 4.1 | 3.4 | 3.8 1.4 | 6.0 | 3.3 | 91.0 | 4.6 | 4.3 | 4.1 | 6.1 1.4 | 3.6 1.9 |
|  | 1.3 | 1.5 3.7 | 1.4 4.0 | 1.3 4.0 | 1.1 2.0 | 93.1 89.3 | 1.4 3.8 | 1.5 4.4 | 1.7 4.8 | 1.1 4.0 | 1.9 2.2 |
| Rent. ${ }^{\text {Reat }}$ | 7.7 | 10.0 | 9.5 | 5.2 | 6.2 | 79.2 | 9.8 | 12.4 | 11.7 | 7.1 | 7.7 |
| Personnel expenses | 22.0 | 16.7 | 19.6 | 29.0 | 22.2 | 89.6 | 24.5 | 24.0 | 22.3 | 29.3 | 22.2 |
| Financil expenses | 3.4 | 2.1 | 2.6 | 5.4 | 3.3 | 35.9 | 3.5 | 2.6 | 2.6 | 5.4 | 3.3 |
| Interest 8 bonk charges | 2.0 | 1.4 | 1.2 | 3.3 | 2.0 | 84.8 | 2.3 | 2.4 | 1.4 | 3.6 | 2.0 |
| Protessional lees | 1.4 | 0.8 | 1.5 | 2.1 | 1.3 | 87.0 | 1.6 | 1.3 | 1.6 | 2.2 | 1.3 |
| Other expenses | 19.8 | 15.8 | 18.5 | 23.0 | 20.3 | 100.0 | 19.8 | 16. ${ }^{\text {c }}$ | 18.5 | 23.0 | 20.9 |
| Profit (loss) | 3.8 | 7.3 | 2.9 | 0. | 1.7 | 99.7 | 3.8 | 7.3 | 3.0 | 0.8 | 4.7 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | - . | - . | $\cdots$ | -•• |

## Syabole

zero or no odsepvetions
. 100 small 100 be expressed
not spolicsole
$x$ confidentis!

## footnotes

(1) These estimetes ure based on somple of businesses pepopting saites between s25,000 and $82.000,000$.

(3) Voiue in each cell= Total weighed expenditure on given item

This portion of the table pertains only to the businesses reporting the specific expense ifem. Therefore these retios ere celcul ated individually and the qotal will not necessarily equal $100 \%$.

## Notes

Dstere shown by oustiiles when st lest 13 of the sempled busintsses report the specific iten.
 one oust pr of the iotal numer of businesses. Within each quertile. she suersge ratio is presteted. For conparison purposes. the high eno low velues of sal es ape thown

## now io use the \&


(2) The selfcted renpe will indicete the proper quartile. i. the botton 25\%, the lower nidde 25\%. the upper nidde 25t or the 100251
(3) Date pertaining to the stocted ste size range will be in ther guertile.

## Stenderd Induserlal Clestificesion Definision (\$IC 1980):

SIL 9213 . iake-Dut Food Servicez
Businesses primerily engaged in preparing and selling pockaged or wrapped food to the public for consumplion away from the prenises such
 pizerias, refresmment bocths and prepared tood takeout services lexcept coterers and nobile food servicesl

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta. Take-Dut Food Services (SIC 9213)

|  | Total(1) | $\begin{array}{r} \text { Bot:0m } \\ 25 \% \end{array}$ | Lower middle 25\% | $\begin{aligned} & \text { Upoe: } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & 100 \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000^{\prime}$ s) | $\begin{array}{r} 49 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cash | - | -- | - | -- | -- |
| Accounts and notes receivable | 2 | -- | -- | -- | -- |
| Inventory | - |  |  |  |  |
| Other curiont assets | 35 | - | -- |  | -- |
| Totel curfent asaets | 37 | $\cdots$ | -* | -- | - |
| Fixed ossets | 95 | - | - | - |  |
| Less: Acculs. ded. on fixed sestets Other assets | $2{ }^{-}$ | -- | -- | -- | -- |
| Totel essets | 158 | - | - | - | -" |
| Lisbilities and equity |  |  |  |  |  |
| Cuprent Joms | 1 | -- | - | - | -- |
| Other current lisbilities | 31 | -- | -- | -- | -- |
| Total current liabilities Mortgages payable | 39 | -- | -- | -- | -- |
| Long term deb: | 14 | -- | -- | -- | -- |
| Oener liabilities | 73 | -- | -- | -- | -- |
| Total liabilities | 126 | - | -- | - | - |
| Total suity | 32 | =- | - $=$ | - | - |

(1) These estimases are based on sample of businesses teporting ssies between $\mathbf{3 2 5} .000$ ond $\$ 2,000,000$.

See table for symbols and notes.

TABLE 3. Financial retios(1) for incorporated businesses only, 1987
Alberte, Take-Dut food Services (Sic e213)

| . | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 x \end{array}$ | $\text { midd Lower } 25 \%$ | UpDe: middle 25\% | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low smies vilue ( $\$ 000$ 's) High sales value ( $9000^{\prime}$ s) | (19) | -- | -- | -. | -- |
|  |  |  | Average |  |  |
| Liquidity ietio Current iatio (times) | 1.0 | -- | -- | -- | *- |
| ```Leverage iatios Debtlequitr cotio (times) Interest coverage retio (times) Debt rotio (times)``` | 4.0 1.5 0.8 | -- | -- | -- | -- |

[1] The ratios represent the meroge of retios for ench busingss in the group end cennot be calculsted fron the figures shown in toble 2 .
(2) Thase ustimetes bre beted on smple of businesses peporting selits between 525.000 and 52.000 .000 .

See Teple i for symble ind noter.

Befinitions:

1. Liouidity potio:

Cuprent z current sssets f curpent lisbilities
2. Levelege petios:
b) Debt/equity $=$ tosal lisbilisies / equity
D) Debt retio $=$ total liabilities / total assets
c) Jnteres: coversge : net profit inter est oxoense/ inqerest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Alberta, Take-Out food Services (Sic 9213)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | UDDer midole 25\% | Top 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in satrie (No. Low sales vaice ( $\$ 200$ s) Migh sa:es value ( $\$ 000$ 's) | $(1)$ | $\begin{aligned} & 19 \\ & 126 \end{aligned}$ | $\begin{aligned} & 126 \\ & 251 \end{aligned}$ | $\begin{aligned} & 259 \\ & 369 \end{aligned}$ | 365 111 |
|  | Average (\$000's) |  |  |  |  |
| Operting ectivities Cash from onerations Deprectation Dther | 3 18 18 | $\begin{array}{r} -14 \\ 14 \\ 50 \end{array}$ | $\begin{array}{r} 6 \\ 11 \\ -2 \end{array}$ | -12 20 18 | 20 24 18 |
| Dividends | -1 | - | - | -1 | -4 |
| Investment ectivities Oispossl of fixed sssets Purchase of fixed assets incresse in inves?ment Decrease in investment | 1 -25 -7 | - | 1 -2 | -44 -23 2 | 1 -46 -5 |
| Financing ectivities <br> Increase in long term debt <br> Repsyment of long term debt <br> Loons from sharenolders <br> Redayment of loans from shareholders <br> Advances 8 loans 4 rom government <br> tnelease in equity <br> Oeciease in equity <br> Dther | $\begin{array}{r} 46 \\ -41 \\ 6 \\ -11 \end{array}$ | $\begin{array}{r}82 \\ -127 \\ \hline\end{array}$ | $\begin{array}{r}41 \\ -47 \\ 2 \\ -3 \\ \hline\end{array}$ | $\begin{array}{r} 32 \\ -13 \\ 18 \\ -12 \end{array}$ | $\begin{array}{r}49 \\ -21 \\ 3 \\ -24 \\ \hline\end{array}$ |
| incresse(decresse) in cssh equivalents Cash s equivalents-8uginning of the year Cagh equivalents = End of the year | 3 13 17 | 5 <br> 5 | 7 4 11 | -15 9 -6 | 15 34 50 |

(1) These estimates or dasec on a sample of incorporated businesses reporing sales detmeen 525,000 and 22.000 , 000. Sample count includes onty those businesses coporing a statement of changes
see isole 1 for symbols ana noies.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classificstion in i987 Aberta. Take-Out food Services (S1C 9219)





500 mployees in Canade as © Whole but less than thet number in any given province is is shown in the 500 and over group.
(2) Reters to businesses reporting no payroll deductions in the previous year
(3) Refers io businesses reporting no daypoll deductions in the following year
"Newly reportinge and "no longer peorting" businesses are assumed to have been in activity for six months and the informeiton is
-0justed accordingly
see tate for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1985-1987$
Alberta. Take-Out Food Services (SIC 9213)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe: $\text { miodle } 25 \%$ | Upder <br> middele 25\% | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observetions in sample <br> Averoge sales $\$$ <br> Aversoe expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 59 \\ 178.541 \\ 167.173 \\ 11.468 \end{array}$ | $\begin{array}{r} 49.302 \\ 47.348 \\ 1.954 \end{array}$ | $\begin{array}{r} 92.035 \\ 86.406 \\ 5.629 \end{array}$ | $\begin{array}{r} 151.316 \\ 164.043 \\ -12.727 \end{array}$ | $\begin{array}{r} 421.910 \\ 370.893 \\ 51.017 \end{array}$ |
| Businesses reporting profit (Ma.) <br> Average sales $\$$ <br> Average expenses <br> Average net drofit $\$$ | 184.891 158.644 26.247 | 55.440 45.136 10.304 | $\begin{aligned} & 93.004 \\ & 81.084 \\ & 11.920 \end{aligned}$ | $\begin{array}{r} 189.182 \\ 137.785 \\ 31.397 \end{array}$ | $\begin{array}{r} 421.939 \\ 370.579 \\ 51.368 \end{array}$ |
| Dusineses reporting loss (Mo.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss $\$$ | $\begin{array}{r} 15 \\ 173.487 \\ 190.661 \\ -17.174 \end{array}$ | $\begin{array}{r} 40.463 \\ 50.535 \\ -10.072 \end{array}$ | $\begin{aligned} & 89.918 \\ & 98.023 \\ & -8.105 \end{aligned}$ | $\begin{array}{r} 148.565 \\ 168.084 \\ -19.519 \end{array}$ | $\begin{array}{r} \$ 95.000 \\ 445.000 \\ -31.000 \end{array}$ |
|  |  |  | 1986 |  |  |
| Wumber of observetions in smple <br> Average sales $\$$ <br> Aversoe expense \$ <br> Average net Drofit (loss) \$ | $\begin{array}{r} 134 \\ 180.676 \\ 176.165 \\ 4.211 \end{array}$ | $\begin{aligned} & 50.654 \\ & 54.873 \\ & -4.219 \end{aligned}$ | $\begin{array}{r} 73.701 \\ 71.039 \\ 2.662 \end{array}$ | $\begin{array}{r} 161.387 \\ 136.302 \\ 5.085 \end{array}$ | $\begin{array}{r} 456.960 \\ 443.646 \\ 13.314 \end{array}$ |
| Busineszes reporting profit (Wo.) <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profits | $\begin{array}{r} 98 \\ 213.292 \\ 197.550 \\ 15.742 \end{array}$ | $\begin{array}{r} 55.137 \\ 47.325 \\ 7.812 \end{array}$ | $\begin{aligned} & 90.920 \\ & 80.926 \\ & 10.794 \end{aligned}$ | $\begin{array}{r} \{51.069 \\ 140.144 \\ 10.925 \end{array}$ | $\begin{array}{r} 556.041 \\ 522.605 \\ 33.436 \end{array}$ |
| Businesses reporting eloss (Wo.) <br> Aversoge sales \$ <br> Average expense 5 <br> Average net loss $\$$ | $\begin{array}{r} 36 \\ 135.402 \\ 142.778 \\ -7.376 \end{array}$ | $\begin{aligned} & 50.072 \\ & 55.854 \\ & -5.782 \end{aligned}$ | $\begin{aligned} & 64.817 \\ & 66.351 \\ & -1.534 \end{aligned}$ | $\begin{array}{r} 127.061 \\ 130.616 \\ -3.555 \end{array}$ | $\begin{array}{r} 299.659 \\ 318.291 \\ -18.632 \end{array}$ |

1987

| Wumber of observations in sample <br> Aversge sales \$ <br> Average expense s <br> Aversge net profit (loss) \$ | 113 253.507 248.969 4.538 | $\begin{array}{r} 86.271 \\ 65.415 \\ 856 \end{array}$ | $\begin{array}{r} 111.352 \\ 108.799 \\ 2.553 \end{array}$ | $\begin{array}{r} 212.256 \\ 209.114 \\ 3.142 \end{array}$ | $\begin{array}{r} 624.148 \\ 612.546 \\ 11.602 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profis (Mo.) | 77 |  |  |  |  |
| Average sales $\$$ | 229.506 | 62.191 |  |  |  |
| Average expense ${ }^{\text {S }}$ | 210.262 | 52.193 | 105.699 | $172.541$ | $510.615$ |
| Aversee net protit \$ | 19.244 | 9.998 | 10.882 | 20.894 | 35.800 |
| Businesses reporting lese (Wo.) | 36 |  |  |  |  |
| Averses sales | 302.366 | 71.343 | 105.007 | 233.358 |  |
| Average expense \$ | 321.521 | 81.849 | 112.560 | 248.853 | 842.820 |
| Aversige net loss \$ | -19.155 | -10.506 | -7.553 | -15.495 | -43.053 |

(1) Inese estimetes ar based on semple of businesses reporting sales beiween $\$ 25.000$ ond $\$ 2.000 .000$.

Sen iable 1 for symols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Aberta, Caterers (SIC 9214)

|  | Tc:a)(1) |  | Bottom $25 \%$ |  | Lower$\text { mide e } 25 \%$ |  | Uoper$m \cdot d d l 25^{\circ}$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $\$ \$ 000$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 49 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  |  |  |  |  |  |  |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{gathered} \text { \% busi- } \\ \text { nesses } \\ \text { ropopting } \end{gathered}$ | Reporting businesses only 3 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { miodle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowef } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uopei } \\ & \text { middI } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 42.8 | -- | -- | -- | $\cdots$ | 75.2 | 57.0 | - | -- | - | - |
| Occupancy expenses | 7.4 1.5 | -- | -- | -- | -- | 92.5 53.8 | 8.0 2.3 | -- | - | -- | -- |
| Dedreciation Redaips 8 maintenance | 1.5 0.6 | -- | -- | -- | -- | 63.8 48.2 | 2.3 1.3 | -- | -- | - | -- |
| Hest. light s telephone | 1.1 | -- | -- | -- | -- | 59.0 | 1.9 | -- | -- | -- | -- |
| Rent ${ }^{\text {d }}$ | 4.2 | -- | =- | -- | -- | 49.8 | 8. 4 | -- | -- | -- | -- |
| Personnel expenses | 15.7 | - | -- | -* | -- | 77.3 | 20.3 | =- | - | - | - |
| Financial expenses | 1.6 | -- | -- | - | -- | 84.2 | 1.9 | - | -- | - | -- |
| Interest 8 bank charges Professional fees | 0.8 0.8 | -- | -- |  | -- | 53.3 78.7 | 1.5 | - | $\cdots$ | -- | -- |
| Other expenses | 21.5 | -- | -- | -- | -- | 100.0 | 21.5 | -* | - | -- | -- |
| Profit (lose) | 10.9 | -- | -- | -- | - | 93.6 | 11.7 | - | -- | -- | - |
| Total | 100.0 | -- | -- | -- | - | 100.0 |  | -- | - | - | - |

Symbol:
zero or no observetions
-. 100 smell 100 be expressed
not epplicsole
$\times$ confidentiol

## foornoter

11) These estimetes ser besed on semple of businesses reporting seles between \$25.000 end \$2.000.000.
12) Valus in esch eell $z$. Lots wighted oxponditure on given item

This portion of the sabie pertins only to the businesses peporting the specific expense isem. Therefort these potios or colculsted individutily sind the cotal will not necesserily equel $100 \%$

## motes

Dets ere show by quartiles when है least 1 of the sempled busifesses feport the specific item
 one qutiter of the totel number of businesses. Within each quaptile, the overage patio is presented. for comoarion pupposes. the high and low values of sales er shown

## How to use the edoles

(l) locste the spproprite seles ponge thet is displeyed on the two lines entitled bow seles vilue" mind migh seles value
(2) The sel ected range will indicete the proper quaptite. i. the bottom 25\%. the lomer niddle 25\%, the upper midd $25 \%$ or the top 25\%.
(3) Dete perteining to the selected stes size range will be in thot quertile

## Stenderd Industrisl EIselficetion Definition \{SIt 1880\}:

SIC 8214 - Ceterers
Businesses primar tiy engaged in catering whether by mobile canteens or in private halls. camps. eic. Susinesses engaged in cafeter ias
 in this indus?ry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta. Caterers (SIC 9214)

| - | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe f <br> midele 25\% | UDPEP $\text { modie } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales valua ( $\$ 000$ 's) High sales value $\left(\$ 000^{\circ}\right.$ s) | $\begin{aligned} & 15 \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
| Average (\$000's) |  |  |  |  |  |
| Aesets |  |  |  |  |  |
| Cash |  | -- | -- | -- | -. |
| Accounts and notes receiveble | 18 | -- | - | -- | -- |
| Inventory | - | -- | - | -- | $\cdots$ |
| Other current sssets | 38 | -- | -- | -- | -- |
| Total cuprent essets | 56 | -- | -- | -- | -- |
| Fixed assets | 45 | -* | -- | - |  |
| Less: Accum, dep. on fixed essets | - | -- | - | - |  |
| Other assets | 9 | -- | -- | -- | -- |
| Totel ussets | 110 | -- | -* | - | -* |
| Liabilities and equity ... .- .- |  |  |  |  |  |
| Dther current liabilities | 25 | -- | -- | -- | -. |
| Total current liabilities | 39 | -- | - | . | -- |
| Mor agoges dayable | - | -- | -- | - | -- |
| Long term debt. | 6 | -- | -- | -- |  |
| Dther lisbilities | 53 | -- | -- | - | -- |
| Total limbilities | 97 | -- | -- | - | -- |
| Total equity | 12 | -- | - | - | - |



See Ieble 1 for symools and notes

TABLE 3. Financial ratios(1) for incorporeted businesses oniy. 1987
Aberta, Caterers (SIC 9214)

|  | Total 12 ) | $\begin{array}{r} \text { Bot } 80 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Udper <br> miodle $25 \%$ | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low seles value ( $\$ 000$ 's) Migh sales value ( $\$ 000^{\prime} \mathrm{s}$ ) | $\begin{aligned} & 15 \\ & \{1\} \\ & \{1\} \end{aligned}$ | - $=$ | - | -- | -- |
|  |  |  | Average |  |  |
| Liquidity patio <br> Current retio (times) | 1.5 | - | - - | -- | - - |
| Leverage retios <br> Debtlequity ratio (times) <br> Interest coversge petio (times) <br> Debt ratio (times) | 7.9 2.9 0.9 | -- | -- | -- | -- |

(1) the resios represent the everege of petios for esch business in the group and cennot be calculated from the figures shown in lable 2 .

121 These estimstes bre beted on sempl of businesses poporting sules between $\$ 25,000$ and $\$ 2,000,000$.
See Tate i for symols and notes

## Definitions

1. Liouidi\&yretio:

Current surrent assets f cuprent liabililies.
2. leverage petios:
a) DeDe/equity = popal liabilieies / equity
D) Debt ratio = total libilities/ toral essets
c) Interest coverage * net profit - interest expense / intures? expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Aberta. Caterers (SIC 9214)

 only those businesses reporting statemeni of changes.
see tove ifor symols ano notes.

TABLE S. Employment changes by size of business, 1984-1987 based on sic classification in ig87 Alberta. Caterers (SIC 9214)

| Business size expressed in -verage 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 daid molareas |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | New 1 y recorting(2) | No longe: revorting(3) |
| 1984 |  |  |  |  |  |
| Totel | 193 | 39.744 | 4.541 | 51 | 30 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100 \text {. } 499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 155 \\ 20 \\ 15 \\ 9 \end{array}$ | $\begin{array}{r} 5.520 \\ 6.661 \\ 8.993 \\ 18.570 \end{array}$ | $\begin{array}{r} 631 \\ 755 \\ 1.029 \\ 2.126 \end{array}$ | $\begin{array}{r} 42 \\ 3 \\ 4 \\ 2 \end{array}$ | $\begin{array}{r} 28 \\ 1 \\ 1 \\ - \end{array}$ |
| 1987 |  |  |  |  |  |
| Total | 240 | 36.038 | 4.125 | 52 | ... |
| $\begin{aligned} & \text { less then } 20 \\ & 20^{-} 99 \\ & 100=499 \\ & 500 \text { and over } \end{aligned}$ | 200 19 14 7 | 6.502 5.286 10.508 13.742 | 737 606 1.205 1.577 | 47 3 1 1 | $\cdots$ $\cdots$ $\cdots$ |

(1) Average labour units ar colculated by dividing total payroll by the overoge annual wage ond salary pate as ceported in the

Surver of Employment. Payroll and Hours. Statistics Canada. Colalogue $72-002$. An average labour unit could de interpreted as a
 500 emplovees in canade as ahole but less than that number in any given province it is shown in the 500 ond over group
(2) Aeters to businesses reporting no payrall deductions in the provious vear

131 Reters to businesses reporting no payroll deductions in the following year
"Newly reporting ano "no longer raporing" businesses are assumed to have been in activity for six monins and the information is sojusied accordingly
see iable : for symbols ano notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-i987
Aberta, Caterers (SIC 9214)


1986

| Mumber of observations in smple | 56 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 197.094 | 30.481 | 64.038 | 185.271 | 508.584 |
| Average expense 3 | 182.001 | 28.180 | 49.230 | 175.316 | 474.279 |
| Average net profit (loss) \% | 15.093 | 2.301 | 14,808 | 8.955 | 34.305 |
| Businesses ceporting profit (Mo.) | 50 |  |  |  |  |
| Average sales $\$$ | 190.020 | 30.481 | 62,733 | 151.838 | 515.028 |
| Average expense 5 | 169.898 | 28.180 | 46.441 | 133.409 | 471.560 |
| Averape net profits | 20.122 | 2.301 | 15.292 | 18.429 | 43.468 |
| Businasses reporting loss (Mo.) | B |  |  |  |  |
| Average sales | 254.220 | - | 90.463 | 218.277 | 483.921 |
| Average expense $\$$ | 269.688 | - | 105.705 | 218.673 | 484.886 |
| Average net loss \$ | -5.468 | - | -15.242 | - 396 | -765 |

1987

| Number of observetions in smmple | 88 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averige sales \$ | 153.723 | 32.326 | 58.947 | 106.005 | 417.615 |
| Aversge expense \$ | 143.948 | 26,179 | 48.367 | 97.323 | 403.905 |
| Average net profit floss) \$ | 9.779 | 6.147 | 10.580 | 8.682 | 13.710 |
| Businesses reporting profit (Mo.) | 51 |  |  |  |  |
| Aversae seles $\$$ | 145.739 | 32.326 | 58.692 | 104.279 | 387.658 |
| Average expense ${ }^{\text {S }}$ | 127.308 | 26.179 | 47.848 | 88.593 | 345.610 |
| Aversee net profits | 18.431 | 6.147 | 10.844 | 15.686 | 41.048 |
| Eusinesses regorting lose (Mo.) | 17 |  |  |  |  |
| Average seles 5 | 218.337 | - | 69.310 | 112.443 | 473.258 |
| Average expense $\$$ | 236. 536 | - | 69.403 | 129.879 | 510.326 |
| Averoge net loss | -18.199 | - | -93 | -17.436 | -37.068 |

[^30]TABLE 1. Selected operating ratios, in percent of seles. 1987
Alberta. Taverns, Bars and Night Clubs (SIC 9221)

|  |  | $111$ |  | Bottom 25\% | Lowe !$\text { middle } 25 \%$ |  | UDDe: midale 25\% |  |  | $\begin{aligned} & \text { Tot } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samole (No. Low sales value (\$000's) High sales value ( $\$ 000$ 's) |  | $\begin{aligned} & 14 \\ & 111 \\ & 119 \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businueses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bor tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowe i } \\ \text { midd } \\ 25 \% \end{array}$ | Upper midd ${ }_{25}$ 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot }+ \text { om } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | Uope : middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Purcent of sales |  |  |  |  |
| Cost of sales | 37.9 | -- | -- | - | -- | 100.0 | 37.5 | -- | -- | -- | - |
| Dceupency expenses | 15.3 | -- |  |  | =- | 100.0 | 15.3 | -- | -- | -- | =- |
| Depreciation | 5.1 | - |  |  | - | 92.5 | 5.5 | -- | -- | -- | -- |
| Repairs o meinienance | 1.3 | -- | -- | - | - | 80.7 | 1.6 | =- | - | -- | ** |
| Heat. light s telephone | 3.2 | -- | - |  | - | 100.0 | 3.2 | -- | -- | -- | -- |
|  | 5.7 | -- | - | - |  | 81.8 |  | -- | -- | -- | - |
| Personnel expenses | 18.3 | -- | -- | -- | -- | 93.9 | 19.5 | -- | - | -* | ** |
| Financisl expenses | 7.8 | -- | -- | -- | - | 100.0 | 7.8 | - | -- | -- | - |
| lnterest 8 bank charges Professional fens | 6.9 0.9 | -- | -- | =- | -- | 100.0 84.1 | 6.9 1.9 | -- | - | -- | -- |
| Other expenses | 23.2 | - | - | - | - | 100.0 | 23.2 | $\cdots$ | -* | - | - |
| Prolis (loss) | -2.5 | -- | -- | -- | -- | 32. | -2.7 | -* | - | - | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | - | - | - |

## sybole

- zero of no observapions
- 100 smatl too de expiessed
... not apolicable
* confidentil


## Footnotes

(1) These espimates ere besed on sample businesses reporting seles betwen $\mathbf{5 2 5 , 0 0 0}$ and $\mathbf{8 2 , 0 0 0 , 0 0 0}$. lotal wighted expendigure on given item
121 Yolue in each cell $=\overline{\text { rotal wighted snles of all businesses in the sample }} \times 100$ for sach quertile.
(3) Value in each cell a Yotal weighted expenditure on given ite
$\frac{\text { lotsl weighed expenditure on given item }}{\text { iotal weighted sales of businesses reporting this iten of expendisur }} \times 100$ for etch queptile.

This portion of the tob perizins onty to the businesses reporting the specific expense item. Therefore these retios ere calculated incividually and the total will not necessarily equal 1002 .

## mores

Data ore shown by quertiles when of least 13 of the sempled busineses repopt the specific ifem.
 one querter of the totsl number of busineses. Within esen qusitile. the overage retio is presentec. for comparison purposes, the high onc lam vilues of soies are shom

How to use the tebles
(1) Locete the sppropriste teles range thet is displayed on the two fines ontitled bow selos volue end shigh selei velue
(2) The selected renge will indicste the proper quartile, i. th. the botton 25\%. the lower fidel 25\%. the upper miode 25\% of the $10025 \%$.
(3) Dett perteining to the selfeted seles size range will be in that quartile.

## Stenderd Induetribl Clestifiextion oefinition (SIC 19BO):

SIC 8221 - Toverns. Bars ond Might Clubs
Businesses primaf ily agaged in selling alconolic bever ages for consumption on the premises. Food may be solo as seconosry octivipy. Bafs lorimking placess. Deer gardens. Deer parlours, brasseries lbeer gerdens). cabarets inight clubst and cocktail lounges aro includeo in this incustey.

TABLE 2. Balance sheet proftle for incorporated businesses only. 1987
Aberta. Teverns. Bars and Night Clubs (Sic 9221)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \text { \% }$ | Uoper middle 25\% | Too $25^{\circ}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samcle (No.) Low sales value ( $\$ 000^{\circ} \mathrm{s}$ ) High sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 10 \\ & (1) \\ & (1) \end{aligned}$ | -- |  | -- | - |
|  | Average $1 \$ 000$ s 1 |  |  |  |  |
| Assets |  |  |  |  |  |
| Cosh | 2 | -- | -- | -- | -- |
| Accounts and notes receiveble inventory | 2 | -- | .- | - | -. |
| Other current assets | 36 | -- | -- | -- | -* |
| Total current issets | 38 | -- | -- | -* | -- |
| Fixed essets | 299 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed asents | - | -- | -- | -- | * |
| Dther assets | 52 | -- | - | -- | -- |
| Total saneta | 388 | -- | - | -- | -- |
| bisbilities and equity |  |  |  |  |  |
| Cuprent loons liabilities | 30 37 | -- | -- | - | -- |
| Total cupiont liabilities | 67 | -- | -- | -- | -- |
| Morigages dayaole | - | -- | -- | -- | -- |
| Long term deb: | = | -- | - | $\cdots$ | -- |
| Other liabilities | 307 | -- | -- | - | -- |
| Total liabilities | 374 | -- | -- | -- | -- |
| Total equity | 14 | -- | =- | - | -- |

(11) These estimates are based on semple of businesses reporting sols between $\$ 25,000$ and $\$ 2.000 .000$.
see lable ifor symbols ano notes.

TABLE 3. Financtel retios(1) for incorporteted butinesses only. 1987
Albertig. Teverns, Ears and Night Clubs (SIC 9221)

|  | Total(2) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 x \end{aligned}$ | Uoper $\text { 罱iddle } 25 \%$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low seles vilue ( $\$ 000^{\prime}$ s) High salas value $\left(9000^{\circ}\right.$ s) | $\begin{aligned} & 10 \\ & (1) \\ & (1) \end{aligned}$ |  | -- |  | -- |
|  |  |  | Average |  |  |
| Llauidity retio Current ratio (times) | 0.6 | -- | * | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt retio (times) | 26.7 1.2 1.0 | -- | -- | -- | -- |

(1) The retios represent the everse of retios for esch business in the group and camnot be colculated from the figures shom in toble 2 .
(2) These estimetes epe besed on semple of businesses repopting sales betwen $\mathbf{2 5}, 000$ and $\mathbf{8 2 , 0 0 0 , 0 0 0}$

See reble 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current $=$ eupene assets $/$ current liabilities
2. Leverege retios:
8) Debt/equity = potal liabilities / equity.
D) Debl fat: $0=$ sotal liatilities / lotal assers.
c) Interes coverage $=$ net profit interest expense finserest expense

TABLE 4. Statement of changes in financial position for incorporeted businesses only. is8t
Aberta, Taverns, Bars and Night Clubs (SIC 9221)

|  | Toral(1) | $\begin{array}{r} 80+10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower $\text { middle } 25^{\circ}$ | Under <br> middle 25\% | Tor 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sa'es value ( 8000 s) <br> High sales value ( $5000^{\prime}$ s) | $\begin{aligned} & 6 \\ & (1) \\ & (1) \end{aligned}$ | - | -- | -- | -- |
|  | Average (\$000'si |  |  |  |  |
| Operating activipies Cash from operstions Deprecietion Other | $\begin{array}{r} -28 \\ 21 \\ 11 \end{array}$ | -- | -- | -- | -- |
| Dividends | -3 | -- | -- | -- | -- |
| Investment activipies <br> Disposel of fixed assets <br> Purchase of fixed asseti <br> Increase in investment <br> Decresese in investment | $\begin{array}{r} 96 \\ -15 \\ -74 \\ - \end{array}$ | -- | -- | -- | -- |
| Financing ectivitios <br> lncresse in long ierm debt Redarment of lang term deb: <br> Loans from sharehotders <br> Redaymens of loans from sharaholders <br> Advances \& loans from government <br> increase in equipy <br> Decresse in equity <br> Other | $\begin{array}{r}- \\ -30 \\ 22 \\ -6 \\ \hline\end{array}$ | - <br> $=-$ <br> - <br> - <br> - | - <br> - <br> -- <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | - -- -- -- -- |
| incresse(decresse) in cesh equivolents Cash equivalents-Beginning of the year Cash equivilents - End of the year | $\begin{array}{r} -4 \\ 11 \\ 7 \end{array}$ | -- | =- | -- | -- |

(11) inese estimbies are desed on semple of incorporatec dusinesses reporting seles between $\$ 25.000$ and $\$ 2.000,000$. Sample count inciudes only inose businesses reporting 8 s:orement of changes.
Set itale 1 for symbols and notes

TABLE 5. Employment changes by size of bustness. 1984-1987 based on 5IC ciassification in i987
Aberta. Taverns. Bers and Nlgh: Clubs (S1C 9221)

| Qusiness size expressed in overage labour uniss(1) | Number of businesses | $\begin{array}{r} \text { Tot l } 1 \text { psyroll } \\ (\$ 000 \end{array}$ | Aver age labour units(9) | Changes in number of businesses with did employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly y } \\ \text { reporting(2) } \end{array}$ | No Ionger reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 81 | 7.502 | 846 | 9 | 7 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}46 \\ 15 \\ \hline\end{array}$ | $\begin{aligned} & 2.021 \\ & 5.481 \end{aligned}$ | $\begin{aligned} & 231 \\ & 615 \end{aligned}$ | 7 <br> 2 | ? |
| 1387 |  |  |  |  |  |
| Totel | 78 | 7.051 | 795 | 20 | . . |
| less than 20 <br> 20-99 <br> 100-499 <br> 500 and over | $\begin{array}{r}61 \\ 17 \\ \hline\end{array}$ | $\begin{array}{r} 2.621 \\ 4.430 \end{array}$ | $\begin{array}{r}300 \\ 496 \\ \hline\end{array}$ | $\begin{array}{r}16 \\ 4 \\ \hline\end{array}$ | $\cdots$ |

 Survey of Emplovment. Payroll and hours, 5talistics Canada. Catalogue 72-002. An merage labour unip could be interpreted es e fult-ime employee. Note thet the business size groups used are determined at the Conedo level. Thus if business hes of lease 500 employees in canada as owhol but less than thot number in ony given province it is shown in the 500 ond over group.
121 Reters 10 businesses reporting no poryoll deductions in the previous year.
131 Reters to businesses reporting no peyroll deductions in the following year.
*Newly reporting" ano "no longer reporting" businesses are assumed 10 nave been in activity for six months end the informetion is adjusted accordingly

See rable 1 for sumbois and notes

TABLE 6. Seiected operating characteristics of small businesses by sales quartile. 1985-1987
Alberts. Teverns, Bars and Night Clubs (SIC 9221)

|  | Total(1) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe? <br> middle 25\% | Upde: <br> middle 25\% | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in sample | 7 |  |  |  |  |
| Average sales \$ | 146.335 | -- | -- |  | - |
| Aversge expense \$ | 113.657 | -- | -- | -- | -- |
| Average net profit (lose)s | 32.678 | -- | -- | -- | -- |
| Businestes reporting eprofit (Mo.l | 6 |  |  |  |  |
| Average sales \$ | 431.646 | -- | -- | -- | - |
| Aversotexpense \$ | 283.001 | -- | -- | - | -- |
| Aversen net protit \$ | 148.645 | -- | -- | -- | -- |
| Businesses reporting loss (No.) | 29, 1 |  |  |  |  |
| Average sales \$. | 99.000 | -- | -- | -- | -- |
| Average expenses | 105.000 | -- | -- | -- | -- |
| Average net loss \$ | -7.000 | -- | -- | -- | -- |

198 B


1989
Mumber of observations in sample
Average sales
Average expense
Average net profit (loss) $\$$
Businesses reporting oprofit (Mo.)
Average sales $\$$
Average expense
Average net Drofit

| 21 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 427.341 | -- | -- | -- | -- |
| 439.948 | -- | -- | -- | -- |
| -12.607 | -- | -- | -- | -- |
| 425.151 | -- | -- | -- | -- |
| 411.827 | -- | -- | -- | -- |
| 13.324 | -- | -- | -- | -- |
| 11 |  |  |  |  |
| 448.123 | -- | -- | -- | -- |
| 492.275 | -- | -- | -- | -- |
| -44.152 | -- | -- | -- | -- |

[^31]TABLE 1. Selected operating ratios. in percent of sales, 1987
Alberta, Entertainment Production Companies and Artists (SIC 9531)

|  | Toial19) |  | Bottom 25\% |  | midd Lowe! |  | UDDe I midd: 25\% |  |  | $\begin{aligned} & \text { Toc } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samele (No. Low sales value 18050 si Mish salef value : $\$ 00 \mathrm{C}$ 's ! |  | $\left.\begin{array}{l} 22 \\ 1 \\ 1 \\ 1 \end{array}\right\}$ |  |  |  | -- |  |  |  |  |  |
| Selucied expense item | Industry average(2) |  |  |  |  | $\begin{gathered} \text { \% busin } \\ \text { nesses } \\ \text { reporting } \end{gathered}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot+om } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd I } \\ 25 \% \end{array}$ | Upper middl 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sines | 4.0 | = | - | -- | - | 25.1 | 15.8 | -- | - | - | - |
| Decupency expenses | 18.0 | -- | - | - | - | 59.5 | 18.1 | -- | - | - | -- |
| Dedrecistion | 6.0 | -- | -- | - | -- | 63.7 | 5.4 | - | =- | - | - |
| Redsirs 8 mointenance | 2.4 | - | -- | - | -- | 88.3 | 2.7 | - | -- | - | -* |
| Hest. light s telephone | 1.6 | -- | -- |  | -- | 56.8 | 2.9 | $\cdots$ | - | -- | -- |
| Ront |  | -- | -- |  | -- | 61.9 | 12.8 | -- | -- | =- | -- |
| Personnel expenses | 5.5 | - | -- | -- | -- | 49.0 | 11.3 | -- | -- | -- | -- |
| Financial expenses |  | - | - | -- | -- | 78.3 | 1.8 | -- | -- | -- | - |
| Interest a bonk charges Professional fees | 0.8 0.6 | -- | -- | -- | -- | 61.3 54.9 | 1.4 | -- | -- | -- | -- |
| Other expenses | 32.8 | -- | -- | -- | -- | 100.0 | 32.8 | -- | -- | -- | - |
| Profit (loss) | $3 \mathrm{B}$. | -- | -- | -- | - | 100.0 | 38.3 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | - | -- | -- |

## 5ymbols

- zero or no observetions
- 100 smalt 100 De expressed
not applicable
$\times$ confidential



## Mores

Defe ste shown Dy quartiles when at least 13 of the sampled businesses report the specific item.
Records wer ranked in esconding order according to sales size. Etech quertile li. . Dottom 25x, 1ower midde 25x, etc.l reptesents on querter of the total mumber of businesses. Hithin esch quartite. phe zversge ratio is presented. for comperison purposes, the high end 10 velues of soles ere shown

How to ute the teblet

(2) The selected renge will indicete the proper guertile. i. e. the botton 25z. the lowtr midele $25 \%$. the upper midde $25 \%$ or she top $25 \%$.
(3) Dete perttining to the selmeted seles sise range will be in that quertilu.

## Stenterd Induttiticl Clessificstion osfinition (S15 1980]:

SIC 8531 - Enterisinment Production Companies and Artists
Businesses prinas ily engeged in pronoting. progucing and pepforming im elive thestrical productions and staged entertainment. promotion bgencies primarity engaged in arpanging the advertising. locetion. picket soles. etc. of such productions are included her e. Dwn-account
 own-accoun: Derformers tentertainerl. Dop groups. Pobo companies. own-accoume singers, staged entertanment. stock lthearicall companies. theate companies. theat proouction agencies. thearical promotion agencies and own-account vocalists ze included in this inoustry

TABLE 2. Balance sheet profile for incorporated businesses oniy, 1987
Alberte. Enterteinment Production Compenies end Artists (SIC 9631)

|  | Total 1 ! | $\begin{gathered} \text { Sot tom } \\ 25 \end{gathered}$ | Lower $\text { middle } 25 \%$ | Upoer <br> midde 25\% | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses ir sample (No.) Low sales vatue $1 \$ 000$ 's) High sales value (\$000's) | $\left(\begin{array}{l} 7 \\ 1 \\ 1 \end{array}\right\}$ | -- | -- | -- | - |
|  | Average (\$000's) |  |  |  |  |
| 驎地19 |  |  |  |  |  |
| Cash | - | - - | - - | -- | -- |
| Accounts and notes feceivable | 10 | -- | - | -- | - |
| Inventory | - | -- | -- | -- | -- |
| Diner current mesets | 10 | -- | -- | -- | -- |
| Total current essets | 20 | -- | -- | - - | -* |
| Fixed assets | 17 | - | -- | -- | -- |
| Less: Accum. dep. on fixed assets | - | "- | -- | -- | -- |
| Dther essets | 3 | - - | -- | =- | -- |
| Totel ssests | 40 | - | - | -* | $=$ |
| Lisbillties and equity |  |  |  |  |  |
| Current loans | 2 | -- | -- | -- | -- |
| Other current liabilities | 37 | -- | -- | - | -- |
| Total current lisbilities | 38 | -- | - - | $\cdots$ | -- |
| Mortgages oayable | - | -- | -- | -- | -- |
| Long term det t | 11 | -- | - | -- | - |
| Other liabilities | 11 | -- | -- | -- | - |
| Total lisbilities | 50 | - | -- | - | - |
| Total equity | -9 | = | - | - | -- |

111 These estimates are dased on sempl of businesses reporting siles between $\$ 25,000$ and $\$ 2,000.000$.
Sen Table for symbols and notes

TABLE 3. Ftnanciai ratios(1) for incorporated busineszes oniy. 1987
Alberta, Entertsinment Production Companies und Artists (SIC 9831)

|  | Total(2) | Bot tom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middi } 25 \% \end{aligned}$ | Upper $\text { midd } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sumol (No.) Low sales value $\left(\$ 000^{\prime}\right.$ s) High sales volue ( $\$ 000$ 's) | $(1)^{?}$ | -- |  | -- |  |
|  |  |  | Average |  |  |
| Liquidity retio Current rotio (limes) | 0.5 | -- | -- | -- | -- |
| ```Leverage retios Debt/equity retio (times) Interest coversge ratio (times) Debt petio (times)``` | -5.3 1.2 | -- | -- | -- | -- |

Ifl The retios represent the merege of retios for each business in the group and cennot be calculated from the figures shown in tale 2 (2) These estimetes ere besed on semple of businesses reporting sales between 825,000 end $82,000,000$. Set iable 1 for symols and notes.

Onfinitione:

1. Liquidity rmio:

Curfont = cuprent assets / current limbilitios.
2. Leverage ratios:
a) Debt/equity s total liablities / equity.
b) Obb ratic = toial diebilities / tctal assets
c) Interest coverage $=$ net profit - interest expense / interes: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. $198 \%$ Alberta. Entertalnment Production Companies and Artists (SIc 9631)

 only those businesses reporting statement of changes
see loble for symols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 besed on SIC cissification in i9s7
Aberta. Theatrical Other Staged Entertalnment Services (S|C 963)

| Business size expressed in overage labour wits(1) | Number of businesses | $\begin{aligned} \text { Total paypoll } \\ \\ (\$ 000 \end{aligned}$ | Average labour units(1) | Changes in number of businessea with poid emplayees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\underset{\text { Reporting(2) }}{\text { New }}$ | No longer reparting(3) |
| 1984 |  |  |  |  |  |
| Totel | 115 | 8.693 | 581 | 36 | 19 |
| $\begin{aligned} & \text { less than } 20 \\ & 20^{\circ}-99 \\ & 100^{-499} \end{aligned}$ | $\begin{array}{r} 111 \\ 3 \\ 1 \end{array}$ | $\begin{array}{r} 4.488 \\ x \\ x \end{array}$ | 238 154 189 | 35 | 19 |
| 1987 |  |  |  |  |  |
| Total | 142 | 12.064 | 960 | 30 | ... |
| $\begin{aligned} & \text { less than } 20 \\ & 20=99 \\ & 100=499 \end{aligned}$ | 133 6 3 | $\begin{aligned} & 5.119 \\ & 2.880 \\ & 4.065 \end{aligned}$ | $\begin{aligned} & 365 \\ & 231 \\ & 364 \end{aligned}$ | 28 1 1 | $\cdots$ |
| 500 and over | - | - | - | - | . . |

II Average tabour units are caiculated by dividing total payrall oy the overage annut wage and salary rate as reported in the Survey of Emplaymens. Payrall and Kours, Stapistics Canada. Catalogue 12-002. An average iabour unit could be interpreted es o fulfotime enployee Mote thet the business size groups used are determined at the lanede level. thus if businges tos of less 500 employees in cansod as owhole but less then that number in any given province it is shown in the 500 ond over group
(2) Pefers io Dusinesses peporting no payroll deduetions in the previous year
(31) Refers to businesses reporting no payroll deductions in the following year
"newly feporting" and "no longer reporging" businesses ofe sesumed to have been in activily for six months and the informalion is adjustec ascordingty
see tatle 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Alberta, Entertalnment Production Companies and Mrtists (SIC 9E31)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lawe r <br> middle 25: | Upper middle 25* | Top |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observitions in sample | 19 |  |  |  |  |
| Average sales 8 | 4日, 485 | -- | -- | -- | -- |
| Average expense \$ | 25,982 | -- | -- | -- | -- |
| Average net profit (loss) \$ | 22.503 | -- | - | -- | -- |
| Susinesses reporting profit (Mo.) Average soles \$ | 19 48.485 | -- | -- | -- | - |
| Averege expenes | 25.982 | -- | -- | -- | - |
| Average net profits | 22.503 | -- | -- | -- | - |
| Susinesses reporting loss (Mo.) | - |  |  |  |  |
| Average sales |  | -- | - | -- | -- |
| Aversoe expense |  | -- | - | -- | -- |
| Average net loss | - | -- | -- | -- | - |



(1) These essimetes ere bssed on somple businesses peporing $\$ 8$ lus betwen $\$ 25.000$ and $\$ 2.000,000$.

See Table i for symouls and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta. Sports and Recreation clubs and Services (SIC 965)

|  | To:al! 1 ) | Botiom $25 \%$ | Lower $\text { middle } 25 \%$ | Upper middele 25: | 705 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Law sales value ( $\$ 000$ 's) <br> High sates vaive i $3 C O 0^{\circ}$ s) | $\begin{array}{r} 35 \\ 11! \end{array}$ | -- | -- | -- | -- |


| Sulocted expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} 80+10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { UDDer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { 700 } \\ & 25 \% \end{aligned}$ |  | Tots 1 | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } 1 \\ 25 \% \end{array}$ | Uooer middle 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Porcent of soles |  |  |  |  |
| Cost of seles | B. 9 | -- | -- | -- | - | 53.2 | 16.7 | -- | -- | - | - |
| Decupency expenses | 27.7 | -- | - | - | -* | 100.0 | 27.7 | -- | -- | - | -* |
| Depreciation | 7.5 | -- | - | -- | -- | 92.0 | 8.2 | -- | -- | -- | -- |
| Redaips maintenance | 3.5 | -- | -- | -- | -- | 81.0 | 4.3 | - | -- | $\cdots$ | -- |
| Hest. light 8 telephone | 3.9 | -- | -- | -- | -- | 90.8 | 4.3 | -- | - | - | -- |
| Rent | 12.8 | -- | -* | -- | -- | 66.5 | 19.3 | -- | -- | - | - |
| Personnel expenses | 35.8 | - | - | -- | -- | 58.9 | 36.3 | - | -- | -- | - |
| Finmeiol expenses | 4.9 | -- | -- | -- | -- | 97.1 | 5.0 | -- | -- | -- | -- |
| infarest of bank cherges | 3.1 | -- | -- | -- | -- | 73.7 91.4 | 4.2 | -- | -- | -- | -- |
| Professional fees | 1.8 | -- | - | -- | -- | 91.4 | 2.0 | -- | -- | -- | -- |
| Other expenses | 25.2 | -- | -- | -- | - | 100.0 | 25.2 | -- | - | - | -- |
| Profit (lose) | -2.6 | - | -- | -- | -- | 93.3 | $-2.8$ | - | - | -- | = |
| Totel | 100.0 | -- | -- | - | -- | 100.0 | . . | -- | -- | - | - |

## Symbals

zero or no observetions

- too smill too o expressec
not applicable
$\times$ confidentiol


## footnotes

11) These estimeres er besed on stmple of businesses reporting seles betwen $\mathbf{3 2 5 . 0 0 0}$ end $\mathbf{2 2 . 0 0 0 . 0 0 0 .}$
(2) Value in each cell $=\frac{\text { Totel weighted expenditure on given itgm }}{\text { fotel weighted soles of sil ousinesses in the sample }} \times$ yoo for each guertile

Ihis poriion of the table pertains only to the businesses paporting the specific oxpense item. inertore these rapios are catculated incividuslly and the totel will not necessarily equal 100 z .
notes
Onis ore shown by quertiles when at least 13 of the sampled businesses report the specific iten
 one qubrter of the rotal number of Dusinesset thithin ech queptile, the over age rotio is prestened. For comperison purposes, the high and low velues of sales or shown

## How to use the tables


(2) The selected renge will indicate the proper quertile. i. the botton 25s. the lower middle 25 z. the upper hidel 25 t of the LOD 25\%.


## stenderd Industrisl Clasificetion Definition (SIC 1880)

SIC 9650 - Sporti and Recretion Clute and Servicee
Businesses primerity engeged in operafing golf courses. curling clubs. wking facilities, boet rentals, mar inss end other sporqs tho recreation ciubs and services

TABLE 2. Balance sheet profile for incorporated businasses only, 1987
Alberta, Sports and Recreation Elubs and Services (SIC 965)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lowe: midole $25^{\circ}$ | $\begin{aligned} & \text { UDDer } \\ & \text { midoie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000$ 's) High soles value ( $\$ 000$ 's) | $\begin{aligned} & 28 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| AEsets |  |  |  |  |  |
| Cash Accounts and notes receivable |  |  | - | - | -- |
| Accounts and notes receiveble Inventory | $\stackrel{3}{-}$ | -- | - | -- | -- |
| Other curemet assets | 36 | - | -- | -* | -- |
| Totel cucient ssets | 39 | -- | -- | ** | -- |
| Fixed ensets | 199 | -- | -- | -- | -- |
|  | - | -- | -- | - | -- |
| Other ussets | 48 | -- | -- | -- | -- |
| Total saset: | 285 | -- | - | - | -" |
| Lisbilities and equisy |  |  |  |  |  |
| Curcent loans l | 16 84 | -- | -- | -- | -- |
| Total current liabilities | 101 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term debt | 20 | -- | "- | -- | -- |
| Other liabilitues | 108 | -- | -- | -- | -- |
| Total liabilities | 229 | - | - | - | -- |
| Total equity | 57 | - | - | - | -- |

(1) These estimstes are besed on sample of businesses reporting sales beiween $\$ 25,000$ and $\$ 2.000,000$
see isole i for symools and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Alberta, Sports and Recreation clubs and Services (SIC 555)


(1) The cotios represent the everege of retios for eech business in the group ond connot be celculeted from the figures shom in tate 2
12) These stimetes beted on semple of businssses puporting seles between $\mathbf{8 2 5 , 0 0 0}$ and $\mathbf{8 2}, 000,000$.

Set isole 1 for symols and notes.

Definition:

1. Liquidity rmío:

Current = currenq assets / current liabilitios.
2. Ieverege retios:
a) Debt/eauity $=$ potal |iabilities / equiry
b) Debi ratio $=$ qosal fiobilities $/$ sotal assets
c) Intelest coverage = ne? profir . interest expense/interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta, Sports and Recreation Clubs and Services (SIC 965)

|  | To:al11) | Eo:tom $25 \%$ | Lower micule $25 \%$ | Upper $\text { midole } 25 \%$ | TOD 25. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in somple (No. Lom sales value ( $\$ 000$ 's) Migh sales value $(\$ 000$ 's) | $(15$ | -- | -. | -- | -- |
|  |  |  | Average $1 \$ 00$ |  |  |
| Operating stivities Cash from operations Depraciation Othe: | $\begin{aligned} & 20 \\ & 19 \\ & -4 \end{aligned}$ | -- | -- | -- | -- |
| Dividends | -3 | -- | - | - | -- |
| Investment activities <br> Dispossel of fixed essets <br> Purchase of fixed assots <br> Incresse in investment <br> Decresse in investment | -20 | -- | - <br> - <br> - | -- | \# |
| Financing octivities <br> Incresse in long term debt <br> Reparment of long term deok <br> Loens fiom shareholders <br> Recarment of loans irom sharenolders <br> Lovances 6 loans from government <br> Incresse in equity <br> Decrease in equity <br> Dthe? | $\begin{array}{r} 15 \\ -18 \\ -10 \\ - \\ - \\ - \\ -1 \end{array}$ | m- <br> - <br> - <br> - <br> - <br> - | $\begin{array}{r}- \\ - \\ - \\ - \\ - \\ - \\ - \\ \hline\end{array}$ | - <br> - <br> - <br> - <br> - | - <br> $\therefore$ <br> $\therefore$ <br> $\therefore$ <br> $=$ <br> - |
| Increase(decrease) in cash sequivalents Cash \& equivalents-8eginning of the year Csen equivalents - End of the yeer | 8 | =- | -- | -- | -- |

(1) inese estimates are dased on sample of incorporated dusinesses peporting soles between $\$ 25,000$ and $\$ 2.000 .000$. Sample count includes onty those businssses reporting stotement of changes
see itble i lop symots and notes.

TABLE 5. Employment changes by size of business. 1984-1987 besed on sic elaselfication in ige7 Albersa. Sporss and Recrestion Clubs and Services (SIC 985)

| Business size expressed in average lobour units (l) | Number of businesses | Total payrol) | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 450 | 49.317 | 3,690 | 99 | 87 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-195 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 112 \\ 30 \\ 8 \\ \hline \end{array}$ | $\begin{aligned} & 15.702 \\ & 17.497 \\ & 18.718 \end{aligned}$ | $\begin{aligned} & 1.156 \\ & 1.308 \\ & 1.228 \end{aligned}$ | 98 | $86$ |
| 1987 |  |  |  |  |  |
| Total | 615 | 79.357 | 5.228 | 139 | -•" |
| $\begin{aligned} & \text { less then } 20 \\ & 20^{-} 99 \\ & 100=49 \\ & 500 \text { ond over } \end{aligned}$ | 564 42 7 2 | $\begin{array}{r} 21.712 \\ 23.156 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.434 \\ 8.588 \\ 800 \\ 1.406 \end{array}$ | 132 6 1 - | $\cdots$ $\cdots$ $\cdots$ |

 Survey of Employment, Pavioll and Hours. Sitistics Canada. Ceralogue $72-002$. An average labour unis couto be interpered os a fullitime employee Noie thet the business size groups used stedermined at the Censot level. Thus it a business hos ap least 500 employees in Canada es a whole but less than that number in shy given province it is show in the 500 and over group.
(2) Reters io businesses reporting no payroll deductions in the previcus year
13) Refers to businesses reporsing no payrall deductions in the following yest
"Newly reporting" and "no longer reporting" businesses are ossumed to hove been in octivity for six months and the informetion is - ojusted accerdirgly
see lable I for symbols and noles

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Alberte, Sports and Recreation Elubs and Services (SIC 965)


1985

| Number of observations in semple <br> Averoge soles 5 <br> Average expense \$ <br> Average net profit (lose) \$ | $\begin{array}{r} 21 \\ 211.012 \\ 220.532 \\ -9.520 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) | 11 |  |  |  |  |
| Aversge sules ${ }^{\text {s }}$ | 209.709 | -- | -- | -- | -- |
| Averuge expense \$ | 183.538 | -- | -- | -- | -- |
| Avargee net profit $\$$ | 26.171 | -- | - | -- | - |
| Businesses reporting loss (Mo.) | 10 |  |  |  |  |
| Average sales \$ | 200.822 | -- | -- | -- | -- |
| Average expense \$ | 247.114 | - | -- | -- | -- |
| Average net loss \$ | -45.592 | -* | -- | -- | -- |

## 1988



1987

| Number of observations in sample | 47 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 230.994 | -- | - | -- | -- |
| Average expense $\$$ | 232.804 | -- | -- | - | -- |
| Average net protit (loss) \$ | -1.810 | -- | -- | - | -- |
| Businestes reporting eprofit (Mo.) | 31 |  |  |  |  |
| Average sales 5 | 234.103 | -- | - | -- | -- |
| Avorage expense \$ | 206.165 | -- | - | -* | -- |
| Average net profits | 27.938 | -- | - | - | -- |
| Businesses reporting loss (Mo.) | 18 |  |  |  |  |
| Aversge seles | 281.037 | - | - | -- | -- |
| Averege expenses | 341.477 | - | - | -- | -- |
| Aversge net loss | -60.440 | - | -- | -- | -- |

[^32]Sev Table 1 for symbels and notes

TABLE 1. Selected operting ratios, in percent of sales. 1987
Alberta, Barber Shops (SIC 9711)

|  | Total:1\} |  | Bot 10 m 25. |  | Lower midole 25\% |  | Unoe:mioule 25\% |  |  | $\begin{aligned} & \text { Too } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000 \mathrm{~s}$ ) Migh sales value ( $\$ 000$ 's) |  | $(1)^{9}$ |  | -. |  | .- |  |  |  |  |  |
| Selocted expense item | Industry everage(2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { hesser } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midoie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } \\ & 25 x \end{aligned}$ | $\begin{aligned} & \text { To0 } \\ & 25 \% \end{aligned}$ |  | Tots 1 | Bottom 25\% | $\begin{array}{r} \text { Lomer } \\ \text { middie } \\ 25 \% \end{array}$ | Ubper middel 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 19.0 | -- | - | - | -- | 100.0 | 19.0 | -- | -- | - | -- |
| Deprecistion | 2.4 | -- | -- | -- | - | 97.8 | 2.4 | -- | -- | - | -- |
| Redsira \& maintenance | 0.4 | -- | -- | -- | -- | 89.0 | 0.4 | -- | -- | -- | -- |
| Hest. light 8 telephone | 2.6 | -- | -- | -- | -- | 100.0 | 2.5 | -* | -- | -- | -- |
| Rent | 13.6 | -- | -- | -- | - | 100.0 | 13.5 | -- | -- | -- | -- |
| Personnel expenses | 51.9 | -- | -- | -- | - | 100.0 | 51.9 | -* | -- | -* | -- |
| Finencial expenses Interest Obank charges | 1.6 | -- | -- | -- | -- | 100.0 93.6 | 1.5 1.0 | -- | -- | - | -- |
| lntersst \& bank charges Professionat fees | 0.6 | -- | -- | -- | -- | 93.6 65.8 | 0.8 | -- | -- | -- |  |
| Dther expenses | 16.3 | - | -* | - | -- | 100.0 | 16.3 | -- | -- | -- | - |
| Profit (loses) | 11.2 | -- | -- | - | -- | 85.0 | 12.6 | -- | - | -- | - |
| Totel | 100.0 | -* | -* | -- | -- | 100.0 | . | =* | - | - | - |

## Symbols

zero ar na observetions
-- 100 smell too be expressed
not applicabl

* confidential


## Footnotes

(11 These etimstes spe based on sampl of businesses reporting seles betwetn $\$ 25.000$ and $\$ 2,000,000$
(2) Yelue in ebch cell $=\frac{\text { Total weighted expenditura on given item }}{\text { Totel weighted sales of all businesses in the sample }} \times$ loo for eech guertile
13) Yelue in eoch cell $=\frac{\text { Totbl weighted expenditur on given item }}{\text { Totsl weightec soles of businerses reporting this item of expenditure }}$ for ench aurtile

This portion of the tade pertins only to the businesses reporting the specific expense iten. Therefore shese retios ere celculated individully and the total will not necessafily equl looz

## Motes

Data are shown oy quartiles when at least 13 of the sempled businesses report the specific item
Recores were panked in oscending opder mecording to seles sire. Exch quertile fi. e. botton 25z. Iowef niode 25z. Etc.l represents one quspter of the total number of businesses. Within mech quaptile. the buepage ratio is presented. for comparison pupposes. the high and low velues of sel iss ep shown

How to une the tebles

(2) The selected range will indicate the proper quetilis. i. the bottom 25z. the lower middi 25\%. the upper midde 258 or the sop $25 \%$.
(3) Dets pertining to the selected soles size ronge will bo in thes quaftile

Standerd Industrisl CIBsificetion Definitlon (SIC 1980):
sic 9711-8eper Shoos
Businesses primarily engeged in providing men's bapoering mon heir styling services such as berber shops and men's hair stylist ghops

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberte, Barber Shops (SIC 9711)

|  | Totai(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | Uppe: $m: 001 \text { e } 25^{\circ}$ | $\begin{aligned} & 900 \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 6 \\ (1)^{6} \\ 11 \end{array}$ | -- | -- |  |  |
|  | Average (\$000's) |  |  |  |  |
| Asente <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Othe cuppent assets <br> Total curcent assets <br> Fixed ussets <br> Less: Accum. dep. on fixed assets <br> Other assets | 12 12 32 10 | -- -- -- -- - | - - - - - - - | - <br> - <br> - <br> - <br> - | -- -- -- -- - |
| Total useta | 54 | -- | - | -- | -- |
| Lisbillties and equity <br> Curient loans <br> Other current tiabilities <br> Total current liabilities <br> Moptgages Dayable <br> Long ierm aebt <br> Other liabilities | 10 <br> 16 <br> 26 <br> 10 <br> 10 | - <br> - <br> - <br> - | - <br> - <br> - <br> - | - - -- -- | - -- -- -- |
| Total liabilities Totel equity | 45 | -- | -- | -- | -- |

(1) These estimates bre besed on sanple of businesses peporting seles beiween \$25,000 ano \$2.000.000.

See Table i for symbols and notes

TABLE 3. Financial ratios (1) for incorporated businesses only. 1987
Alberta, Barber Shops (SIC 9711)

|  | Tot61 21 | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\text { midole } 25 \%$ | Upder $\text { middl. } 25 \%$ | To0 $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) Migh seles value ( 5000 's) | $(1)^{6}$ |  | -- | -- | -- |
|  |  |  | Avepage |  |  |
| Liquidity ratio Cuprent rotio (times) | 0.5 | - | -- | -- | - |
| ```Leverage retios Debt/equitr ratio (times) Interest coversoe ratio (timms) Oobt retio (times)``` | 5.0 1.2 0.8 | -- | -- | -- | -- |

(1) The retios represent the everoge of ratios for anch business in the group end connot be calculated from the figures shown in table 2 .
(2) These tstinetes ape pesed on semple of businesses peporting seles between 525,000 and 52.000.000.

See rable 1 for symols and notes.

## Definitions:

1. Liquidity ritio:

Current a cuprent essels / current liabilities
2. Leverage plice:
al Debr/equisy = foral 1 iabilities / equity
bl Debt ratio = total liabilities/ solslassets
c) Interest coverage $=$ nei profis interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Alberta, Barber Shops (\$16 9711)


111 These estimetes bre oseo on somple incorporbied Dusimesses reporting sales betwen 525,000 end $32.000,000$. Sengle count includes only those businesses reporting o stitintint of chenges
See Teble 1 for symbols and notes

TABLE 5. Employment changes by size of butiness. 1984-1987 based on SIC cleselfication in i987
Alberte. Barber and Beauty Shops (SIC 971)


(1) Averoge labour units are calculated by dividing iotel payrall by the averoge manal wage and solory rate os ceported in the Surver of Emplomen?. Paypoll and Hours. Statisties Canada. Cotalogue 72-002. An average labour unit coulo be interpreted as a
 500 employees in canbod es a whole but less then that number in any given province it is shown if the 500 and over group.
(2) Refers to Dusinesses reporiing no payroll deducions in the previous year

131 Refers io Dusinesses reporting no payroll deductions in the following year
"Newly repopting" and "no longer peporting" Dusinesses are assumed to have deen in activity for six months and the informasion is adjusted accordingly.
see iable 1 for symoals and notes

TABLE 6. Selected operating characteristics of small businesses by anles quartile. 1985-1987
Alberta, Barter Shops (51c 9711)

|  | Total(1) | Botiom 25\% | Lowe mioćle 25\% | UDDe? <br> midule 25\% | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observetions in stmple | 25 |  |  |  |  |
| Average sales \$ | 66.812 | -- | -- | -- | -- |
| Average expense $\frac{5}{}$ | 49.540 | -* | -- | - | -- |
| Averege net profit (loss) s | 17.272 | -* | -- | =- | -- |
| Businesses reperting aprofit (Mo.) |  |  |  |  |  |
| Average sales \$ | 66.937 | -- | -- | -- | -- |
| Aversoe expense ${ }^{\text {a }}$ average net profits | 68.640 18.297 | -- | -- | -- | -- |
| Average net profits | 18.297 | -- | -- | -- | -- |
| Businusme reporting a losm (Mo.) | $58.50{ }^{2}$ | -- | -- | -- | -- |
| Average expense ${ }^{\text {a }}$ | 77.430 | -- | -- | -- | -- |
| average net lass | -8.929 | -- | -- | -- | -- |

Wumber of observations in sample Average soles
Aveisge expense $\$$
Average net profit (loss) $\$$

Dusinesses reporting e prefit (Mo.) Avortge salas $\$$ Average expense $\$$ Averope net profits

Businesses reporting lose (Mo.) average sales $s$ Average expense $\$$ Average net loss

## 133. 12

133.025
124.658
8.387

11
169.620
152,804
16.816
266.229
266.229
297.601
$-31.372$
$\begin{array}{ll}-- & - \\ -- & - \\ \end{array}$
$\begin{array}{ll}-- & -- \\ -- & --\end{array}$
$\begin{array}{ll}-- & - \\ -- & \end{array}$
--
--
----

|  |  |
| :--- | :--- |
| -- | - |
| -- | -- |
|  |  |
| .- | -- |
| .- | -- |

1987

Mumber of observations in sampla Average sales Average expense Average net profit (loss) \$

9
112.338
106.423
5.915

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

5.915
-- --
Businesses roporting appofit (Ko.) Average sales 5

7
109.959
101.250 $\begin{array}{lll}-- & - & - \\ -- & - & - \\ - & -\end{array}$ Aver oge expente 5
101.250
8.709
$233.51{ }^{2}$
233.518
259.586
--
Aversge sales
-26.048

111 These estimetes tre besed on somple of businesses reporting seles betmeen $\mathbf{3 2 5 . 0 0 0}$ and $32,000.000$
See Table I for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberte, Beauty 5hops (SIC 9712)

|  | Total 11 |  | $\begin{array}{r} \text { Bot:om } \\ 25 \% \end{array}$ |  | Lowe$\text { middle } 25 \text { : }$ |  | Upper$\text { midde } 25 \%$ |  |  | $\begin{aligned} & \text { Tos } \\ & \text { 25: } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (Mo.) Low sales value (\$000.s) Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & 106 \\ & 11! \\ & 11 \end{aligned}$ |  | $\begin{array}{r} 111 \\ 29 \end{array}$ |  | $\begin{aligned} & 29 \\ & 55 \end{aligned}$ |  | $\begin{array}{r} 55 \\ 115 \end{array}$ |  |  | $\begin{aligned} & 115 \\ & 111 \end{aligned}$ |  |
| Selocted expente item | industiy averoge (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses oniy ( 3) |  |  |  |  |
|  | Tota! | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Uoder middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} 80+40 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | Uodes <br> middle 25\% | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
|  | Parcent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupency expenses | 19.2 | 29.0 | 14.4 | 20.0 | 14.9 | 100.0 | 19.2 | 29.0 | 14.4 | 20.0 | 14.3 |
| Dedreciation | 3.6 | 3.9 | 3.3 | 4.2 | 2.9 | 85.8 | 4. 2 | 6.4 | 3.3 | 4.8 | 3.2 |
| Redoips \& mointenance | 1.1 | 0.8 | 1.6 | 1.1 | 1.0 | 65.2 | 1.7 | 2.6 | 3.0 | 1.3 | 1.1 |
| Hear. Iight \& telephone | 2.9 | 4.1 | 2.5 | 3.0 | 2.1 | 99.8 | 3.2 | 4.1 | 3.2 | 3. 2 | 2.2 |
| Rent | 11.6 | 20.1 | 7.0 | 11.7 | 8.8 | 92.6 | 12.5 | 20.1 | 8.2 | 11.9 | 10.0 |
| Personnel expenses | 27.3 | 1.6 | 16.9 | 36.3 | 51.9 | 83.2 | 32.8 | 2.6 | 23.5 | 38.1 | 51.3 |
| Financiel expenses |  |  |  |  |  |  | 2.9 2.3 |  | 1.4 0.9 |  |  |
| Interest of bank charges professional fees | 1.8 | 4.0 | 1.8 0.6 | 1.1 | 1.7 | 78.2 84.2 | 2.3 1.3 | 5.5 1.4 | 1.9 1.0 | 1.6 | 1.9 1.4 |
| Other expensus | 29.9 | 29.8 | 34.7 | 27. | 27.1 | 100.0 | 29.9 | 29.1 | 34.7 | 27.1 | 27.1 |
| Prolit (loss) | 20.6 | 34.2 | 32.6 | 13.7 | 3.0 | 58.6 | 20.5 | 34.2 | 32.6 | 13.7 | 3.2 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |  | -•• | . $\cdot$ | - . | . . |

```
Syebole
rero ar no observerions
- too smoll too be expressed
not epplictable
\(\times\) confidentiol
```


## Footnoter

(1) These estimetes spe buted on stomplof businesses reporting selts betwen $\mathbf{5 2 5 , 0 0 0}$ end $\mathbf{5 2}, 000,000$.

(3) Votue in ean cell a $\frac{\text { fote? weighted seles of businesses reporting this item of expenditure } x}{}$

This portion of the tsole pertoins only to the ousinesses poporting the specific oxpense item. Therefore these patios fer csiculetto individully and the rotel will not mecesserily gual $100 \%$.

## motes

Dats ore show or guerqiles when et least 13 of sne sampled businesses repori the specilic isen
Records were ranked in escending ofder eccording to seles size. Each quersile li. botron 25z. lowtr midde 25s. Etc. represents one quarlep of the totsl humber of businesses. Within esh quarill. the suerege rerio is presented. For conperison purposes. the high and low velues of seles sere shown.

How to use the tethe

(21 The selscied range will indicste the proper quartile, i.t. the bot tom 25\%. the lower nidde 25\%, the upper midde 25\% or the top 25 \%
(3) Dese perteining to the seltcted sales size ronge will de in thet gubrtile

## Seandard Industriel Eleseificetion Definition 15IC 19tol:

\$1C 9712-Beeuty Shop:
8usinesses pimarily engaged in providing women's hairdresting mom beaty services such os beaty darlours, bebty salons, betily shops, women's only man curing and women's hair stylist shops

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberta, Beeuty Shops (SIC 9712)

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lowes } \\ & \text { m. dde } 25^{\circ} \% \end{aligned}$ | Upper $\text { midde } 25$ | TOD 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samele (MO.) Low sales value ( 5000 's) High sales value $\left(5000^{\prime}\right.$ s) | $\left.\begin{array}{l} 68 \\ \{1 \\ \langle 1 \end{array}\right\}$ | 11 87 | $\begin{array}{r} 87 \\ 132 \end{array}$ | $\begin{aligned} & 132 \\ & 201 \end{aligned}$ | $\begin{aligned} & 201 \\ & (1) \end{aligned}$ |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Asets |  |  |  |  |  |
| Cash | - | - | - | - | - |
| Accounts and notes receivable | 2 | - | 3 | - | 3 |
| Inventory | - | - |  | - | - |
| Other current assets | 16 | 6 | 19 | 12 | 27 |
| Total current assets | 18 | 6 | 22 | 12 | 29 |
| Fixed sesets | 27 | 15 | 17 | 19 | 57 |
| Lese: Accum. dep. on fixed essets | - | 14 | 4 | - | 32 |
| Other essets | 13 | 14 | 4 | 1 | 32 |
| Totel eseets | 57 | 35 | 42 | 32 | 118 |
| Lisbillties ond equity - |  |  |  |  |  |
| Cureont losns | ${ }^{2}$ | 1 | 30 | 14 | 25 |
| Other curront liabilities | 19 | 5 | 30 | 14 | 26 |
| Tota i cuptent liabilities | 21 | 6 | 30 | 16 | 29 |
| Mortgages osybblo | - | * | - | - | - |
| Long term debt | ${ }^{4} 8$ | 35 | 4 | 19 | 10 |
| Other lisbilities | 28 | 35 | 6 | 19 | 54 |
| Total liabilisies | 52 | 41 | 40 | 35 | 53 |
| Totel equity | 5 | -6 | 2 | -2 | 25 |

111 inse esparates se based on somple of busintsses reporting sales Detween $\$ 25.000$ and $\$ 2,000,000$.
set iade ifor symbols and noles.

TABLE 3. Financial petios(1) for incorporated businesses only, 1987
Alberta. 者eauty Shops (SIC 9712)

|  | Total(2) | $\begin{array}{r} \text { Bot } \$ 0 \mathrm{~m} \\ 25 \% \end{array}$ | $\text { midd } 25 \%$ | Uoper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in sampl (No.) Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime} \mathrm{s}\right)$ | $\begin{array}{r} 68 \\ (1) \\ (1) \end{array}$ | (1) 87 | 87 132 | 132 201 | $\begin{aligned} & 201 \\ & 11 \end{aligned}$ |
|  | Aversoge |  |  |  |  |
| Liquidity retio Current ratio (times) | 0.9 | 1.0 | 0.7 | 0.8 | 1.0 |
| Leverege retios Oebt/equity retio \times Interest coverage ropio (times) Debt ratio (times) | 10.3 1.7 0.9 | -7.3 3.3 1.2 | $\begin{array}{r}20.5 \\ \% \\ \hline .0\end{array}$ | -16.0 0.8 1.1 | 3.7 2.8 0.8 |

(ti The retios copresent the overage of rosios for wach business in the group end connot be celculateo from the figur show in toble 2 .

See Table 1 for symbols end notes.

## Definitions:

1. Biquidity retio:

Current = current assets / current liabilities
2. Leverge retios:

- Deot/equity = poral lisoltities / equity.
b) Dedt catic = sotal liabilities / 10iai assers
cl Interest coverage a net protit interest expense/interest mpense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. igs7
Alberta. Beauty Shops (SIC 9712)

(1) These espimates are based on sample of incorporeted businesses reporing seles between $\mathbf{2 2 5 . 0 0 0}$ she 82.000 .000 . Sample count includes only those bus inesses reporting estatement of changes.
See ible i for symols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 bused on SIC ciassificition in i987
Alberta. Barber and Besuty Shops (SIC 971)
Business size expressed in
sverage labour unitsil)

[^33]TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Alberts. Beauty Shops (sit 9712)

|  | Tota!(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Uoder midole 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in smple | 64 |  |  |  |  |
| Aversge sales \$ | 66.214 | 30.174 | 47.675 | 77.519 | 109.485 |
| Average erpense \$ | 57.595 | 21.207 | 40.564 | 67.203 | 101.406 |
| Average net Drofit (loss) \$ | 8.819 | 8.967 | 7.111 | 10.316 | 8,080 |
| Buginesses reporting profit (No.) Averso sales $\$$ |  |  |  |  |  |
| Average sales \$ <br> Aversge expense $\$$ | 66.949 54.600 | 30.179 20.057 | 47.650 40.464 | 73.689 52.844 | 116.277 105.033 |
| Averege net profit $\$$ | 12,349 | 10.122 | 7.186 | 20.845 | 11,244 |
| Businestes reporting loss (Mo.) |  |  |  |  |  |
| Aversge seliss Averspe expense | 63,464 67.980 | 30.107 39.898 | 51,748 57,022 | 82.000 84.000 | $\$ 0.000$ 91.000 |
| Average expense ${ }^{\text {a }}$ Average net loss | -4.516 | -9,791 | -5,274 | -2.000 | -1.000 |

1986


1987

| Muber of obsepvetions in sample Average salus $\$$ Averoge expense $\$$ Avergee net profit (loss) $\$$ | 124 92.994 82.450 10.544 | $\begin{array}{r} 28.001 \\ 18,342 \\ 9.659 \end{array}$ | $\begin{aligned} & 35.392 \\ & 24.014 \\ & 11.378 \end{aligned}$ | $\begin{aligned} & 79.895 \\ & 68.812 \\ & 11.083 \end{aligned}$ | $\begin{array}{r} 228.685 \\ 218.630 \\ 10.058 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Busincsses reportinge profit (Mo.) | 94 |  |  |  |  |
| Average sales! | 91.057 | 28.001 | 35.758 | 78.103 | 222.364 |
| Averoge expense \$ | 76,975 | 18.342 | 23.406 | 64.052 | 202.098 |
| Average net profit | 14.082 | 9.659 | 12.352 | 14.051 | 20.265 |
| Dusinesses reporting alose (Mo.) | 30 |  |  |  |  |
| Aversge soles \$ | 120,722 | - | 30.873 | 92,292 | 239.001 |
| Aversge expente $\$$ | 126.291 | - | 31.525 | 101.744 | 24.605 |
| Aversge net loss \$ | -5.569 | - | -652 | -9.452 | -6.604 |

11 These estimates are based on sample of businesses peporting seles between $\$ 25.000$ and $\$ 2.000 .000$
See Table for symbols and nores

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta. Combination Barber and Beauty Shops (SIC 9713)

|  | Tot | 1(1) |  | $\begin{array}{r} \text { Bot } 20 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe? <br> middle 25\% |  | Uope: <br> miode 25: |  |  | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value $1 \$ 000$ 's) High sales raine $\left(\$ 000^{\circ}\right.$ s) |  | $\left\{\begin{array}{l} 40 \\ 11 \\ 11 \end{array}\right\}$ |  |  |  | -. |  |  |  |  |  |
| Sulucted uxpense item | Industiy average(2) |  |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { \% Dusi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { UoDer } \\ & \text { midie } \\ & 25 \% \end{aligned}$ |  |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middI } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uooer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 18.2 | -- | -- | = | =- | 100.0 | 18.2 | -- | -- | - | -- |
| Deoreciation | 3.0 | -- | -- | -- | -- | 88.7 | 3.4 | -- | -- | - | - |
| Redeits 8 meintenance | 0.7 | -- | -- | -- | -- | 92.0 | 0.8 | -- | -- | -- | -- |
| Hest. light s teleohone | 2.8 | -- | -- | -- | -- | 81.7 | 3.4 | -- | -- | -- | -- |
| Rent | 11.6 | -- | -- | -- | -- | 98.5 | 11.8 | -- | -- | -- | -- |
| Personnel expenses | 36.5 | -- | -- | - | - | 93.9 | 38.9 | -- | -- | -- | - |
| Financial expenses | 9.9 | -- | -- | -- | -- | 97.0 | 1.9 | -- | -- | -- | =- |
| Interest \& bank charges | 1.1 0.8 | -- | -- | -- | -- | 66.5 91.3 | 1.8 0.9 | -* | -- | -- | -- |
| Other expenses | 24.1 | -- | -- | -- | -- | 100.0 | 24.1 | -- | -- | - | -- |
| Profit (lose) | 19.4 | - | - | -- | -- | 84. | 23.0 | -- | -- | -- | -- |
| Total | 100.0 | =- | -- | - | -- | 100.0 | $\cdots$ | -- | - | - | - |

## Symole

zero or no observations
-- 800 small 100 be Expressed
... nor apolicable
$\times$ confidentisl

## footnotes <br>  rotal weighted expendilure on siven item <br> 12) Value in each cell 2 foes weighed sales of all businesses in the sengle $x$ por for gurtile. <br> (3) Value in esch cell $=\frac{\text { Total weighted expenditure on given iten }}{\text { Totsl weighted sales of busingses reporting this item of expenditure }}$ for each quertile. <br> This portion of the tabie perqios only to the businnsses pporting the spucific expense iten. Therefore these ratios are colculsted individully and the cotal will not necessar ily masal $100 \%$.

## Motes

Dete are shown by quertiles when ef lest 13 of the sampled businesses repopt the specific item
Records mere ronked in wscending order sccording to sales size. Esch quartile li. botion 25z, lower midole 25z, etc. repretents one querter of the rotal humper of busimesses. Within each quartile, the everage ratio is presented. for comperison purposes, the hign and low vilues of sel es ere shown.

How to use the teblet

$(2)$ The selected renge will indicete the proper quartile. i. t. the boteon 25\%. the lower midde 25y. the upper midde 25\% or the top 258.
(3) Deto perteining to the stilected sale size renge will be in that quartile

## Stenderd Industrisl CIssificetion Definition (SIC 1980):

SJC 1713 - Combinstion Berber and Betuty Sheps
Businesses primarily engaged in providing men's barbering or hair sivling end women's haiforessing andor betuty services on the seme premises such as barber ano Deauty shop combinations and unisex hair sirlist shops

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

(1) These estimetes are best on bempl of businesses reporting sties butween $\$ 25.000$ and $\$ 2.000 .000$.

See rate 1 for symols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Alberta. Combination Berber end Beauty Shops (SIC 9713)

|  | Tot 1 12 ) | $\begin{aligned} & \text { Bo: tom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businceses in samole (No. Low sales value ( $5000^{\prime} \mathrm{s}$ ) High sales value ( $\$ 000^{\prime}$ s) | $\begin{gathered} 29 \\ (1) \\ 11 \end{gathered}$ |  | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio (times) | 3.0 | -- | -- | -- | -- |
| Leverege retios <br> Debt/equisy ratio (times). <br> Interest coverse retio (times) <br> Debt polio (times) | 0.8 4.5 0.4 | -- | -- | -- | -- |

(1) The retios represent the everage of ratios for each businest in the group end cannot belculated from the figures shown in toble 2 .
(2) These estimetes besed on smpl of businesses pepopting seles between $\mathbf{5 2 5 , 0 0 0}$ and $\$ 2,000,000$.
see table ifor symols and notes.

Befinitions:
r. Liquidisy retio:

Curtent = cursent assets / current liabilities
2. Leverage retioz:

- Debt/equity = total liabilities / equity
b) Debt fatio $=$ total liatilities $/$ sotal assets
c) Interes: coverage $=$ net profit - interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses oniy. igst
Alberta, Combination Barber and Beauty Shops (SIC 9713)

|  | Total(1) | $\begin{array}{r} B 0+10 m \\ 25 \% \end{array}$ | Lomer miode 25\% | UDPE midole $25 \%$ | $\begin{aligned} & \text { ToE } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo. Low sales vaiue (\$000's) High sales vaive i\$000'si | $\begin{array}{r} 9 \\ (1)^{9} \end{array}$ | -- | -- |  | -- |
|  |  |  | verage (\$000 |  |  |
| Operating ectivities Cash from operstions Dedreciation Other | $\begin{array}{r} 7 \\ 6 \\ -5 \end{array}$ | -- | -- | -- | -- |
| Dividends | -1 | -- | -- | -- | - |
| luvestment ectivities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> lncrease in investment <br> Decrease in investment | -4 | -- | -- | -- | -- |
| Financing ectivitios <br> Increase in iong perm debt <br> Repayment of long term debt <br> Loans from shareno!ders <br> Redayment of loans from sharenolders <br> Advances \& loans from government <br> Increase in equity <br> Decresse in equity <br> Other | 3 -6 3 | -- -- -- - - - | - <br> - <br> - <br> - <br> - | - - - - - - | - <br> - <br> - <br> - <br> - |
| Increase(decrease) in cash a equivalents Cash \& equivalents-Beginning of the year Cash s equivelents - End of the yesr | $\begin{array}{r} 2 \\ 11 \\ 13 \end{array}$ | -- | -- | -- | -- |

(11) Tnest estimeses based on semple of incorporated businesses reporting sales between $\$ 25.000$ and 82.000 .000 . Samele count includes only those businesses reporting tetement of changes
Set iable for symbols ano moies

TABLE 5. Employment changes by size of business. 1984-1987 besed on SIC cisesfication in i987
Alberte, Barber and Beauty Shops (SIC 971)


It herage labour units or colculsted by dividing total payroll by the sueroge onnuat wage and solary rate as reported in the
Survey of Enployment. Payroll and Mours. Stalistics Canada. Catalogue 12-002. An Overage labour unis could be interpreted as a
full-time employee. Mote thet the business size groups used are ontermined ar ine canson lovel. Thus if ousiness hes of least
500 mployees in Canad as whole but less than that number in ony given province it is shown in the goo and over group
(2) Refers to Dusinesses reporting no Dayroll deductions in the piovious year
(3) Refers to businesses reporting no payroll deductions in the following year
*Newly reporting" and sno longer reporting" businesses are assumed to have been in activity for six months and the information is adjusteo sccoraingly
see fable : for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Aiberta, Combinatlon garber and Beauty Shops (SIC 9713)

|  | Total(1) |  | Lowe midde 25\% | $\begin{aligned} & \text { UDEE } \\ & \text { midole } 25 \% \end{aligned}$ | TOD 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observetions in sample | 25 |  |  |  |  |
| Average sales \$ | 115.545 | -- | -- | -- | -- |
| Average expense 5 | 107.733 | -* | -- | -* | - |
| Average net Drofit (loss) \$ | 7.812 | -- | -- | - | -- |
| Businesses reporting a profit (No.) | 20 |  |  |  |  |
| Average sales \$ | 110.219 | -- | -- | -- | -- |
| Average expense $\$$ | 91.664 | -- | -- | -- | -- |
| Average net profits | 18.555 | -- | -- | -- | -- |
| Buslnesses reporting lase (Mo.) | 5 |  |  |  |  |
| Averoge sales | 150.220 | -- | -- | -- | -- |
| Aver ge expense \$ | 155,164 | -- | -- | -- | -- |
| Averoge net loss \$ | -4.944 | -- | -- | -- | -- |

1985

| Mumber of observations in sample | 32 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales ${ }^{\text {a }}$ | 103.379 | -- | -* | -- | - |
| Average expenso \$ | 81.472 | -- | -- | -- |  |
| Average net profit (loss) s | 11.907 | -- | -- | -- | -- |
| Businesses reporting eprofit (\%o.) | 27 |  |  |  |  |
| Average salos \$ | 95,944 | -- | -- | -- |  |
| Average expenses | 56,334 | -- | -- | -- | -- |
| Aversge net drofit | 29.610 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) | 5 |  |  |  |  |
| Average sales \$ | 213.557 | -- | -- | -- |  |
| Average expenses | 215.068 | -- | . | -- |  |
| Average net loss \$ | -1.511 | -- | -- | -- | -- |

1987

| Wumber of observalions in sample Average soles $\$$ | 46 107.603 | - | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Aversge expense 5 | 91.785 | -- | -- | -- | -. |
| Averaga net protit (loss) \$ | 15.818 | - | -- | - | -- |
| Busimesses reperting profit (Mo.) | 105.35 |  |  |  |  |
| Average sales \$ | 105.097 | -- | -- | -- | - |
| Average expense $\$$ | 86.555 | - | -- | -- | -* |
| Averige net protits | 18.542 | - | -- | -- | -- |
| Businesses reporting loes (Mo.) | 249.11 |  |  |  |  |
| Aversge soles \$ | 249.248 | -- | -- | -- | -- |
| Average expenst | 253.110 | -- | -- | - | - |
| Average net loss \$ | -4.162 | -- | -- | - | *- |

[^34]See iable itor symbols and nores

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta, Leundry and tleaners (SIC 972)

|  | Total(1) |  | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ |  | Lower$\text { miode } 25 \%$ |  | UpDe: midde $25^{\circ}$. |  |  | ToD 25: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses ir sample (Mo.l Low sales value ( 8000 s) High sales value ( $\$ 000$ s) | $\begin{array}{r} 7 ? \\ 111 \\ 11) \\ \hline \end{array}$ |  | $36$ |  | $\begin{aligned} & 36 \\ & 71 \end{aligned}$ |  | $\begin{array}{r} 79 \\ 127 \end{array}$ |  |  | (1)? |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Upoar } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | 80trom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of salas |  |  |  |  |  | Percent of sales |  |  |  |  |
| Decupancy expenses | 21.4 | 9.2 | 30.5 | 24.3 | 22.0 | 100.0 | 21.1 | 9.2 | 30.5 |  | 22.0 |
| Depreciation | 7.3 | 3.2 | 12.1 | 8.0 | 6.1 | 93.0 | 7.9 | 4.4 | 12.1 | 8.0 | 6. 2 |
| Reosips \& maintanance | 2.3 | 1.0 | 2.6 | 3.1 | 2.4 | 78.8 | 2.9 | 1.5 | 4.4 | 3.4 | 2.5 |
| Heet. light s telephone | 4.8 | 0.7 | 7.5 | 6.1 | 5.1 | 83.5 | 5.8 | 1.4 | 7.5 | 7.0 | 5.1 |
| Rent | 7.0 | 4.3 | 1. 4 | 9.0 | 8.4 | 70.5 | 10.0 | 5.8 | 17.0 | 9.0 | 10.4 |
| Personnel expenses | 30.2 | 25.5 | 29.1 | 25.5 | 39.5 | 30.9 | 33.2 | 30.1 | 31.4 | 30.0 | 39.5 |
| Finencinl exoenses | 4.9 | 4.3 | 4.3 | 7.2 | 3.4 | 100.0 | 1.9 | 4.3 | 4.9 | 7.2 | 3.1 |
| Inferest obank chaiges | 3.6 | 2.8 | 3.8 | 6.1 | 2.0 | 93.2 | 3. 9 | 2.8 | 4.5 | 6.1 | 2.3 |
| Professional fees | 1.2 | 1.5 | 1.1 | 1.0 | 1.4 | 96.2 | 1.3 | 1.8 | 1.1 | 1.0 | 1.6 |
| Other expenses | 33.1 | 41.6 | 28.0 | 34.1 | 29.0 | 100.0 | 33.1 | 41.6 | 28.0 | 34.1 | 29.0 |
| Protis \{loss) | 10.4 | 19.3 | 7.5 | 9.0 | 6.1 | 99.7 | 10.4 | 19.3 | 7.5 | 9.0 | 6.1 |
| Totel | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |  |  | $\cdots$ | . . | - . |

## 5ymol:

```
- zero or no observations
```

$-\quad 100$ small 100 De expressed
not appliceble
$\times$ confidensial

## Footnotet



## Mote:

Dets are shown by quartiles when Bl least 13 of the sampled businesses report the specific itun.
Records were penked in ascending order mecording to seles size. Eech quertile li. b. botton 25z, lower midde 25z, eic. pepresents one querter of the tcisi number of businesses. Within esch quertile, the suer age ratio is presented. For comperison purposes. the high and low values of sales are shown.

Hew to use the tebles

(21 The selected renge will indicete the proper quertile, i. © The bottom 25\%, the lower niddle 25\%, the upper nidde 25\% or the top $25 \%$.
(3) Otto pertsining to the selected seles size renge will be in that oumtile

Senderd Industrisl Cleseificetion Definision (S1C 1980):
SIC 1720 - Leundriss and Cleaner


TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberte, Lzundpy and Cleaners (SIC 972)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25^{\circ}$ | Uoper $\text { middle } 25 \text {. }$ | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime}\right.$ s) | $\begin{aligned} & 56 \\ & (1) \\ & (1) \end{aligned}$ | (1) | $\begin{array}{r} 61 \\ 123 \end{array}$ | $\begin{aligned} & 123 \\ & 217 \end{aligned}$ | $\begin{aligned} & 217 \\ & 111 \end{aligned}$ |
|  | Average (\$000's) |  |  |  |  |
| Asset: |  |  |  |  |  |
| Cash Accounte and notes ieceivable | B | 3 | $i$ | 3 | 24 |
| Inventory | - | - | - | - | $\therefore$ |
| Other current assets | 22 | 14 | 4 | 34 | 37 |
| Total current assets | 30 | 16 | 5 | 37 | 60 |
| Fixed assets | 72 | 42 | 70 | 60 | 110 |
|  | - | - | - | - | - |
| Other assets | 15 | 3 | 6 | 3 | 45 |
| Totel sesets | 117 | 61 | 11 | 101 | 215 |
| Liebilities and equity 3 3 3 3 3 3 3 |  |  |  |  |  |
| Current losns | 27 | 3 | 13 | 3 29 | 54 |
| Total current lisbilities | 32 | 11 | 16 | 32 | 63 |
| Moitgages Dayable | - | - | - | - | - |
| Long term debt | 8 | 21 | 2 | ${ }^{2}$ | 11 |
| Other liabilities | 60 | 33 | 67 | 50 | 87 |
| Totel equity |  |  |  |  |  |

ill These estimates re bese on sanple of businesses reporting sales between 325.000 and $52.000,000$.
see fate : for symbols and notes.

TABLE 3. Financitl ratios(1) for incorporeted businesses only. 1987
Alberte. Leundry mnd Clemner: (S|c 972)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { miod } 25 \% \end{aligned}$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sates value (\$000's) High silles value (\$000 s) | $\begin{gathered} 56 \\ (1) \\ 11 \end{gathered}$ | (1) 61 | $\begin{array}{r}61 \\ 123 \\ \hline\end{array}$ | 123 217 | 217 $(1)$ |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.0 | 1.4 | 0.3 | 1.1 | 1.0 |
| ```Leverege retios Debt/aquity istio (times) Interest coverage ratio (times) Debt ratio (times)``` | 6.2 2.2 0.9 | -16.3 $i$ | -21.0 0.6 1.1 | $\begin{aligned} & 5.1 \\ & 4.1 \\ & 0.8 \end{aligned}$ | 3.0 4.0 0.8 |

(1) The tetios represent the everage of ritios for cech business in the gioup and connot be calculsted from the figures shown in foble 2 .

See ieble 1 for symols and notes.

## Definitions:

1. Liquidiqy resie:

Cuprent = current assets / curpent lisbilities
2. Leverage rasion:
a) Debi/equity = rotat liabilities / equily
b) Detr ratio = total fiabilities/ lotal assets
c) interest coverage $=$ net profit - interest expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta. Leundry and Cleaners (SIC 972)

|  | Tots111) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lomer <br> mudte 25\% | $\begin{aligned} & \text { UDoer } \\ & \text { midd } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samele INo. Lom sales value $1 \$ 000$ s High sales value 18000's | $\begin{aligned} & 25 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 11 \\ 50 \end{array}$ | $\begin{array}{r} 50 \\ 106 \end{array}$ | $\begin{aligned} & 106 \\ & 217 \end{aligned}$ | $\begin{aligned} & 217 \\ & 11 \end{aligned}$ |
|  | Aveiage ( 8000 s) |  |  |  |  |
| Operating activisies Cash from operations Depreciation Other | $\begin{array}{r} 5 \\ 13 \\ -12 \end{array}$ | $\begin{array}{r} -2 \\ 12 \\ -42 \end{array}$ | $\begin{array}{r} -4 \\ 7 \\ 4 \end{array}$ | $\begin{array}{r} 1 \\ 4 \\ -8 \end{array}$ | $\begin{array}{r} 24 \\ 30 \\ -12 \end{array}$ |
| Dividends | -5 | -1 | -1 | -1 | -13 |
| Investment metivities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> lncrease in investment <br> Decrease in investment | $\begin{array}{r} 3 \\ -14 \\ -2 \\ \hline \end{array}$ | -5 | 2 -7 | -1 | 10 -40 -9 1 |
| Fimencing ectivities <br> Incresse in long term debs <br> Repsyment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances 8 loans fiom goveinment <br> lncrease in equity <br> Decrease in equipy <br> Othet | $\begin{array}{r} 14 \\ -9 \\ 7 \\ -9 \end{array}$ | $\begin{array}{r}4 \\ -2 \\ 12 \\ \hline\end{array}$ | 3 -7 4 -1 | -2 | $\begin{array}{r}47 \\ -23 \\ 12 \\ -33 \\ \hline\end{array}$ |
| Increasefocresel in cast s equivelents Cash sequivalents-Beginning of the year Cash sequivalents - End of the year | $\begin{gathered} -8 \\ 11 \\ 3 \end{gathered}$ | $\begin{array}{r} -28 \\ 40 \\ 14 \end{array}$ | -1 -5 -7 | -1 -3 -7 | -3 17 14 |

 only those businessus reporting statment of chenges
See Tatiol 1 for symols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987
Alberta, Leundry and Clemners (SIC 972)

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

(1) Average labour units ape calcutated by dividing sotal payroll by the averoge annusl wage and salery rate as feported in the Survey of Employment. Payroll and hours. Statistics Canads. Catalogue 72-002. An average laboup unit could bu inferpieted as a fult-time employee. Note thet the business size groups used ore determined ot the conads fevel. Thus if obusiness has si lets? 500 employees in canda as o whole but less than that number in any given province it is shown in the 500 ond over group
121 Refers 10 businesses reporting no payroll decuctions in the previous year
131 Refers 10 businesses reporting no payroll deductions in the following vear
*New repofing" anc "no tanger reporiing" businesses are assumed to nave been in activity for six nonths and the informetion is sdjusted accordingly
see iable i for symbors and noles

50uRCE: Smbll Business and Special Surveys Division, Staqistics Canade

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Alberta, Laundry and Cleaners (SIC 972)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { miodte } 25 \% \end{array}$ | Upper $\text { midole } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample <br>  <br> Average expense $\$$ <br> Aversge net profit (loss) \$ | $\begin{array}{r} 56 \\ 140.652 \\ 114,144 \\ 26.508 \end{array}$ | $\begin{array}{r} 30.942 \\ 9.329 \\ 21.613 \end{array}$ | $\begin{gathered} 48.743 \\ 44.599 \\ 4.144 \end{gathered}$ | $\begin{array}{r} 110.271 \\ 97.567 \\ 12.704 \end{array}$ | $\begin{array}{r} 372.650 \\ 305.062 \\ 67.568 \end{array}$ |
| Businesses reporting a profit (Mo.) <br> Aversge soles <br> Averoge expense \$ <br> Average net profit $\$$ | $\begin{array}{r} 42 \\ 137.483 \\ 105.373 \\ 32.110 \end{array}$ | $\begin{array}{r} 30.451 \\ 1.031 \\ 29.420 \end{array}$ | $\begin{aligned} & 48.306 \\ & 37.017 \\ & 11.289 \end{aligned}$ | $\begin{array}{r} 113.803 \\ 98.660 \\ 15.143 \end{array}$ | $\begin{array}{r} 357.371 \\ 286.847 \\ 70.524 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Averige sules \$ <br> Average expenses <br> Average net loss \$ | 14 223.741 229.467 -5.726 | $\begin{aligned} & 32.265 \\ & 39.268 \\ & -5.003 \end{aligned}$ | $\begin{array}{r} 19.779 \\ 62.573 \\ -12.794 \end{array}$ | $\begin{aligned} & 85.919 \\ & 90.028 \\ & -4.109 \end{aligned}$ | $\begin{array}{r} 727.000 \\ 728.000 \\ -1.000 \end{array}$ |

1986


1987

Wumber of observations in semple
Aver sge salus $\$$
Average expense $\$$
Aversge net profit (loss) $\$$

Businesses reporting profit (Mo.)
Average sales $\$$
Average expense $s$
Averige net profit ?

Businesses faporting leese (Mo.)
Aversge sales
Avernge expense \$
aversge net loss

120
119.169
109.939
09.93
5.230

| 76 |  |
| ---: | :--- |
| 129.965 | 30.574 |
| 103.462 | 17.415 |
| 18.503 | 13.159 |

17.115
13.159
0.934
5.029
57.31
52.83
4.48
59.12
49.524
9.603
53.581
59.668
-6.087
35.643
-4.208
109.375
116.207
$-6.832$
25.02
4.48

88,484
$\begin{array}{lr}94.336 & 294.089 \\ 88.484 & 273.106 \\ 5.852 & 20.683\end{array}$
313.224
313.224
279.696
33.528

11 These estinetes are besed on senple of businesses reporting sales beiween 535,000 and $\mathbf{8 2 , 0 0 0 , 0 0 0}$
See Table 1 for symbols and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Alberta, Power Laundries andfor Ory Cleaners (SIC 9721)

|  | Total(1) |  | Bot tom 25\% |  | Lowe midole 25: |  | $\begin{aligned} & \text { Upoer } \\ & \text { middl } 25 \% \end{aligned}$ |  |  | To: 25\% |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample ino. Low sales volue $1 \$ 000 \mathrm{~s}$ : Migh sales velue (\$000's) |  | $\begin{array}{r} 47 \\ 197 \\ 119 \end{array}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | industry suerage (2) |  |  |  |  | $\begin{array}{\|l} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reparting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bot tom 25\% | $\begin{gathered} \text { Lower } \\ \text { midd } \\ 25 \% \end{gathered}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of soles | 1.2 | -- | -- | -- | -- | 12.1 | 10.0 | -- | -- | -- | =- |
| Decupancy expenses | 23.3 | -- | -- | -- | -- | 100.0 | 23.3 | -- | -- | - | -- |
| Deprecietion | 8.1 | -- | -- |  | -- | 99.6 | 8.2 | - | - | - | -- |
| Repairs \& maintenance | 2.6 | -- | -- | -- | -- | 89.2 | 3.0 | -- | - | - | -- |
| Heat. light \& teleohone | 5.2 | -- | -- | -- | -- | 85.9 | 6.0 | -- | -- | -- | - |
| Ren |  | -- | -- |  | -- |  | 11.3 | -- | -- | -- | - |
| Personnel expenses | 32.0 | -- | -- | -- | - | 100.0 | 32.0 | -- | -- | -- | - |
| Financiml expenses | 6.5 | -* | -- | -- | -- | 100.0 | 6.5 | -- | -- | -- | -- |
| interest 8 bank charges Professional lees | 5.4 1.0 | -- | -- | -- | -- | 93.2 100.0 | 5.8 1.0 | -- | -- | -- | -- |
| Other expenses | 31.2 | -- | -- | -- | -- | 100.0 | 31.2 | -- | -- | -- | - |
| Profit (loss) | 5.8 | -- | - | -- | -- | 39.3 | 5.8 | -- | -- | -- | - |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | . $\cdot$ | -- | -- | -* | -- |

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Feotnotes
111 ihese estimetes are Dased on s semple of businesses reporting sales between $\$ 25,000$ end 82.000 .000
(2) Yalue in etech cell $=\frac{\text { Toisl weighed expenditure on given item }}{\text { lotel weighted sales of all businesses in the semple }} \times 100$ fop esh guer ile
(3) Value in each cell $\frac{\text { Total weighted expenditure on given ixem }}{\text { lotel weighted sales of businesses reporing this igen of expendisure }}$ for ech quertile

This portion of the table pertoins only to the businesses roorting the specific expense item. Therefore these perios are celculated individusliy anc the cotal will nop necessarily equal 100 z

## Motes

Deta are shown by quertiles when et teast 13 of the sempled businesses feport the specific iten.
Records were renked in escending order according to salos size. Esch quartile li. . botton 25t, lower middie 25s, etc.l represents one custer of the totel numbep of businesses. Within esch quartile. the suerseg satio is presented. Por comperison purposes. thi high and lom volues of sales sit shown

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121 The selectec range will indicete the proper quertile. i. e. the bottom 25\%. the lomer middle 2sz, the upper niddi 25z or the top 25\%.
(3) Dois perisining to the selected seles size itang will be in thet quertile

## Standerd lmdustrinl Cieseificetion Definition (SIC 1880):

SIC 9721 - Power Leundrise ond/or Dry Clemers
Gusinesses primerily engaged in operating mechenicsl leunories and plants wich dry clesn andfor dye apparel and household fabics. These businesses inglude dry cleaners lexcept self-sepricel. power laundry sefvices lexcept self-servicel and power laundry and diy cleaning plants.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberta. Power Laundries and/or Ory Cleaners (SIC 9721)

|  | To:a!(1) | Bot 10 m 25\% | Lowe? riode 25\% | Uope $\text { midde } 25^{\circ}$ | $\begin{aligned} & 100 \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) <br> Low sales value ( 8000 's) <br> High sales value ( $\$ 000^{\circ} \mathrm{s}$ ) | $\begin{aligned} & 39 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  | -- | -- | -- | -- |
| Cash Accounts and notes receivable | 5 | -- | -- | -- | -- |
| Inventory | 5 | -- | -- | - | -- |
| Other current assets | 19 | - | - | -- | -- |
| Total current assets | 24 | - | -- | -- | - |
| Fixed assets | 74 | -- | -* | -- | -- |
| Less: Accum. deo. on fimud asets | 17 | - | -- | -- | -- |
| Other assets | 17 | - | -- | -- | -- |
| Total assers | 115 | -- | -- | -* | -- |
| Labilities and equitr |  | -- | -- | -- | -- |
| Other current liabilities | 26 | -- | - | -- | -- |
| Total current liabilities | 31 | -- | -- | -- |  |
| Mortgages dayable | - | -- | -- | "- | - |
| Long lerm debt | 12 |  |  |  | -- |
| Other liabilities | 63 | - | - | - | -- |
| Total liabilities Totel equity | 106 9 | - | =- | -- | -- |

(1) These estimates are based an ample of businesses reporting sales detween $\$ 25.000$ and $\$ 2.000 .000$.

See ioble 1 for symbals and notes.

TABLE 3. Financial ratios (1) for incorporated businesses only, 1987
Alberte. Power Laundries and/or Dry Cleaners (SIC 9721 )

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\text { middl } 25 \%$ | Upper middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesser in samplo (No.) Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & 39 \\ & \{1\} \\ & \{1\} \end{aligned}$ | -- |  | -- |  |
|  | Average |  |  |  |  |
| Liquidity retio <br> Curcen ratio (times) | 0.8 | -- | -- | -- | -- |
| Leverege retios <br> Debtleavity retio (times) <br> Interest coverape retio (times) <br> Debt ratio (times) | $\begin{array}{r} 11.8 \\ 1.7 \\ 0.9 \end{array}$ | -- | -- | -- | -- |

(1) The petios pepresent the merage of retios for esch business in the group ond cennot be celculated from the figures shown in table 2 .
(2) These estimetes ure bemed on smple of businesses peporting esles beqween 525.000 end $\$ 2.000 .000$.

See Intil for ymbols and noters.

## Definitions:

1. biquidity ratio:

Current $=$ current bssets / current liobilities.
2. leversege retios:
a) Debi/equity $=$ toial liabilitics / equity
b) Debi ratio = lotal liabilities $/$ total assers
c) Interest eoverage $=$ net profit interest expense/ ine申iest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Alberte. Power Leundries and/or Ory Cleaners (SIC 9721)

|  | Total(1) | Bottom $25 \%$ | Lomer $\text { midde } 25 \%$ | Under $m \cdot d o: 25^{\circ}$ | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( 8000 's) Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & 12 \\ & 111 \\ & 19! \end{aligned}$ | -- | -- | -- |  |
|  | Aversge (\$000's) |  |  |  |  |
| Opereting ectivities Casn from oderations Dopresistion Opher | 3 9 -1 | -- | -- | -- | - |
| Dividends | -5 | - | -- | =- | = |
| Investment activities <br> Disposal of fixed essets <br> Purchose of fixed essets <br> Incresese in investment <br> Decrese in investment | $\begin{array}{r} 5 \\ -14 \\ -2 \\ 1 \end{array}$ | -- | -- | -- | - |
| Financing metlvitios <br> Increase in lang term debt <br> Redsyment of long term debs <br> Loans from snareholders <br> Repayment of loans from shoreholders <br> Advances 8 loans from government <br> lncrease in equity <br> Decrease in equipy <br> Other | $\begin{array}{r} 9 \\ -11 \\ 8 \\ -7 \end{array}$ | -- | -- | -" | - |
| Increse (decrease) in cash s equivelents Cesh 8 quivalonts-Beginning of the year Cash 1 equivalents - End of the year | $\begin{aligned} & -4 \\ & -1 \\ & -5 \end{aligned}$ | -- | -- | -- | -- |
| (1) These esi, maies er basto on a sample of only those businesses ceporing a statemen Sell ioble 1 for symols and nozes. | poraved bu chomges. | rting | $\text { ween } \$ 25,000$ | 000.000. 50m |  |

TABLE 5. Employment Changes by size of business. i984-1987 beed on SIC classification in 1987 Alberte, beundry and Cleaner: (SIC 972)


(1) Averge labour units ore calculated by dividing totel payrolt by the average entuel wage and solery fote os peported in the Supey of tmployment. Poyroli and hours. Stetistics Canads. Catalogue $72-002$ an average labour unis could be inferpreted es e fult-time emoloyee. Note that the business size groups used ere determined ol the canada level. Thus if obusiness nas bi least

121 Refers 10 businesses reporting no payroll geductions in the pievious year
131 Refers to businesses rporping no payroll obductions in the following year
*Nowly repo ting" and "no longer peot ting" Dusinesses are assumeo to heve been in activity for six months and the informetion is adjusied according'y.

See lable 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Alberte. Power Leundrites and/or Dry Clomers (SIC 9721)

|  | Total(1) | $\begin{array}{r} 50 t \% \mathrm{~mm} \\ 25 \% \end{array}$ | tower $\text { middle } 25 \%$ | Unoer $\text { midde } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observetions in smple | 27 |  |  |  |  |
| Average sales $\$$ | 181.519 | -- | -- | - | - |
| Average expense ${ }^{\text {g }}$ | 141.169 | - | -- | -- | -- |
| Average net profit (loss) $\$$ | 40.350 | - | - | -- | -- |
| 8usinesses reporting a profit (Mo.) |  |  |  |  |  |
| Average sales \$ | 184.043 | -- | -- | - | -- |
| Average expense Average net profit | 141.972 42.071 | -- | -- | -- | -- |
|  |  |  |  |  |  |
| Businerses poporting lose (Mo.) | 4 |  |  |  |  |
| Aversge sales \$ | 43.418 | -- | - | -- | - |
| Aversge expense \$ | 53.164 | -- | - | -- | -- |
| Average ne: loss \$ | -9.746 | -- | -- | -- | -- |

1985

| Number of observations in sample | 173.697 | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average expense \$ | 159.219 | -- | - | - | -- |
| Average net prolit (loss) \$ | 14.392 | -- | - | -- | -* |
| Businesses reporting profit (Mo.) | 22 |  |  |  |  |
| Average sales \$ | 167.775 |  | $\cdots$ |  |  |
| Average expense \$ | 144.974 | - | - | -- | - |
| Average net profit | 22.801 | - | - | -- | -- |
| Businesses reporting loss (Mo.) | 5 |  |  |  |  |
| Aversge sslos ${ }^{\text {s }}$ | 248.999 | - | -- | -. |  |
| Averspe expense \$ | 282.044 |  |  |  |  |
| Average net loss s | -33.045 | -- | -- | - | -- |

1987


191 Thesy estimetes ore besed on sample of businesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$
See imble ifor symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta. Self-Serve Leundries and/or Dry Cleaners (Sic 9723)

| Total(1) Bottom | Lower | Upoer | midof |
| ---: | ---: | ---: | ---: | ---: |
|  | $25 \%$ | $25 \%$ | midele $25 \%$ |



## Symbol:

tero of no observerions
-. 100 smell io0 De exprossed
not apolictol
$\times$ confioentiol

## Footnotes


12) Velue in each cell $=\frac{\text { loisl wighted expenditure on given item }}{\text { roisl wighted soles of all businesses in the semple }} \times$ foo for ach guertile
(3) velu in sen cell Total weignted expenditure on given item

This Dortion of the rable pertins only to the businesses peporting ine specific expenst isen. Therefore these retios bre calculed individublly and the sotal will hot necessafily musl $100 \%$

Notes
Dets ar shown Dy quartiles when st least 13 of the semoleo businesses peport the specific irem

 migh and low values of sales are hown.

How to use the tables

(2) The selected range will indicet the proper guertile. i, the botzon 25t, the lower midole 25z, the upper midde 25z or the top $25 \%$
(3) Dats perteining to the selected seles $\$$ ise renge will of in the quartile

Stenderd Industrisl Elestificetion Definition (SIC 1980):
S)E 9723 - Self-Serve Leundries end or Dry Cleeners

Busimisses primarity engaged in providing corn-operated butomatic launcy andor ory claming facilities for the use of the public. Included in this industpy are busingsses engaged in coin-operated dry cleaners. coin-operated landries, self-serve dry cleaners and self-serve leundries

|  | iotal(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { midole } 25 \% \end{aligned}$ | Jope <br> middile 25: | $\begin{aligned} & \mathrm{TOD} \\ & 2 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) | 4 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) Hign sales value ( $\$ 000$ 's) | $(1)$ | -- | -- | -- | -- |
|  | Average ( 8000 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivable | $\times$ | -. | -- | -- | -- |
| Inventory | $\times$ | -- | -- | .- | -. |
| Dther current assets | $\times$ | -- | -- | - |  |
| Total current assets | $\stackrel{x}{x}$ |  |  |  |  |
| Fixed assets | $x$ |  | - | - |  |
| Less: Accum. dep. on fixed assets | x | -- | - | .- | -- |
| Total sssets | $x$ | -- | -- | -* | -- |
| Liebllities and equity |  |  |  |  |  |
| Other current liabilities | $x$ | -. | -- | -. | -- |
| Total current liabilities | $\times$ | -. |  | - | -- |
| Mortgages dayable | $\times$ |  |  |  |  |
| Long term debr | $x$ | -- | - | -- | -- |
| Other limbilities | $x$ | -- | -- | -- | -- |
| Total liablifies | $\times$ | -- | $\cdots$ | -- | -- |
| Totel equity | $x$ | -- | -* | -- | -- |

(1) These estimates ape ossed on ample of businesses peporting sales between $\$ 25.000$ and $\$ 2,000,000$.

Sel rable 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporeted businesess only, 1987
Alberta, Self-Serve Leundries and/or Dry Cleaners (S1C 9723)

| Total(2) | 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 soles value ( $\$ 000$ 's) | $\begin{aligned} & 4 \\ & (1) \end{aligned}$ |  | - | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Average |  |  |  |
| Liquiditr petio Current ratio (times) | 2.4 | -- | -- | -- | - |
| Leverage ration <br> Debtlequity retio (times) <br> Interest coverege fetio (times) <br> Debt patio (times) | $\begin{aligned} & 1.3 \\ & 9.5 \\ & 0.6 \end{aligned}$ | -- | -- | -- | -- |

(1) The rotios poprosent the overoge of retios for mech business in the group end cannot be ceiculated from the figures shown in tele 2.
(2) These estimeter bered on semple of businesses reporting selus betwen 525,000 enc 32,000,000.

Sen Tesle 1 for symols end notes.

## Belinitions:

1. Liquidity relio:

Current = current asses / curtens liabilipies.
2. Leverage rotios:
al Debi/eouity = soial lispilizies / equity

c) inzeres: coverage = nes profis - interest expense/interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. ig87
Alberta. Self-Serve Laundries and/or Dry cleaners (SIC 9723)


111 Thes estimates are based on s sample of incorporsied dusinesses reporiing saiss betweer $\$ 25.000$ and $\$ 2.000 .000$. 5 ample count includes only those Dusinesses reporiing statement of changes
See Tidel i for symools and noies.

TABLE 5. Employment changes by size of business, 1984-1987 based on Sic ciassification tn ig87
Alberte, Leundry and Cleaners (SiC 972)

| Business size exoressed in average laboup units(1) | Number of businesses | $\begin{array}{r} \text { Total } \left.\begin{array}{c} \text { Dayrall } \\ (\$ 000 \end{array}\right) \end{array}$ | Average labour units(1) | Changes in numoer of businesses with paid mployees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 510 | 38.725 | 3.132 | 87 | 54 |
| $\begin{aligned} & \text { less than } 20 \\ & 20^{-} 99 \\ & 100-499 \\ & 500 \text { ond over } \end{aligned}$ | $\begin{array}{r} 477 \\ 24 \\ 7 \\ 2 \end{array}$ | $\begin{array}{r} 17.608 \\ 9.992 \\ k \\ x \end{array}$ | $\begin{array}{r} 1.425 \\ 807 \\ 528 \\ 372 \end{array}$ | 84 1 2 | 54 |
| 1987 |  |  |  |  |  |
| Totel | 534 | 46.558 | 3.395 | 104 | - |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { end over } \end{aligned}$ | $\begin{array}{r} 505 \\ 22 \\ 6 \\ 1 \end{array}$ | $\begin{array}{r} 21.714 \\ 9.145 \\ x \\ x \end{array}$ | $\begin{array}{r} 1.580 \\ 669 \\ 778 \\ 368 \end{array}$ | 98 6 - - | $\cdots$ $\cdots$ $\cdots$ |

 Survey of Emploment. Poyroll ond Hours. Sisistics Canode. Cerslogue $72-002$ an overoge bbur unit could be interpieted as en
full-time employee Mote thet the business size groups used are derermined of the Conede level. Thus if business has of leest 500 mployees in Canads as e whol Dut less than thoi number in any given provinct it is show in the 500 ond over group
(2) Refers to businesses redorting no Dayroll deductions in the previous yebr
(3) Refers io businesses reporting no payroll deductions in the following yes
"Mewly pedorting" and nc longer reporting" businesses are assumed to have been in activity for six moniths and the information is sojusted accordingly

See Table i for symbls and nores

TABLE 6. Selected operating charecteristics of small businesses by sales quertile. 1985-1987 Alberta, Self-Serve Laundries and/or Dry Cleaners (SIC 9723)


1985


1985

Mumber of observations in sample Average sales $\$$
$87.383^{9}$
Average expense $\$ \quad 76.701$
Averse net profit (loss) \$ 10.582

Businesses reporting profit (Mo.)
Averege sales $\$$
91.553

Averge expense $\quad 76.339$
Average net Diotit $\$ \quad 15.31$

Businesses reporting loss (Mo.)
Average sales
35.556

Averoge expense \$
37. 481

Average net loss $\$$
$-1.925$

1987

| Mumber of observations in sample | 13 |
| :---: | :---: |
| Average sales \$ | 101.003 |
| Average Expense $\$$ | 81.799 |
| Average net profit (lose) \$ | 19.204 |
| dusinesses peporting profit (Mo.) | 9 |
| Average maies ${ }^{\text {S }}$ | 118.653 |
| Average expense | 86.546 |
| Average net piofit \$ | 32.107 |
| Businesser reporting - loge (Mo.) | 4 |
| Average sales | 145.254 |
| Average expense \$ | 162.656 |
| Average not loss \$ | -17.392 |

11) These estimates are besed on a sample pusinesses reporing sales between $\mathbf{\$ 2 5 . 0 0 0}$ ano $\$ 2.000 .000$.

See iable for symoots and notes

TABLE 1. Selected opernting ratios, in percent of sales, 1987
Alberte. Industrial Mackinery and Equipment Rental and Leasing (SIC sg11)


Syebols
zero or no observations

- too smell too be expressed
... not opplicool
$\times$ configenilil
Footnoter

forsl weighted expendirufe on given item
121 Volue in ehen cell $=\frac{\text { rotsl weighted sales of sil businesses in the sample }}{100}$ for ench ous ile

This portion of she toble perteins only to the businesses reporting the specific expense item. Iherefore inese ratios are calculsted individuslly ang the $10 \%$ l will no: necesserily equel $100 \%$

Noter
Deta ore shown by quertiles when of least 13 of the sempled businesses peport the specific item
Records wer ranked in oscending order mccording to seles size. Each quartile li. t. bottom 25x, lowtriodie 25s, etc. I represents one querter of the sosel number of businesses. Within est quartile, bhe everoge retio is presentec. for comperison pupposes, the high and low values of seles ere shown

## Mow to uge the tebles

(1) Locate the appropriate celes penge the? is displeyed on the two lines entilled bow seles vitue and ehigh seles valuef

121 The selected range will indicste she proper quartile. i. the bottom $25 \%$, the lower middle $25 z$, the upper niddle 25 t or the $10025 \%$
(3) Deve pertsining to the selectod selos slze ronge will be in qhet quertlle

## Stenderd Induetriel Cimeslfleseion Definition (\$1C 19s0)

SIC 9811 - Indueprial Machimery end Equipment Rentel end leesing
Businesses orimerify engaged in the rental or leasing of heary induspria: meghinery onc equipment. Businesses engaged in agriculpural mecninery and equipment fentals. industrial machinery and equipment reniat and lessing. Iessing of industrial machinery and equipment
 machinery and equipment renials. mining machinery and equipmen rentals, oil will drilling machinery ond equipment centals, rentsl of indust fal machinery and equipment and moodworking machinery end equipment pentals are includec in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberte. Industris) Machinery and Equipment Rental and Leeslng (Sic 9911)

|  | Total(1) | $\begin{array}{r} \text { Bot } \$ 0 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lower } \\ \text { mido e } 25 \% \end{gathered}$ | Uppe: $\text { midole } 25^{\circ}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) Migh sales value (\$000's) | $\left.\begin{array}{r} 50 \\ 1 \\ 1 \\ 1 \end{array}\right)$ | $\begin{array}{r} 11 \\ 48 \end{array}$ | $\begin{array}{r} 48 \\ 214 \end{array}$ | $\begin{aligned} & 214 \\ & 340 \end{aligned}$ | $\begin{aligned} & 340 \\ & 111 \end{aligned}$ |
|  | Average ( 5000 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash Accounts and notes receivat | 41 | 9 | 18 | 15 | 112 |
| Inventory | - | - | - | - | - |
| Other current assets | 50 | 12 | 42 | 51 | 84 |
| Total current assets | 91 | 21 | 60 | 67 | 196 |
| Fixed assets | 292 | 52 | 124 | 529 | 423 |
| Loss: sccum. dep. on fixed assets | 57 | - | - | 87 | 117 |
| Other essets | 57 | 2 | 15 | 87 | 112 |
| Total essets | 440 | 85 | 199 | 682 | 732 |
| Liebilities and equity |  |  |  |  |  |
| Other current liabilities | 74 | 22 | 40 | 78 | 145 |
| Total current liabilities | 105 | 22 | 56 | 123 | 200 |
| Mortgages oarable | - | - | - | - | - |
| Long term debt | 31 | , | 110 | 94 | 27 |
| Dther liabilities | 201 | 63 | 110 |  | 254 |
| $\begin{aligned} & \text { Totel lisbilities } \\ & \text { Total equity } \end{aligned}$ | 335 103 | -1 | 165 34 | 579 103 | 411 |

(1) These estimetes bre besed on E semple of businesses reporting sstes between $\$ 25.000$ and 82.000 .000

Set itble 4 for symbols and notes

TABLE 3. Financial ratios (1) for incorporated businesses only. 1987
Alberta. Industritel Machinery and Equipment Rentel and Leesing (SIc g911)

|  | Total(2) | Bot tom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000^{\prime}$ s) | $\begin{array}{r} 50 \\ (1) \\ \text { (1) } \end{array}$ | (1) 48 | 48 214 | $\begin{array}{r} 214 \\ 340 \\ \hline \end{array}$ | 340 $11)$ |
|  | Average |  |  |  |  |
| Liquidity retio Cuprent retio (times) | 0.9 | 0.9 | 1.1 | 0.5 | 1.0 |
| Leverege retios <br> Dobt/equity ratio (times) <br> Interest covermee ratio (times) <br> Debt petio (times) | 3.3 1.9 0.8 | -146.6 5.2 1.0 | 4.9 4.9 0.8 | 5.6 1.6 0.8 | 1.9 1.9 0.7 |

(1) The patios represent the verege of retios for ench business in the group and cennot be cuiculsted from the figures shown in feble 2 .

See Thble 1 for symols and motes.

## Definitions:

1. biquidity retio:

Current s current essets / currens liabilities.
2. Leverege retion:
a) Deb:/equity $=$ total liabilisies / equisy
b) Debr ratio = total liabilisies / toral asseis
c) Interesi coverage s net profit - inserest expense / interest expense

TABLE 4. Ststement of changes in financial position for incorporated businesses oniy. ig87
Alberta. Industrial Machinery and Equipment Rental and Leasing (SIC 9919)

|  | Total11) | Bottom 25\% | ower <br> midde 25* | $\begin{aligned} & \text { Upse: } \\ & \text { miode } 25: \end{aligned}$ | $\begin{aligned} & 700 \\ & =5: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000$ s) High saies vaive ( $\$ 000$ 's) | $\begin{array}{r} 15 \\ (1) \\ (1) \end{array}$ |  | -- | - | -- |
|  |  |  | erage 18000 |  |  |
| Operating activities Cash from opertions Depreciation Other | $\begin{array}{r} -8 \\ 65 \\ -28 \end{array}$ | -- | -- | -- | -- |
| Dividends | -7 | -- | - | =- | -- |
| Investment activities <br> Disposel of fixed assets <br> Purchase of 1 ixed assets <br> Incresse in investment <br> Oecreese in investment | 37 -54 -4 1 | -- | -- | -- | - <br> - <br> - |
| Finencing ectivities <br> Increase in long term dubt <br> Repayment of long term debt <br> loans from shereholders <br> Repayment of loans from shareholders <br> Advances 8 loans from government <br> Incresse in equity <br> Decrease in equity <br> Other | 20 -35 18 -15 - - -2 -1 |  | - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - | -- -- - - - - |
| Increastidecrease) in cesh equivelents Cash \& quivelents-Beginning of the vear Cash a equivilunts - End of the year | -12 26 13 | - | -- |  | -- |

(11) These espinetes are desed on sample of incorporbied businesses reporting soles between $\$ 25.000$ snd 82.000 .000 . Smple couns includes only those businesses inporing aterment of changes
Sen rable for symols and notes.
TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classification in ig87
Aberta. Industrlal Machinery end Equipment Rentel wind Leasing (Sic 9911)

| Business size expressed in overage labour units(1) | Number of businesses | $\begin{array}{r} \text { Total oayroll } \\ \left(\$ 000^{\prime}\right. \text { s) } \end{array}$ | Average labour units(l) | Changes in number of businesses with pald emoloyees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { inpopting(2) } \end{array}$ | No Ionger edorting(3) |
| 1984 |  |  |  |  |  |
| Totel | 197 | 40.575 | 1.548 | 29 | 24 |
| $\begin{aligned} & \text { less than } 20 \\ & 20 \text { - } 99 \\ & 100 \text { - } 199 \\ & 500 \text { over over } \end{aligned}$ | $\begin{array}{r} 173 \\ 18 \\ 6 \\ \hline \end{array}$ | $\begin{aligned} & 13.842 \\ & 14.584 \\ & 12.149 \end{aligned}$ | $\begin{aligned} & 527 \\ & 554 \\ & 467 \end{aligned}$ | 26 3 - | 23 |
| 1987 |  |  |  |  |  |
| Totel | 233 | 57.668 | 2.851 | 43 | - |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-489 \\ & 500 \text { ono over } \end{aligned}$ | $\begin{array}{r} 197 \\ 25 \\ 9 \end{array}$ | $\begin{array}{r} 14.109 \\ 19.095 \\ x \\ x \end{array}$ | $\begin{array}{r} 682 \\ 958 \\ 1.014 \\ 237 \end{array}$ | $\begin{array}{r}38 \\ 2 \\ 3 \\ \hline\end{array}$ | $\cdots$ $\cdots$ $\cdots$ |

 Surver of Emploveent. Pbyroll and mours. Statistics Canads. Ceiologue 72-002. An average labour unit could be interpreted os full-time moloyee Note ther the business size groups used are determined at the Conco level. Thus if business hes at leest 500 mplovees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
121 Reters io ousinesses repopting no poypoll deductions in the previous year
(3) Reters io Dusinesses reporing no poyroll deductions in the following yeer

- Mewly peporting" and "no longer reporting" ousinesses are assumed to hove been in activity for six monits and the information is odiustec accoroingly

See table ifot symbols and notes.

TABLE 6. Selected operating characteristics of small bustnesses by sales quartile, 1985-1987
Alberta, Industrial machinery and Equipment Rental and Leasing (Sic 9911)


1985

| Mumber of observetions in sample | 31 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averse sales \$ | 449.497 | - | -- | -- | -- |
| Averspe expense \$ | 368, 927 | - | -- |  |  |
| Average net drofit (loss) s | 80.570 | -- | -- | -- | -* |
| Businesses reporting eprofit (No.) | 22 |  |  |  |  |
| Averape soles 9 | 478.238 | -- | -- | -- |  |
| Average expenses | 324.399 | -- | -- | -- |  |
| Average net profits | 153,839 | - | -- | -- | - |
| Susinesses reporting eloss (Mo.) | 9 |  |  |  |  |
| Aversge salus \$ | 469.390 | -- | -- | -- | -- |
| Average expense \$ | 514.252 | -- | -- | -- | - |
| Averoge net loss \$ | -144.862 | -- | -- | -- | -- |

1986

| Mumber of observations in sample | 31 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averaje sales \$ | 363.380 | -- | -- | -- |  |
| Average expense \$ | 310.440 | -- | -- | - | -. |
| Average net Drotit (loss) 5 | 52.940 | -- | -- | -- | -- |
| Qusinesses reporting orofit (Mo.) | 27 |  |  |  |  |
| Average sales \$ | 397.944 | -- | -- | -- | -- |
| Average expense 5 | 331.754 |  | - |  |  |
| Average net profits | 66.190 | -- | -- | -* | -- |
| Businesses raporting - loss (Mo.) | 4 |  |  |  |  |
| Aversge soles \$ | 247.892 | -- | -- | -- | -- |
| Average expense | 272.197 | -- | -- | -- | -- |
| Averege net loss \$ | -24.305 | -- | -- | -- | -- |

1987

| Mumber of observetions in semple | 66 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averoge sales \$ | 255.154 | 35,315 | 107.732 | 291.138 | 586.431 |
| Averoge expense 5 | 250.352 | 31.953 | 63.975 | 325.919 | 579,559 |
| Averoge net profit (ioss) \$ | 4.802 | 3.362 | 43.757 | -34.781 | 6.872 |
| Dusinesses reporting eprofit (Mo.) | 40 |  |  |  |  |
| Average seles S | 271.744 | 35.886 | 103.376 | 290.032 | 657.680 |
| Average expense 5 | 226.357 | 28.203 | 57.223 | 248.529 | 571.474 |
| Average net profit! | 45.387 | 7.683 | 46,153 | 41.503 | 86,206 |
| Businesses reporting a lose (Mo.) | 28 |  |  |  |  |
| Aversge sales 5 | 260.947 | 33.390 | 189.686 | 293.483 | 527.229 |
| Averege expense $\$$ | 327.975 | 44.596 | 191.005 | 490.022 | 586.277 |
| Average net lass \$ | -67.028 | -11.206 | -1.319 | -196.539 | -59.048 |

11 These estimates are based on sample of businesses reporting sales between $\$ 25,000$ and $82,000,000$.
See inble 1 for syntols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1887
Alberta. Video Movies and Mudio-Visual Equipment Rental (S1c 9912)

|  | To:al(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { midde } 25 \% \end{array}$ | Tor 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample No. 1 low sales value (\$000 s) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 37 \\ & (1) \\ & (1) \end{aligned}$ | -- | . | -- | -- |


| Selucted expense item | Industry averspe(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bot tom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middi } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Toc } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 x \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd! } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uooer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { To0 } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sules |  |  |  |  |
| Decupency oxpenses | 32.4 | - | - | -- | -- | 100.0 | 32.4 | -- | -- | -- | -- |
| Deprecistion | 16.5 | -- | -- | -- | - | 73.6 | 22.4 | -- | -- | -- | - |
| Repairs 8 maintenance | 1.1 | -- | - | -- | -- | 88.7 | 1.6 | -- | - | -- | -- |
| Heat. light \% telephone | 2.2 | -- | -- | -- | - | 88.5 | 2.4 | - | -- | -- | -- |
| Rent | 12.4 | -- | -- | -- | -- | 86.7 | 14.2 | -* | -- | -* | - |
| Personnel expenses | 20.8 | -- | -- | -- | -- | 75.6 | 27.5 | -- | -- | -- | -- |
| Financiol expenses | 3.6 | -- | -- | -- | - | 95.0 | 3.8 | -- | -- | -- | -- |
| Interss 8 bant cha: ges | 2.6 | -- | -- |  | - | 77.3 | 3.3 | -- | - |  | -- |
| Professionsl tees | 1.1 | -- | -- | -- | -- | 93.6 | 1.1 | - | -- | - | -* |
| Other expenses | 31.6 | -- | -- | -- | -- | 100.0 | 31.8 | $\cdots$ | - | -- | -* |
| Profit (lose) | 11.6 | -- | -- | -- | -- | 83.3 | 12.3 | -- | -- | =- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | -- |

syabol:

- zero or no observetions
-- 200 small 200 be expressed
not epplicable
$\times$ confidentiol


## Pootnotere

11) These estimeses besed on semple of businesses reporting sales between $\$ 25,000$ and $12.000,000$ Totel weighted expenditure on given item
(2) Vatue in esch cell $=\frac{\text { Total weighted sales of all businesses in the sample }}{x} 100$ for each quartile
(3) Value in esen cell $=\frac{\text { Totel weighted expenditure on given item }}{\text { Totsl weighted sales of businesses eporsing this isem of expendisure }}$

This portion of the iate dertains only to the businesses roporting the specific expense item. Therefore these ratios aro celculated individueliy ano the lotal will nor necessorily equal $100 \%$

## Notes

Dato ere shown by quertiles when et least i3 of the semplod businesses report the specilic isum
Records were ranked in uscending order secording to sales size. Each quettile li. botion 25\%. lower midde $25 \%$. etc. 1 represents one querter of the toit number of bus inesses. Within esch quertile. the everoge retio is presentec. For comperison purposts. the high end low values of stes sre shown.
How to use the tablat

(2) The selected renge will indicete the proper quartile, i. . The dotiom 25\%. the lower nidde 25\%. the upper midole 25s or the top $25 \pm$.
131 Deis pertaining so the selected sales size range will be in thet quartile

## Stenderd Industrist Clessifiention Definition ISIC 1880):

51C 9512 = Mudio-Visumel Equipment Reniel end lessing
Businesses pi imarily engsged fenting ang lessing oudio-visual equipment. Businesses engageo in audio-visusl rentat and isasing. projection equipment rental. public adaress system rental. rental of sudio-visubl equipment, sound equipment rental, ispa recorder rental ba cerevion renisl are incluged in this industiy.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Alberta, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

|  | Total(1) | $\begin{array}{r} \text { Bot }: 0 \mathrm{om} \\ 25 \% \end{array}$ | Lowe ! <br> middle 25: | Uppe: middle 25: | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lom soles value ( $\$ 000$ s) High salos value (\$000's) | $\begin{array}{r} 32 \\ 11 \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Astets |  |  | + |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes seceivable | 5 | -- | -- | -- | -- |
| Inventory | - | - | -- | -- | - |
| Oither cuprent assets | 23 | - | -- | -- | -- |
| Tosal cuprent assets | 28 | -* | - | -- | - |
| Fixed assets | 76 | -- | -- | -- | -* |
| Less: Accum. dep. on lixed eesets | 29 | -- | -- | -- | -- |
| Diner assets | 29 | -- | -- | -- | -- |
| Totel essets | 134 | -- | - | -- | -- |
| Liebillties end equity |  |  |  |  |  |
| Other current liabilities | 23 | -- | -- | -- | -- |
| Total current liabilities | 31 | = | -- | - | -- |
| Mortgages payable | - | - | - | - | -- |
| Long term debt | 8 | =- | -- | -- | -- |
| Other liabilities | 48 | -- | -- | -- | -- |
| Total liabilities | 87 | -- | -- | -- | -* |
| Tatal equity | 46 | - | - | -- | -- |

(1) These estinates beced on bemple of businesses reporting sales betwen $\$ 25,000$ and $\mathbf{2 2 , 0 0 0 . 0 0 0 .}$

See ieble i for symbols ana notes.

TABLE 3. Financial ratios(1) for incorporated businesses oniy. 1987
Alberte, Video Movies and Audio-visual Equipment Rentel (Sic 9s12)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lower } \\ \text { midde } 25 \% \end{gathered}$ | Upper middle 25* | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lom soles value ( $\$ 000^{\prime}$ s) High sales value (\$000's) | $\begin{array}{r} 32 \\ (1) \\ (1) \end{array}$ | -- | -- |  | -- |
|  | Averege |  |  |  |  |
| Liquidity retio Current ratio (times) | 0.9 | =- | -- | -- | -- |
| Leverege ratios <br> Debt/equity ratio (times) <br> Interest coveroge retio (times) <br> Debt ratio (times) | $\begin{aligned} & 1.9 \\ & 4.1 \\ & 0.7 \end{aligned}$ | -- | =- | -- | -- |

(1) The retios represent the suerge of resios for each businest in the group end cannot be celculeted from the figures shown in toble 2 .
(2) These estimetes bre besed on semple of businesses reporting salse betwen $\mathbf{2 5} .000$ end 52.000 .000 .

See itol if for symois and noten.

## Deflnitiont:

1. Liquidity retio:

Current = current assers / current liobilities
2. leversege fotios:
a) Dedrequiry $=$ rotsl liabilipies / equity
b) Detr ratio = total liabilities / loral assets
c) Interest coverage $s$ net profit interest expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta, Video Movies and Audio-visual Equipment Rentel (SIC 9942)

|  | Total(1) | Gottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper $\text { middle } 25 \text { n }$ | $\begin{aligned} & \text { ToF } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No.) Low sales value ( 8000 's) High sales value $(\$ 000$ 's) | $\begin{aligned} & 11 \\ & 11 \\ & 11 \end{aligned}$ |  | -. |  | -- |
|  |  |  | Average ( $\$ 000$ ( ) |  |  |
| Opmeting activities Cash fiom operations Dedieciotion Dther | $\begin{array}{r} 9 \\ 37 \\ 4 \end{array}$ | -- | -- | -- | -- |
| Oividends | - | -- | -- | -- | -- |
| Inventment activities <br> Discossal of fixed ssets <br> Purchase of fixed assets <br> Inciease in investment <br> Decresse in investment | - ${ }^{2}$ | -- | -- | -- -- -- | -- |
| Financing ectivities <br> Incresse in long term debt <br> Redayment $0^{\prime}$ long term debt <br> Loans from shareholders <br> Redayment of loans from shaisholders <br> Advances of loans from government <br> lncrease in equity <br> Deciease in equity <br> Dther | 4 -5 2 -10 | - - - - - - - | - <br> - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | $\therefore$ $\therefore$ $\therefore$ $\therefore$ $\therefore$ $\therefore$ |
| Incruseldecrease) in cash s equivitents Cast \& quivelents-Beginning of the year Cash \& equivalents. End of the yeer | -6 5 -2 | -- | -- | -- | -- |

111 These estimates are pased on sampl of incorporsied businesses peporting sales between $\$ 25.000$ and $\$ 2.000 .000$. Sample count incluots only those businesses reporting statment of changes.
See Toble for symbol and notes.

TABLE S. Employment changes by size of business. 1984-1987 beted on Sic ciaselficetion in 1987
Alberte. Video Movies end Audio-Visuml Equipment Rental (Sic 9g12)


 Surver of Employment. Payroll and Hours. Statistics Canade. Capalogue 92-002 An averse labour unil could be interoreted as a
 500 employees in Canade as ahole but less than that number in ony given province it is show in the 500 and over group.
121 Refers 10 businesses repoting no paypoll deductions in the previous year
(3) Reters to Dusinesses reporting no paypoll deductions in the following yebr
"Newly reporting" ano "no longer reporting" businesses are assumed to hove deen in acrivity for six months and the informasion is adusted accordingly

Soe iabie ? for symols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 Alberta, Video Movies and Audio-visusl Equipment Rental (SIC 9912)




Number of observations in sample
Average sales 5 and
Averse expense $\$$ (lowe) $\$$
Averege net profit (lowe) $\$$

Butinesses raporting profit (Mo.)
Average seles 5
Averepe expense $\$$
Averoge net profits

Businesses roporting lows (Wo.)
Aver seg salus
Averege expense $\$$
Aver ege net loss

| 47 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 159.482 | -- | =- | - | -- |
| 145.269 | -- | -- |  | - |
| 14,213 | -* | -- |  | - |
| 35 |  |  |  |  |
| 172.729 |  | -- | -- |  |
| 148.484 | - - | -- | - |  |
| 24.245 | - | - | - | - |
| 12 |  |  |  |  |
| 157.391 | -- | -- | -- | =- |
| 171.652 | - | -- | -- | ** |
| -14.261 | - - | -- | =- | - |

(1) These estimetes er based on stmple of businesses reporting sales between $\mathbf{8 2 5 . 0 0 0}$ and $\$ 2.000 .000$

Set toble 1 for symbols end notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Alberta, Automoblle and Truck Rental and Leasing Services (Sic 9921)

|  | Total:1) |  | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ |  | Lower$\text { midde } 25 \%$ |  | UpDe:middle 25: |  |  | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir samole (No. Low sales value ( 9000 's) High salies value ( $\$ 0000^{\circ}$ ) |  | $\left.\begin{array}{l} 31 \\ 31 \\ 1 \\ 1 \end{array}\right)$ |  | -- |  | -- |  |  |  |  |  |
| Setected expense item | Industry average (2) |  |  |  |  | \% businesses reporting | Redorting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower midde $25 \%$ | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $801+0 m$ 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { UDDe } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 2.5 | ** | -- | -- | -* | 7.9 | 31.7 | -- | - | -* | - |
| Occupancy expenses Depreciation | 30.3 15.3 | -- | -- | -- | -- | 100.0 73.8 | 30.3 20.8 | -- | -- | -- | -- |
| Repairs of maintenance | 6.9 | -- | -- | -- | -- | 80.3 | 8.7 | -- | -- | -- | - |
| Hest. light 8 teleohone | 0.8 | -- | -- | -- | - | 35.5 | 2.2 | -- | -- | - | - |
| Rent | 7.2 | -- | -- |  | -- | 50.4 | 14.4 | -- | -- | -- | -- |
| Personnel expenses | 8.6 | -- | - | -- | - | 41.7 | 20.5 | -- | -- | -- | -- |
| Financist expentes | 17.0 | -- | -- | -- | -- | 100.0 | 17.0 | =- | - | - | - |
| Interest \& bank charges | 15.8 1.2 | -- | -- | - | -- | 95.8 93.4 | 16.5 1.3 | -- | -- | -- | -- |
| Other expenses | 33.0 | -- | -- | *- | ** | 900.0 | 33.0 | -- | -- | -- | - |
| Profit (loses) | 8.6 | - | -- | -- | -- | 49.0 | 8. 7 | - | -- | $=$ | - |
| Tots 1 | 100.0 | -- | -- | -- | -- | 100.0 |  | - | -- | -- | - |

## Symolt

zero or no observetions

- too senll too be expressed
not tool CEDI
$\times$ conficentiel

```
Footnoter
II These estimstes are besed on s sample of businesses reporting seles between 225.000 end 32.000 .000 .
                    Totet weighted mpenditur on given item
```



```
13) Votue in each cell \(=\frac{\text { lotal wighted expenditur on given item }}{\text { lotal wighted sales of businesses reporing this item of expenditure }}\) for ench quertile.
    This portion of the esbleptrins only to phe businesses roporting the specific expense item. Therefort these refios are celculated
    indivioutily and the cotal will not necesserily equel 100 s.
```


## Wotis

Data er fing by quartiles wher at least 13 of she sampled businesses report the specific ifem
 one quarter of the total mumos of businesses. Within esch quertile, the buerage ratio is presentec for conparison purposes. the high and low values of sales er shown.

Mow to use the tebles
III bocste the spopopist selts range thet is disployed on the two limes entipled Low soles value" and migh sales velue"
(2) The selected range will indicete the proper quertile. i. the bottom 25t, the lower miode 25s, the upper midde $25 \%$ or the Sop 25\%
(3) Deta pertaining to the selected stes size range will be in that quartile

## Stenderd Induter iel Classificetion befinition 451 C 19801:

SIL 521 - Automobile end Truck Rental and Lessing Services
gusinesses primerily engaged in renting anc leasing passenger cers or frucks without drivers. furomobile pental or lepsing \{withouk drivefl. car rental agencies and truck rentals (without diverl are included in inis indusipy

TABLE 2. Balance sheet profile for incorporeted businesses only, 1987
Alberta, Automoblle and Truck Rentel and Leasing Services (SIC 9921)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Uppe? midde 25: | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) <br> Low soles value ( $\$ 000$ 's) <br> High sales value (\$000's) | $\begin{aligned} & 31 \\ & \text { (1) } \\ & 11 \end{aligned}$ | -- | -- |  |  |
|  | Averape (5000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other curfent assets <br> Totel curtent assets <br> Fixed assets <br> Less: Accum. dep. on fixed essets <br> Other essets | $\begin{array}{r}20 \\ 75 \\ 95 \\ 275 \\ \hline 80\end{array}$ | - <br> - <br> - <br> - <br> - | - - -- - -- | - <br> - <br> - <br> - <br> - | , |
| Totsl menets | 450 | -- | - | - | - |
| Lisbllitles and equity <br> Cuprent loans <br> Other current liabibities <br> Total eupent lisbilities <br> Mortgages payable <br> Long term debt <br> Opher liabilities | 43 <br> 88 <br> 131 <br> 45 <br> 134 | - - - -- | - - - - - | -- -- - - | - <br> - <br> - <br> - |
| Total lisbilities Total equity | $\begin{array}{r} 310 \\ 140 \end{array}$ | -- | -- | -- | =- |

111 These estinates re based on semple of businesses reporiing sales between 525,000 and 52.000 .000 .
See Table 1 for symbols and notes

TABLE 3. Financial retios(1) for incorporated businesses only. 1987
Albarta, Automabile and Truck Rentel and Leasing Services (Sic 9821)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | UpDer $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Low salas value (\$000's) High soles value ( $\$ 000^{\circ} \mathrm{s}$ ) | $\begin{array}{r} 31 \\ (1) \\ (1) \end{array}$ | -- |  | -- | + |
|  | Average |  |  |  |  |
| Liquiditr retio Current patio (times) | 0.7 | -- | -- | -- | -- |
| ```Leverage ratios Debtlequity retio (times) Interest coverage ratio (times) Oebt ratio (times)``` | 2.2 1.1 0.7 | -- | -- | - | -- |

(1) The ratios represent the merage of pitios for each businges in the group ond cennot be cslculsted from the figures shom in feble 2 . (2) These estimetes or baned on semple of businesses puporting seles betwen 525.000 end 52.000 .000 .

Set Tell 1 for ymbol and notes.

Definitiens:

1. Liquidity retio:

Current $x$ current assets / current liobilities.
2. Leverege retios:
a) Debi/equity $=$ qotal liabilities/ equity.
bl Debt rato s rotel I abilities/ total assets
e) Interest coverage g net profit. interest expense/ interest expense

TABLE 4. Statament of enanges in financial position for incorporated businesses only, t987
Alberta, Automobile and Truck Rental and Leasing Services (SIC 9921)

 only those Dusinesses raporiing storement of changes.
Ser tuble 1 for symbo!s and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classiflcation in i987
Alberta. Automoblle and Truck 界entel and Leasing Services (SI5 9玉21)

| Business size expressed in avepage labour units(1) | Number of businesses | Total payroll $\begin{array}{r}\text { ( } \$ 000 \text { : })\end{array}$ | Average laboup units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | New ly <br> reporting(?) | No Jonger reporting (3) |
| 1984 |  |  |  |  |  |
| Tote 1 | 138 | 24.741 | 1,146 | 18 | 13 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 114 \\ 13 \\ 9 \\ 2 \end{array}$ | $\begin{array}{r} 7.821 \\ 6.169 \\ x \\ x \end{array}$ | $\begin{array}{r} 359 \\ 294 \\ 395 \\ 98 \end{array}$ | $\begin{aligned} & 17 \\ & ! \end{aligned}$ | 13 $=$ $=$ |
| 1987 |  |  |  |  |  |
| Totel | 133 | 25.254 | 1.397 | 22 | . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 108 14 9 2 | $\begin{array}{r} 7.075 \\ 5.538 \\ x \\ x \end{array}$ | $\begin{aligned} & 375 \\ & 298 \\ & 570 \\ & 154 \end{aligned}$ | $2 ?$ | $\cdots$ $\cdots$ $\cdots$ |

(19) Average lsbout units are colculated by dividing total peyroll by the averoge ennusi wege ono selery tote as feported in the Surver of Employment. Payrall and hours. Statistics Canade. Catologue 12-002. An average labour unil could be interpreted as a
 500 mployees in canade as whole but less than that number in any given province if is shown in the 500 and over group.
$(21$ Kefers to businesses reporting no peypoll deductions in the previous yeer
(3) Refers 10 businesses reporting no payroll deductions in the following year
"Mewly roporting" and "no longer reporing" businesses are assumed io have been in activity for six monsths and the information is sojusied accordingly

See table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Alberea, Automobile and Truck Rental and Leasing Services (SIE 9921)


| Musber of observations in sample | 23 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 600.264 | -* | -- | -- | -- |
| Averspe expense \$ | 578.726 | . | - | -- |  |
| Average net drofit (loss) \$ | 21.538 | -- | -- | -- | -- |
| Businesses reporting aproflt (No.) | 20 |  |  |  |  |
| Average sales \$ | 647.206 | -- | -- |  |  |
| Averspe expense ${ }^{\text {a }}$ | 580.689 | -- | -- | -- | -- |
| Averope net profit \$ | 65.507 | - | -- | -- | -- |
| Susinesces peporting loss (Mo.) | 3 |  |  |  |  |
| Average sales \$ | 531.931 | -- | -- | -- | -- |
| Average expense | 627.653 | -- | -- | -- | - |
| Averape net loss \$ | -95.732 | -- | -- | -- | -- |

1986

| Number of observetions in semple Aversge sales $\$$ <br> Average expense \$ <br> Aversge net profit (loss) \$ | $\begin{array}{r} 19 \\ 373.187 \\ 351.993 \\ 21.174 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businester reporting profit (Mo.) <br> Average soles $\$$ <br> Averspe exonse \$ <br> Average net profits | $\begin{array}{r} 13 \\ 390.932 \\ 352.278 \\ 38.654 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting lose (Mo.) <br> Average sales <br> Averege expense \$ <br> Average net loss \$ | 6 351.719 371.013 -19.294 | -- | -- | -- | -- |

1987

(1) These estimetes bre besed on sample of businesses roporing seles derween $\$ 25.000$ and $\$ 2.000,000$

See fable ? for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Alberta, Photographers (Sic 9931)

|  | Total(1) |  | $80+10 \mathrm{~m}$ $25 \%$ |  | Lower$\text { midale } 25 \%$ |  | Upper$\text { mi dole } 25$ |  |  | $\begin{aligned} & 100 \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samele (No.) Lom sales value ( $\$ 000 \mathrm{O}$ s) High sales value ( $\$ 000^{\prime}$ s) |  | $\left.\begin{array}{l} 2 ? \\ (1) \\ 11 \end{array}\right)$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Tolal | Bot10m 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middi } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bot } 20 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | Uoder midole 25\% | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
|  | Percent of salos |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 15.6 | -- | - | -- | -- | 67.4 | 23.2 | -- | =- | -* | - |
| Oceupency expenses | 15.1 | -- | -- | -- | -- | 100.0 | 15.1 | -- | -- | -- | -- |
| Deprecistion Redsirs \& maintenance | 7.3 1.1 | -- | -- | -- | -- | 95.5 87.4 | 7.6 1.2 | -- | -- | -- | -- |
| Heat. light g tulephone | 2.2 | -- | -- | -- | -- | 76.9 | 2.9 | -- | -- | -- | -- |
| Rent | 4.5 | -- | -- | -- | -- | 77.1 | 5.9 | -- | -* | -- | -- |
| Personnel expenses | 15.0 | -- | -- | -- | -- | 77.2 | 18.5 | -- | -* | -- | - |
| Finenciel expenses | 2.8 | - | -- | -- | -- | 96.6 | 2.9 | -- | -- | -- | -- |
| Interest \& bank charges Protessional fees | 1.3 8.5 | =- | -- | --- | -- | 87.3 82.1 | 1.5 1.8 | -- | -- | -- | -- |
| Dther expenses | 36.0 | - | -- | -- | -- | 100.0 | 36.0 | -- | -- | - | -- |
| Protit (loss) | 15.4 | -- | -- | -- | -- | 100.0 | 15.4 | -- | -- | - | - |
| Total | 100.0 | - | - | -- | - | 100.0 | . | -- | -- | -- | -- |

Symbol
zero or no observations
-- 200 small too be expressed
not mpplicoble

- confidentiol


## Footnotile

(11 These estimates er besad on somplop businesses peporting seles beiween 325.000 and 32.000.000 lotel weighted expenditure on given item

(3) Velue in esh ceil s $\frac{\text { Total weighted expenditur on given item }}{\text { fotal weighted sales of businesses peporting this item of expenditure }}$ for oustile

$$
\begin{aligned}
& \text { This portion of the teble pertains only to the businesses reporting she specific expense item. Therefore these retios ere calculateo } \\
& \text { individuslly and the lotal will not necessarily equal } 100 \% \text {. }
\end{aligned}
$$

## Motes

Dete ere shown Dy auertiles when at late $i 3$ of the sampled businasses raport the specific iqem
 one querter of the totsl number of businesses. Within osch quertile, the oversge patio is presented. For comperison ourposes. the high and low values of seles ere shown.

How to ust the tebles

(2) The selected renge will indicate the proper quertile. i. the bottom 25\%. the tower niode 2gz. the upper midd 25 . or the top 258.
(3) Dute perteining to the selected seles ice renge will be in that quertile.

Stenderd Induetrlal Claselficstion Definliion (SIC (980):
S1C 983 - Photogrophert
Businesses prime: ily engaged in portrait and commercisl photography. inis industry incluoes commerciel photographers, photographic siudios and portrsi photographers

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberte. Photographers (SIC 9931)

|  | To:al11) | Bot tom 25* | Lower $\text { midde } 25^{\circ}$ | UDDe? - mitde 25: | Tof |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) Hioh sales value (\$000's) | 15 $(1)$ (1) | -- | -- | -- | -- |
|  | Average ( $5000{ }^{\prime} \mathrm{s}$ ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cosh | " | -- | - | -- |  |
| Accounts and notes receivable | 6 | -- | -- |  |  |
| lnventory | 85 | =- | -- | -- | -- |
| Totul current ossets | 90 | - | -- | - | -- |
| Fixed essets | 54 | - | - | - | - |
| Less: Accum. dep. on fixed asmeta | 47 | -- | -- | -- | -- |
| Other ussets | 47 | -- | - | -- | -- |
| Totel essets | 132 | -- | -- | -- | - |
| Liebllities and equity |  |  |  |  |  |
| Current loens | 18 | -- | -- | -- | - |
| Other current liabilities | 35 | -- | *- | -- | - |
| Total current liabilities | 53 | -- | -- | - | -- |
| Mortgages dayable | - | -- | -- | -- | -" |
| Long term debt | 3 | -- | -- | $\cdots$ | -- |
| Other lisbilities | 40 | =- | -- | -- | -* |
| Totel llabilities | 55 | - | - | - | - |
| Totel equity | 95 | -- | - | -- | - |

(1) These estimeres are bess on sampl of businesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$.

Sen iavie ifor symbols and notes

TABLE 3. Financial retios(1) for incorporated businesses only, 1987
Aberta, Photographers (SIC 9931)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 x \end{array}$ | Upoer $\text { midde } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales volue ( $\$ 0000^{\prime}$ s) High sales value ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 15 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Averege |  |  |
| Liquidity ratio Current potio (times) | 1.7 | -- | -- | -- | -- |
| Leverage fatios <br> Oebtleavity potio (times) <br> Interest coverage ratio (times) <br> Oebt retio (times) | $\begin{aligned} & 1.0 \\ & 8.5 \\ & 0.5 \end{aligned}$ | -- | -- | -- | -- |

th The retios pepresent the everge of patios for each dusiness in the group ond connot be culculated from the figures shom in isble 2 .

see Tuble 1 for symbols and notes.

## Definitions:

1. Liquidity petio:

Current = current assets / current liabilities.
2. Lever age retios:
al Debl/equity $=$ popal liabilisies $/$ pauity
bl Debs ratio $=$ total $/$ iabilisies / lotal assets.
cl Interest coverage $=$ net profit $+i n t e r e s t$ expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Aberta. Phocographers (SIC 9931)

|  | Total! 1 ! | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower middle 25* | Uoder miodle 25\% | $\begin{aligned} & \text { Tor } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses in sample (No.) Low sa'es valle ( $\$ 000^{\circ} \mathrm{s}$ ) High sales va:ue ( $\$ 000$ s) | $(1)$ | -- | -- | -- | -- |
|  |  | Average (\$000'si |  |  |  |
| Doerating activities Cash from operations Depreciotion Other | 45 6 4 | -- | -- | -- | -- |
| Dividends | -33 | -- | = | - | - $=$ |
| Investiment ectivities |  |  |  |  |  |
| Dispossl of fixed essets | - | - | - | - | -- |
| Pupchese of fixed sesets | -8 | -* | - | - - | -- |
| Increses in investment | - | - | - - | - | -- |
| Decreste in investment | - | - | -- | -- | -- |
| Finsencing ectivities |  |  |  |  |  |
| Increase in long term debt | 2 | -- | -- | -- | $\cdots$ |
| Reparment of long term debt. | -4 | - | -- | -- | =- |
| Loans itom shareholders | 16 | - - | - | -- | - |
| Reduyment of toans from shareholders | -36 | -- | - | -- | -- |
| Advances 6 loans from government | - | -- | -- | - | -- |
| Incrase in equity | - | -- | -- | -- | $\cdots$ |
| Decrease in equity | -1 | -- | -- | -- | - |
| Dther | -1 | -- | -- | -- | - |
| Increase(decresse) in cash s equivalents | $-9$ | - | -* | -- | = |
| Cash s Equivelents-Beginming of the yesr | 35 | -- | - | -- | - |
| Cosh soquilents - End of the yoep | 28 | - | - | -- | - |

It These estimeres are based on a sample of incorporased businesses reporting seles beiween $\$ 25.000$ and $\mathbf{3 2}, 000,000$. Samplo count includes
only those businesses cposting statument of changes.
See Table 1 for smools and notes

TABLE 5. Employment changes by stze of business. 1884-1987 besed on Sic cilsifificetion in ige7
Alberts, Photographers (SIC 9931)

| Business size expressed in overape lsbour unitsil) | Number of Dusinesses | $\begin{array}{r} \text { Total payrol) } \\ \left(\$ 000^{\prime}\right) \end{array}$ | Average labour units(1) | Changes in number of businneses with paid moloress |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting 2 | No longer roporing(3) |
| 1984 |  |  |  |  |  |
| Totel | 169 | 7.255 | 568 | 28 | 14 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \end{aligned}$ | $\begin{array}{r} 159 \\ 7 \\ 3 \end{array}$ | $\begin{array}{r} 4.690 \\ 2.169 \\ 476 \end{array}$ | $\begin{array}{r} 361 \\ 170 \\ 37 \end{array}$ | 28 | $13$ |
| 1987 |  |  |  |  |  |
| Totel | 180 | 9.055 | 558 | 32 | . . |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { end over } \end{aligned}$ | $\begin{array}{r} 170 \\ 6 \\ 3 \\ 1 \end{array}$ | $\begin{array}{r} 4.708 \\ 2.375 \\ x \\ x \end{array}$ | $\begin{array}{r} 299 \\ 146 \\ 39 \\ 90 \end{array}$ | 31 | - $\cdots$ $\cdots$ |

 Survey of Employment. Paypoll and Nours. Siaqisiics Canada. Catologue 72-002. An average labour unit could be intarpreted as a full-tine employee. Note qhat the business size proups used ap derepmined ei the lensds level. Thus if ousinass has at last 500 engloyees in Caneos as whole but lass then that number in shy given province it is shown in the 500 ond over group.
(2) Refers ic Dusinesses reporting no payroll deductions in the previous yeat.
(3) Refers to businesses reporiing no paypoll deductions in the following yesp.
"New iy reporting" ano "no longer pepoting" businesses ore assumec to have been in activity for six months and the information is edjusted sccordingly

See iaple 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Alberta, Photographers (SIC 9931)

|  | To:a1; 1 | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe: } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { midole } 25 \text { : } \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observations in sample Average sales | $\begin{array}{r} 13 \\ 44.915 \end{array}$ | -- | -- | -- | -- |
| Average expense 5 | 40.143 | -- |  | -- | -- |
| Average not profit (loss) $\$$ | 4.772 | - | - |  | - |
| Businesses reporting a profit (Mo.) |  |  |  |  |  |
| Average saies \$ <br> Average expense s | 50.980 38.84 | -- | -- | -- | -- |
| Averege net protits | 12,136 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) Averseg sales | $\begin{array}{r} 2 \\ 33.719 \end{array}$ | -- | -- | -- | -* |
| Aversge Expense | 45.853 | -- | - | - | -- |
| Average net loss \$ | -12.134 | -- | -- | -- | -- |

1985


| Mumber of observetions in semple <br> Averuge sales \$ <br> Average expense \$ <br> Averoge net profit (loss) \$ | $\begin{array}{r} 57 \\ 120.860 \\ 102.059 \\ 18.801 \end{array}$ | $\begin{array}{r} 38.454 \\ 33.164 \\ 5.290 \end{array}$ | $\begin{array}{r} 59.560 \\ 50.984 \\ 8.576 \end{array}$ | $\begin{aligned} & 98.304 \\ & 86.216 \\ & 12.088 \end{aligned}$ | $\begin{array}{r} 287.122 \\ 237.873 \\ 49.249 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businegees reporting profit (No.) | 46 |  |  |  |  |
| Average sales | 120.721 | 41.573 | 61.299 | 98.304 | 281.709 |
| Averoge expenses | 99.200 | 30.696 | 50.587 | 86.216 | 229,301 |
| Average net profit | 21.521 | 10.877 | 10.712 | 12.088 | 52,408 |
| Busimesses raporting lose (Mo.) | 11 |  |  |  |  |
| Averoge sales f | 161.965 | 34.097 | 50.208 | - | 401.530 |
| Average expense 8 | 169.593 | 36.610 | 53.117 | - | 419.052 |
| Averege net loss 8 | -7,648 | $-2.513$ | -2.909 | - | -17.522 |

(11) These estimetes mre based on semple of businesses reporting sales between $\$ 25.000$ ano $\$ 2.000 .000$.

See lable f for symols and notes

TABLE 1. Selected operating ratios. in percent of sales, 1987
Alberta. Welding (SIC 9942)

|  | Total(1) |  | Bottom 25\% |  | Lowe : middle 25\% |  | Uode I$\text { midde } 25^{\circ}$ |  |  | $\begin{aligned} & \text { Tof } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole ;No. tow sales value 18000 si Migh sales value ( $\$ 000^{\circ}$ s) |  | $\begin{aligned} & 116 \\ & (1) \\ & (1) \end{aligned}$ |  | $\begin{array}{r} 11) \\ 37 \end{array}$ |  | 37 48 |  | 48 70 |  |  |  |
| Selected expense item | Industry oversge(2) |  |  |  |  | \% businesses reporifing | Reporting businesses on y ( 3 ) |  |  |  |  |
|  | Total | Bot 10 m 25\% | Lower middle 25\% | Upper <br> midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bot tom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 14.2 | 16.0 | 16.1 | 12.2 | 12.8 |  |  |  |  |  |  |
| Dedreciation | 7.3 | 9.4 | 9.2 | 5.3 | 5.5 | 97.5 50.6 | 7.5 4.8 | 9.4 | 9.2 3.3 | 5.8 4.9 | 5.5 4.0 |
|  | 2.4 1.7 | 2.6 1.5 | 1.7 | 2.5 2.3 | 2.9 1.9 | 50.6 72.2 | 4.8 2.4 | 10.1 3.1 | 3.3 2.2 | 4.9 2.4 | 4.0 2.0 |
| Rent ${ }_{\text {Reat }}$ | 2.8 | 2. 5 | 4.1 | 2.0 | 2.5 | 53.0 | 5.2 | 10.9 | 6.1 | 3.4 | 4.2 |
| Personnel expenses | 23.0 | 15.2 | 29.5 | 23.7 | 31.1 | 76.9 | 29.9 | 26.8 | 29.4 | 27.9 | 34.0 |
| Finsmeisl expenses | 3.2 | 4.4 | 3.3 | 2.6 | 2.4 | 94.8 | 3.3 | 4.8 | 3.3 | 3.0 | 2.4 |
| lnterest \& bank charges | 1.8 | 2.9 1.4 | 1.4 | 1.4 | 1.5 1.0 | 68.7 87.5 | 2.6 | 5.3 1.9 | 3.2 1.9 | 1.9 | 1.5 1.0 |
| Other expenses | 43.9 | 41.7 | 47.2 | 42.5 | 44.1 | 100.0 | 43.9 | 41.7 | 47.2 | 42.5 | 44.1 |
| Profit (loss) | 15.8 | 22.7 | 11.8 | 19.0 | 9.5 | 95.1 | 16.4 | 25.1 | 19.8 | 19.6 | 9.9 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | -•• | - $\cdot$ | $\cdots$ | $\cdots$ | . . |

## Symols

- zero or no observetions
- too small too be expressed
not applicable
$\times$ confidentiel


## potnotsat

(1) These estimates are besed on sample of businesses reporting sales between \$25,000 end \$2,000,000.
(2) Velue in each cell $=$ Tosal weighted expenditure on given item
(3) Velue in each cell $=\frac{\text { Total weignted expenditure on given item }}{\text { Totel weighted sales of tusinesses reporting this item of expenditure }}$ for gustile

This portion of tre poble pertains only to the businesses reportimg the specific expense iren. Therefore these retios ere celculeted individually and the tetal will not necesserily equel $100 \%$.

## motes

Date ere shown by quartiles when 8 least 13 of the sampled businesses report the specific item
hecoros were ranked in escending order eccording to sales size. Esch quartile (i. e. bottom 25\%. Iower middie 25z. etc.) ropresents one cuerier of the soisl number of busingses, Within esch oustile, the suerage ratio is presentso. For comparison purposes, the high end low values of siles are shown.

How to use the teblet

(2) The selected range will indicete the proper quertile. i. ©. the bottom 25s, the lower midde 25y. the upper nidde 25z or the top $25 \%$.
(3) Dets pertoining to the selected sides size range will be in that quertile.

## Stenderd Industrisl Cleseificetion Deflnition (SIC 19801:

51 C 982 - Welding
 electric melding services lexcepi construction sitel. welding repair work and welding shops.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Alberta, Welding (SIC 9942)

|  | Total 11 ) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde 25\% | Upoe? miode 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 86 \\ & (1) \\ & 11) \end{aligned}$ | $\begin{array}{r} 111 \\ 40 \end{array}$ | 40 56 | 56 <br> 82 | $\begin{array}{r} 82 \\ (1) \\ \hline \end{array}$ |
|  | Average (\$000's) |  |  |  |  |
| Aseets |  |  |  |  |  |
| Cosh Accounts and notes receivable | 11 | 2 | 6 | 5 | 31 |
| Inventory | - | 2 | - | O | - |
| Other current assets | 22 | 6 | 18 | 18 | 45 |
| Total current ossets | 34 | 8 | 24 | 23 | 76 |
| Fixed assets | 25 | 9 | 19 | 21 | 50 |
| Less: Accum. dop. on fiyed assets | 5 | - | - | 1 | - |
| Other assets | 5 | - | 4 | 1 | 12 |
| Total asmets | 64 | 17 | 48 | 45 | 138 |
| Lisbilities and equity |  |  |  |  |  |
| Curront losns Other cuprent liabilities | 3 20 | 9 | 11 | 14 | 43 |
| Total current liabilities | 22 | 9 | 11 | 15 | 51 |
| Martgages parable |  | - | - | - | 3 |
| Long term debt | 1 | - | 14 | 17 | 34 |
| Other lisbilities | 18 | 3 | 14 | 17 | 34 |
| Totell lisbilities | 41 | 11 5 | 25 21 | 33 12 | 88 50 |
| Total equity | 23 |  |  |  |  |

(1) These esinnes bri besed on somple of businesses reporting sel es between $\$ 25.000$ and $\$ 2.000 .000$.

See Tate $\dagger$ for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Alberte. Welding (SIC 9942)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midd } 25 \% \end{aligned}$ | Upper midd $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value $(\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 86 \\ (1) \end{array}$ | $\begin{aligned} & 1 \\ & 40 \end{aligned}$ | 40 56 | $\begin{aligned} & 56 \\ & 82 \end{aligned}$ | (1) ${ }^{82}$ |
|  | Averse |  |  |  |  |
| Liquidity retio Cuprent ratio (times) | 1.5 | 0.9 | 2.2 | 1.5 | 1.5 |
| ```Leverage retios Debt/equity rotio (times) Interest coverage ratio (times) Oebt rotio (times)``` | 1.8 4.7 0.8 | 2.1 0.7 | 1.2 5.5 0.5 | 2.7 5.6 0.7 | 1.8 5.2 0.6 |

11) The retios reprenent the werbge of ratios for each business in the group end cannot be celculated fron the figures shown in fele 2.
(2) These estimates ure besed on sempl of businesses poporting sules between s25,000 end $82,000,000$.

See Teble ifor symbols and notes.

0efinitions:
i. Liquidity Ifio:

Current $=$ current assers $/$ current liabilities
2. Leverege ratios:

Debt/equity $=$ toisl litabilities $/$ equi?y
b) Debr Petio = rasal liabilities / qatal assers
c) Interest coveroge $=$ net profit interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberte. Welding (SIC 9942)

|  | Total(1) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lower $\text { middle } 25 \%$ | Upper $\text { midde } 25^{\prime \prime}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if sample (No. Low sales value ( $\$ 000$ s) Migh sales vaive ( $\$ 000$ 's) | $\begin{array}{r} 38 \\ (1) \\ (1) \end{array}$ | $\begin{aligned} & 11 \\ & 40 \end{aligned}$ | $\begin{aligned} & 10 \\ & 48 \end{aligned}$ | 48 | (17) |
|  |  |  | verage 18000 |  |  |
| Opersting ectivities Cssh from operstions Dapreciation Opher | $\begin{array}{r} 14 \\ -17 \end{array}$ | $\begin{array}{r} 3 \\ 5 \\ -11 \end{array}$ | $\begin{array}{r} 44 \\ 2 \\ -78 \end{array}$ | $\begin{array}{r} -3 \\ 3 \\ 3 \end{array}$ | 18 8 1 |
| Dividends | -2 | - | - | - | -8 |
| Investment ectivities <br> Disposel of fixed assets <br> Purchase of fixed assets <br> incresse in investment <br> Decrese in investment | $\begin{array}{r}52 \\ -5 \\ \hline\end{array}$ | 11 | $\begin{array}{r} 246 \\ -3 \\ \hline \end{array}$ | -2 | 3 -14 - |
| Financing activities <br> Incresse in long term debt Rocerment of long term debe <br> Loans from shareholders <br> Reoayment of loans fiom sharehalders <br> Advances \& loans from government <br> increase in equity <br> Dectesse in equity <br> Other | 1 -46 7 -2 | -5 | -218 23 | 1 -1 1 -2 | 4 -3 5 -4 |
| Incresse(decrease) in casth equivelents Cash of equivelents-Beginning of the yeer Cash equivalents - End of the yeer | 7 23 30 | 6 22 29 | $\begin{aligned} & 15 \\ & 29 \\ & 44 \end{aligned}$ | 7 | 9 37 46 |

11) inese estimetes bre besed on a sempl of incorporsteo ousinesses reporing sales beimeen \$25.000 and $\$ 2.000 .000$. Somple count includes only those businesses reporting a stetement of chenges
See Tabie 1 for symools and notis

TABLE 5. Employment changes by size of business. 1984-1987 besed on SIC classification in i987
Alberte. Welding (SIE 9942)

 Survey of Employment. Payroll and Mours, Statis? ics Canada. Catologue 72-002. An sverage labour unit could be interpreted as e full-time employec. Mose that the Dusiness size groups used are ofermined of the Conadolovel. Thus if a business has of leas? 500 mployees in Consde as whol dut less than that number in ony given province it is shown in the 500 and over proup
(2) Refers 10 businesses reporting no poyroll deductions in the provious year
$(3)$ Refers 10 businesses reporting no Daypoll deductions in the following yeer.
"Newly reporting" and "no longer reporting" Dusinesses are assumed to have oeen in activity for six months ond ine information is adjusted accordifgly

See isple 1 for symbols and nozes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 (1berte. Welding (SIC 9942)

|  | Total(1) | $\begin{array}{r} \text { Bot\%om } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | $\begin{aligned} & \text { Uoper } \\ & \text { ridole } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Tos } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observetions in sample <br> Average soles <br> Average expense \$ <br> Averege nee protit (loss) \$ | $\begin{array}{r} 115 \\ 88.902 \\ 75.920 \\ 12.982 \end{array}$ | $\begin{array}{r} 32.349 \\ 22.710 \\ 9.639 \end{array}$ | $\begin{array}{r} 50.829 \\ 44.075 \\ 5.753 \end{array}$ | $\begin{aligned} & 74.719 \\ & 56.068 \\ & 18.551 \end{aligned}$ | $\begin{array}{r} 197.709 \\ 980.825 \\ 16.884 \end{array}$ |
| Businestes reporting profit (No.) <br> Average sales 5 <br> Average expenses <br> Average net protits | 107 95.231 76.586 98.545 | $\begin{array}{r} 32.349 \\ 22.710 \\ 9.639 \end{array}$ | $\begin{aligned} & 51.630 \\ & 32.508 \\ & 19.122 \end{aligned}$ | $\begin{aligned} & 74.599 \\ & 55.781 \\ & 18.818 \end{aligned}$ | $\begin{array}{r} 222.347 \\ 95.745 \\ 26.602 \end{array}$ |
| Businesses reporting loss (Mo.) <br> Averege soles $\$$ <br> Average mpense \$ <br> Average net loss $\$$ | $\begin{array}{r} 8 \\ 85.104 \\ 94.484 \\ -9.380 \end{array}$ | - | $\begin{aligned} & 49.771 \\ & 59.366 \\ & -9.595 \end{aligned}$ | $\begin{aligned} & 90.293 \\ & 93.198 \\ & -2.903 \end{aligned}$ | $\begin{array}{r} 115.248 \\ 130.889 \\ -15.848 \end{array}$ |

1986

| Number of observetions in sample | 107. 80 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales $\$$ | 107.622 | 38.268 | 57.143 | 78.459 | 256.616 |
| Average expense \$ | 94.493 | 29.239 | 46.016 | 74.512 | 228.206 |
| Average net profit (loss) \$ | 13.129 | 9.029 | 11.127 | 3.947 | 28.410 |
| Susinestes reporting profit (Mo.) | 68 |  |  |  |  |
| Average sales \$ | 107.718 | 37.773 | 56.751 | 81.440 | 254.908 |
| Average expense \$ | 83.98 ? | 20.620 | 40.106 | 55.802 | 219.420 |
| Average net protit \$ | 23.731 | 17.153 | 16.645 | 25.638 | 35.488 |
| Businesses reporting loss (Mo.) | 14 |  |  |  |  |
| Aveioge selas | 110.117 | 39.344 | 58.044 | 76.924 | 266.156 |
| Average expense ${ }^{\text {s }}$ | 117.239 | 47.944 | 59.589 | 84.154 | 277.289 |
| Average net loss \$ | -7.122 | -8.600 | $-1.545$ | -7.230 | -11.113 |

1987

| Number of observetions in sample <br> Average sales $\$$ <br> Average axpense \$ <br> Average net profit (ioss) \$ | $\begin{array}{r} 127 \\ 80.078 \\ 69.625 \\ 10.452 \end{array}$ | $\begin{array}{r} 32.273 \\ 24.804 \\ 7.469 \end{array}$ | $\begin{array}{r} 43.597 \\ 35.823 \\ 7.774 \end{array}$ | $\begin{aligned} & 59.126 \\ & 48.250 \\ & 10.876 \end{aligned}$ | $\begin{array}{r} 185.316 \\ 169.626 \\ 15.690 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting aprofit (Mo.) | 52 |  |  |  |  |
| Average sales \$ | 78.344 | 31.854 | 44.792 | 59.723 | 177.006 |
| Average expense \$ | 61.388 | 17.963 | 30.414 | 43.778 | 153.398 |
| Average net profits | 18.958 | 13,891 | 14.378 | 15.945 | 23,608 |
| Businseses reportin lese (Mo.) | 35 |  |  |  |  |
| Average soles | 85.135 | 33.132 | 40.565 | 57.277 | 213.568 |
| Average exponse \$ | 93,824 | 38.837 | 49.557 | 62,104 | 224,797 |
| Aversge net loss\$ | -7.688 | -5.705 | -8. 992 | -4.827 | -11.229 |

(11) These estimetes bre besed on somple of businesses reporting sales between s25.000 sind 82.000 .000 .

See Table i for symbols and notes

TABLE 1. Selected operating ratios. In percent of sales. 1987
Aberte. Services to Bulldings and Dwellings (Sic 995)


## Syebois

zero or no observations

- too smell loo be expressed
...not opolicable
- conficentios
foornotes
(11) These estimetes are besed on a sample of businesses reporting seles between $\$ 25,000$ and $\mathbf{3 2}, 000,000$
(2) Valu Toisl weighteo expenditure on given item

Total weighted sales of all businesses in the semple for ach quartil
3) Velue in esth cell $=$ 10ts weighted expenditupe on given iten

This portion of the table pertains only to the businesses feporting the specilic expense item. Therofore these ratios ere calculed indivicustly and the $10: 81$ will nct nocesstrily equal 1002

## Notes

Dats are shown by quartiles when st least 13 of the samplod businesses peport the specific item
 one querser of the toset number of businesses. Within each quertile. the suerege potio is presented. For comperison purposes. the high and low velues of seles ore shown.

How to use the stolet
(1) Locse the sppropriete sales range thet is displeytd on the two lines entitlad bow seles value" and Emigh sales velue" (2) The selected renge will indicute the proper quertile. i. the botqon 255. the lower midd 25t. the upper midde 252 or the 10p 251.
(3) Dots pertaining to the selucted selts size renge will be in that qustile

Stender \|ndustriml Cluseificetion Definition (5IC 1880):
\$1C 1450 . Services to Buildings and Dwellings
Businesses primatily engaged in disinfecting and extermingting, window cieaning. jeniforial and ofher services to tuildings and dwellings

TABLE 2. Balence sheet profile for incorporated businesses only. 1987
Alberts, Services to Buildings and Dwellings (SIt g95)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | Upder middle 25\% | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) LOw sales volue ( 5000 's) <br> High sales value ( $8000^{\circ}$ s) | $\begin{array}{r} 70 \\ (1) \\ (1) \end{array}$ | $\begin{aligned} & 11 \\ & 40 \end{aligned}$ | 40 49 | $\begin{array}{r} 49 \\ 119 \end{array}$ | $\begin{aligned} & 119 \\ & 11\} \end{aligned}$ |
|  | Aversae (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cssh | - | - | - | - | - |
| Accounts and notes fectivabie | 9 | 1 | 1 | 2 | 33 |
| Inventory |  | - | - | - | - |
| Other curient assets | 13 | 4 | 1 | 8 | 36 |
| Totel current assets | 22 | 5 | $?$ | 10 | 69 |
| fixed essets | 29 | 4 | 19 | 10 | 80 |
| Less: Accum. dep. on fixed assets | 5 | - | - | $i$ | 17 |
| Other essets | 5 | - | 1 | 1 | 17 |
| Totel senets | 55 | 9 | 22 | 20 | 185 |
| Lisbilities and equity |  |  |  |  |  |
| Other current liabilitios | 13 | 2 | 2 | 13 | 35 |
| Total current liabilities | 18 | 2 | 2 | 14 | 51 |
| Mortgages dayable | - | - | - | - | - |
| Long term debt. | $1{ }^{1}$ | - | 18 | 5 | ${ }_{6}^{6}$ |
| Other liabilities | 19 | 7 | 18 | 2 | 49 |
| Total limbilities Total equity | 38 | 9 | 20 2 | 18 4 | 105 80 |

(1) These estimetes are besed on semple of businesses reparting sales beiween $\$ 25.000$ ond $\mathbf{3 2 . 0 0 0 . 0 0 0 .}$
set ioble 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Alberte, Services to Bulldings and Dwellings (SIC 995)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } 25 \% \end{array}$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Busineases in sample (No.) Low sales value (\$000's) High sales value $\left\{5000^{\prime}\right.$ s | $\begin{array}{r} 70 \\ (1) \\ (1) \end{array}$ | 11 40 | 40 | 49 119 | $\begin{aligned} & 119 \\ & 11) \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity plio Current ratio (times) | 1.2 | 2.9 | 1.0 | 0.7 | 1.4 |
| ```Leverege retios Debt/eavity retio (times) Interest coversge ratio (times) Debt ratio (times)``` | 2.2 4.1 0.7 | -20.6 4.2 1.1 | 10.9 17.3 0.9 | 3.7 8.9 0.8 | 1.7 3.3 0.6 |

(1) The ratios represent the werge of retios for esch ousiness in the group ond connot be celculated from the figures shown in teble 2 . (2) These testimetes ert besed on sempl of businesses peportinp ssies between \$25.060 end \$2.000.000.

See ioble 1 for symbols and motes.

Definltions:

1. Liquidity patio:

Current = current essets/ curtent liabilities
2. leverige retios:

01 Deb: ratio $=$ totel liabiliines / iotol assers
el Jnterest coverage: net profit interest expense/interest expense.

TABLE 4. Statement of changes in financial posttion for incorporated businesses only, 1987
Alberta. Services to Bulldings and Dwellings (SIC 995)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25: \end{array}$ | Lower middie 25: | Upper midole 25: | $\begin{aligned} & \text { Too } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses in samole (NO.) Low sales value ( $\$ 000^{\circ}$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 32 \\ & (1) \end{aligned}$ | $\begin{array}{r} 11 \\ 53 \end{array}$ | $\begin{aligned} & 33 \\ & 46 \end{aligned}$ | $\begin{array}{r} 48 \\ 112 \end{array}$ | 112 |
|  | Average ( $5000^{\circ} \mathrm{s}$ ) |  |  |  |  |
| Opersting activities Cash from onerations Deprecistion Other | 7 2 | - | $\begin{array}{r} -13 \\ 3 \\ 10 \end{array}$ | $\begin{array}{r} -4 \\ 10 \end{array}$ | 13 18 -8 |
| Dividends | -2 | - | - | - | -5 |
| Investment ectivities <br> Dispossol of fixed assets <br> Purchase of fixed ossets <br> Incresse in investment <br> Ducresse in investment | $\begin{array}{r} 2 \\ -10^{2} \\ \hline \end{array}$ | - $\begin{array}{r}1 \\ -1\end{array}$ | - | -13 | $\begin{array}{r}4 \\ -23 \\ \hline\end{array}$ |
| Finencing ectivities <br> Incresse in long term debt <br> Repsyment of long term debt <br> Loans fiom shareholde's <br> Redayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrase in equity <br> Other | 3 -1 7 -7 | 2 | 23 -21 | -i | 10 -4 3 -6 - -1 |
| Incresse(deciease) in cash s equivelents Cash squivelents-Beginning of the yeer Cash equivaiants - End of the rear | 1 2 4 | 2 | 1 1 3 | 5 | 2 2 4 |

(1) These estimates are based on a semple of incorporated dusinesses reporting sales between $\$ 25.000$ no $\$ 2,000$. 000 . Sample count includes only those businesses reporting statement of changes.
Sem iable 1 for symbals and notes.

TABLE 5. Employment changes by size of business. 1984-1987 bused on Sic ciassificetion in i987
Alberte, Services to sulldinge end owilings (SiC 995)

|  |  |  |  | Changes in numb with pei | of businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in aversge lebour units(i) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { s) } \end{array}$ | Averge labour uniss(l) | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 969 | 73.870 | 7.381 | 232 | 122 |
| $\begin{aligned} & \text { less than } 20 \\ & 20^{-} 99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 896 \\ 49 \\ 16 \\ 8 \end{array}$ | $\begin{aligned} & 25.379 \\ & 17.244 \\ & 14.124 \\ & 17.123 \end{aligned}$ | $\begin{aligned} & 2.396 \\ & 1.637 \\ & 1.597 \\ & 1.839 \end{aligned}$ | $\begin{array}{r} 229 \\ 3 \\ 2 \end{array}$ | $\begin{array}{r} 119 \\ 2 \\ 1 \end{array}$ |
| 1987 |  |  |  |  |  |
| Totel | 1, 115 | 91.791 | 7.928 | 274 | . . |
| $\begin{aligned} & \text { 1ess than } 20 \\ & 20-99 \\ & 100=499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.044 \\ 47 \\ 16 \\ 8 \end{array}$ | $\begin{aligned} & 32.665 \\ & 19.500 \\ & 18.813 \\ & 22.813 \end{aligned}$ | $\begin{aligned} & 2.643 \\ & 1.649 \\ & 1.543 \\ & 2.093 \end{aligned}$ | $\begin{array}{r} 265 \\ 6 \\ 2 \\ 1 \end{array}$ | $\cdots$ $\cdots$ $\cdots$ |

[^35]TABLE 6. Selected operating characteristics of small businesses by sales quartile. i985-1987
Alberta, Services to Buildings and Dwellings (SIC 995)


1985

| Mumber of observetions in sample | 138 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Avorage sales \$ | 114.898 | 30.458 | 43.059 | 79.646 | 306.427 |
| Average expense \$ | 101.008 | 15.170 | 28.273 | 56.486 | 294.123 |
| Average net profit (lose) \$ | 13.890 | 15.288 | 14.786 | 13.180 | 12.304 |
| Businesses reporting profit (Mo.) | 129 |  |  |  |  |
| Average sales \$ | 116.527 | 30.486 | 43.615 | 79.175 | 312.829 |
| Aversge expense \$ | 97.644 | 14.563 | 24.564 | 65.272 | 286.177 |
| Averege net diofit \$ | 18.883 | 15.923 | 19.051 | 13.904 | 26.652 |
| Busineases reporting a loss (Mo.) | 3 |  |  |  |  |
| Average salos 5 | 113.492 | 29.755 | 41.000 | 91.186 | 292.025 |
| Average expense \$ | 120.049 | 30.396 | 12,000 | 95.800 | 312.000 |
| Average net loss \$ | -6.557 | -841 | $-1.000$ | -4.614 | -19.975 |

1986

| Mumber of obenrvetions in semple | 176 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 97.431 | 30.925 | 44.548 | 69.313 | 244,937 |
| Average expense \$ | 88.674 | 25,780 | 34,946 | 58.112 | 235.559 |
| Average net drofit (loss) \$ | 8,757 | 5,145 | 9.602 | 10.901 | 9,378 |
| Buginesses reporting a profit (Mo.) | 141 |  |  |  |  |
| Average sales | 93.527 | 31.527 | 45.096 | 65.433 | 232.050 |
| Average expense ? | 79.910 | 22.491 | 30.543 | 49.643 | 216.964 |
| Average net profit \$ | 13.617 | 9.036 | 14.553 | 15.790 | 15.086 |
| Susinesses reporting lose (Mo.) | 35 |  |  |  |  |
| Average salms | 108.186 | 29,784 | 43,392 | 80.541 | 278.945 |
| Average axpense $\$$ | 111.172 | 32.017 | 44.249 | 83.793 | 284.630 |
| Average net loss \$ | -3.005 | -2,233 | -857 | -3,252 | -5,885 |

1987

| Mumber of observations in mample | 129 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Aversge soles \$ | 93.033 | 30.529 | 39.751 | 55.673 | 246.179 |
| Averoge expense \$ | 82.245 | 24.559 | 26.069 | 44.825 | 233.427 |
| Average net profit (loss) \$ | 10.788 | 5.870 | 13.682 | 10.847 | 12.752 |
| Businesses reporting eprofit (Mo.) | 104 |  |  |  |  |
| Average sales | 97.413 | 30.859 | 39.893 | 55.935 | 262.966 |
| Average expense | 81.271 | 22.555 | 24.248 | 36.438 | 241.845 |
| Average net orofit \$ | 16.142 | 8.304 | 15.649 | 19.497 | 21.121 |
| Businesses reporting e lose (Mo.) | 25 |  |  |  |  |
| Average sales \$ | 79.785 | 29.363 | 37.711 | 55.273 | 196.793 |
| Sveroge expenses | 87.681 | 32.099 | 52.375 | 57.589 | 208. 661 |
| Averoge net loss \% | -7.896 | -2.736 | -14.684 | -2.316 | -19.858 |

(1) These estimetes are besed on sample of businesses ruporting soles between 525,000 and 52.000 .000 .

See Table for symbols anc notes

TABLE 1. Selected operating ratios. in percent of sales, 1987
Alberte, Jenitorial Services (Sic 9953)

|  | To:al(1) |  | Bot:om 25* |  | $\text { micdie } 25 \text { : }$ |  | Uppe$\text { midde } 25^{\circ}$ |  |  | $\begin{aligned} & \text { Tor } \\ & 25: n \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) bow sales value ( $8000^{\circ}$ s) High sales value (\$000's) | $\left.\begin{array}{r} 83 \\ \{1 \\ \{1 \end{array}\right\}$ |  | $\begin{array}{r} 11 \\ 35 \end{array}$ |  | $\begin{aligned} & 35 \\ & 45 \end{aligned}$ |  | $\begin{aligned} & 45 \\ & 68 \end{aligned}$ |  |  | $\begin{array}{r}68 \\ \text { (1) } \\ \hline\end{array}$ |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\left\|\begin{array}{c} \text { \% busi- } \\ \text { nesses } \\ \text { redorting } \end{array}\right\|$ | Reporting businesses on $\mid$ y $(3)$ |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upder miode 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bot 10 m 25\% | $\begin{array}{r} \text { Lower } \\ \text { miod I } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | percent of soles |  |  |  |  |  | Percent of soles |  |  |  |  |
| Occupency expenses | 0.7 | 8.1 | 13.7 | 5.0 | 7.9 | 95.1 | 9.1 | 10.1 | 13.7 |  | 7.9 |
| Dedrecistion | 6.3 | 3.9 | 6.0 | 3.4 | 4.0 | 77.4 | 5.5 | 6.9 | 6. ${ }^{1}$ | 5.2 | 1.2 |
| Repairs \& msintensmice | 0.9 | 0.2 | 1.9 | 0.4 | 1.1 | 45.8 | 9.9 | 0.7 | 2.8 | 1.7 | 1.8 |
| Heat. light \& telephone | 1.3 | 2.7 | 0.9 | 0.8 | 0.8 | 62.9 | 2.0 | 4.2 | 1.2 | 2.2 | 1.0 |
| Rent |  | 1.6 |  |  |  |  | 3.2 |  |  |  |  |
| Personnel expenses | 32.2 | 16.8 | 25.7 | 35.2 | 50.6 | 88.5 | 35.4 | 18.7 | 25.9 | 50.7 | 50.6 |
| Financial expenses |  |  |  |  |  |  |  |  |  |  |  |
| Interest $\delta$ dany charges Professional fees | 0.9 2.0 | 0.8 4.8 | 1.4 | 0.2 0.9 | 1.2 0.9 | 67.4 87.1 | 1.4 | 1.2 5.0 | 1.8 1.6 | 0.7 1.1 | 1.8 |
| Dther expenses | 34.7 | 44.8 | 26.7 | 34.5 | 32.8 | 100.0 | 34.7 | 44.8 | 26.7 | 34.5 | 32.8 |
| Profic (loss) | 21.5 | 24.2 | 31.3 | 24.2 | 6.6 | 88.5 | 22.3 | 24.2 | 31.3 | 27.9 | \$. 6 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | $\ldots$ | $\ldots$ | -• | . . | - . |

## Symelt

```
    zero or no observasions
    $00 smell lo0 be explessed
    not toplicable
    confidensial
```

Sootnoles

(2) Velue in etech cell $=\frac{\text { Totol weighted expenditure on given item }}{\text { Totel weighted seles of sil businesses in she sonpl }} \times$ foo for asch quartile

This portion of the teble pertins only to the businesses poporting the specific expense itrm. Thertore these retios ere celculter individuelly and the totel will noq necesserily equel $100 \%$.

Motet
Date ar shown by quertiles when ot least 13 of the sampied businusses ruport the specific item

 high and low vilues of seles ere shom.

## Mow to use the teples


121 The selected ronge will Indicste the proper quertile, i. the botzon 25\%. the lower widd 25t. the upper midole 25s or she sop $25 \%$.
(3) Ost pertsining so the selected sales sizu range will be in thet quertile.

## Stemert Industriml Clessificstion Definition (SIC 1980):

51C 5953 = denitoricl Services
Businesses primarily engaged in cleaning and mantenance of buildings and dwellings such as char eervice. floor waxing. janitorimi services. Ian sorial mbinienance of buildings and dweltings and office cleaning.

TABLE 2. Balance sheet profile for ineorporated businesses only. 1987
Alberta, Janitorlal Survices (SIC 9953)

|  | Iotal(1) | 8ot10m $25^{\circ}$ | Lower $\text { midole } 25 \%$ | Upper $\text { miadle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25! \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. <br> Low sales value ( $\$ 000$ 's) <br> Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & 47 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- |  | -- |
|  | Average (\$000's) |  |  |  |  |
| Aseets |  |  | -- | -- | -- |
| Cosh | 9 | -- | -- | -- | -- |
| Inventory | g | -- | -- | -- | - |
| Dther curtent assets | 11 | -- | -- | - | -- |
| Total current assets | 20 | -- | -- | -- | -- |
| Fixed ussets | 29 |  |  |  |  |
| Less: Accum. dep. on fixed usets Other essets |  | -- | -- | -- | -- |
| Totel essets | 54 | -- | -- | = | -- |
| Liebilities and equity <br> Current loans <br> Other curtent limbilities <br> Total current liabilities <br> Mortgages payble <br> Long term debi <br> Other liabilities | 4 | -- | -- | - | -- |
|  | 13 | -- | -- | -- | -- |
|  | 17 | -- | -- | -- | -- |
|  | - | -- | -- |  | - |
|  | 2 | -- | -- |  | -- |
|  | 19 | -- | -- | -- | -- |
| Total lisbilifies Total equity | 38 15 | - | -- | -- | -- |

(1) These estimates are Dased on semple of businesses reporting sales between $\$ 25.000$ and $\$ 2.000,000$

Sue fable f for symbols and notes

TABLE 3. Financial retios(1) for incorporeted busineseses only. 1887
Alberta, Jenitorlal Services (SIC 9953)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middi } 25 \% \end{array}$ | Upper $\text { midd } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\left(\begin{array}{l} 47 \\ (1) \\ (1) \end{array}\right.$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Curtent ratio (times) | 1.1 | -- | -- | -- | -- |
| Leverage ratios <br> Debtlequity ratio Itimes) <br> Interest coverage ratio (timas) <br> Oebt ratio (times) | 2.5 3.7 0.7 | -- | -- | -- | -- |

(1) The phtios represent the everege of retios for mach business in the group and cennot be celculoted from the figures shown in lable 2
(2) These mstimetes ar besed on semple of businesses reporting seles between $\mathbf{2 5 , 0 0 0}$ end $\mathbf{5 2 . 0 0 0 , 0 0 0}$

Sot ital 1 for syools and notes

## Definitions:

1. Liquidity patio:

Current $=$ cuprent assets / curpont limoilitits
2. Levertge retios:
a Debt/eduity $=$ total liabilipies / equity
b) DeDt ratio = toyal liacilipies / cotal assets
c) Interest coverage $=$ net profis interes: expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberte, Janizor 1 Services (sic 9953)

|  | Total: 11 | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lowe: midde 25\% | UDDe: $\text { middele } 25 \%$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samol (No.) Low salos value ( $\$ 000$ s) High saies value $1 \$ 000$ 's! | $\begin{aligned} & 18 \\ & (1) \\ & 1 \\ & i \end{aligned}$ |  | -- | -- | -- |
|  |  |  | -1age (\$000 |  |  |
| Operting ectivities Cash from operations Depreciation Other | 5 4 2 | $\cdots$ | -- | -- | -- |
| Dividends | $-3$ | -- | -- | -* | ** |
| Investment ectivities <br> Dispossel of fixed sssets Purchose of fixed ossets Inciesse in investment Decresse in investament | -8 | -- | -- | -- | - |
| Financing sctivitias <br> Increase in long term debt Repsyment of long term debt <br> Loans from shareholde's <br> Reparment of loans from shareholders <br> sdvances o loans from government <br> lnctease if equity <br> Decrease in equity <br> Other | 2 -1 2 -2 - |  | -- - - - - - - | - <br> - <br> - <br> - <br> - | $=$ - - - - - |
| Increaseldecrease) in cash equivalents Cesh s equivelents-Beginning of the yesr Cath \& equivelonts - End of the yeer | 3 1 4 | -- | -- | -- | - |

 only those businesses reporting statenent of cnanges
see Tebl 1 for symbols and nopes

TABLE S. Employment changes by tize of butimese t984-1987 bised on sic citasificetion in 1987
Alberts. Services to Bulldings and Dwellings (Sic g95)

|  |  |  |  | Chenges in numb with pel | of businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in averoge labour units(1) | Number of businesses | $\begin{array}{r} \text { Totel payroll } \\ \left(\$ 000^{\prime}\right. \text { s) } \end{array}$ | Average labour unite(1) | $\begin{array}{r} \text { Newly } \\ \text { roporting(2) } \end{array}$ | No longer ceoorting(3) |
| 1984 |  |  |  |  |  |
| Totet | 959 | 73.870 | 7.389 | 232 | 122 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 896 \\ 49 \\ 16 \\ 8 \end{array}$ | $\begin{aligned} & 25.378 \\ & 17.244 \\ & 14.124 \\ & 17.123 \end{aligned}$ | $\begin{aligned} & 2.396 \\ & 1.637 \\ & 1.517 \\ & 1.839 \end{aligned}$ | $\begin{array}{r} 227 \\ 3 \\ 2 \\ \hline \end{array}$ | $\begin{array}{r} 119 \\ 2 \\ 1 \end{array}$ |
| 1987 |  |  |  |  |  |
| Total | 1.115 | 91.791 | 7.928 | 274 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100 \text { - } 499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r} 1.044 \\ 67 \\ 16 \\ 8 \end{array}$ | $\begin{aligned} & 32.665 \\ & 19.500 \\ & 16.813 \\ & 22.813 \end{aligned}$ | $\begin{aligned} & 2.643 \\ & 1.649 \\ & 1.543 \\ & 2.093 \end{aligned}$ | 265 6 2 1 | $\cdots$ $\cdots$ $\cdots$ |

 Survey of Employmen?. Payroll and hours, Statistics canade. Catalogue 12-002. An overage labour unis coula be interdrateo es a full-iine employee. NOt that the Dusiness size groups used be determined bt the Cenede level. Thus it a business hes al leas? 500 emplovets in canada as ahcle but less than thot number in any given province is is shown in the 500 and over group.
(2) Reters to businesses eporiing no payroll obluctions in the provious yeer
(3) Refers 10 businesses raporting no payroll oeductions in the following year

- Newly reporing" and "no longer reporting" Dusinesses bre assumed to hove been in activity for six months and the information is adiusiec accordingly

See iable for symbols and notes

TABLE 6. Sulected operating characteristics of small businesses by sales quartile, 1985-1987
Alberts. Janitorinl Services (SIC 9953)

|  | Total(1) | Bottom $25 \%$ | Lowe: $\pi \cdot d d e 25 \%$ | Ubpe midde 25\% | $\begin{aligned} & \text { Top } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observetions in sample <br> Aversoe silos \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 103 \\ 98.952 \\ 81.751 \\ 17.201 \end{array}$ | $\begin{aligned} & 29.888 \\ & 14.899 \\ & 14.989 \end{aligned}$ | $\begin{aligned} & 40.204 \\ & 26.981 \\ & 13.223 \end{aligned}$ | $\begin{aligned} & 58,616 \\ & 35,332 \\ & 23,284 \end{aligned}$ | $\begin{array}{r} 267.101 \\ 249,792 \\ 17.309 \end{array}$ |
| Businesges reporting profit (Wo.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit $\$$ | $\begin{array}{r} 98 \\ 101.936 \\ 81.083 \\ 20.853 \end{array}$ | $\begin{aligned} & 29.896 \\ & 14.059 \\ & 15.837 \end{aligned}$ | $\begin{aligned} & 39.853 \\ & 20.355 \\ & 19.498 \end{aligned}$ | $\begin{aligned} & 58.062 \\ & 34.118 \\ & 23.944 \end{aligned}$ | $\begin{array}{r} 279.931 \\ 255.800 \\ 24.131 \end{array}$ |
| Businesses roporting loss (Mo.) <br> Average seles $\$$ <br> Average expense \$ <br> Average net loss $\$$ | $\begin{array}{r} 5 \\ 95.439 \\ 98.888 \\ -3.449 \end{array}$ | $\begin{array}{r} 29.755 \\ 30.396 \\ -641 \end{array}$ | $\begin{array}{r} 11.000 \\ 42.000 \\ -1.000 \end{array}$ | $\begin{aligned} & 84.699 \\ & 92.472 \\ & -7.773 \end{aligned}$ | $\begin{array}{r} 226.300 \\ 230.684 \\ -4.384 \end{array}$ |

1985

| Mumber of observations in sample | 126 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales $\$$ | 97.192 | 31.152 | 44.551 | 70.722 | 242,344 |
| Average expense \$ | 88.366 | 25.008 | 35.481 | 61.231 | 231.745 |
| Avorage net Diofit (loss) \$ | 8, 826 | 6.148 | 9.070 | 9.491 | 10.599 |
| Businesses reporting eprofis (Mo.) | 101 |  |  |  |  |
| Aversge sales $\$$ | 95.396 | 31.668 | 45.015 | 66.108 | 238.794 |
| Average expense $\$$ | 81.857 | 26.066 | 29.969 | 51.119 | 222.274 |
| Aversoe net profit \$ | 13.539 | 7.602 | 15.046 | 14.989 | 16.520 |
| Businesses reporting eloss (Mo.) | 25 |  |  |  |  |
| Averoge sales | 101.565 | 28.966 | 43,781 | 81.491 | 252.023 |
| Aver age expenses | 104.008 | 28.996 | 44.634 | 84.833 | 257.570 |
| Aversoe net loss \$ | -2.443 | -30 | -853 | $-3.342$ | -5.547 |

1987

| Mumber of observations in smole | 96 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales 8 | 84.842 | 30.038 | 39.112 | 51.642 | 218.575 |
| Average expense \$ | 73.584 | 23.611 | 22.639 | 4.014 | 207.072 |
| Average net protit (loss) \$ | 11.258 | 6.427 | .16.473 | 10.628 | 11.503 |
| Businesses peporting profit (Mo.) | 77 |  |  |  |  |
| averege saless | 93.205 | 30.281 | 39.233 | 52.862 | 250.442 |
| Average expense 5 | 76.359 | 20.559 | 20.068 | 36.578 | 228.231 |
| Average net profit | 16.846 | 9.722 | 19,165 | 16.284 | 22.211 |
| Businceses reporting - loss (Mo.) | 19 |  |  |  |  |
| Average soles \$ | 58. 446 | 29.383 | 37.711 | 48.898 | 157.810 |
| Average expense \$ | 75.547 | 32.099 | 52.375 | 50.988 | 166.726 |
| Average not loss \$ | -7.101 | -2,736 | -14.854 | -2.090 | -8.916 |

(11) Thest estimetes er besed on sempl of businesses popoting seles between $\$ 25.000$ ond $\$ 2.000 .000$

See Table 1 for symbols and notis

TABLE 1. Selected operating ratios, in percent of sales. 1987
Aberta. Ticket and Trevel Agencias (Sic 9961)

|  | To:013: |  | Sottom$25 \%$ |  | Lowe micdie 25\% |  | Upper m. cole 25: |  |  | $\begin{aligned} & \text { Tot } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses in samole (No.) Low soles value $\$ \$ 000^{\prime}$ s! Migh saies value ( $\$ 000$ 's) | $\begin{aligned} & 74 \\ & 11 \\ & 1 i \end{aligned}$ |  | 11) |  | $\begin{array}{r} 70 \\ 114 \end{array}$ |  | $\begin{aligned} & 114 \\ & 219 \end{aligned}$ |  |  | 219 |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } 10 \\ 25 \% \end{array}$ | Upper middl. $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Uoder midal $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of cales | 3.1 |  |  |  |  | 4.7 | 79.5 | - | - |  | -. |
| Decuponey expenses | 19.1 | 32.6 | 20.3 | 15.7 | 9.7 | 100.0 | 19.1 | 32.8 | 20.3 | 16.7 | 3.9 |
| Depreciation | 2.7 | 7.2 | 1.1 | 2.2 | 1.3 | 80.4 | 3.3 | 7.2 | 2.4 | 2.6 | 1.4 |
| Repairs o mointenance | 0.5 | 0.1 | 1.1 | 0.5 | 0.3 | 41.6 | 1.3 | 0.8 | 2.5 | 1.1 | 0.5 |
| Hest. Iight \% telephone | 4.9 | 6.8 | 6.8 | 4.2 | 2.1 | 91.8 | 5.3 | 7.3 | 6.9 | 4.6 | 2.5 |
| Rent | 11.0 | 18.5 | 11.3 | 9.8 | 6.1 | 85.1 | 12.7 | 18.5 | 15.9 | 11.1 | 5.8 |
| Personnel expenses | 35.3 | 34.6 | 37.2 | 41.3 | 28.8 | 96.4 | 36.6 | 34.5 | 40.4 | 43.8 | 28.8 |
| Financial expenses | 4.0 | 4.5 2.5 | 2.5 | 7.1 5.0 | 2.0 | 95.7 70.4 | 4.1 | 1.5 2.5 | 2.7 3.2 | 7.9 5.5 | 2.1 1.3 |
| Interest $\delta$ bank charges Professions fees | 2.2 1.8 | 2.5 2.0 | 0.7 | 2. 2 | 1.0 | 87.0 | 2.0 | 3.3 | 1.2 1.9 | 2.8 | 1.3 1.0 |
| Other expenses | 38.7 | 23.6 | 45.4 | 26.0 | 45.6 | 100.0 | 36.7 | 23.6 | 46.4 | 28.0 | 45.6 |
| Profis (less) | 1.2 | 4.7 | -6. 4 | 5.8 | 2.5 | 99.3 | 1.2 | 4.7 | -8.6 | 5.1 | 2.5 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | . $\cdot$ | . . | ... | . 。 | -. |

## Symbol

```
- zero or no observetions
-* 100 smbll to0 be expressed
... not spDlicable
* confioentil
```


## Pootnotet


(2) Value in each cell $=\frac{\text { Tozal weignted moenditure on given item }}{\text { Total weighted sales of oll businesses in the sample }} \times$ foo for fech quertile

This portion of the 200 pertans only to the businesses reporting the specific expenst item. Ther fore these retios ere cslculated individually and the toisl wili not necessarily equal 100\%.

## Motes

Deta art shown by quartiles when at less 13 of the sempled businesses report ehe specific itam.
Records were ranked in sscending ofder eccording to sates size. Esch quertile li. bottom 25\%, Iower midde 25£. Etc. represents one querter of the sotel number of businesses. Within sach queritie. the puerege retio is presenteo. For conporison purposes, the high and low velues of sules er shown

## How to ust the tebist


 top 852
13) Deto perteining to the selected seles size range will be in that quartile.

## Seenderd Indureriel CIEssificetion Definition (SIE 1980):

[^36]TABLE 2. Balance sheet profile for incorporated busthesses only, 1987
Alberta. Ticket and Travel Agencies (SIC 9961)

(11) These estimetes art based on sempie of businesses reporing seles Detween $\$ 25.000$ end $\$ 2.000 .000$

See :able 1 for symbols and notes

TABLE 3. Ftnanctal ratios(1) for incorporated businesseet only, 1987
Alberte. Tleket and Travel Agenclew (\$1c 9981)

| . | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } 25 \% \end{array}$ | Uoper midele 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value ( $\$ 000$ s) High soles value ( $\$ 000$ 's) | $\begin{array}{r} 63 \\ (1) \\ (1) \end{array}$ | 111 70 | 70 114 | $\begin{aligned} & 114 \\ & 226 \end{aligned}$ | 228 $11)$ |
|  | Averege |  |  |  |  |
| Liquidity ratio <br> Current ratio (times) | 1.2 | 1.8 | 1.3 | 1.3 | 1.1 |
| ```Leverege retios Debt/equity ratio (times) Interest coverage ratio (times) Debi ratio (times)``` | 3.6 1.9 0.8 | -19.5 5.2 1.1 | $\begin{array}{r} -2.4 \\ i .7 \end{array}$ | 9.7 2.9 0.9 | 1.6 2.6 0.6 |

(11) The ratios represent the merege of retios for eech business in the group and cannot be colculateo from the figures shown in teble ?

121 These estimetes are besed on temple of businesses reporting soles between $\$ 25,000$ and $\$ 2,000,000$.
See Table 1 for symols and notes.

## Definitions:

1. Liquidity retio:

Current $=$ current ossets / curront liabilities
2. Leverage petios:
a. Dedifequity = toral fisbilities/ equity
D) Dedi patio = iotal labiliqies / rolal essets
c) Interest coverage $=$ net profit interest expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Alberta. Ticket and Travel Agencles (SiC 9961)

|  | Total (1) | $\begin{array}{r} \text { Botiom } \\ 25 \% \end{array}$ | Lower <br> midde 25\% | Upper middie 25\% | Tor 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businessas in sample (No.) Low sales value ( $\$ 000$ 's) High sales vaiue ( $\$ 000^{\circ}$ s) | $\begin{aligned} & 5 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average 18000'si |  |  |  |  |
| Operating activities Cesh from oderations Deprecistion Dther | $\begin{array}{r} 3 \\ 4 \\ 43 \end{array}$ | -- | -- | -- | -- |
| Dividends | - | -- | -- | - - | - |
| lnvestment activities <br> Disposal of fixnd assets <br> Purchase of fixed assets <br> increase in investment <br> Deciesse in investment | $\begin{array}{r} -3 \\ -580^{2} \end{array}$ | -- | -- | -- | -- |
| Finsmeing activities <br> increese in long term debt <br> lieosyment of long term deb: <br> Loans fiom shareholders <br> Repayment of loans from sharcholders <br> Advances $\&$ loans from government <br> increase in equity <br> Decresse in equity <br> Dther | $\begin{array}{r} 340 \\ -13 \\ 102 \\ -7 \\ - \\ - \\ 110 \end{array}$ | -\% | -- | -- | $-\infty$ $-\infty$ $-\infty$ $-=$ $-=$ $-=$ |
| Incrases(decrease) in cosh sequivalents Cash squivalents-Baginning of the year Cash equivelents - End of the yoer | -1 7 7 | -- | -- | -- | - |

111 These estimetes bre besed on stol of incorporsted Dusinesses reporting sal between s25.000 and $\$ 2.000 .000$. Sample count includes only ihose businesses reporting statement of changes
ser lible ifor symbols and notes

TABLE 5. Employment chenges by size of business. 1984-1987 based on SIC ciassification in i987
Alberts. Ticket and Trevel Agencles (SIC 9961)

|  |  |  |  | Changes it num with De | of businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in overage labour units(1) | Number of businesses | Total payrol $\begin{array}{r}\text { ( } 8000 \text { s) }\end{array}$ | Average Iabour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer peoorting(3) |


| 1984 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total | 285 | 27.711 | 1.578 | 57 | 45 |
| $\begin{aligned} & \text { less than } 20 \\ & 20^{\circ}-99 \\ & 100-498 \\ & 500 \text { enc over } \end{aligned}$ | 263 15 6 1 | $\begin{array}{r} 12.948 \\ 8.295 \\ x \\ x \end{array}$ | $\begin{aligned} & 738 \\ & 358 \\ & 381 \\ & 101 \end{aligned}$ | $\begin{array}{r} 55 \\ 2 \\ \hline \end{array}$ | 43 1 $\vdots$ |
| 1987 |  |  |  |  |  |
| Totel | 309 | 26.333 | 1.325 | 54 | . . |
| less then 20 $20-99$ <br> 100-499 <br> 500 end over | 293 11 4 1 | 14.830 5.748 $x$ $x$ | 747 289 171 118 | $\begin{array}{r}53 \\ 1 \\ \hline\end{array}$ | 。 |


 full-time mployee mote that the business size groups used are determined at the canade level. Thus if ousiness has it less? 500 employees in Canade as owhole but less than thal number in any given province it is shown in the 500 ond over group.
(2) Kefers to Dusinesses podorting no poyroll ceductions in the previous yest
(3) fefers 10 businesses reporting no payroll deductions in the following year
"Newly redciting" and "no longer reportinga businesses are assumed to have deen in activity for six months and the information is adjusied accoroingly

Sef lable 1 for symools and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987 Alberte. Ticket and Trevel Agencies (Sic g961)


| Mumber of observations in ssmple | 44 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Averoge sales \$ | 333.253 | -- | -- | - | -- |
| Average expense \$ | 350.704 | -- | -- | -- | -- |
| Average net Drolit \{loss) \$ | -17.451 | -- | - | -- | - |
| Businesses reporting profit (Wo.) | 21 |  |  |  |  |
| Aversge sales 5 | 408.740 | -- | - | -- | - |
| Average expense $\$$ | 383.719 | -- | - | -- | - |
| Average net profit \$ | 25.021 | -- | -- | - | -- |
| Businesses reporting loss (Mo.) | 23 |  |  |  |  |
| Averape soles 5 | 295,473 | -- | -- | -- | -- |
| Average expense \$ | 332,374 | - | -- | -- | -- |
| Average not loss | -36.901 | =- | -- | -- | -- |

1987


[^37]
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[^0]:    11) These esfimetes are bused on sample of businesses peporting sales between 325,000 and $\$ 2.000 .000$.

    Sec rable 1 for symbols and nores

[^1]:    (1) Averme labour units gre calculsted by dividing total poypoll by the over ege annus! wage and salary rate as raported in the Survey of Emplovmen?. Payroll sho Hours. Statisitcs Laneda. Latalogu 92-002. An averoge labour unit could be interpreit as a fult-time employee. Note phet the pusiness size groups used are determined at the Cenede level. Thus if business hos tit lest 500 employees in Canada as bhol but less than that numoer in any given province it is shown in the 500 end over group
    (2) Refers to businesses peporting no payroll deductions in the previous year
    (3) Reters to businesses reporting no payroll deductions in the following year

    Mewly reporting" and "no longer reporting" businessts ere sssumed to hove been in activity for six months and the information is odjusted accordingly

    See iable ifor symbols and notes

[^2]:    
    See iable ifor symols and notes

[^3]:    (1) These estimetes are based on sample of businesses reporiing sales bermeen $\$ 25,000$ and $\$ 2.000,000$

[^4]:     Survey of Employment. Payroll and Hours. Statisics Canade. Catalogue $72-002$ an average labour unit could be interpreted as a full-time employee Note that the business size groups used are ofermined at the cansda lovel Thus if business hes ot inest 500 enployees in canso as owhole but less than thet numper in any given province it is shown in the 500 and over group.
    ${ }^{2}{ }^{2}$ Reters $t 0$ businesses ceporiing no payroll deductions in the perious year
    (3) Aefers to Dusinesses peporting no payroll deductions in the following yesr

    - Newly feporting and mo longer reportinge businesses bre assumed to have been in activity for six months and the information is adjusted accoraingly

    See taple 1 for symbols and noies

[^5]:    These estimates are bisec on semple of businesses reporting seles between \$25.000 and \$2.000.000

[^6]:    Ill These estimates are bused on sample of businesses reporting sales between $\$ 25,000$ and $\$ 2.000,000$
    See inble i for symbls and notes

[^7]:    (1) These estimetes are besed on semple of incorporazed businesses roporting sales betwen $\mathbf{2 2 5 , 0 0 0}$ and 82.000 .000 . Sthple count includes only those businesses reporiing estetement of changes.
    See Todle 1 for symbols and notes

[^8]:    111 These estimates re Desed on sample of businesses reporting sales berween \$25,000 and 82,000,000.

[^9]:    
    
    fuli-qime toloyee Moit that ihe Dusiness size groups used are derermined ai qhe Conade level. Thus if business has at lest 500 mployees in carade as a whol but less than that humber in any given province it is showh in the sob and over group.
    (2) Refers to businesses reporting no payioli deducions in the previous year
    13) Refers to businesses reporting no poyroll deductions in the following year

    EMEw y ropor ling" and "no longer reporting" businesses are assumed to hove been in activity for six months and ihe intormation is sdjusied acccroingly

    See lable 1 for symbols and notes

[^10]:    (i) Guerage labour units ere celcultiod by dividing tozal payroli by the overage annual wage and selfy rete ts peported in the Surver of Emplovment. Payroll and Mours. Staptsiics Conada. Catologu 92-002. An aver ge labour unit could be intepreted as o full-sime enployte. Note that the business size groups used are detormined st the canads level. Thus if o business has et least 500 emoloyees in Conage as whol but less than thar number in any given province it is shown in the 500 and over group.
    121 Refers to businesses reporting no payioll deductions in the provious year
    (3) Reters to businesses reporting no payrall oeductions in the following yeat

    - Newly reporting" and "no longer reporting" businesses are assumed lo move deen in activity for six morins and pre informaiton is adjusted accordingly.

    See Table i for symbols and notes

[^11]:    (1) These estimetes are besed on sample of businesses repoping seles Deiween 325.000 and $\mathbf{3 2 . 0 0 0 . 0 0 0}$

    See Tole ifor symools and notes

[^12]:    

[^13]:     Surver of Employment. Peyroil ano Hours. Stalistics Cansdo. Eaislogue 72-002. An suer oge labour unit coula de interpreted es b
     500 employees in canade as whol but less than thet number in eny given province it is show in the 500 end over group
    21 pefers to ousinesses reporting no payrall deductions in the previous year
    (3) Refers to ousinesses peporting no payroll deductions in the following yeer

    Newly feporifg" and "no longer reporiing" businesses art assumed to have been in activity for six months and the intormetion is adjustec accordingly.

    See Inol for symbols and noies

[^14]:    
    See ital 1 for symbols and notes

[^15]:    (11) These estimates are based on sample of businesses reporting stes between $\$ 25,000$ and $\mathbf{\$ 2 . 0 0 0 . 0 0 0}$.

[^16]:    (II) These estimates be based on somple of businesses peporing sales between $\mathbf{3 2 5 . 0 0 0}$ and $\$ 2.000 .000$.

    See labie 1 for symbols and notes

[^17]:    This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these petios ere celculated

[^18]:    (1) These estimates are based on a sample of businesses reporting soles between $\$ 25.000$ and $\mathbf{2 2 , 0 0 0 , 0 0 0}$.
    see table for symbols and notes

[^19]:    SIL 5320 - Appliznce, Television. Redia end Sterto Storet
    Businesses primerily engaged in reteil dealing in major householo eppliances. small electrical appliances. teievision. fadio and sound equipment Repaip shops fo. such appliances are included in this industiy group

[^20]:    (1) These estinates are besed on sample of businesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$

[^21]:    111 These estimetes are based on sample of Dusinesses reporting sales detween \$25,000 and \$2.000.000
    See toble 1 for symbols and notes

[^22]:    (11) Averoge isboup units are coiculated by dividing lotal payroll by the average annul wage and salary rate es feported in the Survey of Employment. Payroll and Hours. Stasistics Canada. Catalogue 92-002 An average labour unit could be interpreted as a
     500 employens in Canada as a whole but less then that number in ony given provinct it is shown in the soo shd over group.
    (2) Aelers 10 businesses eporting no payroll deductions in the previous year.
    (3) Aefers io businesses reporting no payroll deductions in the following year
    "Mewly reporing" and "po longer reporing" businesses ore assumed 10 nove been in acrivigy for six months and the information is adjusted sccordingly

    See toble ifor sumbols ano noles.

[^23]:    (1) Average labour units are calculated by dividing total payroll by the averoge annual wage and salsy rate os redorted in the

    Supver of Employment. Paypoll and Mours. Seasisics Canada. Catalogue 72-002 an overage labour unit could de incerpreted as a
    fult-ine employer. Noie that the business size groups used or deiermined ot the Conade imel. Thus if business has ei leas?
    500 employees in Canser as a whole but iess than thet number in any given province is is shown in the 500 ond over group.
    121 Reters to businesses reporting no payroll onductions in the previous year.
    13) Refers 20 businesses reporting no poyroll deductions in the following year
    "Newly cportinge ano "no longer reporting* businesses are assumed to have been in activity for six months and the information is odjusied accoldingly

    See Table 1 for symools and notes.

[^24]:    (11) These estimeter ere Dised on semple of businesses reporting s8les between $\mathbf{8 2 5 . 0 0 0}$ and $\mathbf{8 2 . 0 0 0 . 0 0 0 .}$

[^25]:    (1) Aver age laboup units calculted by dividing total payrall by the suerege annual wege ond selory rete as ieported in the Survey of Employmeni. Payroll and Hours. Statistics Canade. Catalogue 72-002. An average labour unit could be interpreled as a fuit-time employee Note that the business size groups used are determined ot the canada level. Thus if businuss has at least 500 smployees in Conade as owhele bus less then the number in ony given province it is shom in the 500 and over group.
    (2) Reters to businassas ceporting no paytoll dequetions in the provious year.
    (3) Reters io businesses ceporping no payroll deductions in the following year
    *Newly reporting" and "no longer reporsing" businesses are assumed to have deen in Ectivity for six months and the information is adjusted accordingly

    5 see lable for symbals and notes.

[^26]:    11 These estimates re besed on sample of businesses reporting seles between $\$ 25.000$ and $\$ 2.000 .000$

[^27]:    (1) These estimates are besed on somple of businesses reporqing seles betmeen 325,000 end $\$ 2.000 .000$

    See Table 1 for symbels and notes

[^28]:     Surver of Employsent. Payroli ang Hours. Stapistics Conaco. Catalogue 12-002. An averoge labour unip could be inieppreted as a full-time moloyee. Note that the business size proups used ore determined of the canso level. Thus if ousiness hes ot inest 500 employees in Canode as athole Dut less than ther number in ony given province it is show in the 500 and over grosp.
    (2) Refers to ousinesses reporting no payroll oeductions in the provious vear.
    (3) Refers to businesses reporting no payroll oeductions in the following year

[^29]:    (1) These esimates bre besec on sample of Dusinesser reporting sales between $\$ 25.000$ and $\$ 2.000 .000$.
    see table, for symools and notes

[^30]:    (11 These estimates are based on a sample of businesses reporting sales between $\$ 25.000$ and $\mathbf{8 2 , 0 0 0 , 0 0 0}$
    See ibble ifor symools and notes

[^31]:    111 These estimates are based on sumple of businesses reporting sales betwen $\$ 25.000$ and $\mathbf{\$ 2 . 0 0 0 , 0 0 0}$.
    ste toble 1 for symools and notes

[^32]:    (1) These estimates ore besed on semple of businesses reporting salus beiween $\mathbf{\$ 2 5 , 0 0 0}$ end $\$ 2,000,000$

[^33]:     Surver of Employmen?. Payroll and Mours. Statistics Canads. Catalogue 72-002. An everoge labour unit could be interpreted as a full-time emplovee Wose that the business size groups used are delermined at the canada level. Thus if ousiness has of least 500 emplovees in Canade as whole but less than that number in any given province it is shown in the 500 and over group
    ${ }^{121}$ Reters to businesses reporting no payroll deducions in the previous rear
    (3) Refers 10 businesses peporing no payroll decuctions in the following year
    "Newly reporting" and "no longer reportung" businesses are assumed to have been in activity for six months and the information is adjusted accoroingly

    See tatio: for symols and notes

[^34]:    (1) These estimates bre based on somple of businesses reporting sales between $\$ 25.000$ nnd \$2,000.000.

[^35]:    (1) Average labour units are calculated by dividing totol peyrall by the overoge ennul wage ond solary rate os roported in the Survey of Employment. Payroll and Hours. Statistics Canada. Cataiogue 72-002. An average labour unit could be interpreted as a full-time employee mote that the business size groups used ore determined of the Canede bvel. Thus if ousiness hes st least 500 enoloyees in cenode es e whole but less then the number in any given province it is shown in the 500 ond over group.
    (2) Reters 10 businesses reporting no payroll deductions in the previous year.
    (3) Refers 10 businesses reporting no dayroll deductions in the following year
    "Mewly reporting" and "no longer peporting" businesses are assumed to mave been in activity for six months and the information is adjusted acco: ©ingly.

    See Table ifor symools end notes

[^36]:    SIE 8951 = Ticket and Trovel Agencies
    gusinesses primarily engaged in fupnishing tpavel informotion, ecting es mgints in erranging tours, accommodation and transportation for tpavellers or aciing as independent agencies fop pransportapion establishmenis Included ar businesses engaged in booking accomodation for iravellers. booking transporiation for iravellers. travel arronging, pravel booking and planning services. travel infopmetion services and vacation provel services.

[^37]:    19 These estimates ar desed on ample of Dusinesses roporting sales detween $\$ 25.000$ and $\$ 2.000 .000$ See toble 1 for symbols and notes

