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TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Logging Industry (SIC 0411)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	197				
Low sales value (\$000's)	(1)	(1)	27	70	155
High sales value (\$000's)	(1)	27	70	155	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Depreciation	5.3	2.2	5.5	7.8	5.0	78.8	6.7	3.3	7.8	9.1	5.5
Repairs & maintenance	13.0	28.5	9.0	12.4	8.2	90.6	14.4	42.6	9.0	13.2	8.8
Heat, light & telephone	1.4	4.6	0.6	0.5	0.8	58.5	2.3	7.4	1.7	0.8	1.1
Rent	0.4	1.0	0.5	0.1	0.2	17.5	2.5	5.5	3.5	0.4	1.7
Personnel expenses	32.7	21.8	32.6	45.2	29.4	84.1	38.9	45.5	38.9	46.4	30.3
Financial expenses	4.8	13.0	1.8	3.6	3.9	92.8	5.1	19.8	1.8	3.6	3.9
Interest & bank charges	2.7	6.7	0.8	2.7	2.4	78.1	3.5	10.2	1.4	2.8	2.4
Professional fees	2.1	6.3	1.0	0.9	1.5	87.2	2.4	9.7	1.0	1.1	1.6
Other expenses	30.9	36.3	25.0	19.5	43.8	98.6	31.3	36.3	25.0	20.8	43.8
Profit (loss)	11.5	-7.3	25.0	10.9	8.6	100.0	11.5	-7.3	25.0	10.9	8.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 0411 - Logging Industry

Businesses primarily engaged in harvesting hardwood and softwood trees on an own-account basis. Included are businesses primarily engaged in the combined activities of driving, booming, sorting and rafting and towing of wood. Barking mills are also included.

TABLE 2. Balance sheet profile for 1986
British Columbia, Logging Industry (SIC 0411)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	197				
Low sales value (\$000's)	(1)	(1)	27	70	155
High sales value (\$000's)	(1)	27	70	155	(1)
Average (\$000's)					
Assets					
Cash	19	1	5	9	55
Accounts and notes receivable	12	-	1	4	39
Inventory	2	-	-	-	7
Other current assets	2	-	-	2	5
Total current assets	35	1	7	16	107
Fixed assets	129	9	18	63	395
Less: Accum. dep. on fixed assets	72	-	14	26	226
Other assets	21	-	-	1	76
Total assets	113	10	11	54	352
Liabilities and equity					
Current loans	22	6	1	8	68
Other current liabilities	26	2	5	18	74
Total current liabilities	48	7	6	26	142
Mortgages payable	4	-	-	-	13
Long term debt	31	1	2	15	99
Other liabilities	2	-	-	-	6
Total liabilities	84	8	8	42	260
Total equity	29	1	3	12	91

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
British Columbia, Logging Industry (SIC 0411)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	78				
Low sales value (\$000's)	(1)	(1)	44	95	240
High sales value (\$000's)	(1)	44	95	240	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.1	0.6	1.0	1.4	1.1
Leverage ratios					
Debt/equity ratio (times)	-24.8	1.4	-29.0	-3.3	-59.2
Interest coverage ratio (times)	53.7	99.4	0.1	44.7	93.1
Debt ratio (times)	0.9	1.2	0.9	0.9	0.7

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	62				
Low sales value (\$000's)	(1)	(1)	35	134	159
High sales value (\$000's)	(1)	35	134	159	(1)
Average (\$000's)					
Operating activities					
Cash from operations	5	-5	-6	-1	23
Depreciation	25	7	7	23	54
Other	9	-1	-3	-20	44
Dividends	-2	-11	-	-	-2
Investment activities					
Disposal of fixed assets	26	-	6	9	68
Purchase of fixed assets	-47	-	-17	-13	-118
Increase in investment	-3	-	-	-	-10
Decrease in investment	1	-	-	2	3
Financing activities					
Increase in long term debt	17	11	12	-	35
Repayment of long term debt	-15	-1	-1	-7	-41
Loans from shareholders	3	-	-	10	2
Repayment of loans from shareholders	-16	-	-6	-	-42
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	1
Decrease in equity	-	-	-	-	-1
Other	-1	-	-	-1	-2
Increase(decrease) in cash & equivalents	3	-2	-9	4	16
Cash & equivalents-Beginning of the year	31	2	32	6	58
Cash & equivalents - End of the year	34	1	23	10	74

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Logging industry (SIC 0411)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	437	77.449	2.269	36	43
less than 20	419	38.329	1.087	36	43
20 - 99	16	X	596	-	-
100 - 499	2	X	586	-	-
500 and over	-	-	-	-	-
1986					
Total	468	74.764	2.117	40	...
less than 20	455	44.264	1.213	40	...
20 - 99	10	14.497	393	-	...
100 - 499	3	16.003	511	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Logging Industry (SIC 0411)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	1,087				
Average sales \$	198,500	23,220	61,044	112,309	597,427
Average expense \$	183,238	20,958	52,695	98,525	560,772
Average net profit (loss) \$	15,262	2,262	8,349	13,784	36,655
Businesses reporting a profit (No.)	856				
Average sales \$	210,258	22,535	60,639	111,120	646,736
Average expense \$	184,843	11,778	48,967	91,364	587,261
Average net profit \$	25,415	10,757	11,672	19,756	59,475
Businesses reporting a loss (No.)	231				
Average sales \$	167,969	24,562	63,986	118,215	465,111
Average expense \$	185,623	38,950	79,772	134,077	489,691
Average net loss \$	-17,654	-14,388	-15,786	-15,862	-24,580
1985					
Number of observations in sample	559				
Average sales \$	150,366	18,437	43,927	99,909	439,189
Average expense \$	139,114	15,036	34,763	84,517	422,141
Average net profit (loss) \$	11,252	3,401	9,164	15,392	17,048
Businesses reporting a profit (No.)	432				
Average sales \$	154,634	18,407	45,428	99,756	454,945
Average expense \$	135,644	10,112	32,669	79,008	420,785
Average net profit \$	18,990	8,295	12,759	20,748	34,160
Businesses reporting a loss (No.)	127				
Average sales \$	136,672	18,494	35,320	101,067	391,806
Average expense \$	155,885	24,499	46,779	126,039	426,221
Average net loss \$	-19,213	-6,005	-11,459	-24,972	-34,415
1986					
Number of observations in sample	567				
Average sales \$	180,012	22,495	46,697	108,131	542,723
Average expense \$	171,012	20,200	43,351	99,317	521,180
Average net profit (loss) \$	9,000	2,295	3,346	8,814	21,543
Businesses reporting a profit (No.)	431				
Average sales \$	175,225	23,131	50,240	110,092	517,438
Average expense \$	154,516	13,589	36,687	94,293	473,496
Average net profit \$	20,709	9,542	13,553	15,799	43,942
Businesses reporting a loss (No.)	136				
Average sales \$	191,167	21,159	42,867	103,073	597,570
Average expense \$	205,379	34,075	50,555	112,276	624,609
Average net loss \$	-14,212	-12,916	-7,688	-9,203	-27,039

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

See Table 1 for symbols and notes

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	175				
Low sales value (\$000's)	(1)	(1)	72	144	346
High sales value (\$000's)	(1)	72	144	346	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	51.9	7.7	64.7	65.4	68.3	78.3	66.3	40.6	66.8	66.9	70.0
Occupancy expenses	8.9	29.5	2.3	2.0	2.6	95.3	9.3	29.8	2.4	2.1	2.8
Depreciation	1.8	5.2	0.5	0.6	1.0	63.9	2.8	6.7	1.7	1.0	1.1
Repairs & maintenance	3.8	12.3	1.4	1.0	0.8	88.3	4.3	12.6	1.7	1.1	1.0
Heat, light & telephone	1.2	4.3	0.2	0.2	0.4	72.3	1.7	4.5	0.5	0.4	0.4
Rent	2.1	7.7	0.1	0.2	0.4	37.3	5.5	10.8	1.0	2.3	0.7
Personnel expenses	7.6	5.5	8.6	8.2	8.1	74.7	10.2	15.8	9.6	10.0	8.8
Financial expenses	3.3	2.4	5.2	2.2	3.6	95.7	3.4	2.8	5.2	2.2	3.6
Interest & bank charges	2.2	1.7	3.9	1.0	2.5	93.7	2.4	2.0	4.1	1.1	2.5
Professional fees	1.1	0.6	1.2	1.2	1.1	89.1	1.2	0.8	1.4	1.3	1.2
Other expenses	16.9	21.9	18.1	13.6	14.6	98.9	17.1	21.9	18.1	14.1	14.7
Profit (loss)	11.3	33.0	1.2	8.7	2.7	94.9	11.9	33.0	1.2	10.0	2.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4011 - Single Family Housing Contractors

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

TABLE 2. Balance sheet profile for 1986
British Columbia, Single Family Housing Contractors (SIC 4011)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	175				
Low sales value (\$000's)	(1)	(1)	72	144	346
High sales value (\$000's)	(1)	72	144	346	(1)
Average (\$000's)					
Assets					
Cash	17	-	1	14	53
Accounts and notes receivable	22	-	27	4	55
Inventory	66	2	13	15	231
Other current assets	22	-	8	39	38
Total current assets	126	3	49	72	378
Fixed assets	18	3	7	11	51
Less: Accum. dep. on fixed assets	8	1	2	6	23
Other assets	12	3	3	6	35
Total assets	148	7	56	83	441
Liabilities and equity					
Current loans	34	1	11	12	111
Other current liabilities	42	1	4	15	145
Total current liabilities	75	2	14	27	256
Mortgages payable	2	-	-	2	6
Long term debt	50	-	33	18	147
Other liabilities	-	-	-	-	1
Total liabilities	127	3	48	47	410
Total equity	20	4	8	36	30

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

See Table 1 for symbols and notes.

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

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	85				
Low sales value (\$000's)	(1)	(1)	73	179	499
High sales value (\$000's)	(1)	73	179	499	(1)
Average					
Liquidity ratio					
Current ratio (times)	9.3	1.9	15.0	5.5	8.9
Leverage ratios					
Debt/equity ratio (times)	...	-1.7	...	...	...
Interest coverage ratio (times)	68.3	-25.1	132.2	43.2	50.4
Debt ratio (times)	0.9	1.3	0.7	0.9	1.0

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

- a) Debt/equity = total liabilities / equity.
- b) Debt ratio = total liabilities / total assets.
- c) Interest coverage = net profit + interest expense / interest expense.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	75				
Low sales value (\$000's)	(1)	(1)	64	169	478
High sales value (\$000's)	(1)	64	169	478	(1)
Average (\$000's)					
Operating activities					
Cash from operations	20	-3	42	-5	20
Depreciation	4	2	-	7	6
Other	-28	-2	-91	20	11
Dividends	-6	-	-7	-10	-2
Investment activities					
Disposal of fixed assets	27	1	68	1	2
Purchase of fixed assets	-7	-	-2	-15	-10
Increase in investment	-5	-	-	-15	-3
Decrease in investment	7	-	-	14	14
Financing activities					
Increase in long term debt	1	-	1	2	2
Repayment of long term debt	-5	-	-	-3	-14
Loans from shareholders	16	2	1	44	16
Repayment of loans from shareholders	-18	-	-17	-24	-20
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-1	-	-	-	-3
Increase(decrease) in cash & equivalents	7	-1	-4	17	18
Cash & equivalents-Beginning of the year	-6	3	1	-33	4
Cash & equivalents - End of the year	1	1	-3	-17	22

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	1,564	94,624	3,285	258	211
less than 20	1,543	54,996	1,869	256	210
20 - 99	9	6,776	282	1	1
100 - 499	7	10,449	373	-	-
500 and over	5	22,403	761	1	-
1986					
Total	2,049	94,536	3,980	433	...
less than 20	2,022	73,859	3,118	427	...
20 - 99	17	11,369	489	6	...
100 - 499	8	X	321	-	...
500 and over	2	X	52	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	975				
Average sales \$	231,976	33,511	96,436	184,831	613,127
Average expense \$	229,799	33,525	98,789	181,522	605,358
Average net profit (loss) \$	2,177	-14	-2,353	3,309	7,769
Businesses reporting a profit (No.)	629				
Average sales \$	238,681	33,122	95,363	189,386	636,853
Average expense \$	222,533	28,012	87,654	177,137	597,329
Average net profit \$	16,148	5,110	7,709	12,249	39,524
Businesses reporting a loss (No.)	346				
Average sales \$	220,504	34,406	97,629	176,742	573,240
Average expense \$	241,386	46,200	111,180	189,307	618,856
Average net loss \$	-20,882	-11,794	-13,551	-12,565	-45,616
1985					
Number of observations in sample	799				
Average sales \$	243,540	28,427	77,346	179,137	689,250
Average expense \$	267,433	148,294	64,579	179,201	677,656
Average net profit (loss) \$	-23,893	-119,867	12,767	-64	11,594
Businesses reporting a profit (No.)	541				
Average sales \$	239,749	26,076	76,800	168,468	687,650
Average expense \$	220,094	19,221	50,516	156,466	654,172
Average net profit \$	19,655	6,855	26,284	12,002	33,478
Businesses reporting a loss (No.)	258				
Average sales \$	250,742	33,395	78,326	198,790	692,457
Average expense \$	364,177	420,935	89,865	221,085	724,764
Average net loss \$	-113,435	-387,600	-11,539	-22,295	-32,307
1986					
Number of observations in sample	922				
Average sales \$	266,788	31,249	99,913	208,673	727,318
Average expense \$	258,091	26,858	95,057	201,376	709,071
Average net profit (loss) \$	8,697	4,391	4,856	7,297	18,247
Businesses reporting a profit (No.)	664				
Average sales \$	270,052	32,275	99,781	208,367	733,783
Average expense \$	250,864	24,586	85,321	194,613	698,934
Average net profit \$	19,188	7,689	14,460	13,754	40,849
Businesses reporting a loss (No.)	258				
Average sales \$	259,425	28,569	100,094	209,504	699,533
Average expense \$	273,145	32,789	108,401	219,723	731,667
Average net loss \$	-13,720	-4,220	-8,307	-10,219	-32,134

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

See Table 1 for symbols and notes

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	92				
Low sales value (\$000's)	(1)	(1)	20	32	62
High sales value (\$000's)	(1)	20	32	62	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	27.9	22.7	5.1	31.8	46.3	68.1	40.9	52.6	26.8	32.9	46.3
Occupancy expenses	9.7	16.9	5.2	12.8	5.0	92.5	10.5	16.9	7.5	12.8	5.1
Depreciation	3.9	9.9	1.4	4.1	1.2	72.8	5.4	10.6	3.7	5.8	1.4
Repairs & maintenance	3.8	5.4	1.0	7.6	1.2	64.7	5.9	7.9	4.5	7.8	1.8
Heat, light & telephone	1.2	0.4	1.9	0.8	1.7	71.3	1.7	0.6	3.2	1.5	1.8
Rent	0.8	1.2	0.9	0.2	0.9	26.4	2.9	3.1	3.5	3.1	2.4
Personnel expenses	9.1	-	11.3	12.7	10.9	55.9	16.2	18.4	17.0	21.9	12.2
Financial expenses	2.2	0.7	0.5	4.1	3.0	72.2	3.1	1.1	2.4	4.1	3.2
Interest & bank charges	1.1	-	0.1	2.4	1.3	65.0	1.6	0.1	0.5	2.6	1.4
Professional fees	1.2	0.7	0.4	1.7	1.7	69.5	1.7	1.1	3.3	1.7	1.8
Other expenses	22.9	23.3	27.5	14.4	26.8	99.9	22.9	23.3	27.5	14.4	26.8
Profit (loss)	28.2	36.4	50.3	24.2	8.0	95.8	29.4	36.5	61.3	24.2	8.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4013 - Residential Renovation Contractors

Businesses primarily engaged in residential additions, major improvements and repairs, renovation, rehabilitation, retro-fitting and conversions involving more than one trade.

TABLE 2. Balance sheet profile for 1986
British Columbia, Residential Renovation Contractors (SIC 4013)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	92				
Low sales value (\$000's)	(1)	(1)	20	32	62
High sales value (\$000's)	(1)	20	32	62	(1)
Average (\$000's)					
Assets					
Cash	5	1	6	-	13
Accounts and notes receivable	7	1	2	2	20
Inventory	1	-	-	-	3
Other current assets	-	-	-	-	1
Total current assets	14	2	8	3	37
Fixed assets	6	1	3	2	15
Less: Accum. dep. on fixed assets	2	-	2	1	5
Other assets	1	-	-	-	2
Total assets	18	3	9	4	49
Liabilities and equity					
Current loans	3	3	-	1	6
Other current liabilities	6	2	2	2	18
Total current liabilities	9	5	2	3	24
Mortgages payable	-	-	-	-	-
Long term debt	6	-	4	1	17
Other liabilities	-	-	-	-	-
Total liabilities	15	5	5	4	41
Total equity	3	-1	3	-	8

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

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	52				
Low sales value (\$000's)	(1)	(1)	23	52	97
High sales value (\$000's)	(1)	23	52	97	(1)
Average					
Liquidity ratio					
Current ratio (times)	2.6	0.5	4.5	2.7	2.4
Leverage ratios					
Debt/equity ratio (times)	-73.3	-1.8	-200.7	-69.1	-1.3
Interest coverage ratio (times)	-9.8	-105.4	26.0	-0.7	12.5
Debt ratio (times)	1.1	1.4	1.1	1.0	0.9

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	31				
Low sales value (\$000's)	(1)	(1)		52	158
High sales value (\$000's)	(1)	25	52	158	(1)
Average (\$000's)					
Operating activities					
Cash from operations	10	6	10	-1	24
Depreciation	1	1	-	1	4
Other	-3	-1	-9	7	-9
Dividends	-2	-	-	-	-9
Investment activities					
Disposal of fixed assets	5	-	12	-	8
Purchase of fixed assets	-6	-1	-	-16	-6
Increase in investment	-4	-	-	-	-17
Decrease in investment	2	-	-	-	8
Financing activities					
Increase in long term debt	4	-	-	10	5
Repayment of long term debt	-	-	-	-	-
Loans from shareholders	2	-	-	1	4
Repayment of loans from shareholders	-5	-	-15	-	-4
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	1
Decrease in equity	-	-	-	-	-2
Other	-	-	-2	-	1
Increase(decrease) in cash & equivalents	2	6	-3	-	8
Cash & equivalents-Beginning of the year	21	36	6	-	48
Cash & equivalents - End of the year	23	42	3	-	55

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Residential Renovation Contractors (SIC 4013)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	342	10,336	346	74	72
less than 20	342	10,336	346	74	72
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	615	26,497	1,119	210	...
less than 20	602	18,598	785	205	...
20 - 99	13	7,899	334	5	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	279				
Average sales \$	71,551	15,060	26,927	44,192	200,025
Average expense \$	67,302	12,200	20,963	41,133	194,910
Average net profit (loss) \$	4,249	2,860	5,964	3,059	5,115
Businesses reporting a profit (No.)	221				
Average sales \$	70,586	15,287	26,970	44,325	195,760
Average expense \$	62,561	10,684	20,718	36,425	182,416
Average net profit \$	8,025	4,603	6,252	7,900	13,344
Businesses reporting a loss (No.)	58				
Average sales \$	73,821	14,442	26,027	43,912	210,904
Average expense \$	80,096	16,324	26,199	51,078	226,783
Average net loss \$	-6,275	-1,882	-172	-7,166	-15,879
1985					
Number of observations in sample	281				
Average sales \$	81,683	14,440	25,120	45,570	241,602
Average expense \$	69,865	7,430	18,518	18,596	234,914
Average net profit (loss) \$	11,818	7,010	6,602	26,974	6,688
Businesses reporting a profit (No.)	227				
Average sales \$	78,951	13,984	24,885	45,436	231,498
Average expense \$	62,147	5,735	15,989	10,591	216,271
Average net profit \$	16,804	8,249	8,896	34,845	15,227
Businesses reporting a loss (No.)	54				
Average sales \$	93,485	18,428	26,537	46,070	282,906
Average expense \$	103,933	22,266	33,742	48,592	311,132
Average net loss \$	-10,448	-3,838	-7,205	-2,522	-28,226
1986					
Number of observations in sample	346				
Average sales \$	73,480	12,671	24,080	49,743	207,425
Average expense \$	65,695	5,655	20,873	40,981	195,270
Average net profit (loss) \$	7,785	7,016	3,207	8,762	12,155
Businesses reporting a profit (No.)	258				
Average sales \$	76,502	12,870	24,918	47,632	220,589
Average expense \$	64,493	4,553	14,559	35,929	202,929
Average net profit \$	12,009	8,317	10,359	11,703	17,660
Businesses reporting a loss (No.)	88				
Average sales \$	62,881	11,440	22,951	57,791	159,341
Average expense \$	67,345	12,466	29,370	60,246	167,297
Average net loss \$	-4,464	-1,026	-6,419	-2,455	-7,956

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Excavating and Grading Contractors (SIC 4214)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	121				
Low sales value (\$000's)	(1)	(1)	34	66	123
High sales value (\$000's)	(1)	34	66	123	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	3.6	0.1	4.5	5.4	4.4	17.0	21.0	65.2	17.0	20.9	26.1
Occupancy expenses	32.0	35.9	33.9	29.0	29.4	100.0	32.0	35.9	33.9	29.0	29.4
Depreciation	15.4	28.9	13.9	10.9	9.0	93.2	16.6	28.9	19.0	10.9	9.0
Repairs & maintenance	15.0	4.8	19.0	16.5	18.8	90.0	16.7	7.6	19.0	16.5	19.4
Heat, light & telephone	0.9	0.4	0.8	1.3	1.2	80.5	1.2	0.7	1.1	1.5	1.2
Rent	0.7	1.8	0.1	0.4	0.3	35.6	1.9	4.9	2.1	1.8	0.5
Personnel expenses	13.7	-	21.4	12.8	18.9	65.5	21.0	8.4	28.7	16.0	18.9
Financial expenses	3.9	2.5	4.9	5.5	3.3	98.4	4.0	2.5	5.2	5.5	3.3
Interest & bank charges	2.6	2.0	3.2	3.0	2.3	86.5	3.0	3.2	3.6	3.2	2.4
Professional fees	1.3	0.5	1.6	2.5	1.0	83.8	1.6	0.7	1.8	2.6	1.3
Other expenses	31.2	28.7	29.9	23.5	39.5	100.0	31.2	28.7	30.0	23.5	39.5
Profit (loss)	15.5	32.8	5.4	23.8	4.6	99.0	15.7	33.5	5.4	24.4	4.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4214 - Excavating and Grading Contractors

Businesses primarily engaged in construction site excavating and grading.

TABLE 2. Balance sheet profile for 1986
British Columbia, Excavating and Grading Contractors (SIC 4214)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	121				
Low sales value (\$000's)	(1)	(1)	34	66	123
High sales value (\$000's)	(1)	34	66	123	(1)
Average (\$000's)					
Assets					
Cash	6	3	3	8	9
Accounts and notes receivable	11	-	5	4	30
Inventory	-	-	-	-	1
Other current assets	1	-	-	-	2
Total current assets	18	3	8	12	43
Fixed assets	67	9	44	50	144
Less: Accum. dep. on fixed assets	39	3	27	30	83
Other assets	1	-	-	-	4
Total assets	48	9	25	33	108
Liabilities and equity					
Current loans	11	-	7	7	27
Other current liabilities	12	-	3	5	34
Total current liabilities	24	1	11	11	61
Mortgages payable	-	-	-	-	-
Long term debt	10	1	4	5	26
Other liabilities	1	-	-	1	2
Total liabilities	35	1	15	17	90
Total equity	13	8	10	16	18

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

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	66				
Low sales value (\$000's)	(1)	(1)	40	100	153
High sales value (\$000's)	(1)	40	100	153	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.9	0.5	3.5	0.7	1.0
Leverage ratios					
Debt/equity ratio (times)	1.4	9.2	-2.3	1.7	2.5
Interest coverage ratio (times)	50.6	0.6	14.8	159.7	12.0
Debt ratio (times)	1.1	1.3	1.4	0.7	0.8

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	49				
Low sales value (\$000's)	(1)	(1)		134	184
High sales value (\$000's)	(1)	43	134	184	(1)
Average (\$000's)					
Operating activities					
Cash from operations	6	-	-2	6	17
Depreciation	17	3	12	33	22
Other	-	-	-3	-7	9
Dividends	-	-	-1	-	-
Investment activities					
Disposal of fixed assets	4	1	2	-	10
Purchase of fixed assets	-27	-3	-7	-51	-44
Increase in investment	-	-	-	-	-1
Decrease in investment	-	-	-	-	-
Financing activities					
Increase in long term debt	13	-	-	34	16
Repayment of long term debt	-14	-1	-4	-29	-21
Loans from shareholders	4	4	2	4	4
Repayment of loans from shareholders	-4	-	-7	-3	-8
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-
Increase(decrease) in cash & equivalents	-3	4	-8	-13	6
Cash & equivalents-Beginning of the year	16	2	35	28	-
Cash & equivalents - End of the year	14	6	28	15	6

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	611	27,111	994	83	85
less than 20	609	25,795	960	83	85
20 - 99	1	X	22	-	-
100 - 499	1	X	12	-	-
500 and over	-	-	-	-	-
1986					
Total	808	38,038	1,483	148	...
less than 20	803	34,731	1,372	147	...
20 - 99	4	X	91	1	...
100 - 499	1	X	20	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
1984					
Number of observations in sample	607				
Average sales \$	128,901	23,817	52,447	90,631	348,710
Average expense \$	121,937	20,959	45,975	82,804	338,008
Average net profit (loss) \$	6,964	2,858	6,472	7,827	10,702
Businesses reporting a profit (No.)	443				
Average sales \$	121,143	24,320	52,997	89,693	317,563
Average expense \$	106,554	17,487	40,947	74,760	293,020
Average net profit \$	14,589	6,833	12,050	14,933	24,543
Businesses reporting a loss (No.)	164				
Average sales \$	150,216	22,615	50,433	92,486	435,328
Average expense \$	163,871	29,254	64,387	98,726	463,116
Average net loss \$	-13,655	-6,639	-13,954	-6,240	-27,788
1985					
Number of observations in sample	544				
Average sales \$	124,905	21,851	47,113	86,239	344,418
Average expense \$	117,008	21,060	42,544	75,221	329,207
Average net profit (loss) \$	7,897	791	4,569	11,018	15,211
Businesses reporting a profit (No.)	501				
Average sales \$	128,794	22,776	46,939	84,139	361,321
Average expense \$	114,417	17,639	39,362	67,795	332,871
Average net profit \$	14,377	5,137	7,577	16,344	28,450
Businesses reporting a loss (No.)	143				
Average sales \$	116,350	20,751	48,036	92,773	303,840
Average expense \$	125,810	25,124	59,383	98,323	320,411
Average net loss \$	-9,460	-4,373	-11,347	-5,550	-16,571
1986					
Number of observations in sample	682				
Average sales \$	128,503	20,177	48,284	98,274	347,278
Average expense \$	120,529	16,880	46,371	89,590	329,273
Average net profit (loss) \$	7,974	3,297	1,913	8,684	18,005
Businesses reporting a profit (No.)	507				
Average sales \$	132,412	20,988	48,768	95,776	364,114
Average expense \$	116,062	14,678	37,752	78,457	333,362
Average net profit \$	16,350	6,310	11,016	17,319	30,752
Businesses reporting a loss (No.)	175				
Average sales \$	117,367	17,295	47,731	103,717	300,724
Average expense \$	128,181	24,706	56,206	113,843	317,968
Average net loss \$	-10,814	-7,411	-8,475	-10,126	-17,244

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Landscape Contractors (SIC 4219)

	Total (1)		Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%	
Businesses in sample (No.)	79									
Low sales value (\$000's)	(1)		(1)		17		22		59	
High sales value (\$000's)	(1)		17		22		59		(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	11.1	3.8	-	16.8	20.9	46.5	23.8	7.0	-	30.3	25.7
Occupancy expenses	11.1	15.6	9.9	11.2	9.2	100.0	11.1	15.6	9.9	11.2	9.2
Depreciation	3.0	2.2	3.2	3.2	2.9	76.5	3.9	4.9	4.8	3.4	3.3
Repairs & maintenance	6.3	9.8	6.4	5.3	5.0	99.8	6.3	9.8	6.4	5.4	5.1
Heat, light & telephone	1.3	3.6	0.3	1.3	0.8	84.4	1.5	3.6	0.3	1.8	1.0
Rent	0.6	-	-	1.5	0.5	23.3	2.5	-	-	4.0	1.1
Personnel expenses	13.5	0.1	1.6	10.5	38.8	53.8	25.0	15.6	2.6	27.4	38.8
Financial expenses	2.8	7.9	0.7	2.8	1.9	80.4	3.5	7.9	1.1	3.9	1.9
Interest & bank charges	1.9	7.7	0.1	1.2	1.1	66.1	2.9	7.7	0.3	2.0	1.2
Professional fees	0.9	0.2	0.6	1.6	0.8	61.7	1.4	0.4	1.0	3.7	0.8
Other expenses	29.4	31.5	42.5	25.6	18.4	99.9	29.4	31.5	42.5	25.6	18.4
Profit (loss)	32.2	41.0	45.3	33.1	10.9	97.2	33.1	41.0	45.3	33.1	12.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4219 - Landscape Contractors

Businesses primarily engaged in site work involving the purchase and installation of nursery stock and sod.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	79				
Low sales value (\$000's)	(1)	(1)	17	22	59
High sales value (\$000's)	(1)	17	22	59	(1)
Average (\$000's)					
Assets					
Cash	1	-	-	1	3
Accounts and notes receivable	2	-	-	-	9
Inventory	-	-	-	-	1
Other current assets	-	-	-	-	1
Total current assets	4	-	-	1	14
Fixed assets	10	-	-	6	34
Less: Accum. dep. on fixed assets	5	-	-	4	17
Other assets	-	-	-	-	-
Total assets	9	-	-	3	31
Liabilities and equity					
Current loans	1	-	-	-	5
Other current liabilities	3	-	-	-	10
Total current liabilities	4	-	-	1	15
Mortgages payable	-	-	-	-	-
Long term debt	3	-	-	1	11
Other liabilities	-	-	-	-	-
Total liabilities	7	-	-	1	26
Total equity	2	-	-	2	5

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

See Table 1 for symbols and notes.

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

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	51				
Low sales value (\$000's)	(1)	(1)	68	107	121
High sales value (\$000's)	(1)	68	107	121	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.6	1.6	3.0	1.3	1.3
Leverage ratios					
Debt/equity ratio (times)	9.1	-6.9	60.9	-26.9	48.1
Interest coverage ratio (times)	4.2	7.3	2.8	0.2	15.4
Debt ratio (times)	1.0	1.3	0.8	1.0	0.6

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Landscape Contractors (SIC 4219)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	21				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	2	--	--	--	--
Depreciation	5	--	--	--	--
Other	-3	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-7	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	3	--	--	--	--
Repayment of long term debt	-1	--	--	--	--
Loans from shareholders	3	--	--	--	--
Repayment of loans from shareholders	-2	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-3	--	--	--	--
Increase(decrease) in cash & equivalents	-4	--	--	--	--
Cash & equivalents-Beginning of the year	6	--	--	--	--
Cash & equivalents - End of the year	2	--	--	--	--

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	293	14,251	530	55	62
less than 20	291	10,965	409	55	62
20 - 99	1	X	24	-	-
100 - 499	-	-	-	-	-
500 and over	1	X	97	-	-
1986					
Total	488	19,842	792	131	...
less than 20	486	16,994	679	131	...
20 - 99	1	X	24	-	...
100 - 499	-	-	-	-	...
500 and over	1	X	89	-	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Landscape Contractors (SIC 4219)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	211				
Average sales \$	70,328	13,942	25,379	54,603	187,387
Average expense \$	61,223	7,912	17,681	46,263	173,036
Average net profit (loss) \$	9,105	6,030	7,698	8,340	14,351
Businesses reporting a profit (No.)	171				
Average sales \$	73,060	14,343	25,040	54,497	198,360
Average expense \$	59,810	6,582	15,729	40,430	176,499
Average net profit \$	13,250	7,761	9,311	14,067	21,861
Businesses reporting a loss (No.)	40				
Average sales \$	62,038	11,830	27,750	54,850	153,722
Average expense \$	67,149	14,919	31,340	59,927	162,410
Average net loss \$	-5,111	-3,089	-3,590	-5,077	-8,688
1985					
Number of observations in sample	220				
Average sales \$	90,111	15,020	32,143	78,206	235,073
Average expense \$	81,396	9,001	22,625	69,562	224,397
Average net profit (loss) \$	8,715	6,019	9,518	8,644	10,676
Businesses reporting a profit (No.)	193				
Average sales \$	90,644	15,344	32,075	78,363	236,794
Average expense \$	79,540	7,249	20,924	65,507	224,478
Average net profit \$	11,104	8,095	11,151	12,856	12,316
Businesses reporting a loss (No.)	27				
Average sales \$	82,778	12,372	32,697	77,177	208,865
Average expense \$	94,754	23,354	36,455	96,049	223,159
Average net loss \$	-11,976	-10,982	-3,758	-18,872	-14,294
1986					
Number of observations in sample	257				
Average sales \$	55,933	13,763	20,830	39,354	149,785
Average expense \$	46,360	6,666	12,121	27,490	139,164
Average net profit (loss) \$	9,573	7,097	8,709	11,864	10,621
Businesses reporting a profit (No.)	203				
Average sales \$	57,751	13,794	20,839	39,081	157,288
Average expense \$	46,317	6,304	11,753	26,750	140,459
Average net profit \$	11,434	7,490	9,086	12,331	16,829
Businesses reporting a loss (No.)	54				
Average sales \$	53,691	12,562	20,548	48,220	133,434
Average expense \$	58,136	20,864	23,802	51,538	136,341
Average net loss \$	-4,445	-8,302	-3,254	-3,318	-2,907

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Masonry Contractors (SIC 4231)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	56					
Low sales value (\$000's)	(1)	(1)	25	55	88	
High sales value (\$000's)	(1)	25	55	88	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	42.2	23.1	39.7	45.8	58.4	78.6	53.7	48.6	54.4	49.0	59.0
Occupancy expenses	6.0	6.4	8.6	5.0	4.2	100.0	6.0	6.4	8.6	5.0	4.2
Depreciation	1.3	1.5	2.1	0.7	1.1	61.3	2.2	5.1	2.4	1.6	1.3
Repairs & maintenance	3.4	4.7	4.8	3.2	1.0	87.2	3.9	4.8	4.9	3.7	1.5
Heat, light & telephone	0.7	0.3	1.4	0.3	0.7	61.8	1.1	1.0	1.7	0.5	1.1
Rent	0.6	-	0.1	0.8	1.3	26.5	2.2	-	0.9	1.3	4.4
Personnel expenses	10.0	2.7	6.9	8.9	20.0	77.8	12.8	10.4	7.8	8.9	20.6
Financial expenses	1.0	0.8	0.6	0.6	1.8	71.6	1.4	1.6	0.8	0.8	2.1
Interest & bank charges	0.5	0.4	0.3	0.2	0.9	63.0	0.8	1.4	0.5	0.3	1.2
Professional fees	0.5	0.5	0.2	0.4	0.8	64.8	0.7	0.9	0.5	0.5	1.0
Other expenses	12.7	12.2	11.0	17.4	10.7	99.3	12.8	12.6	11.0	17.4	10.7
Profit (loss)	28.2	54.7	33.2	22.2	5.1	99.8	28.2	54.7	33.2	22.4	5.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4231 - Masonry Contractors

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

TABLE 2. Balance sheet profile for 1986
British Columbia, Masonry Contractors (SIC 4231)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	56				
Low sales value (\$000's)	(1)	(1)	25	55	88
High sales value (\$000's)	(1)	25	55	88	(1)
Average (\$000's)					
Assets					
Cash	2	-	-	-	5
Accounts and notes receivable	3	-	-	-	10
Inventory	1	-	-	-	5
Other current assets	-	1	-	-	-
Total current assets	6	2	-	1	20
Fixed assets	5	1	2	2	14
Less: Accum. dep. on fixed assets	3	1	1	2	7
Other assets	1	-	-	-	4
Total assets	10	2	1	1	31
Liabilities and equity					
Current loans	1	-	1	-	4
Other current liabilities	3	-	-	1	11
Total current liabilities	5	-	1	1	15
Mortgages payable	-	-	-	-	1
Long term debt	7	2	1	1	23
Other liabilities	-	-	-	-	1
Total liabilities	12	2	2	2	39
Total equity	-3	-	-1	-1	-9

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
British Columbia, Masonry Contractors (SIC 4231)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	33				
Low sales value (\$000's)	(1)	(1)	57	64	115
High sales value (\$000's)	(1)	57	64	115	(1)
Average					
Liquidity ratio					
Current ratio (times)	2.1	5.0	0.6	3.1	1.6
Leverage ratios					
Debt/equity ratio (times)	9.0	33.3	-1.1	-1.8	6.5
Interest coverage ratio (times)	2.2	-14.5	-27.7	9.9	27.7
Debt ratio (times)	2.3	4.1	3.1	2.0	0.9

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / Interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Masonry Contractors (SIC 4231)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	22				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-	--	--	--	--
Depreciation	3	--	--	--	--
Other	5	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	3	--	--	--	--
Purchase of fixed assets	-3	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	-	--	--	--	--
Repayment of long term debt	-	--	--	--	--
Loans from shareholders	5	--	--	--	--
Repayment of loans from shareholders	-7	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-1	--	--	--	--
Increase(decrease) in cash & equivalents	5	--	--	--	--
Cash & equivalents-Beginning of the year	5	--	--	--	--
Cash & equivalents - End of the year	10	--	--	--	--

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Masonry Contractors (SIC 4231)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	268	14,811	552	48	42
less than 20	265	11,978	447	48	42
20 - 99	3	2,833	105	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	362	15,877	634	79	...
less than 20	359	13,346	533	79	...
20 - 99	3	2,531	101	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

- (1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
 (2) Refers to businesses reporting no payroll deductions in the previous year.
 (3) Refers to businesses reporting no payroll deductions in the following year.

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Masonry Contractors (SIC 4231)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	218				
Average sales \$	71,912	13,948	27,862	56,709	189,127
Average expense \$	67,545	11,860	22,608	50,035	185,676
Average net profit (loss) \$	4,367	2,088	5,254	6,674	3,451
Businesses reporting a profit (No.)	170				
Average sales \$	64,215	14,300	28,385	55,928	158,245
Average expense \$	56,542	10,618	21,312	45,571	148,666
Average net profit \$	7,673	3,682	7,073	10,357	9,579
Businesses reporting a loss (No.)	48				
Average sales \$	96,048	12,266	25,434	60,609	285,882
Average expense \$	105,095	17,805	28,640	72,305	301,630
Average net loss \$	-9,047	-5,539	-3,206	-11,696	-15,748
1985					
Number of observations in sample	222				
Average sales \$	105,801	15,574	32,567	69,483	305,581
Average expense \$	100,508	11,419	25,968	58,802	305,841
Average net profit (loss) \$	5,293	4,155	6,599	10,681	-260
Businesses reporting a profit (No.)	182				
Average sales \$	110,090	15,722	31,783	68,991	323,862
Average expense \$	97,722	10,934	22,765	54,279	302,910
Average net profit \$	12,368	4,788	9,018	14,712	20,952
Businesses reporting a loss (No.)	40				
Average sales \$	93,513	12,951	37,110	71,405	252,584
Average expense \$	113,846	20,008	44,549	76,490	314,338
Average net loss \$	-20,333	-7,057	-7,439	-5,085	-61,754
1986					
Number of observations in sample	268				
Average sales \$	91,511	17,784	40,542	69,598	238,118
Average expense \$	84,111	10,505	32,074	60,738	233,127
Average net profit (loss) \$	7,400	7,279	8,468	8,860	4,991
Businesses reporting a profit (No.)	212				
Average sales \$	84,089	17,669	40,221	68,345	210,120
Average expense \$	71,997	9,044	31,441	57,879	189,622
Average net profit \$	12,092	8,625	8,780	10,466	20,498
Businesses reporting a loss (No.)	56				
Average sales \$	113,466	19,175	50,569	77,396	306,722
Average expense \$	124,574	28,199	51,842	78,523	339,730
Average net loss \$	-11,108	-9,024	-1,273	-1,127	-33,008

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Plumbing Contractors (SIC 4241)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	85					
Low sales value (\$000's)	(1)	(1)	18	50	112	
High sales value (\$000's)	(1)	18	50	112	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	46.9	14.1	50.2	59.2	60.6	86.7	54.1	29.9	50.2	62.8	60.6
Occupancy expenses	9.1	13.2	14.0	5.7	4.2	100.0	9.1	13.2	14.0	5.7	4.2
Depreciation	2.7	3.8	4.2	1.5	1.3	79.9	3.3	4.8	5.9	1.8	1.5
Repairs & maintenance	3.1	4.4	4.5	2.4	1.6	93.6	3.3	5.4	4.5	2.4	1.7
Heat, light & telephone	2.1	4.4	2.5	1.2	0.7	83.6	2.5	8.0	2.5	1.3	0.8
Rent	1.2	0.7	2.9	0.7	0.5	41.1	3.0	2.6	4.9	1.6	1.5
Personnel expenses	7.6	3.4	5.3	10.1	10.9	69.3	10.9	9.4	8.2	11.4	12.8
Financial expenses	2.9	2.7	2.8	2.4	3.4	100.0	2.9	2.7	2.8	2.4	3.4
Interest & bank charges	1.2	1.4	1.4	0.8	1.0	90.6	1.3	2.0	1.4	0.9	1.0
Professional fees	1.7	1.3	1.3	1.6	2.5	83.4	2.1	2.4	1.7	1.6	2.5
Other expenses	15.0	24.5	13.4	13.0	10.7	100.0	15.0	24.5	13.4	13.0	10.7
Profit (loss)	18.5	42.0	14.3	9.6	10.2	100.0	18.5	42.0	14.3	9.6	10.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4241 - Plumbing Contractors

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

TABLE 2. Balance sheet profile for 1986
British Columbia, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	85				
Low sales value (\$000's)	(1)	(1)	18	50	112
High sales value (\$000's)	(1)	18	50	112	(1)
Average (\$000's)					
Assets					
Cash	5	1	3	3	11
Accounts and notes receivable	15	-	2	4	43
Inventory	5	-	1	2	14
Other current assets	-	-	-	-	1
Total current assets	26	1	6	9	70
Fixed assets	12	2	6	12	26
Less: Accum. dep. on fixed assets	6	1	1	3	14
Other assets	5	-	-	-	14
Total assets	37	1	10	18	97
Liabilities and equity					
Current loans	4	-	2	2	8
Other current liabilities	17	1	3	7	46
Total current liabilities	20	1	5	9	54
Mortgages payable	-	-	-	-	1
Long term debt	9	5	-	2	23
Other liabilities	-	-	-	-	1
Total liabilities	30	6	5	11	78
Total equity	7	-5	5	7	18

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

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	50				
Low sales value (\$000's)	(1)	(1)	81	104	246
High sales value (\$000's)	(1)	81	104	246	(1)
Average					
Liquidity ratio					
Current ratio (times)	4.5	0.9	37.5	1.5	1.3
Leverage ratios					
Debt/equity ratio (times)	-10.4	-1.3	-3.6	-26.7	2.3
Interest coverage ratio (times)	7.1	-3.2	-21.7	7.4	23.9
Debt ratio (times)	15.2	76.0	0.7	1.1	0.8

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	34				
Low sales value (\$000's)	(1)	(1)	97	159	314
High sales value (\$000's)	(1)	97	159	314	(1)
Average (\$000's)					
Operating activities					
Cash from operations	1	-2	2	5	-1
Depreciation	2	1	1	2	4
Other	-7	1	-	4	-29
Dividends	-2	-	-	-7	-
Investment activities					
Disposal of fixed assets	1	2	-	3	-
Purchase of fixed assets	-2	-1	-	-1	-4
Increase in investment	-	-	-	-1	-
Decrease in investment	-	-	-	1	-
Financing activities					
Increase in long term debt	-	-	-	-	-
Repayment of long term debt	-2	-2	-	-	-4
Loans from shareholders	5	5	-	14	2
Repayment of loans from shareholders	-1	-2	-	-3	-1
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-1	-	-	-1	-1
Increase(decrease) in cash & equivalents	-4	2	2	17	-33
Cash & equivalents-Beginning of the year	24	9	-	42	39
Cash & equivalents - End of the year	20	10	3	59	6

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Plumbing Contractors (SIC 4241)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	450	41,105	1,538	60	61
less than 20	435	25,569	954	59	60
20 - 99	13	12,665	478	-	1
100 - 499	1	X	102	-	-
500 and over	1	X	4	1	-
1986					
Total	640	48,866	1,952	121	...
less than 20	625	34,300	1,366	121	...
20 - 99	14	X	559	-	...
100 - 499	-	-	-	-	...
500 and over	1	X	27	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	373				
Average sales \$	120,071	18,806	38,726	87,269	335,482
Average expense \$	114,443	14,334	34,332	74,903	334,203
Average net profit (loss) \$	5,628	4,472	4,394	12,366	1,279
Businesses reporting a profit (No.)	270				
Average sales \$	114,733	18,790	38,366	89,313	312,462
Average expense \$	101,511	13,192	31,021	67,064	294,765
Average net profit \$	13,222	5,598	7,345	22,249	17,697
Businesses reporting a loss (No.)	103				
Average sales \$	130,140	18,987	42,015	82,746	376,811
Average expense \$	147,200	26,958	64,580	92,254	405,006
Average net loss \$	-17,060	-7,971	-22,565	-9,508	-28,195
1985					
Number of observations in sample	378				
Average sales \$	148,146	17,541	39,853	96,196	438,994
Average expense \$	144,011	13,588	33,952	87,993	440,512
Average net profit (loss) \$	4,135	3,953	5,901	8,203	-1,518
Businesses reporting a profit (No.)	277				
Average sales \$	139,104	18,548	39,497	98,059	400,312
Average expense \$	128,136	11,115	32,205	83,968	385,257
Average net profit \$	10,968	7,433	7,292	14,091	15,055
Businesses reporting a loss (No.)	101				
Average sales \$	165,311	15,040	42,174	90,413	513,616
Average expense \$	178,176	19,730	45,371	100,493	547,108
Average net loss \$	-12,865	-4,690	-3,197	-10,080	-33,492
1986					
Number of observations in sample	404				
Average sales \$	127,914	14,337	31,856	91,508	373,956
Average expense \$	121,004	8,076	26,809	83,254	365,878
Average net profit (loss) \$	6,910	6,261	5,047	8,254	8,078
Businesses reporting a profit (No.)	295				
Average sales \$	120,483	14,224	30,669	92,355	344,682
Average expense \$	109,190	7,695	24,677	79,337	325,051
Average net profit \$	11,293	6,529	5,992	13,018	19,631
Businesses reporting a loss (No.)	109				
Average sales \$	148,216	19,030	43,137	89,399	441,298
Average expense \$	155,949	23,921	47,071	93,005	459,798
Average net loss \$	-7,733	-4,891	-3,934	-3,606	-18,500

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Electrical Contractors (SIC 4261)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	89				
Low sales value (\$000's)	(1)	(1)	29	70	135
High sales value (\$000's)	(1)	29	70	135	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	36.8	46.3	26.6	33.9	42.6	83.8	43.9	69.8	34.9	35.0	46.2
Occupancy expenses	11.6	15.9	15.1	9.5	7.1	100.0	11.6	15.9	15.1	9.5	7.1
Depreciation	3.9	6.0	5.3	3.2	1.6	94.5	4.1	6.2	5.7	3.4	1.7
Repairs & maintenance	3.9	5.4	5.2	3.6	1.9	90.5	4.3	7.8	5.2	3.7	2.1
Heat, light & telephone	1.6	0.7	2.3	1.6	1.4	91.2	1.7	1.0	2.5	1.7	1.4
Rent	2.2	3.8	2.2	1.1	2.2	50.4	4.5	5.7	6.4	3.7	3.1
Personnel expenses	18.5	3.4	11.9	32.3	23.7	86.8	21.3	5.4	12.1	35.1	26.9
Financial expenses	2.6	2.4	2.1	3.6	2.4	99.2	2.6	2.5	2.1	3.6	2.4
Interest & bank charges	1.2	1.4	0.9	1.8	1.0	96.4	1.3	1.5	0.9	1.8	1.1
Professional fees	1.4	1.0	1.2	1.8	1.4	79.5	1.7	2.5	1.7	1.8	1.4
Other expenses	21.0	14.1	36.6	16.6	14.2	100.0	21.0	14.1	36.6	16.6	14.2
Profit (loss)	9.6	18.0	7.8	4.1	10.0	94.0	10.2	25.8	7.8	4.1	10.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4261- Electrical Contractors

Businesses primarily engaged in the installation and repair of electrical and communication wiring systems, except transmission and distribution lines.

TABLE 2. Balance sheet profile for 1986
British Columbia, Electrical Contractors (SIC 4261)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	89				
Low sales value (\$000's)	(1)	(1)	29	70	135
High sales value (\$000's)	(1)	29	70	135	(1)
Average (\$000's)					
Assets					
Cash	5	1	1	2	13
Accounts and notes receivable	20	-	1	8	60
Inventory	5	-	1	2	15
Other current assets	4	-	-	-	12
Total current assets	33	1	2	12	101
Fixed assets	26	1	5	14	71
Less: Accum. dep. on fixed assets	12	1	2	5	35
Other assets	10	-	-	3	31
Total assets	57	2	5	24	168
Liabilities and equity					
Current loans	10	1	2	7	25
Other current liabilities	15	-	2	9	40
Total current liabilities	24	1	4	16	65
Mortgages payable	1	-	-	3	-
Long term debt	5	-	1	5	13
Other liabilities	-	-	-	1	-
Total liabilities	31	1	4	25	79
Total equity	27	-	1	-1	90

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

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	57				
Low sales value (\$000's)	(1)	(1)	52	119	197
High sales value (\$000's)	(1)	52	119	197	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.2	0.5	1.3	1.0	1.6
Leverage ratios					
Debt/equity ratio (times)	31.6	203.0	-1.7	-57.5	19.5
Interest coverage ratio (times)	6.5	-1.6	12.3	1.5	12.6
Debt ratio (times)	0.9	1.2	1.0	1.0	0.7

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	45				
Low sales value (\$000's)	(1)	(1)	57	118	226
High sales value (\$000's)	(1)	57	118	226	(1)
Average (\$000's)					
Operating activities					
Cash from operations	11	2	4	2	29
Depreciation	4	1	4	2	7
Other	-14	2	-16	-13	-21
Dividends	-	-	-	-	-1
Investment activities					
Disposal of fixed assets	12	-	34	-	9
Purchase of fixed assets	-7	-	-20	-3	-3
Increase in investment	-	-	-	-	-
Decrease in investment	-	-	-	-	1
Financing activities					
Increase in long term debt	3	-	1	5	4
Repayment of long term debt	-6	-	-	-2	-19
Loans from shareholders	4	-	-	-	14
Repayment of loans from shareholders	-3	-	-1	-2	-8
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-
Increase(decrease) in cash & equivalents	3	4	6	-10	12
Cash & equivalents-Beginning of the year	8	-	17	4	10
Cash & equivalents - End of the year	11	3	22	-7	22

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	1,612	205,907	7,729	156	191
less than 20	1,558	88,703	3,352	154	186
20 - 99	34	29,904	1,122	1	2
100 - 499	12	39,461	1,474	1	3
500 and over	8	47,839	1,781	-	-
1986					
Total	1,878	186,920	7,691	253	...
less than 20	1,816	108,157	4,343	246	...
20 - 99	41	30,302	1,263	4	...
100 - 499	15	19,985	799	3	...
500 and over	6	28,476	1,286	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	508				
Average sales \$	150,762	16,725	41,037	93,587	451,700
Average expense \$	147,268	14,586	37,820	93,781	442,883
Average net profit (loss) \$	3,494	2,139	3,217	-194	8,817
Businesses reporting a profit (No.)	357				
Average sales \$	155,913	17,481	44,488	94,361	467,323
Average expense \$	143,914	12,213	36,099	83,601	443,742
Average net profit \$	11,999	5,268	8,389	10,760	23,581
Businesses reporting a loss (No.)	151				
Average sales \$	136,675	15,140	34,552	92,632	404,374
Average expense \$	151,808	19,564	41,055	106,333	440,281
Average net loss \$	-15,133	-4,424	-6,503	-13,701	-35,907
1985					
Number of observations in sample	525				
Average sales \$	158,702	19,823	51,035	120,629	443,320
Average expense \$	151,199	15,872	43,675	114,534	430,713
Average net profit (loss) \$	7,503	3,951	7,360	6,095	12,607
Businesses reporting a profit (No.)	409				
Average sales \$	150,206	19,539	51,237	116,782	413,267
Average expense \$	137,924	14,168	41,426	104,699	391,400
Average net profit \$	12,282	5,371	9,811	12,083	21,869
Businesses reporting a loss (No.)	116				
Average sales \$	200,758	21,829	49,918	129,433	601,852
Average expense \$	214,783	27,913	56,102	137,042	638,075
Average net loss \$	-14,025	-6,084	-6,184	-7,609	-36,223
1986					
Number of observations in sample	534				
Average sales \$	169,785	21,180	57,414	114,007	486,537
Average expense \$	160,713	18,595	54,344	108,430	461,483
Average net profit (loss) \$	9,072	2,585	3,070	5,577	25,054
Businesses reporting a profit (No.)	396				
Average sales \$	178,914	21,155	56,816	115,061	522,622
Average expense \$	164,087	16,920	48,277	102,923	488,229
Average net profit \$	14,827	4,235	8,539	12,138	34,393
Businesses reporting a loss (No.)	138				
Average sales \$	131,706	21,352	58,420	112,370	334,680
Average expense \$	140,200	30,343	64,540	116,984	348,931
Average net loss \$	-8,494	-8,991	-6,120	-4,614	-14,251

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Drywall Installation Contractors (SIC 4272)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	77					
Low sales value (\$000's)	(1)	(1)	21	25	58	
High sales value (\$000's)	(1)	21	25	58	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	19.3	4.7	21.8	8.5	39.6	66.2	29.2	10.0	21.8	31.0	42.1
Occupancy expenses	7.9	14.0	10.8	5.5	3.9	99.8	7.9	14.0	10.8	5.5	4.0
Depreciation	2.7	8.6	0.6	2.1	1.2	79.1	3.4	8.6	1.9	2.2	1.4
Repairs & maintenance	4.2	5.0	8.7	2.2	1.8	89.4	4.6	5.0	8.7	3.2	1.8
Heat, light & telephone	0.8	0.4	0.9	1.1	0.5	61.7	1.2	0.4	1.9	2.2	0.7
Rent	0.3	-	0.7	0.1	0.4	18.9	1.7	-	2.4	2.0	1.2
Personnel expenses	8.8	3.9	1.8	16.7	9.1	78.1	11.2	8.4	1.8	20.3	12.3
Financial expenses	2.7	0.5	4.5	2.8	2.5	94.2	2.9	0.5	5.3	2.8	2.7
Interest & bank charges	2.2	-	4.1	2.5	1.5	71.6	3.1	-	4.9	2.6	1.9
Professional fees	0.5	0.5	0.3	0.3	1.0	79.2	0.7	0.5	0.4	0.5	1.2
Other expenses	21.9	16.5	22.3	16.2	31.6	100.0	21.9	16.5	22.3	16.2	31.6
Profit (loss)	39.4	60.3	38.8	50.3	13.3	99.9	39.4	60.3	38.8	50.3	13.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4272 - Drywall Installation Contractors

Businesses primarily engaged in the installation of drywall sheets or panels, including related taping of joints, sanding and other drywall finishing.

TABLE 2. Balance sheet profile for 1986
British Columbia, Drywall Installation Contractors (SIC 4272)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	77				
Low sales value (\$000's)	(1)	(1)	21	25	58
High sales value (\$000's)	(1)	21	25	58	(1)
Average (\$000's)					
Assets					
Cash	1	-	-	-	2
Accounts and notes receivable	4	-	-	-	14
Inventory	1	-	-	-	3
Other current assets	-	-	-	-	-
Total current assets	5	-	-	-	20
Fixed assets	3	-	-	1	10
Less: Accum. dep. on fixed assets	2	-	-	-	7
Other assets	1	-	-	-	2
Total assets	7	-	-	1	25
Liabilities and equity					
Current loans	1	-	-	-	3
Other current liabilities	4	-	-	-	13
Total current liabilities	4	-	-	-	16
Mortgages payable	-	-	-	-	-
Long term debt	1	-	-	-	5
Other liabilities	-	-	-	-	1
Total liabilities	6	-	-	1	23
Total equity	1	-	-	-	2

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
British Columbia, Drywall Installation Contractors (SIC 4272)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	41				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.1	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-16.5	--	--	--	--
Interest coverage ratio (times)	10.7	--	--	--	--
Debt ratio (times)	1.3	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

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

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	177	26,864	1,002	23	29
less than 20	162	8,640	322	23	28
20 - 99	14	X	570	-	1
100 - 499	1	X	110	-	-
500 and over	-	-	-	-	-
1986					
Total	273	23,967	959	83	...
less than 20	260	11,745	470	83	...
20 - 99	13	12,222	489	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Drywall Installation Contractors (SIC 4272)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	262				
Average sales \$	80,242	14,244	20,161	44,684	241,878
Average expense \$	73,910	7,348	10,134	34,826	243,332
Average net profit (loss) \$	6,332	6,896	10,027	9,858	-1,454
Businesses reporting a profit (No.)	217				
Average sales \$	65,059	14,271	20,105	44,992	180,868
Average expense \$	54,690	7,196	9,326	33,864	168,373
Average net profit \$	10,369	7,075	10,779	11,128	12,495
Businesses reporting a loss (No.)	45				
Average sales \$	123,419	12,829	21,249	41,191	418,408
Average expense \$	136,705	15,098	25,768	45,726	460,226
Average net loss \$	-13,286	-2,269	-4,519	-4,535	-41,818
1985					
Number of observations in sample	281				
Average sales \$	93,892	14,917	26,822	43,635	290,194
Average expense \$	86,879	7,782	16,607	32,729	290,396
Average net profit (loss) \$	7,013	7,135	10,215	10,906	-202
Businesses reporting a profit (No.)	254				
Average sales \$	79,150	14,889	26,756	43,757	231,199
Average expense \$	67,767	7,622	16,244	30,806	216,395
Average net profit \$	11,383	7,267	10,512	12,951	14,804
Businesses reporting a loss (No.)	27				
Average sales \$	174,204	18,266	30,000	42,285	606,265
Average expense \$	200,448	26,901	34,000	54,029	686,861
Average net loss \$	-26,244	-8,635	-4,000	-11,744	-80,596
1986					
Number of observations in sample	314				
Average sales \$	71,496	17,710	26,606	40,548	201,121
Average expense \$	60,050	8,424	22,639	23,276	185,860
Average net profit (loss) \$	11,446	9,286	3,967	17,272	15,261
Businesses reporting a profit (No.)	275				
Average sales \$	65,023	17,738	27,149	40,560	174,644
Average expense \$	50,794	8,290	15,534	22,862	156,488
Average net profit \$	14,229	9,448	11,615	17,698	18,156
Businesses reporting a loss (No.)	39				
Average sales \$	127,980	15,456	24,850	39,806	431,809
Average expense \$	138,926	19,153	45,576	49,208	441,767
Average net loss \$	-10,946	-3,697	-20,726	-9,402	-9,958

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Finish Carpentry Contractors (SIC 4274)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	94					
Low sales value (\$000's)	(1)	(1)	17	26	40	
High sales value (\$000's)	(1)	17	26	40	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	19.0	6.3	7.7	25.5	35.5	52.1	36.5	17.3	34.3	38.8	42.4
Occupancy expenses	8.9	10.6	8.6	12.5	4.1	90.6	9.8	12.8	8.6	12.5	5.3
Depreciation	2.9	2.4	2.1	6.1	1.1	59.7	4.9	11.1	3.5	6.2	2.0
Repairs & maintenance	4.2	5.4	5.4	4.6	1.5	86.6	4.9	6.5	6.0	4.6	2.1
Heat, light & telephone	0.9	0.9	0.9	1.3	0.8	59.9	1.6	1.8	1.0	3.4	1.1
Rent	0.8	1.9	0.2	0.5	0.8	18.1	4.5	54.3	4.5	1.5	2.9
Personnel expenses	6.7	1.5	0.7	9.2	15.0	43.2	15.5	4.2	7.3	22.2	17.1
Financial expenses	1.3	1.8	0.2	2.0	1.3	76.7	1.7	3.8	0.4	2.0	1.3
Interest & bank charges	0.9	1.6	0.1	1.6	0.7	55.1	1.7	5.5	0.3	1.9	0.9
Professional fees	0.3	0.2	0.1	0.4	0.6	61.1	0.6	1.0	0.4	0.5	0.6
Other expenses	20.5	13.1	24.7	16.4	26.1	99.9	20.5	13.1	24.7	16.4	26.2
Profit (loss)	43.7	66.7	58.1	34.4	18.0	95.1	45.9	66.7	58.1	34.4	22.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

(1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".

(2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.

(3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 4274 - Finish Carpentry Contractors

Businesses primarily engaged in on-site cabinetry, millwork installation, pre-fabricated sash and door installation, garage door installation, exterior and interior trimming and miscellaneous hardware installation.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	94				
Low sales value (\$000's)	(1)	(1)	17	26	40
High sales value (\$000's)	(1)	17	26	40	(1)
Average (\$000's)					
Assets					
Cash	1	-	-	-	2
Accounts and notes receivable	1	-	-	-	4
Inventory	-	-	-	-	1
Other current assets	-	-	-	-	-
Total current assets	2	-	-	-	8
Fixed assets	2	-	-	-	7
Less: Accum. dep. on fixed assets	1	-	-	-	2
Other assets	-	-	-	-	1
Total assets	4	-	-	-	14
Liabilities and equity					
Current loans	-	-	-	-	2
Other current liabilities	1	-	-	-	4
Total current liabilities	2	-	-	-	6
Mortgages payable	-	-	-	-	-
Long term debt	-	-	-	-	2
Other liabilities	-	-	-	-	-
Total liabilities	2	-	-	-	9
Total equity	1	-	-	-	5

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

See Table 1 for symbols and notes.

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

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	31				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.5	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	227.5	--	--	--	--
Interest coverage ratio (times)	4.4	--	--	--	--
Debt ratio (times)	1.2	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / Interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Finish Carpentry Contractors (SIC 4274)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	20				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	2	--	--	--	--
Depreciation	2	--	--	--	--
Other	-5	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-7	--	--	--	--
Increase in investment	-1	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	4	--	--	--	--
Repayment of long term debt	-	--	--	--	--
Loans from shareholders	6	--	--	--	--
Repayment of loans from shareholders	-2	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-	--	--	--	--
Cash & equivalents-Beginning of the year	2	--	--	--	--
Cash & equivalents - End of the year	2	--	--	--	--

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Finish Carpentry Contractors (SIC 4274)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	163	5,854	217	35	42
less than 20	162	X	217	35	42
20 - 99	1	X	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	284	10,748	429	91	...
less than 20	279	9,425	377	89	...
20 - 99	5	1,323	52	2	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	286				
Average sales \$	42,824	12,353	18,154	30,734	110,054
Average expense \$	33,666	5,536	9,792	19,437	99,898
Average net profit (loss) \$	9,158	6,817	8,362	11,297	10,156
Businesses reporting a profit (No.)	262				
Average sales \$	40,952	12,346	18,133	30,742	102,588
Average expense \$	30,941	5,505	9,058	18,965	90,235
Average net profit \$	10,011	6,841	9,075	11,777	12,353
Businesses reporting a loss (No.)	24				
Average sales \$	58,162	14,459	18,586	30,479	169,125
Average expense \$	62,473	14,696	24,891	33,952	176,352
Average net loss \$	-4,311	-237	-6,305	-3,473	-7,227
1985					
Number of observations in sample	362				
Average sales \$	43,827	12,000	17,694	29,577	116,038
Average expense \$	33,743	5,586	8,977	17,471	102,936
Average net profit (loss) \$	10,084	6,414	8,717	12,106	13,102
Businesses reporting a profit (No.)	328				
Average sales \$	43,116	12,004	17,662	29,581	113,217
Average expense \$	31,796	5,409	7,120	16,965	97,690
Average net profit \$	11,320	6,595	10,542	12,616	15,527
Businesses reporting a loss (No.)	34				
Average sales \$	49,199	11,831	18,137	29,476	137,350
Average expense \$	55,875	13,875	34,804	32,247	142,574
Average net loss \$	-6,676	-2,044	-16,667	-2,771	-5,224
1986					
Number of observations in sample	396				
Average sales \$	44,345	14,188	21,150	33,319	108,724
Average expense \$	32,125	6,427	9,565	19,795	92,714
Average net profit (loss) \$	12,220	7,761	11,585	13,524	16,010
Businesses reporting a profit (No.)	346				
Average sales \$	43,254	14,201	20,681	33,308	104,824
Average expense \$	29,978	6,067	7,844	19,595	86,404
Average net profit \$	13,276	8,134	12,837	13,713	18,420
Businesses reporting a loss (No.)	50				
Average sales \$	57,202	13,829	26,578	35,279	153,122
Average expense \$	66,645	16,446	29,479	56,109	164,546
Average net loss \$	-9,443	-2,617	-2,901	-20,830	-11,424

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Painters and Decorators (SIC 4275)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	91				
Low sales value (\$000's)	(1)	(1)	24	45	86
High sales value (\$000's)	(1)	24	45	86	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	18.7	7.2	24.0	22.3	21.3	72.7	25.7	47.1	27.6	24.5	22.4
Occupancy expenses	6.2	1.0	10.0	6.3	8.3	80.2	7.7	4.1	10.0	6.3	8.7
Depreciation	1.5	0.1	1.5	1.6	2.7	70.2	2.1	1.5	1.5	1.8	3.0
Repairs & maintenance	2.5	0.6	3.6	3.0	3.1	75.2	3.4	3.6	4.1	3.0	3.3
Heat, light & telephone	1.0	0.3	0.8	0.8	2.2	66.7	1.5	1.7	1.2	0.8	2.7
Rent	1.2	-	4.1	1.0	0.4	37.4	3.1	3.9	5.2	1.8	1.8
Personnel expenses	17.7	12.3	7.8	8.4	41.8	58.8	30.1	26.4	16.6	18.3	43.7
Financial expenses	1.8	0.4	1.4	1.8	3.6	86.0	2.1	1.0	1.4	1.8	3.7
Interest & bank charges	0.9	0.1	0.2	1.1	2.0	60.5	1.5	0.9	0.9	1.1	2.1
Professional fees	0.9	0.4	1.2	0.7	1.6	81.3	1.2	0.8	1.2	0.7	1.9
Other expenses	20.9	37.7	11.8	16.8	16.4	100.0	20.9	37.7	11.8	16.8	16.4
Profit (loss)	34.7	41.4	45.0	44.4	8.6	99.9	34.7	41.5	45.2	44.4	8.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4275 - Painters and Decorators

Businesses primarily engaged in painting, paperhanging and decorating in buildings and painting of heavy (engineering) structures. Included are establishments primarily engaged in paint or paper stripping and parking lot or road surface marking.

TABLE 2. Balance sheet profile for 1986

British Columbia, Painters and Decorators (SIC 4275)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	91				
Low sales value (\$000's)	(1)	(1)	24	45	86
High sales value (\$000's)	(1)	24	45	86	(1)
Average (\$000's)					
Assets					
Cash	2	-	-	-	7
Accounts and notes receivable	7	-	-	1	26
Inventory	-	-	-	-	1
Other current assets	1	-	-	-	2
Total current assets	10	-	-	2	36
Fixed assets	13	-	1	3	48
Less: Accum. dep. on fixed assets	7	-	-	2	26
Other assets	4	-	-	-	16
Total assets	20	-	1	3	74
Liabilities and equity					
Current loans	4	-	-	1	15
Other current liabilities	9	-	-	1	34
Total current liabilities	13	-	1	2	49
Mortgages payable	1	-	-	-	2
Long term debt	3	-	-	1	9
Other liabilities	-	-	-	-	-
Total liabilities	16	-	1	3	61
Total equity	4	-	-	1	14

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Painters and Decorators (SIC 4275)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	46				
Low sales value (\$000's)	(1)	(1)	72	126	160
High sales value (\$000's)	(1)	72	126	160	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.6	1.0	5.2	0.2	1.8
Leverage ratios					
Debt/equity ratio (times)	-16.1	-0.9	-3.1	-35.4	-10.2
Interest coverage ratio (times)	11.8	5.3	12.8	1.3	31.8
Debt ratio (times)	1.5	2.8	1.7	1.0	1.0

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	29				
Low sales value (\$000's)	(1)	(1)	72	96	126
High sales value (\$000's)	(1)	72	96	126	(1)
Average (\$000's)					
Operating activities					
Cash from operations	5	1	-1	-	10
Depreciation	7	2	2	18	6
Other	-3	-4	-6	-1	-3
Dividends	-	-	-	-	-
Investment activities					
Disposal of fixed assets	1	1	1	-	1
Purchase of fixed assets	-5	-1	-	-2	-10
Increase in investment	-6	-	-	-	-14
Decrease in investment	-	-	-	-	-
Financing activities					
Increase in long term debt	3	3	-	-	5
Repayment of long term debt	-1	-1	-	-5	-9
Loans from shareholders	10	1	9	25	9
Repayment of loans from shareholders	-11	-1	-	-38	-6
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-
Increase(decrease) in cash & equivalents	-	1	5	-3	-1
Cash & equivalents-Beginning of the year	-2	-1	-2	2	-5
Cash & equivalents - End of the year	-3	1	3	-1	-6

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	314	22,301	833	53	85
less than 20	305	14,057	525	53	85
20 - 99	9	8,244	308	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	600	32,568	1,303	198	...
less than 20	587	23,921	957	195	...
20 - 99	13	8,647	346	3	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

- (1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
 (2) Refers to businesses reporting no payroll deductions in the previous year.
 (3) Refers to businesses reporting no payroll deductions in the following year.

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	358				
Average sales \$	78,812	15,430	28,218	50,327	221,272
Average expense \$	70,627	10,609	18,719	40,286	212,895
Average net profit (loss) \$	8,185	4,821	9,499	10,041	8,377
Businesses reporting a profit (No.)	298				
Average sales \$	76,805	15,376	27,975	49,759	214,109
Average expense \$	65,850	10,243	16,959	38,185	198,011
Average net profit \$	10,955	5,133	11,016	11,574	16,098
Businesses reporting a loss (No.)	60				
Average sales \$	86,862	17,008	30,271	56,056	244,114
Average expense \$	94,197	21,356	33,582	61,490	260,360
Average net loss \$	-7,335	-4,348	-3,311	-5,434	-16,246
1985					
Number of observations in sample	331				
Average sales \$	79,009	14,458	26,907	52,632	222,039
Average expense \$	69,107	9,655	14,937	40,961	210,874
Average net profit (loss) \$	9,902	4,803	11,970	11,671	11,165
Businesses reporting a profit (No.)	301				
Average sales \$	71,085	14,266	26,791	51,470	191,814
Average expense \$	58,881	7,209	14,394	38,345	175,576
Average net profit \$	12,204	7,057	12,397	13,125	16,238
Businesses reporting a loss (No.)	30				
Average sales \$	134,756	15,545	31,000	66,450	426,030
Average expense \$	144,677	23,517	34,000	72,092	449,099
Average net loss \$	-9,921	-7,972	-3,000	-5,642	-23,069
1986					
Number of observations in sample	373				
Average sales \$	82,572	15,153	34,550	64,953	215,631
Average expense \$	71,499	9,780	21,964	46,826	207,426
Average net profit (loss) \$	11,073	5,373	12,586	18,127	8,205
Businesses reporting a profit (No.)	302				
Average sales \$	93,093	15,486	34,697	65,829	256,359
Average expense \$	77,227	9,272	19,344	44,191	236,099
Average net profit \$	15,866	6,214	15,353	21,638	20,260
Businesses reporting a loss (No.)	71				
Average sales \$	66,322	12,551	33,204	59,332	160,200
Average expense \$	72,937	13,743	45,861	63,740	168,403
Average net loss \$	-6,615	-1,192	-12,657	-4,408	-8,203

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	665				
Low sales value (\$000's)	(1)	(1)	37	77	133
High sales value (\$000's)	(1)	37	77	133	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Vehicle expenses	42.6	41.6	43.8	49.0	36.6	97.7	43.6	45.4	43.8	49.2	36.7
Depreciation	8.4	7.0	7.7	10.6	8.3	89.0	9.4	9.2	8.5	11.2	8.8
Repairs & maintenance	16.6	18.4	17.3	17.8	13.0	96.7	17.1	20.2	17.5	17.9	13.3
Fuel expense	17.7	16.2	18.7	20.5	15.4	93.5	18.9	20.1	18.9	20.7	16.1
Personnel expenses	15.5	7.4	15.2	15.4	23.6	87.1	17.8	11.1	17.3	16.2	24.0
Financial expenses	5.1	3.9	4.1	5.8	6.5	93.9	5.4	4.9	4.3	5.9	6.5
Interest & bank charges	3.5	2.6	2.8	4.2	4.2	85.6	4.0	4.6	3.0	4.5	4.3
Professional fees	1.6	1.3	1.3	1.7	2.2	85.0	1.9	1.8	1.7	1.8	2.3
Other expenses	18.5	18.4	16.6	13.9	24.7	99.9	18.5	18.4	16.6	13.9	24.7
Profit (loss)	18.3	28.7	20.3	15.9	8.7	99.1	18.4	28.7	21.0	15.9	8.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 456 - Truck Transport Industry

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

TABLE 2. Balance sheet profile for 1986

British Columbia, Truck Transport Industry (SIC 456)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	665				
Low sales value (\$000's)	(1)	(1)	37	77	133
High sales value (\$000's)	(1)	37	77	133	(1)
Average (\$000's)					
Assets					
Cash	6	1	2	6	17
Accounts and notes receivable	10	-	2	4	33
Inventory	1	-	-	-	3
Other current assets	2	-	1	1	7
Total current assets	20	1	4	10	61
Fixed assets	82	11	23	56	231
Less: Accum. dep. on fixed assets	44	8	14	26	123
Other assets	3	-	-	1	10
Total assets	61	4	14	41	179
Liabilities and equity					
Current loans	11	1	3	7	33
Other current liabilities	13	-	4	6	40
Total current liabilities	24	2	7	13	73
Mortgages payable	1	-	-	2	3
Long term debt	20	1	4	13	62
Other liabilities	3	-	2	1	11
Total liabilities	49	3	12	28	149
Total equity	12	2	1	12	31

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Truck Transport Industry (SIC 456)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	122				
Low sales value (\$000's)	(1)	(1)	95	149	321
High sales value (\$000's)	(1)	95	149	321	(1)
Average					
Liquidity ratio					
Current ratio (times)	2.7	5.7	2.8	1.1	1.5
Leverage ratios					
Debt/equity ratio (times)	10.8	3.6	-6.0	25.9	17.7
Interest coverage ratio (times)	10.4	2.9	4.9	-0.7	33.6
Debt ratio (times)	1.0	1.3	0.9	1.1	0.7

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	109				
Low sales value (\$000's)	(1)	(1)	95	130	347
High sales value (\$000's)	(1)	95	130	347	(1)
Average (\$000's)					
Operating activities					
Cash from operations	8	-	7	-10	37
Depreciation	21	5	14	17	45
Other	-	2	5	-4	-4
Dividends	-3	-6	-	-	-5
Investment activities					
Disposal of fixed assets	9	1	11	8	15
Purchase of fixed assets	-33	-3	-28	-35	-63
Increase in investment	-	-	-	-	-1
Decrease in investment	-	1	-	-	1
Financing activities					
Increase in long term debt	18	1	8	31	28
Repayment of long term debt	-18	-3	-6	-21	-40
Loans from shareholders	8	7	2	4	19
Repayment of loans from shareholders	-6	-4	-6	-2	-14
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-1	-	-	-	-3
Other	-	-	-	-	-
Increase(decrease) in cash & equivalents	3	1	9	-12	14
Cash & equivalents-Beginning of the year	9	-	19	8	10
Cash & equivalents - End of the year	12	1	27	-4	25

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	2,483	342,923	13,825	371	450
less than 20	2,380	129,477	5,130	364	444
20 - 99	66	64,689	2,595	3	5
100 - 499	23	36,763	1,555	2	1
500 and over	14	111,994	4,545	2	-
1986					
Total	3,580	398,108	14,827	699	...
less than 20	3,435	177,047	6,532	684	...
20 - 99	98	83,522	3,169	9	...
100 - 499	35	62,975	2,297	5	...
500 and over	12	74,564	2,829	1	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Truck Transport Industry (SIC 456)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	1,059				
Average sales \$	125,185	25,422	58,385	99,947	316,984
Average expense \$	112,785	20,303	45,000	86,891	298,944
Average net profit (loss) \$	12,400	5,119	13,385	13,056	18,040
Businesses reporting a profit (No.)	927				
Average sales \$	125,846	25,981	58,094	100,540	318,767
Average expense \$	108,466	17,485	42,166	83,990	290,221
Average net profit \$	17,380	8,496	15,928	16,550	28,546
Businesses reporting a loss (No.)	132				
Average sales \$	122,774	23,397	60,624	96,374	310,700
Average expense \$	132,850	30,503	66,804	104,399	329,694
Average net loss \$	-10,076	-7,106	-6,180	-8,025	-18,994
1985					
Number of observations in sample	1,194				
Average sales \$	131,373	24,319	59,362	103,539	338,273
Average expense \$	119,652	20,439	48,841	89,256	320,072
Average net profit (loss) \$	11,721	3,880	10,521	14,283	18,201
Businesses reporting a profit (No.)	1,029				
Average sales \$	135,767	26,117	59,041	103,285	354,625
Average expense \$	117,281	16,996	44,260	84,726	323,143
Average net profit \$	18,486	9,121	14,781	18,559	31,482
Businesses reporting a loss (No.)	165				
Average sales \$	119,001	20,895	60,844	104,947	289,316
Average expense \$	130,553	26,995	69,998	114,341	310,877
Average net loss \$	-11,552	-6,100	-9,154	-9,394	-21,561
1986					
Number of observations in sample	1,361				
Average sales \$	135,890	23,724	56,338	106,425	357,074
Average expense \$	122,475	16,676	45,098	94,303	333,824
Average net profit (loss) \$	13,415	7,048	11,240	12,122	23,250
Businesses reporting a profit (No.)	1,171				
Average sales \$	141,417	23,393	56,518	105,940	379,818
Average expense \$	121,327	12,820	42,283	87,387	342,817
Average net profit \$	20,090	10,573	14,235	18,553	37,001
Businesses reporting a loss (No.)	190				
Average sales \$	119,322	25,196	55,257	108,058	288,775
Average expense \$	130,068	33,811	62,048	117,594	306,818
Average net loss \$	-10,746	-8,615	-6,791	-9,536	-18,043

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

See Table 1 for symbols and notes

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	52					
Low sales value (\$000's)	(1)	(1)	47	69	112	
High sales value (\$000's)	(1)	47	69	112	(1)	

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Vehicle expenses	52.5	86.9	43.9	47.1	36.1	100.0	52.5	86.9	43.9	47.1	36.1
Depreciation	6.5	2.6	7.6	7.5	7.7	83.4	7.7	4.8	9.1	8.1	7.8
Repairs & maintenance	28.3	59.8	16.9	24.6	14.5	100.0	28.3	59.8	16.9	24.6	14.5
Fuel expense	17.8	24.6	19.3	15.1	13.9	98.3	18.1	24.6	19.3	15.1	14.8
Personnel expenses	15.9	9.6	6.5	21.4	21.9	87.9	18.1	9.8	12.2	23.2	21.9
Financial expenses	4.2	3.2	6.0	4.0	4.0	85.6	4.9	6.0	6.0	4.5	4.0
Interest & bank charges	3.1	1.2	5.0	3.3	3.0	83.2	3.7	2.2	5.0	4.2	3.0
Professional fees	1.1	2.1	1.1	0.6	1.0	65.9	1.7	3.8	1.2	1.6	1.1
Other expenses	13.6	7.6	10.6	15.2	19.1	100.0	13.6	7.6	10.6	15.2	19.1
Profit (loss)	13.7	-7.3	32.9	12.3	18.9	100.0	13.7	-7.3	32.9	12.3	18.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4564 - Dry Bulk Materials Trucking Industry

Businesses primarily engaged in transporting, usually by dump-trucks, such dry bulk materials as cement, fill, sand and debris including snow as for examples: dry materials bulk hopper truck service, dry bulk truck transporting service, bulk tank truck service of dry chemicals, dump truck transporting service (fill, sand, debris), snow hauling truck service, and dry bulk tank truck transporting service.

TABLE 2. Balance sheet profile for 1986

British Columbia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	52				
Low sales value (\$000's)	(1)	(1)	47	69	112
High sales value (\$000's)	(1)	47	69	112	(1)
Average (\$000's)					
Assets					
Cash	7	-	2	5	21
Accounts and notes receivable	7	1	4	5	18
Inventory	-	-	-	-	1
Other current assets	8	-	-	2	25
Total current assets	22	1	6	12	65
Fixed assets	91	7	23	61	247
Less: Accum. dep. on fixed assets	62	1	8	41	179
Other assets	7	-	-	1	24
Total assets	58	7	21	32	158
Liabilities and equity					
Current loans	17	8	14	10	37
Other current liabilities	11	2	7	13	21
Total current liabilities	29	10	21	23	57
Mortgages payable	4	-	-	-	13
Long term debt	13	3	6	11	31
Other liabilities	-	-	-	-	-
Total liabilities	46	13	27	34	102
Total equity	12	-6	-6	-2	56

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	31				
Low sales value (\$000's)	(1)	(1)	64	87	149
High sales value (\$000's)	(1)	64	87	149	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.1	0.2	0.4	1.0	2.5
Leverage ratios					
Debt/equity ratio (times)	18.4	-2.0	-3.2	39.3	39.6
Interest coverage ratio (times)	12.5	-10.2	1.7	7.4	41.3
Debt ratio (times)	1.2	1.9	1.4	1.0	0.8

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	30				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	11	--	--	--	--
Depreciation	13	--	--	--	--
Other	1	--	--	--	--
Dividends	-1	--	--	--	--
Investment activities					
Disposal of fixed assets	7	--	--	--	--
Purchase of fixed assets	-18	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	1	--	--	--	--
Financing activities					
Increase in long term debt	6	--	--	--	--
Repayment of long term debt	-9	--	--	--	--
Loans from shareholders	3	--	--	--	--
Repayment of loans from shareholders	-4	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	12	--	--	--	--
Cash & equivalents-Beginning of the year	-4	--	--	--	--
Cash & equivalents - End of the year	8	--	--	--	--

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	2,483	342,923	13,825	371	450
less than 20	2,380	129,477	5,130	364	444
20 - 99	66	64,689	2,595	3	5
100 - 499	23	36,763	1,555	2	1
500 and over	14	111,994	4,545	2	-
1986					
Total	3,580	398,108	14,827	699	...
less than 20	3,435	177,047	6,532	684	...
20 - 99	98	83,522	3,169	9	...
100 - 499	35	62,975	2,297	5	...
500 and over	12	74,564	2,829	1	...

- (1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
 (2) Refers to businesses reporting no payroll deductions in the previous year.
 (3) Refers to businesses reporting no payroll deductions in the following year.

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	48				
Average sales \$	97,699	--	--	--	--
Average expense \$	84,772	--	--	--	--
Average net profit (loss) \$	12,927	--	--	--	--
Businesses reporting a profit (No.)	42				
Average sales \$	98,693	--	--	--	--
Average expense \$	82,564	--	--	--	--
Average net profit \$	16,129	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	97,873	--	--	--	--
Average expense \$	115,962	--	--	--	--
Average net loss \$	-18,089	--	--	--	--
1985					
Number of observations in sample	67				
Average sales \$	107,823	17,075	31,364	62,047	320,805
Average expense \$	96,377	16,065	33,105	43,856	292,481
Average net profit (loss) \$	11,446	1,010	-1,741	18,191	28,324
Businesses reporting a profit (No.)	57				
Average sales \$	112,185	16,102	34,890	61,731	336,015
Average expense \$	96,563	10,510	27,892	42,986	304,853
Average net profit \$	15,622	5,592	6,998	18,745	31,162
Businesses reporting a loss (No.)	10				
Average sales \$	64,132	18,105	25,533	78,323	134,565
Average expense \$	73,306	21,947	41,726	88,693	140,859
Average net loss \$	-9,174	-3,842	-16,193	-10,370	-6,294
1986					
Number of observations in sample	107				
Average sales \$	127,919	41,160	54,535	84,530	331,450
Average expense \$	111,958	33,569	39,255	75,694	299,312
Average net profit (loss) \$	15,961	7,591	15,280	8,836	32,138
Businesses reporting a profit (No.)	83				
Average sales \$	122,953	44,349	53,778	80,412	313,272
Average expense \$	100,046	33,030	36,265	68,963	261,925
Average net profit \$	22,907	11,319	17,513	11,449	51,347
Businesses reporting a loss (No.)	24				
Average sales \$	150,283	27,474	60,949	104,316	408,391
Average expense \$	166,518	35,880	64,606	108,031	457,556
Average net loss \$	-16,235	-8,406	-3,657	-3,715	-49,165

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Taxicab Industry (SIC 4581)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	58					
Low sales value (\$000's)	(1)	(1)	22	30	66	
High sales value (\$000's)	(1)	22	30	66	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Vehicle expenses	32.8	50.9	20.2	30.8	30.8	100.0	32.8	50.9	20.2	30.8	30.8
Depreciation	4.5	3.4	3.3	3.4	7.7	77.8	5.7	5.0	4.8	4.1	8.7
Repairs & maintenance	13.4	20.3	9.0	13.1	11.6	99.3	13.5	20.6	9.0	13.1	11.8
Fuel expense	15.0	27.2	7.9	14.3	11.5	90.0	16.6	27.4	10.2	15.4	12.6
Personnel expenses	21.7	0.6	1.6	36.5	43.1	72.1	30.1	2.3	3.0	36.5	43.1
Financial expenses	17.3	25.4	30.3	7.5	8.7	100.0	17.3	25.4	30.3	7.5	8.7
Interest & bank charges	4.6	9.6	4.0	3.0	2.3	69.1	6.6	14.2	5.1	5.8	2.8
Professional fees	12.8	15.8	26.4	4.5	6.4	96.6	13.2	15.8	26.5	5.0	6.4
Other expenses	16.1	18.7	17.4	13.7	15.2	92.7	17.4	18.7	25.0	13.7	15.2
Profit (loss)	12.1	4.4	30.5	11.5	2.3	100.0	12.1	4.4	30.5	11.5	2.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4581 - Taxicab Industry

Businesses primarily engaged in providing passenger transportation by automobiles not operated on regular schedules or between fixed terminals. Taxicab fleet owners and organizations are included regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Also included are those who own and operate their own taxicabs, taxi dispatching, road motor vehicle taxi service, and taxicab service.

TABLE 2. Balance sheet profile for 1986

British Columbia, Taxicab Industry (SIC 4581)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	58				
Low sales value (\$000's)	(1)	(1)	22	30	66
High sales value (\$000's)	(1)	22	30	66	(1)
Average (\$000's)					
Assets					
Cash	1	-	-	4	1
Accounts and notes receivable	1	-	-	1	2
Inventory	-	-	-	-	-
Other current assets	-	-	-	-	-
Total current assets	2	-	-	5	3
Fixed assets	2	-	-	2	6
Less: Accum. dep. on fixed assets	-	-	-	1	1
Other assets	2	-	-	3	7
Total assets	6	-	-	9	15
Liabilities and equity					
Current loans	2	-	-	6	1
Other current liabilities	-	-	-	1	1
Total current liabilities	2	-	-	7	2
Mortgages payable	-	-	-	-	-
Long term debt	5	-	-	-	21
Other liabilities	-	-	-	-	-
Total liabilities	8	-	-	7	23
Total equity	-1	-	-	3	-8

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Taxicab Industry (SIC 4581)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.4	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	22.1	--	--	--	--
Interest coverage ratio (times)	-6.9	--	--	--	--
Debt ratio (times)	1.4	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-8	--	--	--	--
Depreciation	3	--	--	--	--
Other	-35	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	3	--	--	--	--
Purchase of fixed assets	-5	--	--	--	--
Increase in investment	-44	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	16	--	--	--	--
Repayment of long term debt	-3	--	--	--	--
Loans from shareholders	7	--	--	--	--
Repayment of loans from shareholders	-2	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	68	--	--	--	--
Increase(decrease) in cash & equivalents	1	--	--	--	--
Cash & equivalents-Beginning of the year	7	--	--	--	--
Cash & equivalents - End of the year	8	--	--	--	--

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Taxicab Industry (SIC 4581)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	303	20,559	1,896	52	98
less than 20	276	8,337	769	51	98
20 - 99	24	8,404	775	1	-
100 - 499	3	3,818	352	-	-
500 and over	-	-	-	-	-
1986					
Total	545	29,068	2,087	147	...
less than 20	522	14,982	1,076	144	...
20 - 99	19	9,323	669	2	...
100 - 499	4	4,763	342	1	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	91				
Average sales \$	60,728	15,067	23,280	42,132	162,431
Average expense \$	54,887	11,739	18,497	34,811	154,501
Average net profit (loss) \$	5,841	3,328	4,783	7,321	7,930
Businesses reporting a profit (No.)	76				
Average sales \$	56,579	14,925	24,085	41,211	146,095
Average expense \$	48,771	10,808	17,301	31,676	135,298
Average net profit \$	7,808	4,117	6,784	9,535	10,797
Businesses reporting a loss (No.)	15				
Average sales \$	91,757	15,931	19,640	46,594	284,862
Average expense \$	97,432	17,392	23,906	50,007	298,421
Average net loss \$	-5,675	-1,461	-4,266	-3,413	-13,559
1985					
Number of observations in sample	107				
Average sales \$	76,856	13,252	26,281	40,932	226,960
Average expense \$	70,096	10,139	20,513	36,922	212,809
Average net profit (loss) \$	6,760	3,113	5,768	4,010	14,151
Businesses reporting a profit (No.)	90				
Average sales \$	82,073	13,620	26,544	42,244	245,883
Average expense \$	72,576	9,403	19,440	34,683	226,777
Average net profit \$	9,497	4,217	7,104	7,561	19,106
Businesses reporting a loss (No.)	17				
Average sales \$	54,841	11,786	23,310	35,631	148,638
Average expense \$	61,670	13,076	32,640	45,969	154,995
Average net loss \$	-6,829	-1,290	-9,330	-10,338	-6,357
1986					
Number of observations in sample	82				
Average sales \$	70,092	18,165	28,139	50,057	184,007
Average expense \$	67,193	16,263	18,908	46,674	186,928
Average net profit (loss) \$	2,899	1,902	9,231	3,383	-2,921
Businesses reporting a profit (No.)	62				
Average sales \$	60,469	19,143	28,139	55,726	138,867
Average expense \$	53,061	15,480	18,908	48,077	129,777
Average net profit \$	7,408	3,663	9,231	7,649	9,090
Businesses reporting a loss (No.)	20				
Average sales \$	98,083	15,690	-	43,761	234,799
Average expense \$	104,865	18,243	-	45,116	251,235
Average net loss \$	-6,782	-2,553	-	-1,355	-16,436

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

See Table 1 for symbols and notes

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	238					
Low sales value (\$000's)	(1)	(1)	56	143	240	
High sales value (\$000's)	(1)	56	143	240	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	56.0	42.2	58.6	60.4	63.0	99.9	56.1	42.2	58.9	60.4	63.0
Occupancy expenses	14.9	19.1	19.3	12.2	9.0	95.7	15.5	23.1	19.3	12.2	9.0
Depreciation	3.5	5.2	4.5	2.6	1.8	80.2	4.4	9.3	5.3	2.9	2.0
Repairs & maintenance	2.9	6.8	2.7	1.1	1.3	89.0	3.3	8.6	2.9	1.2	1.3
Heat, light & telephone	2.9	4.7	3.2	2.1	1.6	93.8	3.1	5.7	3.3	2.2	1.6
Rent	5.5	2.4	9.0	6.4	4.3	71.7	7.7	9.1	10.8	6.9	5.1
Personnel expenses	13.3	10.2	9.5	15.2	18.4	82.7	16.1	15.5	12.1	17.3	18.6
Financial expenses	2.6	2.8	3.0	2.4	2.1	92.9	2.8	3.6	3.2	2.4	2.2
Interest & bank charges	1.8	2.1	2.2	1.5	1.4	90.7	2.0	2.6	2.5	1.5	1.4
Professional fees	0.8	0.8	0.8	0.9	0.8	87.6	0.9	1.2	0.8	0.9	0.8
Other expenses	7.8	13.3	8.1	4.7	5.0	99.7	7.8	13.3	8.1	4.7	5.0
Profit (loss)	5.4	12.5	1.6	5.1	2.6	98.9	5.5	12.5	1.6	5.2	2.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. Businesses primarily engaged in selling fried chicken, doughnuts, pizzas, soft ice cream and the like for off-premises consumption are classified in 9213 -- Take-Out Food Services.

This group includes the following types of stores: bread and pastry shops, butcher shops, candy and nut stores, confectionery stores, dairy products stores, delicatessens, fish and sea food stores, fruit and vegetables stores, health food stores, ice cream stores, milk stores, specialty food stores (excl. Take-Out Food Services).

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	238				
Low sales value (\$000's)	(1)	(1)	56	143	240
High sales value (\$000's)	(1)	56	143	240	(1)
Average (\$000's)					
Assets					
Cash	6	-	2	7	13
Accounts and notes receivable	3	-	2	1	10
Inventory	9	1	4	12	21
Other current assets	1	-	1	1	2
Total current assets	19	1	8	21	46
Fixed assets	43	4	23	43	100
Less: Accum. dep. on fixed assets	20	1	8	22	47
Other assets	5	-	4	7	11
Total assets	47	4	27	48	109
Liabilities and equity					
Current loans	6	1	2	6	17
Other current liabilities	11	-	9	10	26
Total current liabilities	18	1	10	15	42
Mortgages payable	2	-	1	-	6
Long term debt	18	2	6	25	41
Other liabilities	1	-	-	-	2
Total liabilities	38	3	17	41	91
Total equity	9	1	10	7	19

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

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	90				
Low sales value (\$000's)	(1)	(1)	113	206	416
High sales value (\$000's)	(1)	113	206	416	(1)
Average					
Liquidity ratio					
Current ratio (times)	2.1	3.3	2.3	1.9	1.1
Leverage ratios					
Debt/equity ratio (times)	32.8	-1.8	92.4	8.4	23.1
Interest coverage ratio (times)	15.8	5.3	48.7	1.8	4.8
Debt ratio (times)	3.5	11.9	1.1	0.9	1.0

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Specialty Food Stores (SIC 6012)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	51				
Low sales value (\$000's)	(1)	(1)	162	221	488
High sales value (\$000's)	(1)	162	221	488	(1)
Average (\$000's)					
Operating activities					
Cash from operations	3	-4	-3	5	12
Depreciation	8	2	9	5	14
Other	-3	-1	-	-	-10
Dividends	-1	-	-	-1	-2
Investment activities					
Disposal of fixed assets	2	6	-	-	2
Purchase of fixed assets	-5	-6	-1	-1	-13
Increase in investment	-	-	-	-	-1
Decrease in investment	1	-	4	-	-
Financing activities					
Increase in long term debt	3	1	-	-	12
Repayment of long term debt	-7	-3	-9	-6	-12
Loans from shareholders	1	3	-	1	2
Repayment of loans from shareholders	-2	-2	-1	-1	-3
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-
Increase(decrease) in cash & equivalents	-	-3	-1	3	1
Cash & equivalents-Beginning of the year	5	4	3	7	7
Cash & equivalents - End of the year	5	-	1	10	8

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Food Stores (SIC 601)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	2,324	429,305	26,673	345	492
less than 20	2,186	115,715	7,043	338	486
20 - 99	116	78,303	4,971	7	6
100 - 499	13	36,035	2,356	-	-
500 and over	9	199,252	12,303	-	-
1986					
Total	3,352	520,712	29,519	582	...
less than 20	3,192	148,401	8,301	568	...
20 - 99	131	90,507	5,217	9	...
100 - 499	18	45,038	2,656	4	...
500 and over	11	236,766	13,345	1	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
1984					
Number of observations in sample	311				
Average sales \$	205,812	39,785	104,575	187,344	491,545
Average expense \$	196,657	41,285	98,053	171,450	475,840
Average net profit (loss) \$	9,155	-1,500	6,522	15,894	15,705
Businesses reporting a profit (No.)	240				
Average sales \$	204,551	35,514	107,419	185,469	489,803
Average expense \$	189,539	31,451	97,486	166,592	462,628
Average net profit \$	15,012	4,063	9,933	18,877	27,175
Businesses reporting a loss (No.)	71				
Average sales \$	207,380	42,441	91,748	199,562	495,768
Average expense \$	214,746	47,403	100,609	203,102	507,868
Average net loss \$	-7,366	-4,962	-8,861	-3,540	-12,100
1985					
Number of observations in sample	312				
Average sales \$	229,619	38,945	116,504	198,536	564,489
Average expense \$	226,766	38,059	115,003	194,969	559,033
Average net profit (loss) \$	2,853	886	1,501	3,567	5,456
Businesses reporting a profit (No.)	241				
Average sales \$	221,528	40,648	115,740	207,079	522,645
Average expense \$	209,474	35,304	102,976	196,436	503,179
Average net profit \$	12,054	5,344	12,764	10,643	19,466
Businesses reporting a loss (No.)	71				
Average sales \$	252,396	34,926	117,263	187,646	669,748
Average expense \$	266,036	44,558	126,951	193,098	699,536
Average net loss \$	-13,640	-9,632	-9,688	-5,452	-29,788
1986					
Number of observations in sample	367				
Average sales \$	204,911	29,224	94,336	188,840	507,245
Average expense \$	201,298	32,468	91,791	179,478	501,454
Average net profit (loss) \$	3,613	-3,244	2,545	9,362	5,791
Businesses reporting a profit (No.)	266				
Average sales \$	216,082	31,729	93,981	181,903	556,714
Average expense \$	203,605	27,268	84,701	167,051	535,401
Average net profit \$	12,477	4,461	9,280	14,852	21,313
Businesses reporting a loss (No.)	101				
Average sales \$	196,153	26,847	94,733	208,894	454,137
Average expense \$	204,383	37,403	99,720	215,401	465,009
Average net loss \$	-8,230	-10,556	-4,987	-6,507	-10,872

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Pharmacies (SIC 6031)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	102					
Low sales value (\$000's)	(1)	(1)	275	638	1,115	
High sales value (\$000's)	(1)	275	638	1,115	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	69.9	70.1	67.1	72.6	69.3	100.0	69.9	70.1	67.1	72.6	69.3
Occupancy expenses	6.4	9.9	6.4	4.6	4.8	100.0	6.4	9.9	6.4	4.6	4.8
Depreciation	0.7	0.8	0.8	0.4	0.8	84.6	0.8	0.9	0.8	0.6	0.8
Repairs & maintenance	0.6	0.8	0.5	0.4	0.5	95.9	0.6	0.9	0.5	0.4	0.5
Heat, light & telephone	0.8	1.3	0.8	0.6	0.6	99.7	0.8	1.3	0.9	0.6	0.6
Rent	4.3	7.1	4.2	3.2	2.8	97.3	4.4	7.2	4.3	3.2	3.1
Personnel expenses	15.0	12.8	18.1	15.6	17.7	98.4	15.3	13.7	18.1	15.6	17.7
Financial expenses	2.3	2.9	1.6	2.8	1.8	100.0	2.3	2.9	1.6	2.8	1.8
Interest & bank charges	1.1	2.0	0.8	0.7	0.8	98.1	1.1	2.0	0.8	0.7	0.9
Professional fees	1.3	0.9	0.9	2.2	0.9	100.0	1.3	0.9	0.9	2.2	0.9
Other expenses	3.3	3.2	2.8	3.6	3.7	100.0	3.3	3.2	2.8	3.6	3.7
Profit (loss)	2.1	1.0	4.0	0.8	2.8	99.8	2.1	1.0	4.0	0.8	2.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6031 - Pharmacies

Businesses primarily engaged in retail dealing in drugs, pharmaceuticals and patent medicines and drug sundries. Prescribed medicines must be sold but are not necessarily the source of greatest revenue. They may be secondarily engaged in selling other lines such as cosmetics, toiletries, tobacco products, confectionery, stationery, giftware and novelty merchandise.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	102				
Low sales value (\$000's)	(1)	(1)	275	638	1,115
High sales value (\$000's)	(1)	275	638	1,115	(1)
Average (\$000's)					
Assets					
Cash	10	2	18	6	15
Accounts and notes receivable	26	6	18	42	35
Inventory	179	24	89	324	247
Other current assets	5	6	3	4	9
Total current assets	220	38	127	376	306
Fixed assets	54	11	33	41	129
Less: Accum. dep. on fixed assets	31	7	20	24	72
Other assets	24	8	16	33	37
Total assets	267	50	156	426	400
Liabilities and equity					
Current loans	33	10	13	43	62
Other current liabilities	127	19	49	262	151
Total current liabilities	160	29	63	305	213
Mortgages payable	-	-	-	1	-
Long term debt	44	23	35	66	47
Other liabilities	2	-	-	1	5
Total liabilities	206	52	98	373	265
Total equity	61	-2	58	53	135

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

See Table 1 for symbols and notes.

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

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	98				
Low sales value (\$000's)	(1)	(1)	308	659	1,115
High sales value (\$000's)	(1)	308	659	1,115	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.9	1.5	2.0	2.1	1.8
Leverage ratios					
Debt/equity ratio (times)	93.7	-11.8	151.1	207.6	7.3
Interest coverage ratio (times)	16.4	11.5	22.9	5.9	23.9
Debt ratio (times)	0.8	1.0	0.7	0.8	0.7

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	83				
Low sales value (\$000's)	(1)	(1)	307	628	1,098
High sales value (\$000's)	(1)	307	628	1,098	(1)
Average (\$000's)					
Operating activities					
Cash from operations	12	-12	17	12	30
Depreciation	7	3	6	6	11
Other	-3	-3	-9	8	-9
Dividends	-4	-	-8	-7	-2
Investment activities					
Disposal of fixed assets	-	-	-	-	-
Purchase of fixed assets	-10	-4	-2	-7	-25
Increase in investment	-2	-2	-	-1	-5
Decrease in investment	2	5	-	-	1
Financing activities					
Increase in long term debt	10	24	-	7	6
Repayment of long term debt	-5	-4	-2	-3	-11
Loans from shareholders	1	-	1	-	4
Repayment of loans from shareholders	-17	-17	-15	-19	-15
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-
Increase(decrease) in cash & equivalents	-10	-10	-13	-2	-14
Cash & equivalents-Beginning of the year	12	9	31	2	8
Cash & equivalents - End of the year	2	-1	18	-	-6

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Pharmacies (SIC 6031)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	422	74,872	5,365	23	31
less than 20	344	32,772	2,348	18	25
20 - 99	76	33,291	2,386	5	5
100 - 499	1	X	110	-	1
500 and over	1	X	521	-	-
1986					
Total	503	95,324	6,141	49	...
less than 20	412	42,856	2,761	41	...
20 - 99	86	38,814	2,501	8	...
100 - 499	4	X	336	-	...
500 and over	1	X	543	-	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Pharmacies (SIC 6031)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	64				
Average sales \$	708,704	226,920	490,092	784,679	1,333,126
Average expense \$	680,424	217,669	470,405	749,142	1,284,479
Average net profit (loss) \$	28,280	9,251	19,687	35,537	48,647
Businesses reporting a profit (No.)	58				
Average sales \$	705,096	220,220	487,389	779,649	1,333,126
Average expense \$	672,577	207,865	461,352	736,613	1,284,479
Average net profit \$	32,519	12,355	26,037	43,036	48,647
Businesses reporting a loss (No.)	6				
Average sales \$	533,650	250,874	500,976	849,101	-
Average expense \$	556,391	252,722	506,850	909,601	-
Average net loss \$	-22,741	-1,848	-5,874	-60,500	-
1985					
Number of observations in sample	65				
Average sales \$	811,281	273,171	519,701	959,837	1,492,415
Average expense \$	790,208	264,600	505,517	936,581	1,454,134
Average net profit (loss) \$	21,073	8,571	14,184	23,256	38,281
Businesses reporting a profit (No.)	56				
Average sales \$	798,093	273,171	515,338	942,293	1,461,568
Average expense \$	771,291	264,600	499,551	908,120	1,412,894
Average net profit \$	26,802	8,571	15,787	34,173	48,674
Businesses reporting a loss (No.)	9				
Average sales \$	1,085,010	-	561,000	1,035,017	1,659,014
Average expense \$	1,099,136	-	562,000	1,058,543	1,676,865
Average net loss \$	-14,126	-	-1,000	-23,526	-17,851
1986					
Number of observations in sample	122				
Average sales \$	682,811	168,289	451,179	740,965	1,370,809
Average expense \$	672,933	169,348	441,670	736,065	1,344,647
Average net profit (loss) \$	9,878	-1,059	9,509	4,900	26,162
Businesses reporting a profit (No.)	84				
Average sales \$	692,398	192,648	487,179	711,333	1,378,430
Average expense \$	668,441	169,724	467,027	698,263	1,338,749
Average net profit \$	23,957	22,924	20,152	13,070	39,681
Businesses reporting a loss (No.)	38				
Average sales \$	678,423	154,095	353,128	856,123	1,350,347
Average expense \$	696,299	169,129	372,609	882,976	1,360,482
Average net loss \$	-17,876	-15,034	-19,481	-26,853	-10,135

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	57					
Low sales value (\$000's)	(1)	(1)	27	57	154	
High sales value (\$000's)	(1)	27	57	154	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	50.7	8.1	51.6	55.8	63.7	89.1	56.9	59.1	51.6	55.8	63.7
Occupancy expenses	23.3	31.7	38.5	14.2	7.5	100.0	23.3	31.7	38.5	14.2	7.5
Depreciation	1.3	1.0	1.6	1.5	0.7	82.2	1.5	1.2	2.4	1.8	0.8
Repairs & maintenance	3.3	1.2	8.1	0.4	0.3	84.1	3.9	1.2	8.5	0.5	0.4
Heat, light & telephone	3.9	13.0	4.2	1.7	1.1	99.5	3.9	13.6	4.2	1.7	1.1
Rent	14.8	16.5	24.5	10.6	5.4	93.8	15.8	16.5	24.5	12.4	6.1
Personnel expenses	18.6	7.1	24.0	15.6	18.6	98.2	18.9	7.1	24.0	17.2	18.6
Financial expenses	2.3	2.2	2.0	3.1	2.2	99.5	2.3	2.3	2.0	3.1	2.2
Interest & bank charges	1.6	1.5	1.5	2.2	1.4	98.0	1.6	1.6	1.5	2.2	1.4
Professional fees	0.7	0.7	0.5	0.9	0.9	87.2	0.8	0.9	0.7	0.9	0.9
Other expenses	13.6	12.7	22.3	9.8	6.2	100.0	13.6	12.7	22.3	9.8	6.2
Profit (loss)	-8.5	38.2	-38.3	1.5	1.7	100.0	-8.5	38.2	-38.3	1.5	1.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6141 - Miscellaneous Clothing Stores

Businesses primarily engaged in retail dealing in a combination of men's, women's and children's clothing and accessories. Included in this industry are firms primarily engaged in retailing fur goods. Businesses may be described by product line such as: retail children's and infants' clothing, children's clothing stores, retail children's coats, combination clothing stores (men's, women's and children's), retail children's dresses, blouses and shirts, family clothing stores, retail fur goods, retail children's hosiery, retail infant's and toddler's clothing, retail children's pants and slacks, retail children's skirts, retail children's sleepwear, retail children's suits, retail children's sweaters and retail children's underwear.

TABLE 2. Balance sheet profile for 1986
British Columbia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	57				
Low sales value (\$000's)	(1)	(1)	27	57	154
High sales value (\$000's)	(1)	27	57	154	(1)
Average (\$000's)					
Assets					
Cash	5	-	1	6	12
Accounts and notes receivable	2	-	-	1	5
Inventory	32	-	6	32	76
Other current assets	5	-	2	-	14
Total current assets	44	-	9	40	107
Fixed assets	17	-	6	14	39
Less: Accum. dep. on fixed assets	7	-	1	6	19
Other assets	1	-	-	2	3
Total assets	56	-	14	50	131
Liabilities and equity					
Current loans	4	-	-	4	10
Other current liabilities	17	-	1	19	41
Total current liabilities	21	-	1	23	51
Mortgages payable	-	-	-	1	-
Long term debt	18	-	12	15	35
Other liabilities	7	-	14	-	5
Total liabilities	46	-	27	39	91
Total equity	10	-	-13	11	40

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
British Columbia, Miscellaneous Clothing Stores (SIC 6141)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	36				
Low sales value (\$000's)	(1)	(1)	11	102	199
High sales value (\$000's)	(1)	11	102	199	(1)
Average					
Liquidity ratio					
Current ratio (times)	5.9	3.7	10.1	1.3	3.5
Leverage ratios					
Debt/equity ratio (times)	-38.9	-4.2	-103.8	25.4	9.1
Interest coverage ratio (times)	-10.9	-	-26.3	1.7	3.0
Debt ratio (times)	1.4	1.3	1.9	1.0	0.9

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	30				
Low sales value (\$000's)	(1)	(1)	102	153	213
High sales value (\$000's)	(1)	102	153	213	(1)
Average (\$000's)					
Operating activities					
Cash from operations	9	-3	-1	5	21
Depreciation	3	3	2	1	6
Other	-4	1	2	-12	-3
Dividends	-3	-	-	-3	-5
Investment activities					
Disposal of fixed assets	-	-	-	-	-
Purchase of fixed assets	-1	-1	-	-	-3
Increase in investment	-	-	-	-	-
Decrease in investment	-	-	-	-	-
Financing activities					
Increase in long term debt	-	-	-	-	1
Repayment of long term debt	-3	-3	-1	-2	-5
Loans from shareholders	6	2	-	10	7
Repayment of loans from shareholders	-3	-	-2	-2	-4
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-1	-
Increase(decrease) in cash & equivalents	4	-	-	-3	14
Cash & equivalents-Beginning of the year	-	1	1	6	-7
Cash & equivalents - End of the year	4	1	-	3	7

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	246	15,389	1,619	21	23
less than 20	232	7,808	832	21	23
20 - 99	10	3,903	420	-	-
100 - 499	2	X	142	-	-
500 and over	2	X	225	-	-
1986					
Total	306	21,027	2,076	48	...
less than 20	283	8,801	886	44	...
20 - 99	14	4,334	441	2	...
100 - 499	5	3,587	359	1	...
500 and over	4	4,305	390	1	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	37				
Average sales \$	150,390	--	--	--	--
Average expense \$	146,324	--	--	--	--
Average net profit (loss) \$	4,066	--	--	--	--
Businesses reporting a profit (No.)	21				
Average sales \$	160,001	--	--	--	--
Average expense \$	149,613	--	--	--	--
Average net profit \$	10,388	--	--	--	--
Businesses reporting a loss (No.)	16				
Average sales \$	160,499	--	--	--	--
Average expense \$	167,759	--	--	--	--
Average net loss \$	-7,260	--	--	--	--
1985					
Number of observations in sample	46				
Average sales \$	197,653	--	--	--	--
Average expense \$	194,940	--	--	--	--
Average net profit (loss) \$	2,713	--	--	--	--
Businesses reporting a profit (No.)	21				
Average sales \$	197,270	--	--	--	--
Average expense \$	179,939	--	--	--	--
Average net profit \$	17,331	--	--	--	--
Businesses reporting a loss (No.)	25				
Average sales \$	217,187	--	--	--	--
Average expense \$	233,282	--	--	--	--
Average net loss \$	-16,095	--	--	--	--
1986					
Number of observations in sample	93				
Average sales \$	143,166	27,483	43,279	111,665	390,238
Average expense \$	148,749	24,040	76,089	110,421	384,445
Average net profit (loss) \$	-5,583	3,443	-32,810	1,244	5,793
Businesses reporting a profit (No.)	51				
Average sales \$	173,687	22,980	58,469	109,578	503,719
Average expense \$	164,256	13,608	55,280	103,985	484,151
Average net profit \$	9,431	9,372	3,189	5,593	19,568
Businesses reporting a loss (No.)	42				
Average sales \$	118,784	32,075	42,649	117,097	283,314
Average expense \$	132,324	34,679	76,951	127,163	290,501
Average net loss \$	-13,540	-2,604	-34,302	-10,066	-7,187

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Fabric and Yarn Stores (SIC 6151)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	60					
Low sales value (\$000's)	(1)	(1)	42	81	165	
High sales value (\$000's)	(1)	42	81	165	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	57.0	44.6	71.8	57.3	58.7	100.0	57.0	44.6	71.8	57.3	58.7
Occupancy expenses	19.3	44.6	14.5	14.5	8.5	91.9	21.0	72.6	14.5	14.5	8.5
Depreciation	1.0	0.1	0.3	2.0	0.7	65.7	1.6	0.6	1.6	2.3	0.8
Repairs & maintenance	1.2	0.2	0.6	2.2	0.9	70.2	1.7	0.4	0.9	2.8	1.1
Heat, light & telephone	3.0	5.7	2.3	2.9	1.3	91.3	3.3	9.4	2.3	2.9	1.3
Rent	14.1	38.5	11.3	7.4	5.6	82.9	16.9	92.1	11.3	8.0	6.0
Personnel expenses	12.0	0.5	6.8	16.2	17.9	90.3	13.3	0.9	7.2	16.5	17.9
Financial expenses	6.8	15.4	1.9	5.9	3.9	100.0	6.8	15.4	1.9	5.9	3.9
Interest & bank charges	3.1	3.6	0.9	4.7	1.6	100.0	3.1	3.6	0.9	4.7	1.6
Professional fees	3.7	11.9	1.0	1.2	2.3	96.1	3.8	11.9	1.0	1.3	2.3
Other expenses	12.3	29.5	6.3	9.1	6.3	100.0	12.3	29.5	6.3	9.1	6.3
Profit (loss)	-7.5	-34.7	-1.3	-3.0	4.7	91.0	-8.2	-56.6	-1.3	-3.0	4.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6151 - Fabric and Yarn Stores

Businesses primarily engaged in retail dealing in yard goods; yarns and related merchandise such as: dry goods and notions stores, fabric stores, retail knitting yarn and accessories, mill-end stores (textile fabric), retail piece goods (textile fabric), retail sewing thread, retail textile fabrics, retail yarn goods (textile fabric), and retail yarn.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	60				
Low sales value (\$000's)	(1)	(1)	42	81	165
High sales value (\$000's)	(1)	42	81	165	(1)
Average (\$000's)					
Assets					
Cash	6	-	4	2	18
Accounts and notes receivable	6	-	-	1	21
Inventory	58	6	39	59	108
Other current assets	3	-	5	1	8
Total current assets	72	7	48	62	155
Fixed assets	23	1	9	30	38
Less: Accum. dep. on fixed assets	10	-	1	15	18
Other assets	2	-	-	2	3
Total assets	86	7	56	80	178
Liabilities and equity					
Current loans	13	-	4	9	36
Other current liabilities	20	-	10	13	55
Total current liabilities	34	-	14	21	90
Mortgages payable	1	-	-	-	4
Long term debt	34	17	9	47	42
Other liabilities	-	-	-	-	-
Total liabilities	69	18	23	69	137
Total equity	17	-10	33	11	41

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

See Table 1 for symbols and notes.

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

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	42				
Low sales value (\$000's)	(1)	(1)	11	81	291
High sales value (\$000's)	(1)	11	81	291	(1)
Average					
Liquidity ratio					
Current ratio (times)	7.8	17.0	40.9	3.5	2.0
Leverage ratios					
Debt/equity ratio (times)	-1.7	-1.4	-15.5	0.7	5.2
Interest coverage ratio (times)	2.2	-13.8	5.3	1.9	9.0
Debt ratio (times)	1.4	3.7	0.9	1.2	0.7

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

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

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	111	4,173	462	27	34
less than 20	108	2,534	280	26	34
20 - 99	3	1,639	182	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	176	6,559	685	40	...
less than 20	172	3,671	383	39	...
20 - 99	1	X	24	-	...
100 - 499	3	X	278	1	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	42				
Average sales \$	77,576	--	--	--	--
Average expense \$	70,859	--	--	--	--
Average net profit (loss) \$	6,717	--	--	--	--
Businesses reporting a profit (No.)	33				
Average sales \$	80,994	--	--	--	--
Average expense \$	72,685	--	--	--	--
Average net profit \$	8,309	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	71,591	--	--	--	--
Average expense \$	77,076	--	--	--	--
Average net loss \$	-5,485	--	--	--	--
1985					
Number of observations in sample	41				
Average sales \$	145,855	--	--	--	--
Average expense \$	140,983	--	--	--	--
Average net profit (loss) \$	4,872	--	--	--	--
Businesses reporting a profit (No.)	33				
Average sales \$	147,056	--	--	--	--
Average expense \$	137,535	--	--	--	--
Average net profit \$	9,521	--	--	--	--
Businesses reporting a loss (No.)	8				
Average sales \$	61,063	--	--	--	--
Average expense \$	67,111	--	--	--	--
Average net loss \$	-6,048	--	--	--	--
1986					
Number of observations in sample	92				
Average sales \$	139,306	17,839	55,987	106,416	376,980
Average expense \$	137,533	24,816	55,720	108,654	360,940
Average net profit (loss) \$	1,773	-6,977	267	-2,238	16,040
Businesses reporting a profit (No.)	55				
Average sales \$	152,120	25,605	65,138	119,849	397,886
Average expense \$	142,084	16,668	60,817	112,915	377,936
Average net profit \$	10,036	8,937	4,321	6,934	19,950
Businesses reporting a loss (No.)	37				
Average sales \$	104,431	16,741	48,929	100,968	251,085
Average expense \$	110,819	25,968	51,789	106,925	258,592
Average net loss \$	-6,388	-9,227	-2,860	-5,957	-7,507

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	88					
Low sales value (\$000's)	(1)	(1)	21	74	264	
High sales value (\$000's)	(1)	21	74	264	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	52.5	70.6	32.0	43.5	64.4	97.4	53.9	70.6	35.0	44.1	64.6
Occupancy expenses	12.3	12.6	19.2	11.1	6.3	96.5	12.8	14.7	19.2	11.1	6.3
Depreciation	2.3	3.4	2.9	1.4	1.3	71.3	3.2	6.8	6.7	1.6	1.3
Repairs & maintenance	1.0	1.9	1.0	0.4	0.6	62.6	1.6	4.3	1.3	0.6	1.0
Heat, light & telephone	3.8	5.2	5.0	3.5	1.6	92.9	4.1	7.2	5.0	3.5	1.6
Rent	5.2	2.1	10.3	5.7	2.7	72.3	7.2	6.8	14.1	6.0	3.1
Personnel expenses	10.1	-	3.3	22.2	14.8	56.6	17.8	-	10.5	23.6	14.8
Financial expenses	4.4	5.2	5.7	3.1	3.7	97.5	4.5	5.8	5.7	3.1	3.7
Interest & bank charges	3.0	4.2	4.0	1.7	2.3	91.3	3.3	4.6	5.0	1.7	2.4
Professional fees	1.4	1.0	1.7	1.4	1.4	89.1	1.6	1.4	1.9	1.4	1.6
Other expenses	12.2	18.0	10.9	12.1	8.0	100.0	12.2	18.0	10.9	12.1	8.0
Profit (loss)	8.5	-6.3	28.8	8.1	2.8	98.3	8.6	-6.3	28.8	8.1	3.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 622 - Appliance, Television, Radio and Stereo Stores

Businesses primarily engaged in retail dealing in major household appliances, small electrical appliances, television, radio and sound equipment. Repair shops for such appliances are included in this industry group.

TABLE 2. Balance sheet profile for 1986

British Columbia, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	88				
Low sales value (\$000's)	(1)	(1)	21	74	264
High sales value (\$000's)	(1)	21	74	264	(1)
Average (\$000's)					
Assets					
Cash	7	-	8	3	16
Accounts and notes receivable	9	-	-	7	30
Inventory	35	2	3	17	114
Other current assets	11	-	-	1	42
Total current assets	62	2	12	28	203
Fixed assets	33	2	35	14	78
Less: Accum. dep. on fixed assets	10	1	5	5	30
Other assets	5	-	2	1	17
Total assets	89	4	44	38	267
Liabilities and equity					
Current loans	12	1	2	10	36
Other current liabilities	30	-	1	15	103
Total current liabilities	42	1	3	25	139
Mortgages payable	5	-	15	-	4
Long term debt	24	1	8	3	83
Other liabilities	1	-	-	1	2
Total liabilities	72	1	26	29	229
Total equity	17	2	19	10	38

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	34				
Low sales value (\$000's)	(1)	(1)	60	250	464
High sales value (\$000's)	(1)	60	250	464	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.4	1.3	1.0	1.7	1.5
Leverage ratios					
Debt/equity ratio (times)	3.4	3.2	5.3	1.6	3.7
Interest coverage ratio (times)	6.0	4.4	7.8	4.8	5.8
Debt ratio (times)	0.9	0.8	1.0	0.9	1.0

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities

2. Leverage ratios:

a) Debt/equity = total liabilities / equity

b) Debt ratio = total liabilities / total assets

c) Interest coverage = net profit + interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	24				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-4	--	--	--	--
Depreciation	9	--	--	--	--
Other	2	--	--	--	--
Dividends	-3	--	--	--	--
Investment activities					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-8	--	--	--	--
Increase in investment	-3	--	--	--	--
Decrease in investment	1	--	--	--	--
Financing activities					
Increase in long term debt	3	--	--	--	--
Repayment of long term debt	-4	--	--	--	--
Loans from shareholders	11	--	--	--	--
Repayment of loans from shareholders	-4	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	2	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-1	--	--	--	--
Increase(decrease) in cash & equivalents	2	--	--	--	--
Cash & equivalents-Beginning of the year	8	--	--	--	--
Cash & equivalents - End of the year	10	--	--	--	--

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	919	76,798	5,136	154	150
less than 20	883	42,987	2,756	150	148
20 - 99	29	10,114	628	4	2
100 - 499	4	5,040	315	-	-
500 and over	3	18,657	1,437	-	-
1986					
Total	1,189	90,980	6,182	185	...
less than 20	1,133	52,334	3,513	176	...
20 - 99	45	19,016	1,272	7	...
100 - 499	8	8,687	603	2	...
500 and over	3	10,943	794	-	...

- (1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
 (2) Refers to businesses reporting no payroll deductions in the previous year.
 (3) Refers to businesses reporting no payroll deductions in the following year.

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	159				
Average sales \$	202,491	20,735	60,396	134,936	593,897
Average expense \$	197,231	18,558	53,048	133,317	584,002
Average net profit (loss) \$	5,260	2,177	7,348	1,619	9,895
Businesses reporting a profit (No.)	127				
Average sales \$	202,884	26,352	60,666	142,523	581,994
Average expense \$	189,299	20,120	44,693	127,521	564,863
Average net profit \$	13,585	6,232	15,973	15,002	17,131
Businesses reporting a loss (No.)	32				
Average sales \$	208,346	12,758	59,445	122,193	638,987
Average expense \$	224,590	16,339	82,464	143,052	656,505
Average net loss \$	-16,244	-3,581	-23,019	-20,859	-17,518
1985					
Number of observations in sample	162				
Average sales \$	167,932	21,880	62,249	104,630	482,968
Average expense \$	160,135	17,976	48,971	99,721	473,871
Average net profit (loss) \$	7,797	3,904	13,278	4,909	9,097
Businesses reporting a profit (No.)	133				
Average sales \$	187,724	20,737	63,459	109,631	557,069
Average expense \$	173,738	14,846	46,944	97,592	535,569
Average net profit \$	13,986	5,891	16,515	12,039	21,500
Businesses reporting a loss (No.)	29				
Average sales \$	127,517	24,796	55,350	94,914	335,006
Average expense \$	135,255	25,959	60,530	103,857	350,675
Average net loss \$	-7,738	-1,163	-5,180	-8,943	-15,669
1986					
Number of observations in sample	136				
Average sales \$	217,616	15,128	53,320	144,702	657,312
Average expense \$	218,526	15,834	46,747	137,676	673,848
Average net profit (loss) \$	-910	-706	6,573	7,026	-16,536
Businesses reporting a profit (No.)	102				
Average sales \$	224,772	16,093	60,246	160,082	662,666
Average expense \$	209,595	14,430	44,625	140,758	638,568
Average net profit \$	15,177	1,663	15,621	19,324	24,098
Businesses reporting a loss (No.)	34				
Average sales \$	205,838	13,647	45,183	118,383	646,139
Average expense \$	236,776	17,990	49,240	132,402	747,472
Average net loss \$	-30,938	-4,343	-4,057	-14,019	-101,333

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	270					
Low sales value (\$000's)	(1)	(1)	239	463	980	
High sales value (\$000's)	(1)	239	463	980	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	70.9	51.0	63.7	81.6	86.6	95.3	74.4	61.7	64.3	82.1	86.6
Occupancy expenses	4.3	4.4	6.4	3.9	2.8	99.9	4.3	4.4	6.4	3.9	2.8
Depreciation	1.1	1.1	1.9	0.7	0.7	90.4	1.2	1.4	2.0	0.8	0.8
Repairs & maintenance	0.9	1.3	1.2	0.7	0.4	95.6	0.9	1.5	1.2	0.7	0.4
Heat, light & telephone	1.1	1.4	1.4	0.9	0.6	94.1	1.2	1.8	1.4	0.9	0.6
Rent	1.2	0.5	1.9	1.6	1.0	55.1	2.2	2.5	3.1	2.0	1.6
Personnel expenses	15.8	26.8	21.0	9.1	6.6	98.4	16.0	28.3	21.3	9.1	6.6
Financial expenses	1.7	2.4	1.8	1.2	1.5	99.8	1.7	2.4	1.8	1.2	1.5
Interest & bank charges	1.1	1.3	1.1	0.7	1.1	98.7	1.1	1.3	1.1	0.8	1.1
Professional fees	0.7	1.1	0.7	0.5	0.4	94.9	0.7	1.3	0.7	0.5	0.4
Other expenses	3.7	4.9	5.0	2.9	2.0	100.0	3.7	4.9	5.0	2.9	2.0
Profit (loss)	3.6	10.5	2.1	1.3	0.5	99.8	3.6	10.5	2.1	1.3	0.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6331 - Gasoline Service Stations

Businesses primarily engaged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are firms primarily engaged in lubricating motor vehicles. This group industry includes firms described as: retail diesel fuel, filling stations, gas bars, gasoline service stations, retail gasoline, motor vehicles lubrication services, and self-serve gasoline stations.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	270				
Low sales value (\$000's)	(1)	(1)	239	463	980
High sales value (\$000's)	(1)	239	463	980	(1)
Average (\$000's)					
Assets					
Cash	11	9	12	8	15
Accounts and notes receivable	7	3	6	8	10
Inventory	20	4	25	18	31
Other current assets	2	1	1	3	2
Total current assets	39	17	45	37	58
Fixed assets	65	25	51	50	135
Less: Accum. dep. on fixed assets	20	8	19	23	32
Other assets	7	1	3	2	23
Total assets	91	35	79	66	183
Liabilities and equity					
Current loans	15	4	15	12	31
Other current liabilities	22	10	26	19	33
Total current liabilities	37	14	41	30	64
Mortgages payable	7	2	4	3	19
Long term debt	29	2	35	20	58
Other liabilities	3	-	4	-	10
Total liabilities	76	17	83	53	150
Total equity	15	18	-4	13	33

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

See Table 1 for symbols and notes.

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

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	79				
Low sales value (\$000's)	(1)	(1)	306	495	1,081
High sales value (\$000's)	(1)	306	495	1,081	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.4	1.4	1.8	1.4	1.2
Leverage ratios					
Debt/equity ratio (times)	...	-12.5	13.6	-19.6	...
Interest coverage ratio (times)	3.1	2.8	5.9	1.6	1.8
Debt ratio (times)	1.0	1.1	1.0	0.9	0.8

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Gasoline Service Stations (SIC 6331)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	63				
Low sales value (\$000's)	(1)	(1)	346	518	1,081
High sales value (\$000's)	(1)	346	518	1,081	(1)
Average (\$000's)					
Operating activities					
Cash from operations	2	3	4	-1	3
Depreciation	8	9	4	8	11
Other	5	-1	-2	-6	30
Dividends	-3	-	-	-2	-9
Investment activities					
Disposal of fixed assets	2	3	2	1	3
Purchase of fixed assets	-15	-25	-4	-12	-22
Increase in investment	-	-1	-	-	-1
Decrease in investment	3	9	-	-	5
Financing activities					
Increase in long term debt	11	4	8	21	10
Repayment of long term debt	-15	-12	-8	-7	-32
Loans from shareholders	8	6	3	8	14
Repayment of loans from shareholders	-4	-	-5	-3	-8
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-2
Increase(decrease) in cash & equivalents	2	-6	2	8	2
Cash & equivalents-Beginning of the year	4	1	-	-1	15
Cash & equivalents - End of the year	6	-5	3	7	17

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	1,077	92,277	8,336	126	163
less than 20	1,044	65,776	5,932	123	158
20 - 99	27	7,556	694	3	3
100 - 499	3	3,530	293	-	2
500 and over	3	15,415	1,417	-	-
1986					
Total	1,418	121,228	9,137	192	...
less than 20	1,380	85,019	6,385	191	...
20 - 99	30	10,568	829	1	...
100 - 499	5	6,377	458	-	...
500 and over	3	19,264	1,465	-	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Gasoline Service Stations (SIC 6331)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	516				
Average sales \$	708,384	140,365	444,769	835,675	1,412,728
Average expense \$	699,290	122,172	440,477	829,449	1,405,060
Average net profit (loss) \$	9,094	18,193	4,292	6,226	7,668
Businesses reporting a profit (No.)	411				
Average sales \$	714,307	151,822	456,621	837,582	1,411,204
Average expense \$	695,921	119,800	446,890	823,488	1,393,505
Average net profit \$	18,386	32,022	9,731	14,094	17,699
Businesses reporting a loss (No.)	105				
Average sales \$	694,058	122,103	407,614	830,575	1,415,938
Average expense \$	705,276	125,953	420,375	845,386	1,429,391
Average net loss \$	-11,218	-3,850	-12,761	-14,811	-13,453
1985					
Number of observations in sample	526				
Average sales \$	695,824	125,586	406,021	824,883	1,426,805
Average expense \$	684,519	103,699	396,714	819,105	1,418,556
Average net profit (loss) \$	11,305	21,887	9,307	5,778	8,249
Businesses reporting a profit (No.)	420				
Average sales \$	692,950	127,483	408,155	843,973	1,392,190
Average expense \$	674,615	103,382	388,784	830,099	1,376,193
Average net profit \$	18,335	24,101	19,371	13,874	15,995
Businesses reporting a loss (No.)	106				
Average sales \$	700,478	103,527	401,994	777,117	1,519,275
Average expense \$	710,592	107,380	411,669	791,598	1,531,721
Average net loss \$	-10,114	-3,853	-9,675	-14,481	-12,446
1986					
Number of observations in sample	460				
Average sales \$	622,480	125,712	327,219	668,205	1,368,782
Average expense \$	613,644	114,041	324,967	658,140	1,357,428
Average net profit (loss) \$	8,836	11,671	2,252	10,065	11,354
Businesses reporting a profit (No.)	363				
Average sales \$	622,243	138,632	339,490	637,941	1,372,909
Average expense \$	605,365	122,944	328,835	621,729	1,347,953
Average net profit \$	16,878	15,688	10,655	16,212	24,956
Businesses reporting a loss (No.)	97				
Average sales \$	626,653	70,433	314,023	760,571	1,361,583
Average expense \$	634,994	75,948	320,806	769,270	1,373,952
Average net loss \$	-8,341	-5,515	-6,783	-8,699	-12,369

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	82				
Low sales value (\$000's)	(1)	(1)	108	400	688
High sales value (\$000's)	(1)	108	400	688	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	58.2	43.3	60.8	63.5	63.7	99.4	58.6	44.6	60.8	63.5	63.7
Occupancy expenses	7.3	7.1	9.2	8.0	5.4	96.1	7.6	8.6	9.2	8.0	5.4
Depreciation	1.1	0.8	1.2	1.3	1.2	81.3	1.4	1.3	1.7	1.3	1.3
Repairs & maintenance	1.3	2.0	1.4	1.1	0.9	95.5	1.4	2.4	1.4	1.1	0.9
Heat, light & telephone	1.7	1.8	2.3	1.6	1.3	96.1	1.8	2.2	2.3	1.6	1.3
Rent	3.1	2.5	4.3	3.9	2.0	77.1	4.0	4.8	5.5	4.3	2.3
Personnel expenses	21.4	32.0	15.1	19.3	20.2	97.7	21.9	32.3	16.4	19.3	20.2
Financial expenses	2.9	2.6	3.7	2.4	2.9	100.0	2.9	2.6	3.7	2.4	2.9
Interest & bank charges	1.8	0.9	2.3	1.7	2.0	96.1	1.9	1.0	2.3	1.7	2.0
Professional fees	1.2	1.8	1.4	0.7	0.9	94.3	1.2	2.3	1.4	0.7	0.9
Other expenses	8.1	10.6	9.6	6.4	6.0	100.0	8.1	10.6	9.6	6.4	6.0
Profit (loss)	2.1	4.3	1.6	0.4	1.8	100.0	2.1	4.3	1.6	0.4	1.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6342 - Tire, Battery, Parts and Accessories Stores

Businesses primarily engaged in retail dealing in new or used tires, tubes batteries and other automobile parts and accessories separately or in combination. These establishments may be secondarily engaged in tire installation and repair as well as in automobile repair. This industry includes the following types of retail operations: retail automotive batteries, retail automotive parts and accessories, retail automotive cassettes and 8-track tape recorders, retail motor vehicle radios (inc. C.B. or GRS), retail motor vehicle stereos, retail motor vehicle tape decks and retail tires and tubes.

TABLE 2. Balance sheet profile for 1986

British Columbia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	82				
Low sales value (\$000's)	(1)	(1)	108	400	688
High sales value (\$000's)	(1)	108	400	688	(1)
Average (\$000's)					
Assets					
Cash	9	3	10	19	7
Accounts and notes receivable	34	8	18	28	69
Inventory	74	3	37	70	157
Other current assets	3	-	2	7	5
Total current assets	121	14	68	124	238
Fixed assets	89	1	64	66	183
Less: Accum. dep. on fixed assets	33	1	22	17	74
Other assets	14	6	33	7	8
Total assets	191	21	143	180	355
Liabilities and equity					
Current loans	30	1	17	19	67
Other current liabilities	67	9	25	89	128
Total current liabilities	97	10	42	108	196
Mortgages payable	1	-	1	4	1
Long term debt	41	11	59	43	47
Other liabilities	4	3	3	2	6
Total liabilities	143	24	104	156	249
Total equity	48	-3	39	24	106

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	72				
Low sales value (\$000's)	(1)	(1)	231	468	689
High sales value (\$000's)	(1)	231	468	689	(1)
Average					
Liquidity ratio					
Current ratio (times)	2.0	3.6	1.5	0.9	2.1
Leverage ratios					
Debt/equity ratio (times)	16.6	-4.2	34.7	6.0	25.7
Interest coverage ratio (times)	8.9	10.6	2.0	2.5	17.8
Debt ratio (times)	0.9	1.4	0.8	0.9	0.6

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	62				
Low sales value (\$000's)	(1)	(1)	231	444	717
High sales value (\$000's)	(1)	231	444	717	(1)
Average (\$000's)					
Operating activities					
Cash from operations	12	1	5	18	26
Depreciation	7	-	7	8	11
Other	-	-6	5	-3	5
Dividends	-3	-	-9	-4	-
Investment activities					
Disposal of fixed assets	1	1	-	-	3
Purchase of fixed assets	-10	-1	-3	-9	-25
Increase in investment	-3	-	-1	-11	-
Decrease in investment	1	-	1	-	2
Financing activities					
Increase in long term debt	11	5	4	29	5
Repayment of long term debt	-15	-11	-13	-16	-21
Loans from shareholders	8	14	8	2	7
Repayment of loans from shareholders	-5	-1	-5	-3	-12
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-1	1	-	-4	1
Increase(decrease) in cash & equivalents	3	4	-	9	-1
Cash & equivalents-Beginning of the year	-4	-	9	-24	1
Cash & equivalents - End of the year	-1	4	8	-16	1

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	280	21,671	1,270	25	35
less than 20	274	19,773	1,162	24	35
20 - 99	6	1,898	108	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	377	28,754	1,568	52	...
less than 20	366	24,076	1,316	50	...
20 - 99	11	4,678	252	2	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	58				
Average sales \$	288,498	57,307	162,109	292,913	641,662
Average expense \$	289,037	57,239	190,840	288,824	619,244
Average net profit (loss) \$	-539	68	-28,731	4,089	22,418
Businesses reporting a profit (No.)	40				
Average sales \$	299,039	79,963	159,379	298,248	658,567
Average expense \$	279,022	69,293	138,820	285,709	622,266
Average net profit \$	20,017	10,670	20,559	12,539	36,301
Businesses reporting a loss (No.)	18				
Average sales \$	271,866	41,668	163,001	284,608	598,186
Average expense \$	290,474	48,918	207,831	293,673	611,472
Average net loss \$	-18,608	-7,250	-44,830	-9,065	-13,286
1985					
Number of observations in sample	63				
Average sales \$	399,462	104,452	240,518	362,756	890,121
Average expense \$	397,466	122,580	236,935	360,485	869,862
Average net profit (loss) \$	1,996	-18,128	3,583	2,271	20,259
Businesses reporting a profit (No.)	47				
Average sales \$	410,873	83,355	243,678	351,764	964,693
Average expense \$	395,131	68,739	239,088	340,723	931,972
Average net profit \$	15,742	14,616	4,590	11,041	32,721
Businesses reporting a loss (No.)	16				
Average sales \$	355,805	117,138	223,000	389,988	693,093
Average expense \$	373,788	154,956	225,000	409,439	705,758
Average net loss \$	-17,983	-37,818	-2,000	-19,451	-12,665
1986					
Number of observations in sample	119				
Average sales \$	360,349	18,373	100,269	416,893	905,860
Average expense \$	354,900	17,478	105,022	412,291	884,808
Average net profit (loss) \$	5,449	895	-4,753	4,602	21,052
Businesses reporting a profit (No.)	77				
Average sales \$	362,593	15,870	122,472	401,936	910,094
Average expense \$	345,746	11,140	107,033	383,647	881,164
Average net profit \$	16,847	4,730	15,439	18,289	28,930
Businesses reporting a loss (No.)	42				
Average sales \$	360,006	21,124	88,615	440,541	889,745
Average expense \$	371,167	24,443	103,966	457,578	898,679
Average net loss \$	-11,161	-3,319	-15,351	-17,037	-8,934

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, General Stores (SIC 6412)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	45				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	76.2	--	--	--	--	100.0	76.2	--	--	--	--
Occupancy expenses	9.4	--	--	--	--	100.0	9.4	--	--	--	--
Depreciation	2.3	--	--	--	--	90.7	2.5	--	--	--	--
Repairs & maintenance	1.9	--	--	--	--	99.4	1.9	--	--	--	--
Heat, light & telephone	2.2	--	--	--	--	100.0	2.2	--	--	--	--
Rent	3.0	--	--	--	--	33.7	8.9	--	--	--	--
Personnel expenses	4.3	--	--	--	--	74.4	5.8	--	--	--	--
Financial expenses	5.3	--	--	--	--	98.3	5.4	--	--	--	--
Interest & bank charges	2.6	--	--	--	--	83.4	3.1	--	--	--	--
Professional fees	2.7	--	--	--	--	91.1	3.0	--	--	--	--
Other expenses	12.4	--	--	--	--	100.0	12.4	--	--	--	--
Profit (loss)	-7.6	--	--	--	--	100.0	-7.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6412 - General Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis, the most important of which is food. Other merchandise sold usually includes ready-to-wear apparel, toiletries, cosmetics, hardware, farm supplies and housewares. Businesses may be described as: country general stores and general stores.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	45				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	7	--	--	--	--
Accounts and notes receivable	4	--	--	--	--
Inventory	30	--	--	--	--
Other current assets	1	--	--	--	--
Total current assets	42	--	--	--	--
Fixed assets	59	--	--	--	--
Less: Accum. dep. on fixed assets	18	--	--	--	--
Other assets	11	--	--	--	--
Total assets	93	--	--	--	--
Liabilities and equity					
Current loans	7	--	--	--	--
Other current liabilities	9	--	--	--	--
Total current liabilities	17	--	--	--	--
Mortgages payable	14	--	--	--	--
Long term debt	33	--	--	--	--
Other liabilities	-	--	--	--	--
Total liabilities	64	--	--	--	--
Total equity	30	--	--	--	--

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

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	20				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	3.8	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	4.8	--	--	--	--
Interest coverage ratio (times)	1.7	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	16	--	--	--	--
Depreciation	6	--	--	--	--
Other	-2	--	--	--	--
Dividends	-5	--	--	--	--
Investment activities					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-6	--	--	--	--
Increase in investment	-1	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	1	--	--	--	--
Repayment of long term debt	-5	--	--	--	--
Loans from shareholders	5	--	--	--	--
Repayment of loans from shareholders	-1	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-1	--	--	--	--
Increase(decrease) in cash & equivalents	9	--	--	--	--
Cash & equivalents-Beginning of the year	24	--	--	--	--
Cash & equivalents - End of the year	32	--	--	--	--

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, General Stores (SIC 6412)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	64	6,112	464	12	20
less than 20	61	2,609	196	12	20
20 - 99	2	X	58	-	-
100 - 499	1	X	210	-	-
500 and over	-	-	-	-	-
1986					
Total	99	7,328	511	12	...
less than 20	96	3,519	244	12	...
20 - 99	2	X	71	-	...
100 - 499	1	X	196	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	66				
Average sales \$	198,829	14,891	73,851	195,089	511,484
Average expense \$	192,965	18,112	75,709	188,990	489,049
Average net profit (loss) \$	5,864	-3,221	-1,858	6,099	22,435
Businesses reporting a profit (No.)	52				
Average sales \$	210,370	15,368	119,848	193,397	512,868
Average expense \$	200,416	15,294	109,433	186,967	489,968
Average net profit \$	9,954	74	10,415	6,430	22,900
Businesses reporting a loss (No.)	14				
Average sales \$	184,638	14,619	47,096	272,347	404,491
Average expense \$	193,799	19,723	56,093	281,398	417,980
Average net loss \$	-9,161	-5,104	-8,997	-9,051	-13,489
1985					
Number of observations in sample	71				
Average sales \$	285,447	31,473	106,868	290,519	712,929
Average expense \$	278,397	31,301	102,826	277,353	702,106
Average net profit (loss) \$	7,050	172	4,042	13,166	10,823
Businesses reporting a profit (No.)	62				
Average sales \$	280,716	25,930	105,967	295,462	695,506
Average expense \$	271,456	21,106	101,799	280,889	682,030
Average net profit \$	9,260	4,824	4,168	14,573	13,476
Businesses reporting a loss (No.)	9				
Average sales \$	335,535	36,942	144,305	225,894	935,000
Average expense \$	344,006	41,360	145,547	231,116	958,000
Average net loss \$	-8,471	-4,418	-1,242	-5,222	-23,000
1986					
Number of observations in sample	71				
Average sales \$	288,115	35,607	147,353	323,258	646,241
Average expense \$	282,774	48,974	144,626	316,308	621,186
Average net profit (loss) \$	5,341	-13,367	2,727	6,950	25,055
Businesses reporting a profit (No.)	50				
Average sales \$	342,506	87,783	151,657	311,923	818,659
Average expense \$	320,106	86,558	141,705	295,135	757,026
Average net profit \$	22,400	1,225	9,952	16,788	61,633
Businesses reporting a loss (No.)	21				
Average sales \$	253,326	27,846	137,225	350,398	497,835
Average expense \$	266,537	43,383	151,496	367,004	504,264
Average net loss \$	-13,211	-15,537	-14,271	-16,606	-6,429

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, General Merchandise Stores (SIC 6413)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	55.9	--	--	--	--	98.3	56.8	--	--	--	--
Occupancy expenses	16.6	--	--	--	--	100.0	16.6	--	--	--	--
Depreciation	2.5	--	--	--	--	80.9	3.1	--	--	--	--
Repairs & maintenance	4.5	--	--	--	--	100.0	4.5	--	--	--	--
Heat, light & telephone	4.4	--	--	--	--	85.9	5.1	--	--	--	--
Rent	5.3	--	--	--	--	57.9	9.1	--	--	--	--
Personnel expenses	8.9	--	--	--	--	60.5	14.8	--	--	--	--
Financial expenses	5.7	--	--	--	--	94.0	6.1	--	--	--	--
Interest & bank charges	4.5	--	--	--	--	94.0	4.8	--	--	--	--
Professional fees	1.2	--	--	--	--	86.8	1.4	--	--	--	--
Other expenses	14.5	--	--	--	--	100.0	14.5	--	--	--	--
Profit (loss)	-1.7	--	--	--	--	100.0	-1.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6413 - General Merchandise Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis including ready-to-wear apparel, toiletries, cosmetics, hardware and housewares, where food and household furniture are not normally commodity lines and where no one commodity line accounts for more than 50% of total revenue.

TABLE 2. Balance sheet profile for 1986
British Columbia, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	8	--	--	--	--
Accounts and notes receivable	4	--	--	--	--
Inventory	36	--	--	--	--
Other current assets	1	--	--	--	--
Total current assets	48	--	--	--	--
Fixed assets	42	--	--	--	--
Less: Accum. dep. on fixed assets	12	--	--	--	--
Other assets	2	--	--	--	--
Total assets	81	--	--	--	--
Liabilities and equity					
Current loans	15	--	--	--	--
Other current liabilities	8	--	--	--	--
Total current liabilities	23	--	--	--	--
Mortgages payable	2	--	--	--	--
Long term debt	23	--	--	--	--
Other liabilities	-	--	--	--	--
Total liabilities	48	--	--	--	--
Total equity	33	--	--	--	--

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

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	7.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	5.0	--	--	--	--
Interest coverage ratio (times)	5.5	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

- a) Debt/equity = total liabilities / equity.
- b) Debt ratio = total liabilities / total assets.
- c) Interest coverage = net profit + interest expense / interest expense.

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

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

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, General Merchandise Stores (SIC 6413)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	27	23,112	1,750	10	8
less than 20	22	846	59	10	8
20 - 99	2	X	70	-	-
100 - 499	2	X	268	-	-
500 and over	1	X	1,359	-	-
1986					
Total	42	25,807	1,810	10	...
less than 20	38	1,634	112	10	...
20 - 99	2	X	115	-	...
100 - 499	1	X	111	-	...
500 and over	1	X	1,472	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	11				
Average sales \$	292,992	--	--	--	--
Average expense \$	289,278	--	--	--	--
Average net profit (loss) \$	3,714	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	359,976	--	--	--	--
Average expense \$	330,545	--	--	--	--
Average net profit \$	29,431	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	480,835	--	--	--	--
Average expense \$	491,019	--	--	--	--
Average net loss \$	-10,184	--	--	--	--
1985					
Number of observations in sample	17				
Average sales \$	171,362	--	--	--	--
Average expense \$	155,559	--	--	--	--
Average net profit (loss) \$	15,803	--	--	--	--
Businesses reporting a profit (No.)	14				
Average sales \$	186,787	--	--	--	--
Average expense \$	164,118	--	--	--	--
Average net profit \$	22,669	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	56,268	--	--	--	--
Average expense \$	63,536	--	--	--	--
Average net loss \$	-7,268	--	--	--	--
1986					
Number of observations in sample	31				
Average sales \$	137,303	--	--	--	--
Average expense \$	138,110	--	--	--	--
Average net profit (loss) \$	-807	--	--	--	--
Businesses reporting a profit (No.)	19				
Average sales \$	131,839	--	--	--	--
Average expense \$	122,042	--	--	--	--
Average net profit \$	9,797	--	--	--	--
Businesses reporting a loss (No.)	12				
Average sales \$	186,492	--	--	--	--
Average expense \$	194,713	--	--	--	--
Average net loss \$	-8,221	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Hardware Stores (SIC 6531)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	65					
Low sales value (\$000's)	(1)	(1)	164	273	466	
High sales value (\$000's)	(1)	164	273	466	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	64.8	62.1	59.5	65.3	71.2	97.7	66.4	67.5	59.5	65.3	72.4
Occupancy expenses	8.0	8.7	10.3	8.5	5.0	100.0	8.0	8.7	10.3	8.5	5.0
Depreciation	2.0	2.8	2.6	2.0	0.7	83.4	2.3	5.0	2.7	2.0	0.8
Repairs & maintenance	0.7	1.1	0.9	0.3	0.4	78.6	0.8	2.3	1.3	0.3	0.4
Heat, light & telephone	1.5	1.8	1.8	1.4	1.2	96.9	1.6	2.1	1.8	1.4	1.2
Rent	3.9	3.0	5.0	4.9	2.7	73.3	5.3	5.9	6.1	5.9	3.5
Personnel expenses	10.1	3.6	9.1	14.4	12.7	84.7	11.9	8.0	9.8	14.7	12.7
Financial expenses	3.0	2.5	2.7	3.0	3.5	97.2	3.0	2.8	2.8	3.0	3.5
Interest & bank charges	2.0	2.1	1.9	1.7	2.2	95.2	2.1	2.5	1.9	1.7	2.2
Professional fees	1.0	0.5	0.8	1.3	1.2	89.5	1.1	0.7	0.9	1.4	1.2
Other expenses	9.3	11.2	13.4	6.5	6.4	100.0	9.3	11.2	13.4	6.5	6.4
Profit (loss)	4.9	11.8	5.0	2.2	1.1	98.6	4.9	12.5	5.0	2.2	1.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6531 - Hardware Stores

Businesses primarily engaged in retail dealing in any combination of the basic lines of hardware, such as hand and power tools, builders' hardware, fasteners, electrical and plumbing supplies. These businesses may be secondarily engaged in retailing housewares, electrical appliances, paint, sporting goods, etc.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	65				
Low sales value (\$000's)	(1)	(1)	164	273	466
High sales value (\$000's)	(1)	164	273	466	(1)
Average (\$000's)					
Assets					
Cash	10	4	6	10	17
Accounts and notes receivable	18	6	6	19	38
Inventory	102	27	66	119	182
Other current assets	2	1	1	2	3
Total current assets	132	38	79	151	241
Fixed assets	45	15	27	58	73
Less: Accum. dep. on fixed assets	15	7	8	19	25
Other assets	10	1	1	3	33
Total assets	172	48	98	193	322
Liabilities and equity					
Current loans	27	7	7	20	68
Other current liabilities	41	9	24	32	90
Total current liabilities	68	16	31	52	158
Mortgages payable	-	-	1	-	-
Long term debt	57	8	26	98	91
Other liabilities	6	-	-	14	10
Total liabilities	131	24	57	164	259
Total equity	40	24	40	29	63

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

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	36				
Low sales value (\$000's)	(1)	(1)	157	322	517
High sales value (\$000's)	(1)	157	322	517	(1)
Average					
Liquidity ratio					
Current ratio (times)	2.4	1.0	3.0	2.5	1.8
Leverage ratios					
Debt/equity ratio (times)	...	...	6.6	24.0	-166.7
Interest coverage ratio (times)	3.0	0.7	3.5	1.3	5.1
Debt ratio (times)	0.8	1.0	0.8	0.9	0.8

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Hardware Stores (SIC 6531)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	29				
Low sales value (\$000's)	(1)	(1)	121	318	466
High sales value (\$000's)	(1)	121	318	466	(1)
Average (\$000's)					
Operating activities					
Cash from operations	-	-4	5	-13	5
Depreciation	5	3	5	4	6
Other	-10	-50	-36	15	24
Dividends	-	-	-	-	-
Investment activities					
Disposal of fixed assets	13	-	12	3	28
Purchase of fixed assets	-12	-20	-15	-3	-12
Increase in investment	-1	-	-1	-	-4
Decrease in investment	-	-	-	-	-
Financing activities					
Increase in long term debt	11	48	6	2	2
Repayment of long term debt	-12	-	-9	-3	-28
Loans from shareholders	4	5	1	1	10
Repayment of loans from shareholders	-9	-1	-2	-	-26
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-2	-	-1	-	-6
Increase(decrease) in cash & equivalents	-14	-18	-37	6	-
Cash & equivalents-Beginning of the year	8	12	34	-7	-12
Cash & equivalents - End of the year	-5	-6	-2	-	-12

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	367	29,744	1,754	41	60
less than 20	352	20,659	1,253	39	60
20 - 99	11	6,214	382	1	-
100 - 499	4	2,871	119	1	-
500 and over	-	-	-	-	-
1986					
Total	478	37,406	2,165	64	...
less than 20	459	25,894	1,553	62	...
20 - 99	15	7,479	447	2	...
100 - 499	4	4,033	165	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	58				
Average sales \$	343,130	52,155	111,282	359,525	849,556
Average expense \$	343,664	52,538	108,324	361,400	852,395
Average net profit (loss) \$	-534	-383	2,958	-1,875	-2,839
Businesses reporting a profit (No.)	41				
Average sales \$	328,950	53,463	109,795	372,485	780,057
Average expense \$	317,382	51,013	104,182	351,795	762,539
Average net profit \$	11,568	2,450	5,613	20,690	17,518
Businesses reporting a loss (No.)	17				
Average sales \$	359,883	41,663	120,779	348,540	928,548
Average expense \$	380,908	64,776	134,787	369,541	954,526
Average net loss \$	-21,025	-23,113	-14,008	-21,001	-25,978
1985					
Number of observations in sample	57				
Average sales \$	402,361	83,958	172,537	468,959	883,991
Average expense \$	392,126	82,300	139,354	471,600	875,248
Average net profit (loss) \$	10,235	1,658	33,183	-2,641	8,743
Businesses reporting a profit (No.)	42				
Average sales \$	412,866	94,131	172,531	503,267	881,536
Average expense \$	389,979	91,445	122,984	491,691	853,794
Average net profit \$	22,887	2,686	49,547	11,576	27,742
Businesses reporting a loss (No.)	15				
Average sales \$	380,702	42,973	172,567	419,130	888,137
Average expense \$	406,445	45,454	226,432	442,420	911,474
Average net loss \$	-25,743	-2,481	-53,865	-23,290	-23,337
1986					
Number of observations in sample	117				
Average sales \$	339,755	74,814	192,907	326,554	764,744
Average expense \$	333,179	68,414	181,568	318,539	764,193
Average net profit (loss) \$	6,576	6,400	11,339	8,015	551
Businesses reporting a profit (No.)	83				
Average sales \$	313,167	81,068	192,771	317,645	661,182
Average expense \$	296,130	68,402	179,571	302,710	633,838
Average net profit \$	17,037	12,666	13,200	14,935	27,344
Businesses reporting a loss (No.)	34				
Average sales \$	367,189	52,851	194,220	343,480	878,204
Average expense \$	381,215	68,456	200,786	348,613	907,006
Average net loss \$	-14,026	-15,605	-6,566	-5,133	-28,802

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	97					
Low sales value (\$000's)	(1)	(1)	40	112	258	
High sales value (\$000's)	(1)	40	112	258	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	57.4	38.0	62.5	64.7	64.1	90.1	63.7	63.0	62.5	64.7	64.1
Occupancy expenses	9.4	11.2	8.3	9.5	8.6	100.0	9.4	11.2	8.3	9.5	8.6
Depreciation	2.6	4.8	1.0	2.9	1.8	95.7	2.7	4.9	1.1	2.9	1.8
Repairs & maintenance	1.2	3.4	0.2	0.6	0.5	58.5	2.0	7.9	0.7	0.7	0.7
Heat, light & telephone	1.6	1.2	1.8	1.6	1.7	83.1	1.9	2.8	1.9	1.7	1.7
Rent	4.1	1.7	5.4	4.5	4.8	77.5	5.2	2.8	5.9	5.7	5.8
Personnel expenses	12.8	6.5	12.3	16.8	15.4	86.0	14.9	11.2	14.3	17.0	15.4
Financial expenses	3.4	3.2	4.0	3.8	2.7	100.0	3.4	3.2	4.0	3.8	2.7
Interest & bank charges	2.1	1.8	2.0	2.8	1.8	98.9	2.2	1.8	2.1	2.9	1.8
Professional fees	1.2	1.3	1.9	0.9	0.8	89.2	1.4	2.2	2.0	1.0	0.9
Other expenses	10.3	17.6	8.7	7.3	7.8	100.0	10.3	17.6	8.7	7.3	7.8
Profit (loss)	6.7	23.5	4.2	-2.0	1.3	97.1	6.9	23.5	4.6	-2.1	1.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6541 - Sporting Goods Stores

Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as: retail archery equipment, retail athletic clothing (inc. uniforms), retail athletic footwear, retail baseball equipment, retail bowling equipment, retail camping equipment (exc. tent trailers), retail sports and fishing tackle, retail football equipment, retail golf equipment, retail hockey equipment, retail hunting equipment, retail playground equipment, retail skiing equipment, retail soccer equipment, retail softball equipment, sporting goods stores, retail tennis equipment, and retail track and field equipment.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	97				
Low sales value (\$000's)	(1)	(1)	40	112	258
High sales value (\$000's)	(1)	40	112	258	(1)
Average (\$000's)					
Assets					
Cash	7	-	3	8	16
Accounts and notes receivable	6	3	1	3	14
Inventory	58	3	24	69	130
Other current assets	1	-	-	2	2
Total current assets	71	7	28	81	162
Fixed assets	30	10	9	24	75
Less: Accum. dep. on fixed assets	13	1	4	10	34
Other assets	9	-	3	16	17
Total assets	98	16	36	112	220
Liabilities and equity					
Current loans	12	-	2	12	31
Other current liabilities	25	-	23	22	53
Total current liabilities	36	-	25	33	84
Mortgages payable	2	-	-	5	2
Long term debt	31	4	3	73	41
Other liabilities	1	-	-	1	5
Total liabilities	71	5	28	112	132
Total equity	27	11	8	-1	88

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

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	75				
Low sales value (\$000's)	(1)	(1)	104	248	360
High sales value (\$000's)	(1)	104	248	360	(1)
Average					
Liquidity ratio					
Current ratio (times)	6.1	11.8	5.8	2.7	4.2
Leverage ratios					
Debt/equity ratio (times)	-20.5	-106.4	46.1	7.3	-22.9
Interest coverage ratio (times)	4.6	6.1	2.7	5.7	4.4
Debt ratio (times)	0.9	0.9	1.1	1.0	0.6

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	40				
Low sales value (\$000's)	(1)	(1)	106	248	360
High sales value (\$000's)	(1)	106	248	360	(1)
Average (\$000's)					
Operating activities					
Cash from operations	9	9	1	8	16
Depreciation	8	9	1	12	8
Other	-7	-8	-15	-1	-3
Dividends	-3	-	-	-	-11
Investment activities					
Disposal of fixed assets	3	7	-	4	1
Purchase of fixed assets	-5	-3	-1	-10	-7
Increase in investment	-1	-	-	-	-2
Decrease in investment	-	1	-	-	-
Financing activities					
Increase in long term debt	2	-	2	7	1
Repayment of long term debt	-6	-6	-4	-11	-2
Loans from shareholders	5	-	18	-	4
Repayment of loans from shareholders	-5	-7	-	-7	-4
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-1	-	-	-1	-1
Increase(decrease) in cash & equivalents	-	-	2	1	-1
Cash & equivalents-Beginning of the year	7	4	12	11	1
Cash & equivalents - End of the year	7	4	14	12	-1

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	259	15,602	1,346	41	72
less than 20	249	11,765	1,015	38	70
20 - 99	10	3,837	331	3	1
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	1
1986					
Total	395	22,943	1,896	66	...
less than 20	383	16,520	1,364	66	...
20 - 99	10	4,426	367	-	...
100 - 499	1	X	88	-	...
500 and over	1	X	77	-	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	49				
Average sales \$	180,060	--	--	--	--
Average expense \$	179,068	--	--	--	--
Average net profit (loss) \$	992	--	--	--	--
Businesses reporting a profit (No.)	29				
Average sales \$	184,447	--	--	--	--
Average expense \$	174,979	--	--	--	--
Average net profit \$	9,468	--	--	--	--
Businesses reporting a loss (No.)	20				
Average sales \$	173,347	--	--	--	--
Average expense \$	185,871	--	--	--	--
Average net loss \$	-12,524	--	--	--	--
1985					
Number of observations in sample	89				
Average sales \$	226,572	24,248	94,097	217,407	570,536
Average expense \$	221,777	24,112	93,745	209,726	559,523
Average net profit (loss) \$	4,795	136	352	7,681	11,013
Businesses reporting a profit (No.)	62				
Average sales \$	237,807	30,016	97,653	211,793	611,766
Average expense \$	225,314	25,869	93,277	197,552	584,559
Average net profit \$	12,493	4,147	4,376	14,241	27,207
Businesses reporting a loss (No.)	27				
Average sales \$	202,961	18,129	86,073	238,561	469,081
Average expense \$	217,641	22,248	94,802	255,594	497,919
Average net loss \$	-14,680	-4,119	-8,729	-17,033	-28,838
1986					
Number of observations in sample	119				
Average sales \$	191,018	17,952	73,867	171,316	500,935
Average expense \$	189,299	15,355	72,455	176,963	492,422
Average net profit (loss) \$	1,719	2,597	1,412	-5,647	8,513
Businesses reporting a profit (No.)	73				
Average sales \$	188,522	26,524	83,228	144,566	499,771
Average expense \$	174,336	12,883	76,354	136,274	471,832
Average net profit \$	14,186	13,641	6,874	8,292	27,939
Businesses reporting a loss (No.)	46				
Average sales \$	197,989	12,561	66,305	210,233	502,857
Average expense \$	212,198	16,909	69,304	236,158	526,419
Average net loss \$	-14,209	-4,348	-2,999	-25,925	-23,562

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	116					
Low sales value (\$000's)	(1)	(1)	19	56	177	
High sales value (\$000's)	(1)	19	56	177	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	48.7	34.9	42.0	58.8	56.5	89.1	54.6	44.1	56.7	58.8	56.5
Occupancy expenses	17.4	20.8	18.3	17.2	13.9	99.8	17.4	20.8	18.4	17.2	13.9
Depreciation	3.8	10.9	2.3	1.6	1.0	68.2	5.5	13.9	5.3	2.0	1.4
Repairs & maintenance	1.3	0.1	3.7	0.7	0.8	55.7	2.4	0.5	5.5	1.6	1.0
Heat, light & telephone	3.7	6.7	5.3	2.2	1.1	93.4	4.0	8.0	5.9	2.3	1.1
Rent	8.6	3.0	7.0	12.6	10.9	75.2	11.4	9.0	10.3	13.2	11.2
Personnel expenses	9.7	2.9	3.1	15.8	15.4	80.9	12.0	5.4	4.6	16.3	15.4
Financial expenses	3.8	3.8	2.2	4.6	4.3	100.0	3.8	3.8	2.2	4.6	4.3
Interest & bank charges	2.7	3.2	1.0	3.1	3.4	88.4	3.1	4.1	1.1	3.8	3.4
Professional fees	1.0	0.6	1.2	1.5	0.9	83.8	1.3	0.9	1.3	1.9	0.9
Other expenses	15.1	22.5	23.6	11.7	4.9	99.9	15.2	22.5	23.7	11.7	4.9
Profit (loss)	5.3	15.1	10.8	-8.1	5.1	96.1	5.6	15.1	10.9	-8.1	5.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 658 - Toy, Hobby, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs.

TABLE 2. Balance sheet profile for 1986

British Columbia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	116				
Low sales value (\$000's)	(1)	(1)	19	56	177
High sales value (\$000's)	(1)	19	56	177	(1)
Average (\$000's)					
Assets					
Cash	5	1	-	3	15
Accounts and notes receivable	5	-	-	1	18
Inventory	59	9	6	30	175
Other current assets	1	-	-	1	2
Total current assets	70	9	7	34	209
Fixed assets	22	12	3	16	54
Less: Accum. dep. on fixed assets	8	6	1	5	19
Other assets	2	-	2	2	5
Total assets	87	15	11	47	249
Liabilities and equity					
Current loans	22	1	3	5	71
Other current liabilities	18	-	1	8	56
Total current liabilities	39	1	3	13	127
Mortgages payable	-	-	-	1	1
Long term debt	38	-	-	34	108
Other liabilities	-	-	-	-	-
Total liabilities	78	1	4	48	237
Total equity	8	14	8	-1	12

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	51				
Low sales value (\$000's)	(1)	(1)	58	176	331
High sales value (\$000's)	(1)	58	176	331	(1)
Average					
Liquidity ratio					
Current ratio (times)	2.9	3.5	3.8	2.5	1.8
Leverage ratios					
Debt/equity ratio (times)	0.2	-10.6	6.7	-7.9	12.1
Interest coverage ratio (times)	8.5	19.8	0.5	1.7	9.0
Debt ratio (times)	1.1	1.1	1.3	1.3	0.9

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity

b) Debt ratio = total liabilities / total assets

c) Interest coverage = net profit + interest expense / interest expense

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	44				
Low sales value (\$000's)	(1)	(1)	60	119	344
High sales value (\$000's)	(1)	60	119	344	(1)
Average (\$000's)					
Operating activities					
Cash from operations	7	2	-8	10	25
Depreciation	4	1	1	7	6
Other	-3	-29	-	-2	9
Dividends	-	-	-	-	-
Investment activities					
Disposal of fixed assets	1	-	-	1	2
Purchase of fixed assets	-3	-	-1	-2	-7
Increase in investment	-	-	-	-	-
Decrease in investment	-	-	-	-	-
Financing activities					
Increase in long term debt	8	29	3	2	4
Repayment of long term debt	-3	-	-3	-4	-5
Loans from shareholders	2	-	3	1	3
Repayment of loans from shareholders	-7	-1	-	-10	-17
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-
Increase(decrease) in cash & equivalents	5	3	-5	3	21
Cash & equivalents-Beginning of the year	7	2	26	2	-8
Cash & equivalents - End of the year	12	5	20	5	13

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	1,548	95,049	7,921	164	197
less than 20	1,471	58,448	4,856	160	193
20 - 99	64	25,355	2,164	4	4
100 - 499	13	11,246	901	-	-
500 and over	-	-	-	-	-
1986					
Total	1,997	138,868	10,939	414	...
less than 20	1,890	67,037	5,360	398	...
20 - 99	80	32,724	2,669	14	...
100 - 499	25	X	2,685	2	...
500 and over	2	X	225	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	103				
Average sales \$	116,408	20,817	44,038	95,963	304,812
Average expense \$	112,133	21,327	45,204	91,261	290,741
Average net profit (loss) \$	4,275	-510	-1,166	4,702	14,071
Businesses reporting a profit (No.)	71				
Average sales \$	122,544	22,898	43,635	104,068	319,573
Average expense \$	111,145	17,678	38,024	92,247	296,631
Average net profit \$	11,399	5,220	5,611	11,821	22,942
Businesses reporting a loss (No.)	32				
Average sales \$	103,066	19,077	44,317	78,895	269,973
Average expense \$	110,140	24,379	50,156	89,183	276,840
Average net loss \$	-7,074	-5,302	-5,839	-10,288	-6,867
1985					
Number of observations in sample	96				
Average sales \$	116,301	13,581	29,318	93,133	329,172
Average expense \$	117,741	17,809	26,124	108,281	318,750
Average net profit (loss) \$	-1,440	-4,228	3,194	-15,148	10,422
Businesses reporting a profit (No.)	69				
Average sales \$	123,313	14,449	29,475	87,566	361,760
Average expense \$	111,103	10,570	22,354	79,128	332,359
Average net profit \$	12,210	3,879	7,121	8,438	29,401
Businesses reporting a loss (No.)	27				
Average sales \$	99,203	13,093	28,981	103,122	251,617
Average expense \$	125,763	21,888	34,208	160,593	286,363
Average net loss \$	-26,560	-8,795	-5,227	-57,471	-34,746
1986					
Number of observations in sample	181				
Average sales \$	131,002	14,716	34,663	88,778	385,850
Average expense \$	126,052	15,820	30,954	93,530	363,903
Average net profit (loss) \$	4,950	-1,104	3,709	-4,752	21,947
Businesses reporting a profit (No.)	116				
Average sales \$	133,269	12,171	35,986	108,956	375,962
Average expense \$	120,498	6,135	27,887	97,346	350,622
Average net profit \$	12,771	6,036	8,099	11,610	25,340
Businesses reporting a loss (No.)	65				
Average sales \$	147,693	17,014	30,507	79,159	464,091
Average expense \$	156,462	24,563	40,582	91,711	468,990
Average net loss \$	-8,769	-7,549	-10,075	-12,552	-4,899

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	96				
Low sales value (\$000's)	(1)	(1)	18	54	176
High sales value (\$000's)	(1)	18	54	176	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	47.5	33.5	37.5	58.3	57.9	87.5	54.3	44.7	51.9	58.3	57.9
Occupancy expenses	17.8	16.4	23.3	17.5	14.1	99.8	17.8	16.4	23.6	17.5	14.1
Depreciation	3.9	9.0	4.9	1.5	1.1	68.5	5.6	12.1	9.1	2.0	1.5
Repairs & maintenance	1.4	0.1	3.9	0.8	0.8	57.8	2.4	0.4	5.0	1.6	0.9
Heat, light & telephone	3.9	3.9	8.5	2.2	1.2	92.7	4.2	4.8	9.6	2.2	1.2
Rent	8.7	3.5	6.1	13.0	11.1	75.1	11.5	9.1	10.6	13.2	11.3
Personnel expenses	9.9	2.9	3.0	16.7	15.4	80.7	12.3	6.4	4.1	17.1	15.4
Financial expenses	3.8	3.8	2.6	4.5	4.3	100.0	3.8	3.8	2.6	4.5	4.3
Interest & bank charges	2.8	3.1	1.7	3.0	3.4	87.4	3.2	4.1	1.8	3.9	3.4
Professional fees	1.0	0.7	0.9	1.5	0.9	82.3	1.2	0.8	1.3	1.9	1.0
Other expenses	15.6	22.1	26.2	11.8	4.4	99.9	15.6	22.1	26.4	11.8	4.4
Profit (loss)	5.4	21.4	7.4	-8.8	4.0	95.4	5.7	21.4	7.4	-8.8	4.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6582 - Gift, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as: retail carvings and artwork, retail handicraft ceramics, retail seasonal and holiday decorations, retail handicraft d'coupage, retail eskimo carvings, retail gift wrap supplies, gift shops, retail handcrafted goods (novelties, souvenirs), joke shops, retail handicraft macramé, retail handicraft metalwork, retail novelty merchandise, retail handicraft pottery, and retail souvenirs.

TABLE 2. Balance sheet profile for 1986

British Columbia, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	96				
Low sales value (\$000's)	(1)	(1)	18	54	176
High sales value (\$000's)	(1)	18	54	176	(1)
Average (\$000's)					
Assets					
Cash	5	-	1	3	16
Accounts and notes receivable	6	-	-	1	20
Inventory	59	2	11	31	172
Other current assets	1	-	-	1	2
Total current assets	71	3	12	37	210
Fixed assets	23	3	11	18	54
Less: Accum. dep. on fixed assets	8	1	6	5	18
Other assets	2	-	2	2	3
Total assets	88	5	19	51	249
Liabilities and equity					
Current loans	23	-	4	5	74
Other current liabilities	17	-	-	6	54
Total current liabilities	40	-	4	13	129
Mortgages payable	-	-	-	1	1
Long term debt	40	-	-	38	109
Other liabilities	-	-	-	-	-
Total liabilities	80	-	4	51	238
Total equity	7	5	14	-1	10

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	46				
Low sales value (\$000's)	(1)	(1)	64	176	331
High sales value (\$000's)	(1)	64	176	331	(1)
Average					
Liquidity ratio					
Current ratio (times)	2.8	3.2	3.8	2.5	1.9
Leverage ratios					
Debt/equity ratio (times)	5.2	-3.5	7.0	-7.7	22.4
Interest coverage ratio (times)	10.6	44.4	0.9	1.7	10.7
Debt ratio (times)	1.2	1.3	1.3	1.3	0.9

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	40				
Low sales value (\$000's)	(1)	(1)	60	102	255
High sales value (\$000's)	(1)	60	102	255	(1)
Average (\$000's)					
Operating activities					
Cash from operations	7	2	-8	8	24
Depreciation	4	1	1	3	9
Other	-3	-29	-	-7	13
Dividends	-	-	-	-	-
Investment activities					
Disposal of fixed assets	1	-	-	-	1
Purchase of fixed assets	-3	-	-	-3	-6
Increase in investment	-	-	-	-	-
Decrease in investment	-	-	-	-	-
Financing activities					
Increase in long term debt	8	29	3	4	3
Repayment of long term debt	-4	-	-3	-6	-7
Loans from shareholders	3	-	3	1	6
Repayment of loans from shareholders	-7	-1	-1	-	-22
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-
Increase(decrease) in cash & equivalents	5	3	-5	-	21
Cash & equivalents-Beginning of the year	7	2	27	5	-8
Cash & equivalents - End of the year	13	5	22	5	13

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Gift, Novelty and Souvenir Stores (SIC 6582)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	1,548	95,049	7,921	164	197
less than 20	1,471	58,448	4,856	160	193
20 - 99	64	25,355	2,164	4	4
100 - 499	13	11,246	901	-	-
500 and over	-	-	-	-	-
1986					
Total	1,997	138,868	10,939	414	...
less than 20	1,890	67,037	5,360	398	...
20 - 99	80	32,724	2,669	14	...
100 - 499	25	X	2,685	2	...
500 and over	2	X	225	-	...

- (1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
 (2) Refers to businesses reporting no payroll deductions in the previous year.
 (3) Refers to businesses reporting no payroll deductions in the following year.

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	80				
Average sales \$	117,350	27,554	48,628	100,573	292,646
Average expense \$	113,285	26,692	48,577	96,950	280,922
Average net profit (loss) \$	4,065	862	51	3,623	11,724
Businesses reporting a profit (No.)	57				
Average sales \$	126,342	29,122	48,813	111,551	315,883
Average expense \$	115,189	22,898	41,466	99,777	296,616
Average net profit \$	11,153	6,224	7,347	11,774	19,267
Businesses reporting a loss (No.)	23				
Average sales \$	99,428	25,855	48,448	80,851	242,557
Average expense \$	106,315	30,802	55,492	91,871	247,094
Average net loss \$	-6,887	-4,947	-7,044	-11,020	-4,537
1985					
Number of observations in sample	76				
Average sales \$	114,848	13,064	27,829	93,980	324,518
Average expense \$	120,845	18,121	22,320	118,553	324,387
Average net profit (loss) \$	-5,997	-5,057	5,509	-24,573	131
Businesses reporting a profit (No.)	54				
Average sales \$	120,820	13,162	26,641	80,665	362,812
Average expense \$	110,609	10,539	17,821	69,716	344,360
Average net profit \$	10,211	2,623	8,820	10,949	18,452
Businesses reporting a loss (No.)	22				
Average sales \$	101,286	13,019	31,879	108,630	251,617
Average expense \$	129,487	21,640	37,657	172,288	285,363
Average net loss \$	-28,201	-8,621	-5,778	-63,658	-34,746
1986					
Number of observations in sample	153				
Average sales \$	125,438	13,431	29,231	88,059	371,032
Average expense \$	120,832	12,403	28,524	93,109	349,292
Average net profit (loss) \$	4,606	1,028	707	-5,050	21,740
Businesses reporting a profit (No.)	100				
Average sales \$	133,172	11,802	34,279	111,671	374,936
Average expense \$	119,962	5,498	24,694	99,741	349,915
Average net profit \$	13,210	6,304	9,585	11,930	25,021
Businesses reporting a loss (No.)	53				
Average sales \$	114,129	15,824	23,339	77,299	340,054
Average expense \$	122,496	22,551	32,993	90,087	344,353
Average net loss \$	-8,367	-6,727	-9,654	-12,788	-4,299

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Direct Sellers (SIC 6921)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	50					
Low sales value (\$000's)	(1)	(1)	18	23	69	
High sales value (\$000's)	(1)	18	23	69	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	54.9	20.9	41.0	69.4	68.5	79.4	69.1	48.5	72.4	69.4	72.0
Occupancy expenses	8.6	0.9	12.1	11.9	5.2	91.7	9.4	2.2	12.1	11.9	5.2
Depreciation	2.1	0.5	4.9	1.4	1.2	48.6	4.4	17.1	7.2	4.8	1.5
Repairs & maintenance	3.4	0.3	6.4	4.0	1.6	82.0	4.2	8.5	6.5	4.1	1.8
Heat, light & telephone	0.7	0.1	0.3	1.2	0.8	59.4	1.2	0.3	1.3	1.3	1.3
Rent	2.4	-	0.5	5.4	1.6	42.3	5.6	-	1.4	11.2	2.3
Personnel expenses	5.4	-	1.7	9.8	6.4	53.4	10.2	-	2.6	19.3	8.8
Financial expenses	2.2	6.0	1.6	1.5	1.5	92.8	2.4	6.0	1.6	1.9	1.5
Interest & bank charges	0.8	-	0.8	0.8	1.1	60.5	1.3	0.7	1.3	1.1	1.5
Professional fees	1.4	6.0	0.8	0.7	0.4	90.7	1.6	6.0	0.8	0.9	0.4
Other expenses	21.1	45.0	21.0	16.5	13.9	100.0	21.1	45.0	21.0	16.5	13.9
Profit (loss)	7.7	27.2	22.6	-9.1	4.4	99.4	7.8	27.2	23.2	-9.1	4.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6921 - Direct Sellers

Businesses primarily engaged in retail dealing in a variety of products such as dairy products, beverages, cosmetics and kitchenware by means of telephone, door-to-door canvassing or parties arranged in customers' homes. The salespeople involved normally work on a commission basis and each salesperson is considered to be a separate business. Mail-order houses are included here.

TABLE 2. Balance sheet profile for 1986
British Columbia, Direct Sellers (SIC 6921)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	50				
Low sales value (\$000's)	(1)	(1)	18	23	69
High sales value (\$000's)	(1)	18	23	69	(1)
Average (\$000's)					
Assets					
Cash	1	-	-	-	4
Accounts and notes receivable	1	-	-	-	3
Inventory	2	-	-	-	6
Other current assets	-	-	1	-	-
Total current assets	4	-	1	-	14
Fixed assets	3	-	-	-	10
Less: Accum. dep. on fixed assets	1	-	-	-	6
Other assets	2	-	-	1	6
Total assets	7	-	1	1	24
Liabilities and equity					
Current loans	1	-	-	-	5
Other current liabilities	2	-	-	-	6
Total current liabilities	3	-	-	1	11
Mortgages payable	-	-	-	-	-
Long term debt	1	-	-	-	5
Other liabilities	-	-	-	-	-
Total liabilities	5	-	1	1	16
Total equity	2	-	-	-	8

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
British Columbia, Direct Sellers (SIC 6921)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	5.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	81.8	--	--	--	--
Interest coverage ratio (times)	-37.1	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-1	--	--	--	--
Depreciation	4	--	--	--	--
Other	-1	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-7	--	--	--	--
Increase in investment	-3	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	2	--	--	--	--
Repayment of long term debt	-	--	--	--	--
Loans from shareholders	4	--	--	--	--
Repayment of loans from shareholders	-6	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-7	--	--	--	--
Cash & equivalents-Beginning of the year	-14	--	--	--	--
Cash & equivalents - End of the year	-20	--	--	--	--

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	40	3,059	264	7	16
less than 20	33	1,660	141	5	14
20 - 99	4	1,162	100	1	2
100 - 499	2	X	10	1	-
500 and over	1	X	13	-	-
1986					
Total	82	3,788	312	27	...
less than 20	76	2,950	243	23	...
20 - 99	5	X	69	3	...
100 - 499	1	X	-	1	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	148				
Average sales \$	55,512	12,658	17,698	30,205	161,485
Average expense \$	53,023	13,565	16,223	27,475	154,827
Average net profit (loss) \$	2,489	-907	1,475	2,730	6,658
Businesses reporting a profit (No.)	81				
Average sales \$	60,196	12,511	17,996	30,013	180,263
Average expense \$	51,875	9,169	10,953	21,814	165,563
Average net profit \$	8,321	3,342	7,043	8,199	14,700
Businesses reporting a loss (No.)	67				
Average sales \$	42,666	12,779	17,423	30,495	109,968
Average expense \$	49,913	17,195	21,089	35,993	125,373
Average net loss \$	-7,247	-4,416	-3,666	-5,498	-15,405
1985					
Number of observations in sample	107				
Average sales \$	75,183	12,146	17,017	31,505	240,064
Average expense \$	67,309	9,287	10,655	21,835	227,459
Average net profit (loss) \$	7,874	2,859	6,362	9,670	12,605
Businesses reporting a profit (No.)	76				
Average sales \$	78,518	12,403	17,151	30,755	253,764
Average expense \$	66,987	8,589	6,027	16,333	236,999
Average net profit \$	11,531	3,814	11,124	14,422	16,765
Businesses reporting a loss (No.)	31				
Average sales \$	43,243	11,131	16,789	34,451	110,601
Average expense \$	52,837	12,044	18,570	43,429	137,306
Average net loss \$	-9,594	-913	-1,781	-8,978	-26,705
1986					
Number of observations in sample	89				
Average sales \$	72,051	14,381	19,800	42,192	211,830
Average expense \$	67,086	12,865	14,432	41,958	199,089
Average net profit (loss) \$	4,965	1,516	5,368	234	12,741
Businesses reporting a profit (No.)	67				
Average sales \$	75,794	13,221	19,516	46,328	224,111
Average expense \$	66,992	9,317	12,141	39,845	206,663
Average net profit \$	8,802	3,904	7,375	6,483	17,448
Businesses reporting a loss (No.)	22				
Average sales \$	58,162	15,439	21,365	33,256	162,587
Average expense \$	64,611	16,101	27,100	46,522	168,721
Average net loss \$	-6,449	-662	-5,735	-13,266	-6,134

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Operators of Buildings and Dwellings (SIC 751)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	284				
Low sales value (\$000's)	(1)	(1)	29	67	162
High sales value (\$000's)	(1)	29	67	162	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	25.9	30.3	27.9	20.5	25.1	95.2	27.2	34.2	29.4	21.1	25.1
Depreciation	14.7	19.1	15.5	11.5	13.0	84.8	17.4	27.4	16.9	12.7	15.0
Repairs & maintenance	5.9	7.5	4.7	4.8	6.6	66.7	8.8	15.7	8.0	6.6	7.5
Heat, light & telephone	4.2	3.5	4.3	3.9	5.2	55.6	7.6	9.6	10.1	6.0	6.8
Rent	1.0	0.2	3.5	0.3	0.3	7.2	14.5	99.7	49.1	3.6	1.8
Personnel expenses	15.7	16.3	13.5	20.4	12.5	52.8	29.7	51.1	34.1	31.6	16.9
Financial expenses	43.2	39.8	53.0	33.9	46.4	96.2	44.9	46.9	53.0	33.9	46.4
Interest & bank charges	36.3	31.0	47.0	25.3	42.0	88.2	41.1	43.2	50.3	28.6	42.5
Professional fees	6.9	8.8	6.0	8.6	4.3	92.6	7.5	10.4	6.4	9.1	4.4
Other expenses	18.3	24.3	16.6	17.0	15.6	93.1	19.7	26.7	19.0	17.5	16.1
Profit (loss)	-3.1	-10.7	-11.0	8.3	0.4	89.3	-3.5	-12.2	-12.4	10.2	0.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

(1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".

(2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.

(3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 751 - Operators of Buildings and Dwellings

Businesses primarily engaged in the operating or in owning and operating buildings and dwellings.

TABLE 2. Balance sheet profile for 1986

British Columbia, Operators of Buildings and Dwellings (SIC 751)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	284				
Low sales value (\$000's)	(1)	(1)	29	67	162
High sales value (\$000's)	(1)	29	67	162	(1)
Average (\$000's)					
Assets					
Cash	27	2	20	15	72
Accounts and notes receivable	25	12	9	16	65
Inventory	16	2	-	17	43
Other current assets	20	6	3	4	68
Total current assets	89	22	32	52	248
Fixed assets	734	190	255	438	2,034
Less: Accum. dep. on fixed assets	109	22	51	77	284
Other assets	174	261	43	82	310
Total assets	888	451	278	495	2,308
Liabilities and equity					
Current loans	79	30	55	55	173
Other current liabilities	38	13	11	28	98
Total current liabilities	117	43	66	83	272
Mortgages payable	318	21	78	137	1,025
Long term debt	261	153	96	192	598
Other liabilities	24	12	9	19	54
Total liabilities	719	228	249	431	1,948
Total equity	169	222	29	64	360

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Operators of Buildings and Dwellings (SIC 751)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	239				
Low sales value (\$000's)	(1)	(1)	31	68	165
High sales value (\$000's)	(1)	31	68	165	(1)
Average					
Liquidity ratio					
Current ratio (times)	4.7	0.7	12.7	2.2	2.9
Leverage ratios					
Debt/equity ratio (times)	-6.8	-50.6	11.2	8.1	3.5
Interest coverage ratio (times)	20.4	8.2	3.2	65.1	5.5
Debt ratio (times)	0.9	0.9	0.9	0.9	0.8

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / Interest expense.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	137				
Low sales value (\$000's)	(1)	(1)	34	69	160
High sales value (\$000's)	(1)	34	69	160	(1)
Average (\$000's)					
Operating activities					
Cash from operations	2	-10	-3	-	20
Depreciation	21	5	9	17	52
Other	-9	6	15	-9	-45
Dividends	-8	-	-2	-	-26
Investment activities					
Disposal of fixed assets	23	7	6	3	73
Purchase of fixed assets	-107	-1	-56	-21	-330
Increase in investment	-13	-1	-1	-4	-44
Decrease in investment	8	-	1	12	17
Financing activities					
Increase in long term debt	102	56	25	19	293
Repayment of long term debt	-39	-34	-11	-35	-73
Loans from shareholders	40	5	14	16	117
Repayment of loans from shareholders	-28	-34	-3	-12	-61
Advances & loans from government	-	-	-	-	-
Increase in equity	1	-	-	-	5
Decrease in equity	-	-	-	-	-1
Other	-	-	8	-	-7
Increase(decrease) in cash & equivalents	-6	-1	1	-14	-12
Cash & equivalents-Beginning of the year	33	2	19	24	84
Cash & equivalents - End of the year	27	1	20	10	72

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	3,106	228,861	12,854	408	466
less than 20	2,973	117,891	6,612	401	452
20 - 99	100	59,355	3,320	3	9
100 - 499	24	38,239	2,172	4	3
500 and over	9	13,376	750	-	2
1986					
Total	3,933	279,836	12,720	563	...
less than 20	3,776	151,244	6,862	544	...
20 - 99	115	69,266	3,170	14	...
100 - 499	31	38,630	1,756	5	...
500 and over	11	20,696	932	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	359				
Average sales \$	120,377	17,126	38,723	74,337	351,323
Average expense \$	103,212	19,157	41,784	53,961	297,945
Average net profit (loss) \$	17,165	-2,031	-3,061	20,376	53,378
Businesses reporting a profit (No.)	241				
Average sales \$	131,164	16,890	39,417	75,698	392,650
Average expense \$	77,462	14,633	30,734	35,200	229,279
Average net profit \$	53,702	2,257	8,683	40,498	163,371
Businesses reporting a loss (No.)	128				
Average sales \$	105,387	17,645	36,612	72,109	295,183
Average expense \$	145,106	29,114	75,410	84,673	391,225
Average net loss \$	-39,719	-11,469	-38,798	-12,564	-96,042
1985					
Number of observations in sample	359				
Average sales \$	111,355	17,867	35,204	61,637	330,710
Average expense \$	98,386	21,379	18,075	59,518	294,571
Average net profit (loss) \$	12,969	-3,512	17,129	2,119	36,139
Businesses reporting a profit (No.)	244				
Average sales \$	107,689	18,343	35,125	60,869	316,419
Average expense \$	73,467	8,400	4,877	50,494	230,096
Average net profit \$	34,222	9,943	30,248	10,375	86,323
Businesses reporting a loss (No.)	115				
Average sales \$	120,854	17,146	35,407	63,507	367,355
Average expense \$	158,616	41,075	51,976	81,514	459,897
Average net loss \$	-37,762	-23,929	-16,569	-18,007	-92,542
1986					
Number of observations in sample	434				
Average sales \$	143,860	20,704	46,870	98,857	409,010
Average expense \$	137,708	23,344	49,094	94,338	384,057
Average net profit (loss) \$	6,152	-2,640	-2,224	4,519	24,953
Businesses reporting a profit (No.)	283				
Average sales \$	151,702	20,219	46,836	97,201	442,550
Average expense \$	123,232	14,925	39,967	84,399	353,635
Average net profit \$	28,470	5,294	6,869	12,802	88,915
Businesses reporting a loss (No.)	151				
Average sales \$	130,437	21,129	46,911	102,957	350,749
Average expense \$	161,677	30,719	60,150	118,937	436,901
Average net loss \$	-31,240	-9,590	-13,239	-15,980	-86,152

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Operators of Non-Residential Buildings (SIC 7512)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	119				
Low sales value (\$000's)	(1)	(1)	31	66	162
High sales value (\$000's)	(1)	31	66	162	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	25.6	21.3	28.3	19.7	31.3	96.8	26.4	24.7	28.4	19.7	31.3
Depreciation	18.4	16.9	20.7	12.7	22.2	85.9	21.5	24.3	23.1	12.8	26.3
Repairs & maintenance	3.3	2.3	2.8	4.0	4.1	58.2	5.7	5.3	5.0	6.4	6.0
Heat, light & telephone	2.7	1.5	2.1	2.4	4.5	46.3	5.8	4.8	5.7	4.0	7.9
Rent	1.1	...	...	...	...	7.4	15.1	...	...	...	...
Personnel expenses	15.7	23.2	19.2	13.1	8.2	49.1	31.9	81.3	34.4	23.1	15.4
Financial expenses	43.5	57.8	44.3	34.0	38.8	97.0	44.8	66.5	44.3	34.0	38.8
Interest & bank charges	37.5	48.9	40.8	24.3	36.0	88.3	42.5	57.6	45.6	32.0	36.0
Professional fees	5.9	8.8	3.5	9.7	2.8	93.3	6.4	10.3	3.9	9.7	2.8
Other expenses	16.1	19.8	16.4	18.3	10.8	86.0	18.7	23.0	23.4	18.3	12.0
Profit (loss)	-0.8	-22.1	-8.3	14.8	11.0	92.8	-0.8	-26.3	-8.5	16.9	11.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 7512 - Operators of Non-Residential Buildings

Businesses primarily engaged in operating, or owning and operating buildings and dwellings such as: arena operating, conference/convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, real estate operating - non-residential buildings, shopping centre operating, stadium operating and theatre building operating.

TABLE 2. Balance sheet profile for 1986

British Columbia, Operators of Non-Residential Buildings (SIC 7512)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	119				
Low sales value (\$000's)	(1)	(1)	31	66	162
High sales value (\$000's)	(1)	31	66	162	(1)
Average (\$000's)					
Assets					
Cash	21	3	31	19	28
Accounts and notes receivable	49	31	22	20	113
Inventory	1	6	-	-	-
Other current assets	15	15	5	3	36
Total current assets	87	55	58	42	178
Fixed assets	726	173	288	421	1,869
Less: Accum. dep. on fixed assets	117	28	65	82	271
Other assets	114	71	75	67	228
Total assets	810	271	356	448	2,003
Liabilities and equity					
Current loans	78	50	96	58	102
Other current liabilities	30	29	13	22	56
Total current liabilities	109	79	108	80	157
Mortgages payable	238	17	52	77	739
Long term debt	307	131	114	217	718
Other liabilities	19	10	1	16	46
Total liabilities	673	238	275	390	1,660
Total equity	137	33	81	58	343

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Operators of Non-Residential Buildings (SIC 7512)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	107				
Low sales value (\$000's)	(1)	(1)	31	66	162
High sales value (\$000's)	(1)	31	66	162	(1)
Average					
Liquidity ratio					
Current ratio (times)	9.0	0.7	28.5	1.1	4.0
Leverage ratios					
Debt/equity ratio (times)	-12.7	...	17.3	211.0	12.8
Interest coverage ratio (times)	3.2	2.3	6.1	1.8	2.2
Debt ratio (times)	0.9	0.9	0.9	0.9	0.8

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

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

See table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Operators of Non-Residential Buildings (SIC 7512)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	60				
Low sales value (\$000's)	(1)	(1)			
High sales value (\$000's)	(1)	27	60	174	(1)
Average (\$000's)					
Operating activities					
Cash from operations	4	-10	-3	-4	30
Depreciation	26	3	10	41	43
Other	-21	1	40	-24	-100
Dividends	-5	-	-1	-14	-3
Investment activities					
Disposal of fixed assets	16	25	-	18	24
Purchase of fixed assets	-162	-2	-134	-26	-463
Increase in investment	-2	-2	-1	-4	-2
Decrease in investment	9	-	-	3	33
Financing activities					
Increase in long term debt	121	92	65	11	321
Repayment of long term debt	-39	-68	-20	-33	-44
Loans from shareholders	72	8	29	91	147
Repayment of loans from shareholders	-31	-47	-4	-59	-18
Advances & loans from government	-	-	-	-	-
Increase in equity	3	-	-	-	11
Decrease in equity	-	-	-	-	-2
Other	6	-1	28	-2	-3
Increase(decrease) in cash & equivalents	-4	-1	10	-1	-25
Cash & equivalents-Beginning of the year	15	2	9	4	45
Cash & equivalents - End of the year	11	2	19	4	19

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	3,106	228,861	12,854	408	466
less than 20	2,973	117,891	6,612	401	452
20 - 99	100	59,355	3,320	3	9
100 - 499	24	38,239	2,172	4	3
500 and over	9	13,376	750	-	2
1986					
Total	3,933	279,836	12,720	563	...
less than 20	3,776	151,244	6,862	544	...
20 - 99	115	69,266	3,170	14	...
100 - 499	31	38,630	1,756	5	...
500 and over	11	20,696	932	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	106				
Average sales \$	135,042	20,718	40,800	82,233	396,415
Average expense \$	119,585	23,800	33,714	69,090	351,734
Average net profit (loss) \$	15,457	-3,082	7,086	13,143	44,681
Businesses reporting a profit (No.)	77				
Average sales \$	130,878	21,175	40,338	77,236	384,761
Average expense \$	82,893	20,506	24,666	53,336	233,064
Average net profit \$	47,985	669	15,672	23,900	151,697
Businesses reporting a loss (No.)	29				
Average sales \$	146,562	18,887	42,277	93,001	432,083
Average expense \$	229,405	37,011	62,643	103,046	714,919
Average net loss \$	-82,843	-18,124	-20,366	-10,045	-282,836
1985					
Number of observations in sample	114				
Average sales \$	103,518	16,734	31,126	62,083	304,129
Average expense \$	83,712	26,244	10,629	65,316	253,915
Average net profit (loss) \$	19,806	-9,510	20,497	-3,233	50,214
Businesses reporting a profit (No.)	74				
Average sales \$	98,431	17,287	29,365	62,450	284,623
Average expense \$	42,931	269	71,169	48,962	193,198
Average net profit \$	55,500	17,018	-41,804	12,488	91,425
Businesses reporting a loss (No.)	40				
Average sales \$	119,516	16,179	32,908	61,374	367,604
Average expense \$	162,462	52,791	50,646	94,915	451,494
Average net loss \$	-42,946	-36,612	-17,738	-33,541	-83,890
1986					
Number of observations in sample	218				
Average sales \$	155,986	20,916	50,140	100,405	452,481
Average expense \$	145,559	24,492	53,817	98,889	405,037
Average net profit (loss) \$	10,427	-3,576	-3,677	1,516	47,444
Businesses reporting a profit (No.)	145				
Average sales \$	155,849	22,987	50,239	94,298	455,872
Average expense \$	122,383	18,983	44,693	76,464	349,393
Average net profit \$	33,466	4,004	5,546	17,834	106,479
Businesses reporting a loss (No.)	73				
Average sales \$	155,668	19,662	50,025	109,582	443,404
Average expense \$	194,700	27,829	64,408	132,584	553,979
Average net loss \$	-39,032	-8,167	-14,383	-23,002	-110,575

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Insurance and Real Estate Agencies (SIC 7611)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	112				
Low sales value (\$000's)	(1)	(1)	34	119	235
High sales value (\$000's)	(1)	34	119	235	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	13.7	18.9	16.6	9.7	9.7	89.0	15.4	26.4	16.9	11.1	9.9
Depreciation	2.8	3.7	3.4	1.9	2.3	77.1	3.6	6.7	4.0	2.5	2.5
Repairs & maintenance	2.1	3.4	2.0	1.3	1.7	74.3	2.8	7.9	2.6	1.5	1.9
Heat, light & telephone	3.9	5.3	4.2	3.5	2.6	81.6	4.7	7.4	4.8	4.4	3.0
Rent	4.9	6.5	7.0	3.0	3.2	72.4	6.8	12.8	8.9	3.8	4.0
Personnel expenses	41.5	26.9	38.8	49.3	50.5	87.8	47.3	48.9	39.5	49.5	52.1
Financial expenses	9.7	8.5	12.1	10.6	7.7	99.4	9.8	8.5	12.4	10.6	7.7
Interest & bank charges	3.0	4.4	2.2	2.7	2.7	86.8	3.4	5.1	2.6	3.5	2.8
Professional fees	6.7	4.1	9.9	7.9	5.0	96.2	7.0	4.3	10.2	8.3	5.1
Other expenses	26.4	31.8	23.6	24.4	25.8	95.7	27.5	36.5	23.6	25.7	25.8
Profit (loss)	8.7	13.8	8.9	6.0	6.3	96.2	9.1	13.8	9.6	6.5	6.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 7611 - Insurance and Real Estate Agencies

Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields such as: real estate appraisal services, independent insurance claim adjusters, insurance agents and brokers, insurance and real estate agencies, insurance broker services and real estate agencies.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	112				
Low sales value (\$000's)	(1)	(1)	34	119	235
High sales value (\$000's)	(1)	34	119	235	(1)
Average (\$000's)					
Assets					
Cash	23	5	10	30	45
Accounts and notes receivable	32	1	21	13	93
Inventory	7	-	-	9	18
Other current assets	11	8	1	10	24
Total current assets	73	14	32	63	180
Fixed assets	53	44	19	21	125
Less: Accum. dep. on fixed assets	18	18	9	10	33
Other assets	54	39	7	25	141
Total assets	162	79	49	98	413
Liabilities and equity					
Current loans	17	11	6	7	45
Other current liabilities	53	7	21	34	146
Total current liabilities	70	17	27	41	191
Mortgages payable	7	-	-	-	29
Long term debt	26	8	7	24	66
Other liabilities	15	-	-	4	55
Total liabilities	119	26	35	69	341
Total equity	43	54	15	29	73

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

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	72				
Low sales value (\$000's)	(1)	(1)	56	142	276
High sales value (\$000's)	(1)	56	142	276	(1)
Average					
Liquidity ratio					
Current ratio (times)	2.4	1.1	1.5	4.9	1.9
Leverage ratios					
Debt/equity ratio (times)	293.6	3.7	-101.9	4.9	...
Interest coverage ratio (times)	32.9	13.5	12.7	13.9	80.6
Debt ratio (times)	1.1	1.6	0.9	1.0	0.9

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Insurance and Real Estate Agencies (SIC 7611)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	61				
Low sales value (\$000's)	(1)	(1)	82	159	310
High sales value (\$000's)	(1)	82	159	310	(1)
Average (\$000's)					
Operating activities					
Cash from operations	12	5	5	6	32
Depreciation	7	1	4	4	18
Other	11	-11	10	15	26
Dividends	-11	-2	-13	-12	-16
Investment activities					
Disposal of fixed assets	23	-	76	2	5
Purchase of fixed assets	-11	-2	-6	-8	-26
Increase in investment	-8	-6	-	-	-25
Decrease in investment	3	-	3	-	8
Financing activities					
Increase in long term debt	9	-	2	-	31
Repayment of long term debt	-21	-	-54	-3	-19
Loans from shareholders	6	4	-	3	18
Repayment of loans from shareholders	-11	-	-	-14	-29
Advances & loans from government	-	-	-	-	-
Increase in equity	2	-	-	-	8
Decrease in equity	-	-	-	-	-1
Other	-1	-	-2	-	-1
Increase(decrease) in cash & equivalents	10	-12	24	-8	29
Cash & equivalents-Beginning of the year	24	18	34	22	22
Cash & equivalents - End of the year	34	6	58	14	51

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Insurance and Real Estate Agencies (SIC 7611)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	1,288	264,700	14,266	151	214
less than 20	1,133	92,351	4,980	135	207
20 - 99	118	71,294	3,852	16	6
100 - 499	26	41,416	2,252	-	1
500 and over	11	59,639	3,182	-	-
1986					
Total	1,803	385,047	16,012	266	...
less than 20	1,632	141,137	5,803	250	...
20 - 99	127	105,054	4,360	14	...
100 - 499	33	70,567	2,984	2	...
500 and over	11	68,289	2,865	-	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Insurance and Real Estate Agencies (SIC 7611)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	181				
Average sales \$	181,599	26,062	67,173	139,383	493,776
Average expense \$	171,192	22,121	60,620	121,934	480,093
Average net profit (loss) \$	10,407	3,941	6,553	17,449	13,683
Businesses reporting a profit (No.)	121				
Average sales \$	180,493	26,622	69,698	139,912	485,738
Average expense \$	155,051	18,470	57,807	105,761	438,165
Average net profit \$	25,442	8,152	11,891	34,151	47,573
Businesses reporting a loss (No.)	60				
Average sales \$	183,524	23,544	61,643	138,282	510,628
Average expense \$	207,223	38,543	66,782	155,569	567,998
Average net loss \$	-23,699	-14,999	-5,139	-17,287	-57,370
1985					
Number of observations in sample	138				
Average sales \$	228,440	23,100	69,988	202,484	618,187
Average expense \$	211,800	22,864	74,098	183,034	567,204
Average net profit (loss) \$	16,640	236	-4,110	19,450	50,983
Businesses reporting a profit (No.)	101				
Average sales \$	223,472	18,640	61,898	201,964	611,386
Average expense \$	194,878	14,260	47,488	172,841	544,924
Average net profit \$	28,594	4,380	14,410	29,123	66,462
Businesses reporting a loss (No.)	37				
Average sales \$	240,895	28,342	82,701	204,238	648,298
Average expense \$	258,025	32,976	115,918	217,359	665,847
Average net loss \$	-17,130	-4,634	-33,217	-13,121	-17,549
1986					
Number of observations in sample	176				
Average sales \$	209,411	22,873	86,248	174,727	553,795
Average expense \$	193,498	19,397	75,283	163,148	516,165
Average net profit (loss) \$	15,913	3,476	10,965	11,579	37,630
Businesses reporting a profit (No.)	142				
Average sales \$	209,609	23,542	89,051	175,817	550,027
Average expense \$	185,863	16,758	73,656	160,341	492,697
Average net profit \$	23,746	6,784	15,395	15,476	57,330
Businesses reporting a loss (No.)	34				
Average sales \$	207,111	20,471	75,417	168,254	564,301
Average expense \$	217,967	28,879	81,570	179,818	581,602
Average net loss \$	-10,856	-8,408	-6,153	-11,564	-17,301

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	83					
Low sales value (\$000's)	(1)	(1)	26	35	98	
High sales value (\$000's)	(1)	26	35	98	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	15.8	19.3	22.4	5.3	18.6	83.9	18.9	23.9	32.4	6.3	18.7
Depreciation	8.0	1.5	20.8	1.7	9.1	64.9	12.3	16.7	30.2	2.2	9.3
Repairs & maintenance	1.5	0.5	1.0	0.5	3.7	47.8	3.1	0.7	3.3	2.8	5.1
Heat, light & telephone	2.4	8.3	0.1	0.8	1.2	52.6	4.6	11.0	2.6	1.6	1.6
Rent	4.0	9.0	0.4	2.4	4.5	50.0	7.9	21.6	5.4	3.6	5.9
Personnel expenses	33.1	18.3	31.5	40.2	39.3	59.2	55.9	86.1	77.6	58.2	40.9
Financial expenses	4.7	3.5	9.3	2.0	4.8	99.1	4.8	3.5	9.3	2.0	4.8
Interest & bank charges	1.5	0.3	2.1	0.9	2.5	95.2	1.5	0.3	2.1	1.0	2.7
Professional fees	3.3	3.2	7.3	1.1	2.3	96.2	3.4	3.2	7.4	1.2	2.4
Other expenses	37.5	65.8	34.8	21.6	33.3	99.6	37.7	66.9	34.8	21.6	33.3
Profit (loss)	8.7	-6.9	2.0	31.0	4.0	91.0	9.6	-8.4	2.0	31.0	4.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 7721 - Computer Services

Businesses primarily engaged in providing computer facilities on a rental, leasing or time sharing basis and such activities as programming, planning and systems work.

TABLE 2. Balance sheet profile for 1986
British Columbia, Computer Services (SIC 7721)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	83				
Low sales value (\$000's)	(1)	(1)	26	35	98
High sales value (\$000's)	(1)	26	35	98	(1)
Average (\$000's)					
Assets					
Cash	4	1	2	7	7
Accounts and notes receivable	12	2	3	5	33
Inventory	3	-	-	-	10
Other current assets	12	1	1	-	44
Total current assets	31	4	6	12	94
Fixed assets	40	4	43	5	103
Less: Accum. dep. on fixed assets	20	1	9	2	65
Other assets	32	-	49	5	75
Total assets	83	8	89	21	207
Liabilities and equity					
Current loans	13	-	18	3	30
Other current liabilities	16	1	1	4	55
Total current liabilities	29	1	19	7	85
Mortgages payable	-	-	-	-	1
Long term debt	19	9	13	12	41
Other liabilities	3	-	6	-	4
Total liabilities	52	10	38	20	132
Total equity	31	-2	51	1	75

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
British Columbia, Computer Services (SIC 7721)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	60				
Low sales value (\$000's)	(1)	(1)	30	35	104
High sales value (\$000's)	(1)	30	35	104	(1)
Average					
Liquidity ratio					
Current ratio (times)	2.9	10.3	0.3	2.8	2.4
Leverage ratios					
Debt/equity ratio (times)	67.7	18.2	-13.1	233.7	2.2
Interest coverage ratio (times)	10.3	-32.4	-6.0	8.5	59.2
Debt ratio (times)	1.2	1.3	0.8	1.5	1.0

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	23				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	10	--	--	--	--
Depreciation	11	--	--	--	--
Other	1	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	6	--	--	--	--
Purchase of fixed assets	-12	--	--	--	--
Increase in investment	-57	--	--	--	--
Decrease in investment	1	--	--	--	--
Financing activities					
Increase in long term debt	11	--	--	--	--
Repayment of long term debt	-7	--	--	--	--
Loans from shareholders	3	--	--	--	--
Repayment of loans from shareholders	-3	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	44	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	1	--	--	--	--
Increase(decrease) in cash & equivalents	9	--	--	--	--
Cash & equivalents-Beginning of the year	17	--	--	--	--
Cash & equivalents - End of the year	25	--	--	--	--

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Computer Services (SIC 7721)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	281	93,664	3,492	71	153
less than 20	244	14,797	517	65	141
20 - 99	20	11,201	426	5	6
100 - 499	11	18,625	833	1	6
500 and over	6	49,041	1,716	-	-
1986					
Total	623	145,409	4,776	188	...
less than 20	558	40,260	1,244	173	...
20 - 99	40	12,678	410	13	...
100 - 499	19	42,338	1,305	2	...
500 and over	6	50,133	1,817	-	...

- (1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
 (2) Refers to businesses reporting no payroll deductions in the previous year.
 (3) Refers to businesses reporting no payroll deductions in the following year.

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	23				
Average sales \$	159,256	--	--	--	--
Average expense \$	146,565	--	--	--	--
Average net profit (loss) \$	12,691	--	--	--	--
Businesses reporting a profit (No.)	19				
Average sales \$	174,138	--	--	--	--
Average expense \$	149,689	--	--	--	--
Average net profit \$	24,449	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	109,790	--	--	--	--
Average expense \$	146,158	--	--	--	--
Average net loss \$	-36,368	--	--	--	--
1985					
Number of observations in sample	17				
Average sales \$	145,355	--	--	--	--
Average expense \$	161,393	--	--	--	--
Average net profit (loss) \$	-16,038	--	--	--	--
Businesses reporting a profit (No.)	14				
Average sales \$	136,978	--	--	--	--
Average expense \$	127,287	--	--	--	--
Average net profit \$	9,691	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	388,968	--	--	--	--
Average expense \$	693,798	--	--	--	--
Average net loss \$	-304,830	--	--	--	--
1986					
Number of observations in sample	104				
Average sales \$	105,057	17,504	31,048	61,571	310,106
Average expense \$	89,113	17,046	30,947	37,497	270,963
Average net profit (loss) \$	15,944	458	101	24,074	39,143
Businesses reporting a profit (No.)	77				
Average sales \$	108,133	17,219	31,768	60,051	323,492
Average expense \$	85,617	12,324	28,647	31,006	270,490
Average net profit \$	22,516	4,895	3,121	29,045	53,002
Businesses reporting a loss (No.)	27				
Average sales \$	96,106	18,030	30,784	71,842	263,767
Average expense \$	102,884	25,790	31,790	81,357	272,598
Average net loss \$	-6,778	-7,760	-1,006	-9,515	-8,831

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Management Consulting Services (SIC 7771)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	123				
Low sales value (\$000's)	(1)	(1)	17	25	58
High sales value (\$000's)	(1)	17	25	58	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	6.0	5.0	6.9	5.5	6.4	77.6	7.7	6.4	9.3	7.5	7.6
Depreciation	2.9	3.8	3.4	2.2	2.3	56.7	5.1	6.9	6.8	4.8	3.0
Repairs & maintenance	0.4	-	0.4	0.8	0.3	24.8	1.6	-	1.6	2.4	0.8
Heat, light & telephone	1.1	0.5	0.8	1.8	1.4	64.0	1.8	0.7	1.0	3.4	2.2
Rent	1.6	0.7	2.4	0.8	2.4	37.4	4.3	2.0	4.8	3.7	5.5
Personnel expenses	24.4	3.7	17.2	28.1	45.6	47.9	50.8	29.9	69.0	44.6	52.7
Financial expenses	6.2	0.8	1.8	8.6	12.6	80.4	7.7	1.5	2.4	9.6	12.8
Interest & bank charges	1.8	0.7	-	4.6	1.7	58.3	3.1	1.4	0.1	7.4	1.9
Professional fees	4.4	0.1	1.8	4.0	10.9	69.8	6.3	0.7	2.4	4.5	11.4
Other expenses	18.6	21.7	13.2	19.5	20.5	97.6	19.1	21.7	13.3	21.1	20.6
Profit (loss)	44.9	68.8	60.8	38.3	14.9	99.5	45.1	68.8	61.3	38.3	15.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):**SIC 7771 - Management Consulting Services**

Businesses primarily engaged in providing business and management consulting services such as: business management consulting services, customs consultants, financial management consultants, manager development consultants, organization management consultants, personnel management consultants and tariff and customs consultants.

TABLE 2. Balance sheet profile for 1986
British Columbia, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	123				
Low sales value (\$000's)	(1)	(1)	17	25	58
High sales value (\$000's)	(1)	17	25	58	(1)
Average (\$000's)					
Assets					
Cash	15	1	1	1	53
Accounts and notes receivable	7	-	-	2	25
Inventory	-	-	-	-	1
Other current assets	9	-	3	9	23
Total current assets	31	1	4	12	101
Fixed assets	29	2	-	22	89
Less: Accum. dep. on fixed assets	7	1	-	3	22
Other assets	67	-	11	3	241
Total assets	120	3	15	34	408
Liabilities and equity					
Current loans	8	3	-	-	27
Other current liabilities	11	-	-	3	40
Total current liabilities	19	3	-	3	67
Mortgages payable	6	-	-	14	10
Long term debt	36	19	12	12	98
Other liabilities	2	-	-	-	7
Total liabilities	63	22	13	30	181
Total equity	57	-19	2	5	227

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
British Columbia, Management Consulting Services (SIC 7771)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	54				
Low sales value (\$000's)	(1)	(1)	15	46	135
High sales value (\$000's)	(1)	15	46	135	(1)
Average					
Liquidity ratio					
Current ratio (times)	8.9	1.1	21.8	1.6	4.7
Leverage ratios					
Debt/equity ratio (times)	116.4	...	-1.8	-19.7	1.4
Interest coverage ratio (times)	146.3	...	16.5	18.1	38.0
Debt ratio (times)	62.1	...	1.5	0.9	0.8

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Management Consulting Services (SIC 7771)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	31				
Low sales value (\$000's)	(1)	(1)	41	97	155
High sales value (\$000's)	(1)	41	97	155	(1)
Average (\$000's)					
Operating activities					
Cash from operations	5	-5	4	1	15
Depreciation	4	-	2	1	10
Other	-1	-3	-6	6	-1
Dividends	-13	-	-	-	-49
Investment activities					
Disposal of fixed assets	3	6	-	-	7
Purchase of fixed assets	-5	-	-5	-1	-13
Increase in investment	-5	-	-	-	-18
Decrease in investment	9	-	-	-	36
Financing activities					
Increase in long term debt	5	-	3	-	16
Repayment of long term debt	-5	-	-2	-2	-16
Loans from shareholders	13	-	4	4	42
Repayment of loans from shareholders	-11	-	-	-6	-36
Advances & loans from government	-	-	-	-	-
Increase in equity	3	-	-	-	11
Decrease in equity	-2	-	-	-	-9
Other	-1	-	-	-	-4
Increase(decrease) in cash & equivalents	-2	-2	1	3	-11
Cash & equivalents-Beginning of the year	35	2	4	10	118
Cash & equivalents - End of the year	33	-	6	12	108

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Management Consulting Services (SIC 7771)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	1,157	98,556	5,188	248	264
less than 20	1,102	56,043	2,897	236	252
20 - 99	44	21,284	1,090	10	8
100 - 499	8	4,655	266	1	3
500 and over	3	16,574	935	1	1
1986					
Total	1,869	155,843	5,517	449	...
less than 20	1,798	97,330	3,257	437	...
20 - 99	56	33,290	1,149	11	...
100 - 499	11	6,236	258	1	...
500 and over	4	18,987	853	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
 (2) Refers to businesses reporting no payroll deductions in the previous year.
 (3) Refers to businesses reporting no payroll deductions in the following year.

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Management Consulting Services (SIC 7771)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	226				
Average sales \$	90,764	12,635	22,999	52,442	274,981
Average expense \$	76,871	5,631	14,822	30,945	256,087
Average net profit (loss) \$	13,893	7,004	8,177	21,497	18,894
Businesses reporting a profit (No.)	188				
Average sales \$	102,027	12,708	22,233	52,311	320,856
Average expense \$	77,377	3,108	6,602	20,129	279,670
Average net profit \$	24,650	9,600	15,631	32,182	41,186
Businesses reporting a loss (No.)	38				
Average sales \$	69,665	12,219	24,742	52,761	188,938
Average expense \$	80,638	19,836	33,525	57,333	211,856
Average net loss \$	-10,973	-7,617	-8,783	-4,572	-22,918
1985					
Number of observations in sample	230				
Average sales \$	85,835	12,144	23,615	48,728	258,852
Average expense \$	70,380	5,935	921	35,149	239,513
Average net profit (loss) \$	15,455	6,209	22,694	13,579	19,339
Businesses reporting a profit (No.)	206				
Average sales \$	89,101	12,282	24,028	51,171	268,922
Average expense \$	63,001	3,493	3,676	26,335	225,850
Average net profit \$	26,100	8,789	20,352	24,836	43,072
Businesses reporting a loss (No.)	24				
Average sales \$	74,091	10,055	21,554	41,686	223,069
Average expense \$	103,805	42,737	23,861	60,557	288,063
Average net loss \$	-29,714	-32,682	-2,307	-18,871	-64,994
1986					
Number of observations in sample	325				
Average sales \$	69,826	11,685	18,313	38,607	210,697
Average expense \$	52,173	4,228	7,453	21,197	175,815
Average net profit (loss) \$	17,653	7,457	10,860	17,410	34,882
Businesses reporting a profit (No.)	289				
Average sales \$	69,489	11,556	18,428	36,932	211,039
Average expense \$	45,954	2,573	4,906	13,572	162,764
Average net profit \$	23,535	8,983	13,522	23,360	48,275
Businesses reporting a loss (No.)	36				
Average sales \$	71,207	12,573	17,189	45,945	209,119
Average expense \$	84,623	15,603	32,425	54,593	235,870
Average net loss \$	-13,416	-3,030	-15,236	-8,648	-26,751

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Hotels and Motor Hotels (SIC 9111)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	80					
Low sales value (\$000's)	(1)	(1)		406	749	
High sales value (\$000's)	(1)	99	406	749	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	22.4	33.2	25.1	15.8	15.8	100.0	22.4	33.2	25.1	15.8	15.8
Depreciation	4.5	2.8	4.5	6.7	4.0	77.2	5.8	5.1	7.4	6.9	4.3
Repairs & maintenance	5.3	7.8	3.5	3.5	6.3	97.4	5.4	7.8	3.9	3.5	6.3
Heat, light & telephone	7.3	11.6	7.9	5.6	4.1	96.7	7.5	11.9	8.9	5.6	4.1
Rent	5.4	11.0	9.2	-	1.4	22.9	23.5	22.5	53.6	0.3	11.9
Personnel expenses	21.9	19.5	21.4	19.5	26.6	91.9	23.8	25.1	23.9	19.5	26.6
Financial expenses	12.3	7.3	15.4	16.3	10.5	100.0	12.3	7.3	15.4	16.3	10.5
Interest & bank charges	10.2	5.9	14.2	12.0	8.8	88.5	11.5	8.9	16.5	12.0	8.8
Professional fees	2.1	1.3	1.2	4.4	1.7	93.6	2.3	1.4	1.5	4.4	1.7
Other expenses	43.4	33.1	39.6	48.2	52.3	100.0	43.4	33.1	39.6	48.2	52.3
Profit (loss)	-	7.0	-1.6	0.2	-5.2	100.0	-	7.0	-1.6	0.2	-5.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9111 - Hotels and Motor Hotels

Business primarily engaged in providing short term accommodation to the public with or without food, beverage and other services. A hotel-type room has access only from the interior of the building and a motel-hotel type room has access from both the interior and exterior.

TABLE 2. Balance sheet profile for 1986

British Columbia, Hotels and Motor Hotels (SIC 9111)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	80				
Low sales value (\$000's)	(1)	(1)	99	406	749
High sales value (\$000's)	(1)	99	406	749	(1)
Average (\$000's)					
Assets					
Cash	20	2	28	16	32
Accounts and notes receivable	6	-	4	8	13
Inventory	10	-	4	18	18
Other current assets	12	-	8	13	23
Total current assets	48	3	44	56	87
Fixed assets	692	32	651	833	1,208
Less: Accum. dep. on fixed assets	168	6	79	331	257
Other assets	57	-	46	64	114
Total assets	629	29	662	622	1,152
Liabilities and equity					
Current loans	91	1	17	78	257
Other current liabilities	45	1	17	63	99
Total current liabilities	137	1	34	141	355
Mortgages payable	128	6	95	122	275
Long term debt	315	-	289	360	590
Other liabilities	26	1	38	1	59
Total liabilities	606	9	456	624	1,279
Total equity	23	20	206	-2	-127

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Hotels and Motor Hotels (SIC 9111)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	32				
Low sales value (\$000's)	(1)	(1)	386	499	794
High sales value (\$000's)	(1)	386	499	794	(1)
Average					
Liquidity ratio					
Current ratio (times)	0.7	1.5	0.6	0.6	0.4
Leverage ratios					
Debt/equity ratio (times)	-1.2	1.7	-4.6	-16.5	13.2
Interest coverage ratio (times)	-10.1	-57.1	0.8	-1.3	0.5
Debt ratio (times)	1.1	0.7	1.0	1.3	1.2

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Hotels and Motor Hotels (SIC 9111)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-8	--	--	--	--
Depreciation	35	--	--	--	--
Other	-12	--	--	--	--
Dividends	-6	--	--	--	--
Investment activities					
Disposal of fixed assets	38	--	--	--	--
Purchase of fixed assets	-37	--	--	--	--
Increase in investment	-13	--	--	--	--
Decrease in investment	1	--	--	--	--
Financing activities					
Increase in long term debt	59	--	--	--	--
Repayment of long term debt	-50	--	--	--	--
Loans from shareholders	15	--	--	--	--
Repayment of loans from shareholders	-11	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-2	--	--	--	--
Increase(decrease) in cash & equivalents	9	--	--	--	--
Cash & equivalents-Beginning of the year	12	--	--	--	--
Cash & equivalents - End of the year	21	--	--	--	--

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Hotels and Motor Hotels (SIC 9111)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	461	203,337	15,814	53	68
less than 20	285	27,594	2,186	39	50
20 - 99	143	77,788	6,145	9	16
100 - 499	23	37,862	2,972	4	1
500 and over	10	60,093	4,511	1	1
1986					
Total	663	273,364	20,405	117	...
less than 20	440	39,534	2,911	84	...
20 - 99	170	88,732	6,609	18	...
100 - 499	39	71,500	5,153	11	...
500 and over	14	73,598	5,732	4	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Hotels and Motor Hotels (SIC 9111)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	101				
Average sales \$	425,223	17,538	94,825	425,756	1,162,774
Average expense \$	433,812	24,147	86,151	426,759	1,198,190
Average net profit (loss) \$	-8,589	-6,609	8,674	-1,003	-35,416
Businesses reporting a profit (No.)	57				
Average sales \$	426,591	19,922	113,039	500,806	1,072,595
Average expense \$	393,564	19,922	93,248	474,873	986,214
Average net profit \$	33,027	-	19,791	25,933	86,381
Businesses reporting a loss (No.)	44				
Average sales \$	419,490	16,434	55,711	351,936	1,253,878
Average expense \$	472,197	26,105	70,910	379,432	1,412,341
Average net loss \$	-52,707	-9,671	-15,199	-27,496	-158,463
1985					
Number of observations in sample	111				
Average sales \$	537,944	63,487	274,765	619,040	1,194,484
Average expense \$	540,491	60,067	273,002	628,056	1,200,837
Average net profit (loss) \$	-2,547	3,420	1,763	-9,016	-6,353
Businesses reporting a profit (No.)	70				
Average sales \$	514,032	69,098	261,753	609,428	1,115,847
Average expense \$	487,969	56,518	244,454	585,863	1,065,042
Average net profit \$	26,063	12,580	17,299	23,565	50,805
Businesses reporting a loss (No.)	41				
Average sales \$	572,162	44,514	307,993	631,535	1,304,604
Average expense \$	622,967	72,067	345,901	682,903	1,390,997
Average net loss \$	-50,805	-27,553	-37,908	-51,368	-86,393
1986					
Number of observations in sample	128				
Average sales \$	539,734	52,994	284,990	561,655	1,259,296
Average expense \$	526,837	46,568	305,696	478,296	1,276,786
Average net profit (loss) \$	12,897	6,426	-20,706	83,359	-17,490
Businesses reporting a profit (No.)	83				
Average sales \$	516,521	54,300	218,112	551,607	1,242,063
Average expense \$	455,746	38,865	171,387	432,817	1,179,916
Average net profit \$	60,775	15,435	46,725	118,790	62,147
Businesses reporting a loss (No.)	45				
Average sales \$	568,209	49,796	336,147	602,820	1,284,073
Average expense \$	638,635	65,423	408,433	664,617	1,416,068
Average net loss \$	-70,426	-15,627	-72,286	-61,797	-131,995

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Motels (SIC 9112)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	81				
Low sales value (\$000's)	(1)	(1)	59	118	149
High sales value (\$000's)	(1)	59	118	149	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	30.5	37.1	33.1	28.8	24.6	100.0	30.5	37.1	33.1	28.8	24.6
Depreciation	10.8	14.3	8.0	16.8	7.6	93.3	11.6	14.4	8.7	18.9	8.3
Repairs & maintenance	6.4	7.2	9.3	3.0	5.4	95.5	6.7	7.5	9.3	3.0	5.9
Heat, light & telephone	12.1	14.4	15.8	8.1	9.6	98.8	12.3	15.2	15.8	8.1	9.6
Rent	1.1	...	...	...	...	20.7	5.5	...	...	...	...
Personnel expenses	12.1	1.4	17.3	3.4	20.1	77.2	15.7	12.9	17.9	3.5	20.1
Financial expenses	26.4	33.4	15.8	39.4	23.0	100.0	26.4	33.4	15.8	39.4	23.0
Interest & bank charges	23.8	30.9	13.8	34.8	20.9	99.1	24.0	32.1	13.8	34.8	20.9
Professional fees	2.6	2.4	2.1	4.6	2.1	94.7	2.7	3.0	2.1	4.6	2.1
Other expenses	21.6	15.2	22.8	24.1	24.1	100.0	21.6	15.2	22.8	24.1	24.1
Profit (loss)	9.4	12.9	10.9	4.2	8.2	90.2	10.4	12.9	17.7	4.2	8.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9112 - Motels

Businesses primarily engaged in short term accommodation to the public with or without food, beverage and other services. A motel-type room has access from the exterior only and generally has parking facilities in close proximity.

TABLE 2. Balance sheet profile for 1986
British Columbia, Motels (SIC 9112)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	81				
Low sales value (\$000's)	(1)	(1)	59	118	149
High sales value (\$000's)	(1)	59	118	149	(1)
Average (\$000's)					
Assets					
Cash	19	1	39	6	23
Accounts and notes receivable	2	-	-	-	6
Inventory	1	-	-	2	2
Other current assets	8	-	10	-	17
Total current assets	31	1	49	9	48
Fixed assets	394	34	152	498	785
Less: Accum. dep. on fixed assets	105	6	44	88	230
Other assets	19	-	22	-	41
Total assets	339	29	179	419	644
Liabilities and equity					
Current loans	26	1	4	1	72
Other current liabilities	16	1	8	3	40
Total current liabilities	42	2	12	4	112
Mortgages payable	108	12	47	18	266
Long term debt	149	3	39	424	206
Other liabilities	12	3	1	11	27
Total liabilities	311	20	100	457	611
Total equity	27	10	79	-39	32

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
British Columbia, Motels (SIC 9112)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	6.4	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-55.3	--	--	--	--
Interest coverage ratio (times)	1.9	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Motels (SIC 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	10	--	--	--	--
Depreciation	27	--	--	--	--
Other	-22	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-121	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	9	--	--	--	--
Financing activities					
Increase in long term debt	105	--	--	--	--
Repayment of long term debt	-24	--	--	--	--
Loans from shareholders	4	--	--	--	--
Repayment of loans from shareholders	-6	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-19	--	--	--	--
Cash & equivalents-Beginning of the year	47	--	--	--	--
Cash & equivalents - End of the year	28	--	--	--	--

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Motels (SIC 9112)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	376	21,571	1,728	49	62
less than 20	358	13,750	1,093	46	61
20 - 99	17	X	621	3	1
100 - 499	1	X	14	-	-
500 and over	-	-	-	-	-
1986					
Total	495	29,447	2,202	75	...
less than 20	473	19,537	1,449	70	...
20 - 99	21	X	653	4	...
100 - 499	1	X	100	1	...
500 and over	-	-	-	-	...

- (1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Motels (SIC 9112)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	98				
Average sales \$	132,971	17,795	51,656	114,304	348,128
Average expense \$	126,895	20,780	47,991	111,069	327,740
Average net profit (loss) \$	6,076	-2,985	3,665	3,235	20,388
Businesses reporting a profit (No.)	60				
Average sales \$	133,129	17,037	55,557	117,946	341,975
Average expense \$	117,095	16,356	48,415	105,431	298,176
Average net profit \$	16,034	681	7,142	12,515	43,799
Businesses reporting a loss (No.)	38				
Average sales \$	131,384	18,410	41,330	101,626	364,169
Average expense \$	151,688	24,373	46,868	130,693	404,817
Average net loss \$	-20,304	-5,963	-5,538	-29,067	-40,648
1985					
Number of observations in sample	111				
Average sales \$	129,465	18,194	49,366	81,766	368,532
Average expense \$	140,553	24,270	44,731	93,751	399,459
Average net profit (loss) \$	-11,088	-6,076	4,635	-11,985	-30,927
Businesses reporting a profit (No.)	65				
Average sales \$	126,879	26,233	51,359	84,369	345,554
Average expense \$	107,367	18,274	41,407	83,160	286,628
Average net profit \$	19,512	7,959	9,952	1,209	58,926
Businesses reporting a loss (No.)	46				
Average sales \$	137,649	17,963	44,273	80,700	407,658
Average expense \$	191,835	24,443	53,224	98,092	591,581
Average net loss \$	-54,186	-6,480	-8,951	-17,392	-183,923
1986					
Number of observations in sample	136				
Average sales \$	183,276	35,803	79,048	143,390	474,863
Average expense \$	164,168	33,751	70,468	148,939	403,513
Average net profit (loss) \$	19,108	2,052	8,580	-5,549	71,350
Businesses reporting a profit (No.)	101				
Average sales \$	178,191	37,366	78,075	147,428	449,894
Average expense \$	146,824	30,706	63,556	128,982	364,050
Average net profit \$	31,367	6,660	14,519	18,446	85,844
Businesses reporting a loss (No.)	35				
Average sales \$	214,308	33,031	83,063	139,896	601,242
Average expense \$	226,894	39,150	98,969	166,203	603,252
Average net loss \$	-12,586	-6,119	-15,906	-26,307	-2,010

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Licensed Restaurants (SIC 9211)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	245					
Low sales value (\$000's)	(1)	(1)	129	297	498	
High sales value (\$000's)	(1)	129	297	498	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	40.4	45.8	36.6	41.7	37.7	100.0	40.4	45.9	36.6	41.7	37.7
Occupancy expenses	17.5	24.4	18.3	13.7	14.0	100.0	17.5	24.4	18.3	13.7	14.0
Depreciation	3.5	3.3	4.7	2.4	3.5	86.9	4.0	4.2	5.5	2.9	3.6
Repairs & maintenance	2.3	2.2	2.3	2.1	2.8	97.7	2.4	2.4	2.3	2.1	2.8
Heat, light & telephone	4.6	6.2	5.4	3.7	3.0	99.7	4.6	6.2	5.4	3.7	3.0
Rent	7.2	12.8	5.9	5.4	4.8	76.2	9.4	18.0	8.4	6.8	5.7
Personnel expenses	26.4	17.5	26.5	28.3	33.0	91.8	28.8	24.8	26.5	29.6	33.0
Financial expenses	5.3	6.1	4.9	5.8	4.3	100.0	5.3	6.1	4.9	5.8	4.3
Interest & bank charges	3.7	4.3	3.7	4.1	2.8	99.8	3.7	4.3	3.7	4.1	2.8
Professional fees	1.5	1.8	1.2	1.7	1.5	98.6	1.6	1.9	1.2	1.7	1.5
Other expenses	9.9	11.2	8.7	9.3	10.3	100.0	9.9	11.2	8.7	9.3	10.3
Profit (loss)	0.5	-5.1	5.1	1.1	0.7	96.2	0.5	-6.0	5.1	1.1	0.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9211 - Licensed Restaurants

Businesses primarily engaged in preparing and serving meals for consumption on the premises and licensed to serve alcoholic beverages.

TABLE 2. Balance sheet profile for 1986
British Columbia, Licensed Restaurants (SIC 9211)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	245				
Low sales value (\$000's)	(1)	(1)	129	297	498
High sales value (\$000's)	(1)	129	297	498	(1)
Average (\$000's)					
Assets					
Cash	11	4	5	11	24
Accounts and notes receivable	4	-	1	2	12
Inventory	9	5	4	10	18
Other current assets	4	-	3	2	10
Total current assets	28	10	13	24	63
Fixed assets	181	59	81	158	416
Less: Accum. dep. on fixed assets	68	18	42	72	135
Other assets	17	2	4	14	47
Total assets	158	53	57	124	391
Liabilities and equity					
Current loans	15	3	6	14	35
Other current liabilities	29	10	11	29	67
Total current liabilities	44	14	17	43	102
Mortgages payable	23	2	2	16	72
Long term debt	80	24	37	72	185
Other liabilities	1	-	1	1	3
Total liabilities	150	39	57	132	362
Total equity	9	14	-	-8	28

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
British Columbia, Licensed Restaurants (SIC 9211)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	158				
Low sales value (\$000's)	(1)	(1)	182	344	601
High sales value (\$000's)	(1)	182	344	601	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.2	1.8	1.0	1.1	1.0
Leverage ratios					
Debt/equity ratio (times)	-16.7	-2.2	10.6	-47.7	-23.6
Interest coverage ratio (times)	5.7	5.4	4.2	5.3	7.7
Debt ratio (times)	1.1	1.1	1.0	1.0	1.0

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Licensed Restaurants (SIC 9211)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	103				
Low sales value (\$000's)	(1)	(1)	204	366	621
High sales value (\$000's)	(1)	204	366	621	(1)
Average (\$000's)					
Operating activities					
Cash from operations	8	5	15	2	7
Depreciation	14	6	4	14	31
Other	2	4	-15	-4	24
Dividends	-2	-	-4	-3	-2
Investment activities					
Disposal of fixed assets	6	-	4	20	1
Purchase of fixed assets	-22	-6	-2	-9	-69
Increase in investment	-2	-	-	-8	-
Decrease in investment	1	1	-	1	2
Financing activities					
Increase in long term debt	15	-	1	9	49
Repayment of long term debt	-14	-1	-8	-8	-38
Loans from shareholders	9	-	3	7	24
Repayment of loans from shareholders	-9	-5	-1	-6	-25
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	1	-1	-1
Increase(decrease) in cash & equivalents	5	5	-2	13	3
Cash & equivalents-Beginning of the year	10	9	8	5	17
Cash & equivalents - End of the year	14	13	6	18	20

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Licensed Restaurants (SIC 9211)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	1,676	254,290	29,207	115	142
less than 20	1,311	84,883	9,786	88	105
20 - 99	340	98,802	11,455	25	36
100 - 499	15	20,404	2,137	1	-
500 and over	10	50,201	5,829	1	1
1986					
Total	1,984	324,828	35,946	259	...
less than 20	1,493	94,476	10,463	173	...
20 - 99	448	132,032	14,716	70	...
100 - 499	31	30,790	3,229	15	...
500 and over	12	67,530	7,538	1	...

- (1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
 (2) Refers to businesses reporting no payroll deductions in the previous year.
 (3) Refers to businesses reporting no payroll deductions in the following year.

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Licensed Restaurants (SIC 9211)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	242				
Average sales \$	330,423	60,727	180,230	340,969	739,767
Average expense \$	328,462	62,093	180,538	342,101	729,114
Average net profit (loss) \$	1,961	-1,366	-308	-1,132	10,653
Businesses reporting a profit (No.)	155				
Average sales \$	341,357	63,921	177,169	341,199	783,137
Average expense \$	325,425	56,511	169,768	326,303	749,119
Average net profit \$	15,932	7,410	7,401	14,896	34,018
Businesses reporting a loss (No.)	87				
Average sales \$	314,375	55,836	183,727	340,673	677,263
Average expense \$	331,550	70,641	192,841	362,434	700,283
Average net loss \$	-17,175	-14,805	-9,114	-21,761	-23,020
1985					
Number of observations in sample	262				
Average sales \$	363,385	80,680	181,952	342,038	848,868
Average expense \$	356,843	79,229	178,388	332,370	837,384
Average net profit (loss) \$	6,542	1,451	3,564	9,668	11,484
Businesses reporting a profit (No.)	196				
Average sales \$	368,642	74,571	184,776	338,196	877,023
Average expense \$	350,772	68,857	174,668	318,345	841,216
Average net profit \$	17,870	5,714	10,108	19,851	35,809
Businesses reporting a loss (No.)	66				
Average sales \$	353,218	88,904	176,206	353,696	794,065
Average expense \$	371,000	93,191	185,957	374,931	829,920
Average net loss \$	-17,782	-4,287	-9,751	-21,235	-35,855
1986					
Number of observations in sample	385				
Average sales \$	369,877	67,002	194,607	368,517	849,380
Average expense \$	368,023	65,225	199,644	362,600	844,621
Average net profit (loss) \$	1,854	1,777	-5,037	5,917	4,759
Businesses reporting a profit (No.)	257				
Average sales \$	383,919	63,613	176,673	371,667	923,724
Average expense \$	362,072	56,853	161,175	353,673	876,588
Average net profit \$	21,847	6,760	15,498	17,994	47,136
Businesses reporting a loss (No.)	128				
Average sales \$	359,677	76,680	219,204	364,840	777,974
Average expense \$	382,129	89,163	252,409	373,024	813,918
Average net loss \$	-22,452	-12,473	-33,205	-8,184	-35,944

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	184				
Low sales value (\$000's)	(1)	(1)	20	71	160
High sales value (\$000's)	(1)	20	71	160	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	36.4	39.8	27.7	46.6	37.7	86.7	42.0	39.8	42.8	46.6	37.7
Occupancy expenses	23.1	37.9	25.4	17.7	18.0	100.0	23.1	37.9	25.4	17.7	18.0
Depreciation	4.4	16.5	2.0	2.9	3.7	73.6	6.0	17.7	4.8	3.1	4.0
Repairs & maintenance	4.0	3.0	6.6	1.8	2.7	97.5	4.1	3.0	6.9	1.9	2.7
Heat, light & telephone	5.5	2.4	8.3	4.4	4.0	99.1	5.6	2.4	8.4	4.5	4.0
Rent	9.2	16.0	8.5	8.6	7.6	77.3	11.9	16.0	15.2	9.8	8.7
Personnel expenses	18.8	6.3	11.4	23.3	31.2	95.9	19.6	6.3	12.7	23.6	31.2
Financial expenses	7.2	4.2	12.3	4.4	3.8	99.7	7.2	4.2	12.4	4.4	3.9
Interest & bank charges	5.4	3.4	10.4	1.9	2.4	88.6	6.1	3.8	13.8	2.0	2.5
Professional fees	1.8	0.8	1.9	2.5	1.4	90.8	2.0	1.9	2.0	2.6	1.4
Other expenses	11.2	12.3	15.9	6.7	8.1	100.0	11.2	12.3	15.9	6.7	8.1
Profit (loss)	3.3	-0.5	7.3	1.3	1.2	98.5	3.3	-0.5	7.3	1.3	1.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9212 - Unlicensed Restaurants (Including Drive-Ins)

Businesses primarily engaged in preparing and serving meals for consumption on the premises and not licensed to serve alcoholic beverages. Included are businesses commonly referred to as "drive-ins" where food is consumed either in customers' motor vehicles or at tables in or about the premises.

TABLE 2. Balance sheet profile for 1986

British Columbia, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	184				
Low sales value (\$000's)	(1)	(1)	20	71	160
High sales value (\$000's)	(1)	20	71	160	(1)
Average (\$000's)					
Assets					
Cash	4	-	1	1	12
Accounts and notes receivable	-	-	-	-	1
Inventory	2	-	-	2	7
Other current assets	1	-	-	-	3
Total current assets	7	-	1	4	22
Fixed assets	70	-	80	28	133
Less: Accum. dep. on fixed assets	19	-	6	8	57
Other assets	11	-	2	3	39
Total assets	70	-	76	27	137
Liabilities and equity					
Current loans	8	-	5	3	22
Other current liabilities	7	-	2	2	22
Total current liabilities	15	-	7	5	44
Mortgages payable	10	-	24	2	1
Long term debt	31	1	29	15	67
Other liabilities	3	-	-	-	10
Total liabilities	59	1	60	22	122
Total equity	11	-1	16	5	15

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	82				
Low sales value (\$000's)	(1)	(1)	89	166	293
High sales value (\$000's)	(1)	89	166	293	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.2	1.2	1.9	1.3	0.6
Leverage ratios					
Debt/equity ratio (times)	240.9	-1.8	51.8	...	-2.1
Interest coverage ratio (times)	-9.2	-51.1	2.4	-1.9	7.4
Debt ratio (times)	3.1	9.7	1.0	1.0	1.0

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	48				
Low sales value (\$000's)	(1)	(1)	69	137	286
High sales value (\$000's)	(1)	69	137	286	(1)
Average (\$000's)					
Operating activities					
Cash from operations	17	-	4	-2	45
Depreciation	9	2	1	9	17
Other	-13	-1	-4	-	-33
Dividends	-	-	-	-	-1
Investment activities					
Disposal of fixed assets	3	-	-	7	3
Purchase of fixed assets	-5	-	-	-13	-5
Increase in investment	-2	-	-1	-2	-3
Decrease in investment	-	-	-	-	1
Financing activities					
Increase in long term debt	4	-	-	11	4
Repayment of long term debt	-8	-1	-1	-11	-16
Loans from shareholders	4	1	5	6	4
Repayment of loans from shareholders	-8	-	-5	-8	-14
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-
Increase(decrease) in cash & equivalents	-	-	-1	-3	3
Cash & equivalents-Beginning of the year	4	2	6	4	2
Cash & equivalents - End of the year	4	2	5	1	5

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	655	54,423	6,235	73	158
less than 20	583	28,248	3,265	61	150
20 - 99	67	18,832	2,186	11	8
100 - 499	2	X	212	1	-
500 and over	3	X	572	-	-
1986					
Total	900	70,897	7,836	129	...
less than 20	796	34,239	3,807	107	...
20 - 99	96	26,693	2,979	20	...
100 - 499	5	4,286	417	2	...
500 and over	3	5,679	633	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	206				
Average sales \$	151,761	22,668	65,626	124,782	393,969
Average expense \$	145,076	22,683	61,454	122,978	373,190
Average net profit (loss) \$	6,685	-15	4,172	1,804	20,779
Businesses reporting a profit (No.)	158				
Average sales \$	155,056	24,513	64,409	127,869	409,434
Average expense \$	140,968	16,947	53,282	120,572	373,069
Average net profit \$	14,088	7,566	11,127	7,297	30,365
Businesses reporting a loss (No.)	48				
Average sales \$	139,795	18,741	67,557	120,232	352,649
Average expense \$	152,389	34,894	74,418	126,525	373,719
Average net loss \$	-12,594	-16,153	-6,861	-6,293	-21,070
1985					
Number of observations in sample	225				
Average sales \$	161,729	15,875	44,676	134,063	452,300
Average expense \$	156,818	12,219	41,820	129,482	443,750
Average net profit (loss) \$	4,911	3,656	2,856	4,581	8,550
Businesses reporting a profit (No.)	169				
Average sales \$	167,247	16,194	45,721	139,566	467,506
Average expense \$	155,002	7,647	34,997	127,787	449,578
Average net profit \$	12,245	8,547	10,724	11,779	17,927
Businesses reporting a loss (No.)	56				
Average sales \$	145,838	15,135	43,309	124,721	400,188
Average expense \$	157,431	22,852	50,738	132,358	423,776
Average net loss \$	-11,593	-7,717	-7,429	-7,637	-23,588
1986					
Number of observations in sample	294				
Average sales \$	143,103	23,128	55,311	105,986	387,988
Average expense \$	137,916	15,551	52,062	103,122	380,929
Average net profit (loss) \$	5,187	7,577	3,249	2,864	7,059
Businesses reporting a profit (No.)	223				
Average sales \$	143,965	22,678	56,697	104,249	392,234
Average expense \$	131,709	12,553	49,444	94,726	370,113
Average net profit \$	12,256	10,125	7,253	9,523	22,121
Businesses reporting a loss (No.)	71				
Average sales \$	142,545	24,891	51,143	110,648	383,497
Average expense \$	151,316	27,294	59,941	125,658	392,369
Average net loss \$	-8,771	-2,403	-8,798	-15,010	-8,872

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	122				
Low sales value (\$000's)	(1)	(1)		80	134
High sales value (\$000's)	(1)	22	80	134	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	37.9	53.5	27.0	43.3	34.5	93.4	40.6	53.9	34.4	43.3	34.5
Occupancy expenses	26.0	37.7	25.1	24.2	20.2	100.0	26.0	37.7	25.1	24.2	20.2
Depreciation	6.8	14.6	5.1	5.8	3.7	83.6	8.1	21.8	7.1	6.1	3.8
Repairs & maintenance	3.7	7.0	4.1	1.2	2.9	80.4	4.6	9.8	5.4	1.7	2.9
Heat, light & telephone	3.7	3.7	4.5	2.7	3.5	87.8	4.2	5.2	4.5	3.9	3.5
Rent	11.9	12.3	11.4	14.5	10.0	93.5	12.7	14.4	12.2	14.8	10.5
Personnel expenses	24.2	10.8	34.6	17.4	27.5	91.5	26.4	17.7	34.9	17.9	27.5
Financial expenses	8.0	16.7	9.8	3.1	3.8	99.0	8.1	16.7	9.8	3.3	3.8
Interest & bank charges	4.6	12.4	3.1	1.9	2.7	92.5	4.9	12.4	3.1	2.8	2.7
Professional fees	3.4	4.3	6.7	1.3	1.0	90.0	3.8	6.0	7.4	1.3	1.1
Other expenses	10.2	20.7	5.7	6.7	10.5	100.0	10.2	20.7	5.7	6.7	10.5
Profit (loss)	-6.2	-39.4	-2.1	5.2	3.5	99.7	-6.3	-39.4	-2.1	5.2	3.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

(1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".

(2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.

(3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9213 - Take-Out Food Services

Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as: take-out chinese foods, doughnut shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths, and prepared food take-out service (exc. caterers and mobile food services).

TABLE 2. Balance sheet profile for 1986
British Columbia, Take-Out Food Services (SIC 9213)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	122				
Low sales value (\$000's)	(1)	(1)	22	80	134
High sales value (\$000's)	(1)	22	80	134	(1)
Average (\$000's)					
Assets					
Cash	10	2	15	4	13
Accounts and notes receivable	2	1	5	-	2
Inventory	2	-	-	1	4
Other current assets	1	-	-	1	3
Total current assets	14	4	21	6	22
Fixed assets	44	20	15	36	100
Less: Accum. dep. on fixed assets	15	-	2	13	40
Other assets	17	-	3	10	49
Total assets	61	23	37	39	131
Liabilities and equity					
Current loans	7	1	4	3	19
Other current liabilities	10	-	11	5	21
Total current liabilities	18	2	14	8	40
Mortgages payable	3	11	-	2	2
Long term debt	27	2	18	8	69
Other liabilities	1	-	-	1	3
Total liabilities	49	14	32	19	114
Total equity	12	9	5	20	17

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
British Columbia, Take-Out Food Services (SIC 9213)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	65				
Low sales value (\$000's)	(1)	(1)	70	129	331
High sales value (\$000's)	(1)	70	129	331	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.6	1.6	0.6	3.7	0.7
Leverage ratios					
Debt/equity ratio (times)	2.5	3.4	-12.1	9.4	10.9
Interest coverage ratio (times)	0.5	-0.6	-2.1	2.0	1.5
Debt ratio (times)	1.7	1.4	3.4	0.8	0.9

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	39				
Low sales value (\$000's)	(1)	(1)	76	87	369
High sales value (\$000's)	(1)	76	87	369	(1)
Average (\$000's)					
Operating activities					
Cash from operations	7	-5	5	9	17
Depreciation	11	6	6	10	18
Other	2	-7	2	-	10
Dividends	-4	-	-	-1	-12
Investment activities					
Disposal of fixed assets	2	-	-	3	2
Purchase of fixed assets	-18	-8	-15	-6	-42
Increase in investment	-1	-1	-	-1	-
Decrease in investment	2	5	6	-	-
Financing activities					
Increase in long term debt	8	4	-	5	22
Repayment of long term debt	-6	-2	-	-8	-10
Loans from shareholders	5	11	-	3	5
Repayment of loans from shareholders	-7	-	-	-13	-6
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-1	-1	-
Other	-	-	-	-	-
Increase(decrease) in cash & equivalents	2	2	3	-	4
Cash & equivalents-Beginning of the year	2	1	1	-	8
Cash & equivalents - End of the year	4	3	4	-	12

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Take-Out Food Services (SIC 9213)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	290	15,993	1,844	47	85
less than 20	276	11,915	1,371	46	82
20 - 99	14	4,078	473	1	3
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	590	28,121	3,118	185	...
less than 20	555	17,751	1,962	177	...
20 - 99	33	X	927	8	...
100 - 499	2	X	229	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Take-Out Food Services (SIC 9213)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	100				
Average sales \$	130,482	14,751	31,919	80,009	395,249
Average expense \$	125,086	9,408	32,640	74,715	383,581
Average net profit (loss) \$	5,396	5,343	-721	5,294	11,668
Businesses reporting a profit (No.)	76				
Average sales \$	133,604	15,068	34,499	92,313	392,536
Average expense \$	120,519	4,975	25,602	79,983	371,514
Average net profit \$	13,085	10,093	8,897	12,330	21,022
Businesses reporting a loss (No.)	24				
Average sales \$	125,562	13,760	28,314	55,757	404,418
Average expense \$	138,604	23,248	42,476	64,330	424,360
Average net loss \$	-13,042	-9,488	-14,162	-8,573	-19,942
1985					
Number of observations in sample	94				
Average sales \$	224,257	31,040	72,055	182,999	610,933
Average expense \$	212,985	30,623	66,125	170,678	584,515
Average net profit (loss) \$	11,272	417	5,930	12,321	26,418
Businesses reporting a profit (No.)	74				
Average sales \$	244,986	33,451	72,108	202,487	671,898
Average expense \$	223,872	30,369	66,016	171,638	627,463
Average net profit \$	21,114	3,082	6,092	30,849	44,435
Businesses reporting a loss (No.)	20				
Average sales \$	181,004	22,770	57,337	162,899	481,010
Average expense \$	197,590	31,496	96,187	169,688	492,988
Average net loss \$	-16,586	-8,726	-38,850	-6,789	-11,978
1986					
Number of observations in sample	181				
Average sales \$	143,152	17,371	66,913	101,879	386,444
Average expense \$	140,167	20,474	65,172	95,155	379,867
Average net profit (loss) \$	2,985	-3,103	1,741	6,724	6,577
Businesses reporting a profit (No.)	137				
Average sales \$	145,903	17,565	65,412	104,978	395,657
Average expense \$	136,445	15,592	58,446	92,747	378,993
Average net profit \$	9,458	1,973	6,966	12,231	16,664
Businesses reporting a loss (No.)	44				
Average sales \$	133,157	17,178	69,213	94,553	351,685
Average expense \$	146,210	25,340	75,486	100,847	383,168
Average net loss \$	-13,053	-8,162	-6,273	-6,294	-31,483

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Taverns, Bars, and Night Clubs (SIC 9221)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	88					
Low sales value (\$000's)	(1)	(1)	35	481	773	
High sales value (\$000's)	(1)	35	481	773	(1)	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	46.0	52.7	49.0	41.1	43.0	100.0	46.0	52.7	49.0	41.1	43.0
Occupancy expenses	12.6	4.2	16.7	10.7	13.8	100.0	12.6	4.2	16.7	10.7	13.8
Depreciation	4.2	-	5.6	4.5	4.6	80.8	5.2	-	5.8	5.1	4.6
Repairs & maintenance	2.5	-	2.9	2.9	3.1	84.6	3.0	-	3.0	2.9	3.1
Heat, light & telephone	2.2	2.5	2.5	2.2	1.7	100.0	2.2	2.5	2.5	2.2	1.7
Rent	3.6	1.7	5.7	1.2	4.3	65.5	5.5	1.7	8.1	2.8	6.9
Personnel expenses	21.0	18.2	20.4	24.0	20.5	100.0	21.0	18.2	20.4	24.0	20.5
Financial expenses	9.3	8.1	12.0	8.7	7.1	100.0	9.3	8.1	12.0	8.7	7.1
Interest & bank charges	7.3	6.3	8.6	7.9	5.8	99.9	7.3	6.3	8.6	7.9	5.8
Professional fees	2.0	1.8	3.4	0.9	1.3	99.2	2.0	1.8	3.5	0.9	1.3
Other expenses	13.4	18.3	11.7	14.9	11.3	100.0	13.4	18.3	11.7	14.9	11.3
Profit (loss)	-2.3	-1.5	-9.8	0.5	4.4	98.2	-2.3	-1.5	-9.8	0.5	4.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9221 - Taverns, Bars and Night Clubs

Businesses primarily engaged in selling alcoholic beverages for consumption on the premises. Food may be sold as a secondary activity.

TABLE 2. Balance sheet profile for 1986
British Columbia, Taverns, Bars, and Night Clubs (SIC 9221)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	88				
Low sales value (\$000's)	(1)	(1)	35	481	773
High sales value (\$000's)	(1)	35	481	773	(1)
Average (\$000's)					
Assets					
Cash	25	16	21	12	45
Accounts and notes receivable	7	-	17	1	5
Inventory	17	2	22	14	21
Other current assets	4	-	4	3	6
Total current assets	52	18	63	31	77
Fixed assets	354	-	201	546	570
Less: Accum. dep. on fixed assets	87	-	34	169	126
Other assets	88	-	20	94	221
Total assets	408	18	250	502	741
Liabilities and equity					
Current loans	69	-	97	51	89
Other current liabilities	38	1	35	57	46
Total current liabilities	107	1	132	107	135
Mortgages payable	79	-	29	169	103
Long term debt	180	-	82	187	400
Other liabilities	18	-	1	4	63
Total liabilities	384	1	244	467	702
Total equity	24	17	6	35	40

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
British Columbia, Taverns, Bars, and Night Clubs (SIC 9221)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	72				
Low sales value (\$000's)	(1)	(1)	299	588	854
High sales value (\$000's)	(1)	299	588	854	(1)
Average					
Liquidity ratio					
Current ratio (times)	0.8	1.5	0.4	0.4	0.6
Leverage ratios					
Debt/equity ratio (times)	-49.5	-14.5	1.9	-125.8	-59.9
Interest coverage ratio (times)	-0.7	-9.6	1.3	1.6	3.3
Debt ratio (times)	1.0	1.1	0.8	1.0	0.9

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Taverns, Bars, and Night Clubs (SIC 9221)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	58				
Low sales value (\$000's)	(1)	(1)	467	649	854
High sales value (\$000's)	(1)	467	649	854	(1)
Average (\$000's)					
Operating activities					
Cash from operations	12	-28	2	30	42
Depreciation	33	28	23	33	48
Other	5	9	2	5	3
Dividends	-7	-	-	-5	-20
Investment activities					
Disposal of fixed assets	-	-	-	-	-
Purchase of fixed assets	-21	-19	-6	-13	-44
Increase in investment	-1	-	-	-2	-
Decrease in investment	-	-	-	-	-
Financing activities					
Increase in long term debt	23	-	1	48	43
Repayment of long term debt	-46	-47	-23	-65	-50
Loans from shareholders	26	61	17	6	24
Repayment of loans from shareholders	-20	-	-19	-16	-41
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-1	-	-1	-3	-
Increase(decrease) in cash & equivalents	6	3	-4	20	7
Cash & equivalents-Beginning of the year	20	16	17	6	39
Cash & equivalents - End of the year	26	19	14	26	46

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Taverns, Bars, and Night Clubs (SIC 9221)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	223	23,077	2,623	44	66
less than 20	180	12,422	1,420	39	55
20 - 99	43	10,655	1,203	5	11
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	372	40,614	4,504	73	...
less than 20	286	19,023	2,103	60	...
20 - 99	86	21,591	2,401	13	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
 (2) Refers to businesses reporting no payroll deductions in the previous year.
 (3) Refers to businesses reporting no payroll deductions in the following year.

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Taverns, Bars, and Night Clubs (SIC 9221)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	57				
Average sales \$	485,398	186,890	316,585	476,351	961,767
Average expense \$	474,781	191,455	329,626	478,562	899,480
Average net profit (loss) \$	10,617	-4,565	-13,041	-2,211	62,287
Businesses reporting a profit (No.)	29				
Average sales \$	478,243	177,406	332,299	514,729	888,538
Average expense \$	440,497	163,945	315,027	492,512	790,503
Average net profit \$	37,746	13,461	17,272	22,217	98,035
Businesses reporting a loss (No.)	28				
Average sales \$	522,899	193,181	304,156	449,867	1,144,393
Average expense \$	547,767	209,701	341,173	468,934	1,171,258
Average net loss \$	-24,868	-16,520	-37,017	-19,067	-26,865
1985					
Number of observations in sample	57				
Average sales \$	426,630	44,625	210,313	502,972	948,610
Average expense \$	368,834	32,806	2,075	516,913	923,542
Average net profit (loss) \$	57,796	11,819	208,238	-13,941	25,068
Businesses reporting a profit (No.)	26				
Average sales \$	447,707	41,484	206,432	566,900	976,012
Average expense \$	350,274	13,923	65,007	545,826	906,353
Average net profit \$	97,433	27,561	141,425	21,074	69,659
Businesses reporting a loss (No.)	31				
Average sales \$	417,449	51,911	228,131	471,218	918,536
Average expense \$	457,902	75,600	310,050	502,551	942,406
Average net loss \$	-40,453	-24,689	-81,919	-31,333	-23,870
1986					
Number of observations in sample	115				
Average sales \$	492,067	36,182	224,964	618,822	1,088,299
Average expense \$	474,247	20,280	231,827	614,423	1,030,457
Average net profit (loss) \$	17,820	15,902	-6,863	4,399	57,842
Businesses reporting a profit (No.)	67				
Average sales \$	512,376	35,837	281,086	633,465	1,099,115
Average expense \$	476,645	9,367	267,867	606,736	1,022,610
Average net profit \$	35,731	26,470	13,219	26,729	76,505
Businesses reporting a loss (No.)	48				
Average sales \$	474,797	37,008	210,353	610,296	1,041,529
Average expense \$	488,036	46,410	222,445	618,899	1,064,388
Average net loss \$	-13,239	-9,402	-12,092	-8,603	-22,859

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Barber Shops (SIC 9711)

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

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	30.1	--	--	--	--	100.0	30.1	--	--	--	--
Depreciation	0.6	--	--	--	--	49.3	1.2	--	--	--	--
Repairs & maintenance	7.6	--	--	--	--	67.3	11.2	--	--	--	--
Heat, light & telephone	2.2	--	--	--	--	77.8	2.8	--	--	--	--
Rent	19.8	--	--	--	--	81.5	24.3	--	--	--	--
Personnel expenses	13.9	--	--	--	--	44.7	31.1	--	--	--	--
Financial expenses	1.6	--	--	--	--	76.6	2.1	--	--	--	--
Interest & bank charges	0.4	--	--	--	--	47.0	0.9	--	--	--	--
Professional fees	1.2	--	--	--	--	57.0	2.2	--	--	--	--
Other expenses	13.0	--	--	--	--	86.0	15.2	--	--	--	--
Profit (loss)	41.3	--	--	--	--	100.0	41.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9711 - Barber Shops

Establishments primarily engaged in providing men's barbering and hair styling services.

TABLE 2. Balance sheet profile for 1986

British Columbia, Barber Shops (SIC 9711)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	-	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	-	--	--	--	--
Total current assets	-	--	--	--	--
Fixed assets	4	--	--	--	--
Less: Accum. dep. on fixed assets	3	--	--	--	--
Other assets	-	--	--	--	--
Total assets	2	--	--	--	--
Liabilities and equity					
Current loans	-	--	--	--	--
Other current liabilities	1	--	--	--	--
Total current liabilities	1	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	2	--	--	--	--
Other liabilities	-	--	--	--	--
Total liabilities	3	--	--	--	--
Total equity	-1	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Barber Shops (SIC 9711)

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

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / Interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Barber Shops (SIC 9711)

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

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Barber Shops (SIC 9711)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	1,308	66,771	6.674	250	327
less than 20	1,261	45,966	4.594	246	321
20 - 99	43	11,449	1.145	4	6
100 - 499	1	X	16	-	-
500 and over	3	X	919	-	-
1986					
Total	2,166	103,628	9.818	447	...
less than 20	2,102	71,052	6.732	437	...
20 - 99	58	17,261	1.636	10	...
100 - 499	1	X	46	-	...
500 and over	5	X	1,404	-	...

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Barber Shops (SIC 9711)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	33				
Average sales \$	26,903	--	--	--	--
Average expense \$	10,780	--	--	--	--
Average net profit (loss) \$	16,123	--	--	--	--
Businesses reporting a profit (No.)	33				
Average sales \$	26,903	--	--	--	--
Average expense \$	10,780	--	--	--	--
Average net profit \$	16,123	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1985					
Number of observations in sample	34				
Average sales \$	27,449	--	--	--	--
Average expense \$	16,091	--	--	--	--
Average net profit (loss) \$	11,358	--	--	--	--
Businesses reporting a profit (No.)	33				
Average sales \$	27,498	--	--	--	--
Average expense \$	15,842	--	--	--	--
Average net profit \$	11,656	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	11,879	--	--	--	--
Average expense \$	12,532	--	--	--	--
Average net loss \$	-653	--	--	--	--
1986					
Number of observations in sample	27				
Average sales \$	22,953	--	--	--	--
Average expense \$	13,433	--	--	--	--
Average net profit (loss) \$	9,520	--	--	--	--
Businesses reporting a profit (No.)	23				
Average sales \$	23,698	--	--	--	--
Average expense \$	12,096	--	--	--	--
Average net profit \$	11,602	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	27,191	--	--	--	--
Average expense \$	41,782	--	--	--	--
Average net loss \$	-14,591	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Beauty Shops (SIC 9712)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	86				
Low sales value (\$000's)	(1)	(1)	23	46	87
High sales value (\$000's)	(1)	23	46	87	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	21.9	26.9	23.5	21.5	16.4	100.0	21.9	26.9	23.5	21.5	16.4
Depreciation	2.4	2.0	2.9	1.8	2.9	74.8	3.2	4.6	3.5	2.4	3.2
Repairs & maintenance	2.0	3.2	2.3	1.8	0.8	81.3	2.4	4.9	2.3	2.1	1.1
Heat, light & telephone	4.0	6.0	4.9	2.9	2.5	100.0	4.0	6.0	4.9	2.9	2.5
Rent	13.5	15.7	13.4	14.9	10.3	94.1	14.4	20.9	13.4	14.9	10.5
Personnel expenses	29.5	3.1	14.6	38.6	56.1	80.6	36.6	7.7	16.8	43.7	56.1
Financial expenses	2.6	2.2	2.5	3.3	2.4	95.5	2.7	2.7	2.5	3.3	2.4
Interest & bank charges	1.3	1.4	0.8	1.6	1.4	74.6	1.8	2.1	1.4	1.7	1.8
Professional fees	1.3	0.8	1.7	1.7	1.0	85.1	1.5	1.2	1.7	2.1	1.0
Other expenses	24.6	30.0	30.3	20.2	19.5	100.0	24.6	30.0	30.3	20.2	19.5
Profit (loss)	21.4	37.8	29.1	16.5	5.5	95.4	22.4	37.8	29.1	19.6	5.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9712 - Beauty Shops

Businesses primarily engaged in providing women's hairdressing and beauty services.

TABLE 2. Balance sheet profile for 1986

British Columbia, Beauty Shops (SIC 9712)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	86				
Low sales value (\$000's)	(1)	(1)	23	46	87
High sales value (\$000's)	(1)	23	46	87	(1)
Average (\$000's)					
Assets					
Cash	3	-	1	1	11
Accounts and notes receivable	-	-	-	-	1
Inventory	2	-	1	1	4
Other current assets	-	-	-	-	-
Total current assets	6	-	2	3	17
Fixed assets	16	1	9	9	45
Less: Accum. dep. on fixed assets	8	-	5	2	25
Other assets	2	-	1	1	4
Total assets	15	1	7	10	41
Liabilities and equity					
Current loans	2	-	-	2	5
Other current liabilities	5	-	1	3	16
Total current liabilities	7	-	1	5	21
Mortgages payable	-	-	-	1	-
Long term debt	4	-	-	3	11
Other liabilities	-	-	-	-	2
Total liabilities	11	-	2	8	34
Total equity	4	1	5	2	7

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Beauty Shops (SIC 9712)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	...	--	--	--	--
Interest coverage ratio (times)	1.5	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Beauty Shops (SIC 9712)

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

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Beauty Shops (SIC 9712)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	1,308	66,771	6,674	250	327
less than 20	1,261	45,966	4,594	246	321
20 - 99	43	11,449	1,145	4	6
100 - 499	1	X	16	-	-
500 and over	3	X	919	-	-
1986					
Total	2,166	103,628	9,818	447	...
less than 20	2,102	71,052	6,732	437	...
20 - 99	58	17,261	1,636	10	...
100 - 499	1	X	46	-	...
500 and over	5	X	1,404	-	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Beauty Shops (SIC 9712)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	89				
Average sales \$	65,937	20,091	35,954	58,669	149,032
Average expense \$	57,785	14,403	32,374	45,405	138,956
Average net profit (loss) \$	8,152	5,688	3,580	13,264	10,076
Businesses reporting a profit (No.)	80				
Average sales \$	65,211	20,008	35,961	59,153	145,720
Average expense \$	54,735	12,874	31,743	45,198	129,124
Average net profit \$	10,476	7,134	4,218	13,955	16,596
Businesses reporting a loss (No.)	9				
Average sales \$	65,361	20,634	35,828	49,253	155,729
Average expense \$	69,121	24,389	43,825	49,437	158,831
Average net loss \$	-3,760	-3,755	-7,997	-184	-3,102
1985					
Number of observations in sample	133				
Average sales \$	65,649	14,220	32,729	57,288	158,357
Average expense \$	58,459	8,022	22,701	48,191	154,923
Average net profit (loss) \$	7,190	6,198	10,028	9,097	3,434
Businesses reporting a profit (No.)	121				
Average sales \$	64,207	14,112	32,730	57,041	152,943
Average expense \$	54,885	7,692	22,340	47,128	142,379
Average net profit \$	9,322	6,420	10,390	9,913	10,564
Businesses reporting a loss (No.)	12				
Average sales \$	70,320	17,761	32,725	62,385	168,407
Average expense \$	75,819	18,854	36,090	70,125	178,208
Average net loss \$	-5,499	-1,093	-3,365	-7,740	-9,801
1986					
Number of observations in sample	121				
Average sales \$	78,538	18,524	37,020	69,999	188,608
Average expense \$	69,322	10,536	31,044	55,489	180,218
Average net profit (loss) \$	9,216	7,988	5,976	14,510	8,390
Businesses reporting a profit (No.)	112				
Average sales \$	78,442	18,593	36,391	69,716	189,069
Average expense \$	68,388	10,312	28,031	54,612	180,595
Average net profit \$	10,054	8,281	8,360	15,104	8,474
Businesses reporting a loss (No.)	9				
Average sales \$	68,486	15,771	38,628	88,299	131,246
Average expense \$	76,002	19,572	38,736	112,395	133,306
Average net loss \$	-7,516	-3,801	-108	-24,096	-2,060

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Combination Barber and Beauty Shops (SIC 9713)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	26.2	--	--	--	--	100.0	26.2	--	--	--	--
Depreciation	3.7	--	--	--	--	94.1	4.0	--	--	--	--
Repairs & maintenance	1.5	--	--	--	--	99.7	1.5	--	--	--	--
Heat, light & telephone	5.4	--	--	--	--	100.0	5.4	--	--	--	--
Rent	15.7	--	--	--	--	100.0	15.7	--	--	--	--
Personnel expenses	43.9	--	--	--	--	100.0	43.9	--	--	--	--
Financial expenses	2.7	--	--	--	--	99.7	2.7	--	--	--	--
Interest & bank charges	0.6	--	--	--	--	86.2	0.7	--	--	--	--
Professional fees	2.1	--	--	--	--	99.1	2.1	--	--	--	--
Other expenses	19.5	--	--	--	--	100.0	19.5	--	--	--	--
Profit (loss)	7.7	--	--	--	--	100.0	7.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9713 - Combination Barber and Beauty Shops

Businesses primarily engaged in providing men's barbering or hair styling and women's hairdressing and/or beauty services on the same premises.

TABLE 2. Balance sheet profile for 1986

British Columbia, Combination Barber and Beauty Shops (SIC 9713)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	22				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	1	--	--	--	--
Inventory	8	--	--	--	--
Other current assets	4	--	--	--	--
Total current assets	13	--	--	--	--
Fixed assets	19	--	--	--	--
Less: Accum. dep. on fixed assets	8	--	--	--	--
Other assets	5	--	--	--	--
Total assets	29	--	--	--	--
Liabilities and equity					
Current loans	-	--	--	--	--
Other current liabilities	2	--	--	--	--
Total current liabilities	2	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	12	--	--	--	--
Other liabilities	13	--	--	--	--
Total liabilities	28	--	--	--	--
Total equity	1	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Combination Barber and Beauty Shops (SIC 9713)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	116.5	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-6.2	--	--	--	--
Interest coverage ratio (times)	-4.6	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Combination Barber and Beauty Shops (SIC 9713)

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

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Combination Barber and Beauty Shops (SIC 9713)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	1,308	66,771	6,674	250	327
less than 20	1,261	45,966	4,594	246	321
20 - 99	43	11,449	1,145	4	6
100 - 499	1	X	16	-	-
500 and over	3	X	919	-	-
1986					
Total	2,166	103,628	9,818	447	...
less than 20	2,102	71,052	6,732	437	...
20 - 99	58	17,261	1,636	10	...
100 - 499	1	X	46	-	...
500 and over	5	X	1,404	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
 (2) Refers to businesses reporting no payroll deductions in the previous year.
 (3) Refers to businesses reporting no payroll deductions in the following year.

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Combination Barber and Beauty Shops (SIC 9713)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	33				
Average sales \$	56,088	--	--	--	--
Average expense \$	51,205	--	--	--	--
Average net profit (loss) \$	4,883	--	--	--	--
Businesses reporting a profit (No.)	27				
Average sales \$	50,522	--	--	--	--
Average expense \$	39,703	--	--	--	--
Average net profit \$	10,819	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	57,756	--	--	--	--
Average expense \$	67,843	--	--	--	--
Average net loss \$	-10,087	--	--	--	--
1985					
Number of observations in sample	37				
Average sales \$	94,710	--	--	--	--
Average expense \$	79,390	--	--	--	--
Average net profit (loss) \$	15,320	--	--	--	--
Businesses reporting a profit (No.)	32				
Average sales \$	97,731	--	--	--	--
Average expense \$	79,233	--	--	--	--
Average net profit \$	18,498	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	54,873	--	--	--	--
Average expense \$	61,813	--	--	--	--
Average net loss \$	-6,940	--	--	--	--
1986					
Number of observations in sample	37				
Average sales \$	69,695	--	--	--	--
Average expense \$	60,284	--	--	--	--
Average net profit (loss) \$	9,411	--	--	--	--
Businesses reporting a profit (No.)	32				
Average sales \$	68,095	--	--	--	--
Average expense \$	55,878	--	--	--	--
Average net profit \$	12,218	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	82,940	--	--	--	--
Average expense \$	89,884	--	--	--	--
Average net loss \$	-6,944	--	--	--	--

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Laundries and Cleaners (SIC 972)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	34.2	--	--	--	--	100.0	34.2	--	--	--	--
Depreciation	8.5	--	--	--	--	97.0	8.8	--	--	--	--
Repairs & maintenance	5.4	--	--	--	--	83.0	6.5	--	--	--	--
Heat, light & telephone	10.2	--	--	--	--	86.9	11.7	--	--	--	--
Rent	10.1	--	--	--	--	66.3	15.2	--	--	--	--
Personnel expenses	25.0	--	--	--	--	69.0	36.2	--	--	--	--
Financial expenses	5.2	--	--	--	--	100.0	5.2	--	--	--	--
Interest & bank charges	4.2	--	--	--	--	82.7	5.0	--	--	--	--
Professional fees	1.0	--	--	--	--	98.6	1.0	--	--	--	--
Other expenses	24.6	--	--	--	--	100.0	24.6	--	--	--	--
Profit (loss)	11.0	--	--	--	--	79.8	13.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 972 - Laundries and Cleaners

Businesses primarily engaged in providing laundering, dry cleaning, valet, carpet cleaning and linen supply services.

TABLE 2. Balance sheet profile for 1986
British Columbia, Laundries and Cleaners (SIC 972)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	38				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	4	--	--	--	--
Accounts and notes receivable	3	--	--	--	--
Inventory	1	--	--	--	--
Other current assets	1	--	--	--	--
Total current assets	9	--	--	--	--
Fixed assets	81	--	--	--	--
Less: Accum. dep. on fixed assets	33	--	--	--	--
Other assets	6	--	--	--	--
Total assets	63	--	--	--	--
Liabilities and equity					
Current loans	5	--	--	--	--
Other current liabilities	9	--	--	--	--
Total current liabilities	14	--	--	--	--
Mortgages payable	17	--	--	--	--
Long term debt	27	--	--	--	--
Other liabilities	3	--	--	--	--
Total liabilities	61	--	--	--	--
Total equity	2	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
British Columbia, Laundries and Cleaners (SIC 972)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.8	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-101.0	--	--	--	--
Interest coverage ratio (times)	0.3	--	--	--	--
Debt ratio (times)	1.3	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-6	--	--	--	--
Depreciation	15	--	--	--	--
Other	2	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-4	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	17	--	--	--	--
Repayment of long term debt	-35	--	--	--	--
Loans from shareholders	10	--	--	--	--
Repayment of loans from shareholders	-2	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	1	--	--	--	--
Increase(decrease) in cash & equivalents	-1	--	--	--	--
Cash & equivalents-Beginning of the year	-	--	--	--	--
Cash & equivalents - End of the year	-1	--	--	--	--

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

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Laundries and Cleaners (SIC 972)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	561	44,376	3,459	78	82
less than 20	539	22,957	1,818	78	79
20 - 99	18	8,369	638	-	1
100 - 499	3	X	599	-	2
500 and over	1	X	404	-	-
1986					
Total	743	58,820	4,220	115	...
less than 20	707	28,651	2,079	109	...
20 - 99	27	12,070	854	3	...
100 - 499	8	X	882	3	...
500 and over	1	X	405	-	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Laundries and Cleaners (SIC 972)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	85				
Average sales \$	112,292	19,668	51,649	87,569	290,281
Average expense \$	107,410	19,536	46,069	83,029	281,005
Average net profit (loss) \$	4,882	132	5,580	4,540	9,276
Businesses reporting a profit (No.)	68				
Average sales \$	113,587	21,775	52,897	87,450	292,225
Average expense \$	104,717	18,454	41,283	82,727	276,402
Average net profit \$	8,870	3,321	11,614	4,723	15,823
Businesses reporting a loss (No.)	17				
Average sales \$	113,484	16,097	48,437	104,585	284,818
Average expense \$	124,957	21,371	58,381	126,139	293,937
Average net loss \$	-11,473	-5,274	-9,944	-21,554	-9,119
1985					
Number of observations in sample	80				
Average sales \$	106,259	27,269	57,177	86,144	254,447
Average expense \$	103,740	29,718	53,876	81,507	249,857
Average net profit (loss) \$	2,519	-2,449	3,301	4,637	4,590
Businesses reporting a profit (No.)	60				
Average sales \$	124,194	27,999	57,728	90,205	320,845
Average expense \$	116,617	20,392	52,066	83,812	310,196
Average net profit \$	7,577	7,607	5,662	6,393	10,649
Businesses reporting a loss (No.)	20				
Average sales \$	79,370	26,330	55,493	71,955	163,701
Average expense \$	85,489	41,704	59,407	73,454	167,392
Average net loss \$	-6,119	-15,374	-3,914	-1,499	-3,691
1986					
Number of observations in sample	65				
Average sales \$	101,416	18,203	30,047	76,011	281,402
Average expense \$	105,007	17,780	31,046	84,563	286,639
Average net profit (loss) \$	-3,591	423	-999	-8,552	-5,237
Businesses reporting a profit (No.)	49				
Average sales \$	105,471	16,240	28,628	75,439	301,577
Average expense \$	98,488	12,578	26,583	69,783	285,006
Average net profit \$	6,983	3,662	2,045	5,656	16,571
Businesses reporting a loss (No.)	16				
Average sales \$	98,092	19,423	32,046	77,855	263,043
Average expense \$	119,664	21,016	37,336	132,177	288,126
Average net loss \$	-21,572	-1,593	-5,290	-54,322	-25,083

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

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	21				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Depreciation	10.0	--	--	--	--	65.2	15.3	--	--	--	--
Repairs & maintenance	5.5	--	--	--	--	51.7	10.7	--	--	--	--
Heat, light & telephone	1.3	--	--	--	--	51.3	2.5	--	--	--	--
Rent	2.0	--	--	--	--	32.8	6.2	--	--	--	--
Personnel expenses	13.3	--	--	--	--	44.9	29.7	--	--	--	--
Financial expenses	5.3	--	--	--	--	95.0	5.5	--	--	--	--
Interest & bank charges	3.2	--	--	--	--	75.0	4.3	--	--	--	--
Professional fees	2.1	--	--	--	--	90.7	2.3	--	--	--	--
Other expenses	18.9	--	--	--	--	52.6	36.0	--	--	--	--
Profit (loss)	43.6	--	--	--	--	95.1	45.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9911 - Industrial Machinery and Equipment Rental and Leasing

Businesses primarily engaged in the rental or leasing of machinery, equipment, furniture and fixtures.

TABLE 2. Balance sheet profile for 1986

British Columbia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	21				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	9	--	--	--	--
Accounts and notes receivable	25	--	--	--	--
Inventory	18	--	--	--	--
Other current assets	1	--	--	--	--
Total current assets	53	--	--	--	--
Fixed assets	234	--	--	--	--
Less: Accum. dep. on fixed assets	149	--	--	--	--
Other assets	8	--	--	--	--
Total assets	145	--	--	--	--
Liabilities and equity					
Current loans	21	--	--	--	--
Other current liabilities	35	--	--	--	--
Total current liabilities	56	--	--	--	--
Mortgages payable	1	--	--	--	--
Long term debt	46	--	--	--	--
Other liabilities	2	--	--	--	--
Total liabilities	105	--	--	--	--
Total equity	41	--	--	--	--

III) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	4.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	7.9	--	--	--	--
Interest coverage ratio (times)	128.7	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

- a) Debt/equity = total liabilities / equity.
- b) Debt ratio = total liabilities / total assets.
- c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	22	--	--	--	--
Depreciation	34	--	--	--	--
Other	18	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	25	--	--	--	--
Purchase of fixed assets	-67	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	13	--	--	--	--
Repayment of long term debt	-19	--	--	--	--
Loans from shareholders	7	--	--	--	--
Repayment of loans from shareholders	-19	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-1	--	--	--	--
Increase(decrease) in cash & equivalents	12	--	--	--	--
Cash & equivalents-Beginning of the year	10	--	--	--	--
Cash & equivalents - End of the year	22	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
 See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	93	12.702	447	21	12
less than 20	85	6.783	255	20	11
20 - 99	6	X	164	1	1
100 - 499	2	X	28	-	-
500 and over	-	-	-	-	-
1986					
Total	132	16.170	743	33	...
less than 20	121	7.969	362	33	...
20 - 99	8	4.915	228	-	...
100 - 499	3	3.286	153	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	45				
Average sales \$	280,318	--	--	--	--
Average expense \$	297,821	--	--	--	--
Average net profit (loss) \$	-17,503	--	--	--	--
Businesses reporting a profit (No.)	26				
Average sales \$	245,909	--	--	--	--
Average expense \$	226,177	--	--	--	--
Average net profit \$	19,732	--	--	--	--
Businesses reporting a loss (No.)	19				
Average sales \$	370,960	--	--	--	--
Average expense \$	459,195	--	--	--	--
Average net loss \$	-88,235	--	--	--	--
1985					
Number of observations in sample	38				
Average sales \$	96,493	--	--	--	--
Average expense \$	91,147	--	--	--	--
Average net profit (loss) \$	5,346	--	--	--	--
Businesses reporting a profit (No.)	29				
Average sales \$	96,445	--	--	--	--
Average expense \$	86,144	--	--	--	--
Average net profit \$	10,301	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	97,687	--	--	--	--
Average expense \$	125,072	--	--	--	--
Average net loss \$	-27,385	--	--	--	--
1986					
Number of observations in sample	38				
Average sales \$	167,767	--	--	--	--
Average expense \$	148,694	--	--	--	--
Average net profit (loss) \$	19,073	--	--	--	--
Businesses reporting a profit (No.)	28				
Average sales \$	159,971	--	--	--	--
Average expense \$	133,916	--	--	--	--
Average net profit \$	26,055	--	--	--	--
Businesses reporting a loss (No.)	10				
Average sales \$	112,352	--	--	--	--
Average expense \$	125,240	--	--	--	--
Average net loss \$	-12,888	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	31				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	33.2	--	--	--	--	100.0	33.2	--	--	--	--
Depreciation	19.0	--	--	--	--	81.2	23.4	--	--	--	--
Repairs & maintenance	1.3	--	--	--	--	44.3	3.0	--	--	--	--
Heat, light & telephone	3.5	--	--	--	--	63.4	5.5	--	--	--	--
Rent	9.3	--	--	--	--	63.3	14.8	--	--	--	--
Personnel expenses	11.0	--	--	--	--	63.1	17.4	--	--	--	--
Financial expenses	4.5	--	--	--	--	64.0	7.1	--	--	--	--
Interest & bank charges	3.3	--	--	--	--	64.0	5.1	--	--	--	--
Professional fees	1.3	--	--	--	--	62.5	2.0	--	--	--	--
Other expenses	32.1	--	--	--	--	100.0	32.1	--	--	--	--
Profit (loss)	19.2	--	--	--	--	90.5	21.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9912 - Video Movies and Audio-Visual Equipment Rental

Businesses primarily engaged in renting and leasing audio-visual equipment such as: audio-visual equipment rental and leasing, tape recorder rental, television rental, video cassette recorder rental and video movie rental.

TABLE 2. Balance sheet profile for 1986

British Columbia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	31				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	11	--	--	--	--
Accounts and notes receivable	2	--	--	--	--
Inventory	9	--	--	--	--
Other current assets	1	--	--	--	--
Total current assets	24	--	--	--	--
Fixed assets	69	--	--	--	--
Less: Accum. dep. on fixed assets	32	--	--	--	--
Other assets	2	--	--	--	--
Total assets	63	--	--	--	--
Liabilities and equity					
Current loans	7	--	--	--	--
Other current liabilities	13	--	--	--	--
Total current liabilities	20	--	--	--	--
Mortgages payable	1	--	--	--	--
Long term debt	30	--	--	--	--
Other liabilities	1	--	--	--	--
Total liabilities	52	--	--	--	--
Total equity	11	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	3.4	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-4.5	--	--	--	--
Interest coverage ratio (times)	-4.4	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)				
Average (\$000's)					
Operating activities					
Cash from operations	-7	--	--	--	--
Depreciation	69	--	--	--	--
Other	13	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-62	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	-	--	--	--	--
Repayment of long term debt	-13	--	--	--	--
Loans from shareholders	1	--	--	--	--
Repayment of loans from shareholders	-	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	1	--	--	--	--
Cash & equivalents-Beginning of the year	-13	--	--	--	--
Cash & equivalents - End of the year	-11	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
 See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	250	14,090	527	89	73
less than 20	240	9,960	373	89	72
20 - 99	6	1,230	47	-	1
100 - 499	3	X	49	-	-
500 and over	1	X	58	-	-
1986					
Total	387	25,101	1,176	81	...
less than 20	373	16,058	749	80	...
20 - 99	9	5,221	248	1	...
100 - 499	4	X	65	-	...
500 and over	1	X	114	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	37				
Average sales \$	122,594	--	--	--	--
Average expense \$	120,944	--	--	--	--
Average net profit (loss) \$	1,650	--	--	--	--
Businesses reporting a profit (No.)	27				
Average sales \$	123,661	--	--	--	--
Average expense \$	112,903	--	--	--	--
Average net profit \$	10,758	--	--	--	--
Businesses reporting a loss (No.)	10				
Average sales \$	121,496	--	--	--	--
Average expense \$	140,739	--	--	--	--
Average net loss \$	-19,243	--	--	--	--
1985					
Number of observations in sample	40				
Average sales \$	177,361	--	--	--	--
Average expense \$	165,520	--	--	--	--
Average net profit (loss) \$	11,841	--	--	--	--
Businesses reporting a profit (No.)	30				
Average sales \$	164,312	--	--	--	--
Average expense \$	141,835	--	--	--	--
Average net profit \$	22,477	--	--	--	--
Businesses reporting a loss (No.)	10				
Average sales \$	213,627	--	--	--	--
Average expense \$	222,839	--	--	--	--
Average net loss \$	-9,212	--	--	--	--
1986					
Number of observations in sample	52				
Average sales \$	95,100	20,135	33,677	72,677	253,910
Average expense \$	89,887	21,544	23,102	74,615	240,288
Average net profit (loss) \$	5,213	-1,409	10,575	-1,938	13,622
Businesses reporting a profit (No.)	42				
Average sales \$	103,901	12,836	33,677	98,400	270,689
Average expense \$	90,499	6,906	23,102	86,421	245,567
Average net profit \$	13,402	5,930	10,575	11,979	25,122
Businesses reporting a loss (No.)	10				
Average sales \$	98,879	20,257	-	55,686	220,693
Average expense \$	106,148	21,788	-	66,818	229,837
Average net loss \$	-7,269	-1,531	-	-11,132	-9,144

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	24				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	20.7	--	--	--	--	90.3	22.9	--	--	--	--
Depreciation	8.2	--	--	--	--	81.3	10.1	--	--	--	--
Repairs & maintenance	8.7	--	--	--	--	78.7	11.1	--	--	--	--
Heat, light & telephone	2.0	--	--	--	--	78.3	2.6	--	--	--	--
Rent	1.8	--	--	--	--	22.6	7.8	--	--	--	--
Personnel expenses	12.5	--	--	--	--	62.0	20.1	--	--	--	--
Financial expenses	1.4	--	--	--	--	81.1	1.7	--	--	--	--
Interest & bank charges	0.5	--	--	--	--	65.9	0.7	--	--	--	--
Professional fees	0.9	--	--	--	--	78.9	1.1	--	--	--	--
Other expenses	39.8	--	--	--	--	100.0	39.8	--	--	--	--
Profit (loss)	25.7	--	--	--	--	100.0	25.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented, for comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9942 - Welding

Businesses primarily engaged in repair work by welding such as: acetylene welding service, blacksmith service, brazing welding service, electric welding service (exc. construction site), welding repair work, and welding shops.

TABLE 2. Balance sheet profile for 1986

British Columbia, Welding (SIC 9942)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	24				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	5	--	--	--	--
Accounts and notes receivable	3	--	--	--	--
Inventory	2	--	--	--	--
Other current assets	-	--	--	--	--
Total current assets	10	--	--	--	--
Fixed assets	44	--	--	--	--
Less: Accum. dep. on fixed assets	17	--	--	--	--
Other assets	-	--	--	--	--
Total assets	38	--	--	--	--
Liabilities and equity					
Current loans	6	--	--	--	--
Other current liabilities	4	--	--	--	--
Total current liabilities	9	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	19	--	--	--	--
Other liabilities	-	--	--	--	--
Total liabilities	29	--	--	--	--
Total equity	9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Welding (SIC 9942)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.3	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	28.6	--	--	--	--
Interest coverage ratio (times)	84.0	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	23	--	--	--	--
Depreciation	7	--	--	--	--
Other	1	--	--	--	--
Dividends	-8	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-6	--	--	--	--
Increase in investment	-1	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	-	--	--	--	--
Repayment of long term debt	-13	--	--	--	--
Loans from shareholders	42	--	--	--	--
Repayment of loans from shareholders	-12	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-1	--	--	--	--
Increase(decrease) in cash & equivalents	33	--	--	--	--
Cash & equivalents-Beginning of the year	1	--	--	--	--
Cash & equivalents - End of the year	33	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
 See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Welding (SIC 9942)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	262	11,922	815	40	45
less than 20	257	9,980	680	40	45
20 - 99	5	1,942	135	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	340	18,233	809	54	...
less than 20	335	14,658	650	54	...
20 - 99	5	3,575	159	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Welding (SIC 9942)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	66				
Average sales \$	69,040	12,758	27,711	42,941	192,749
Average expense \$	61,962	8,354	23,026	27,474	188,993
Average net profit (loss) \$	7,078	4,404	4,685	15,467	3,756
Businesses reporting a profit (No.)	57				
Average sales \$	87,330	12,758	26,499	42,876	267,187
Average expense \$	69,988	8,354	14,060	27,183	230,353
Average net profit \$	17,342	4,404	12,439	15,693	36,834
Businesses reporting a loss (No.)	9				
Average sales \$	69,455	-	30,264	47,653	130,448
Average expense \$	81,651	-	41,922	48,653	154,377
Average net loss \$	-12,196	-	-11,658	-1,000	-23,929
1985					
Number of observations in sample	69				
Average sales \$	94,058	17,650	25,906	48,446	284,231
Average expense \$	82,044	14,212	17,682	39,180	257,103
Average net profit (loss) \$	12,014	3,438	8,224	9,266	27,128
Businesses reporting a profit (No.)	58				
Average sales \$	98,997	18,274	25,765	48,183	303,767
Average expense \$	83,495	12,799	17,188	30,143	273,849
Average net profit \$	15,502	5,475	8,577	18,040	29,918
Businesses reporting a loss (No.)	11				
Average sales \$	42,257	14,889	33,990	48,797	71,353
Average expense \$	48,094	20,470	45,996	51,275	74,635
Average net loss \$	-5,837	-5,581	-12,006	-2,478	-3,282
1986					
Number of observations in sample	52				
Average sales \$	79,275	14,208	29,378	64,591	208,921
Average expense \$	70,847	8,913	19,905	54,237	200,331
Average net profit (loss) \$	8,428	5,295	9,473	10,354	8,590
Businesses reporting a profit (No.)	49				
Average sales \$	90,461	14,175	29,378	64,591	253,700
Average expense \$	79,218	8,746	19,905	54,237	233,985
Average net profit \$	11,243	5,429	9,473	10,354	19,715
Businesses reporting a loss (No.)	3				
Average sales \$	55,650	15,769	-	-	95,531
Average expense \$	65,905	16,700	-	-	115,109
Average net loss \$	-10,255	-931	-	-	-19,578

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	134				
Low sales value (\$000's)	(1)	(1)	15	22	44
High sales value (\$000's)	(1)	15	22	44	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	15.0	21.6	13.6	11.2	14.0	97.5	15.4	21.6	14.9	11.3	14.0
Depreciation	5.1	6.7	5.3	4.5	4.1	83.7	6.1	10.2	7.2	4.6	4.2
Repairs & maintenance	4.9	7.5	2.9	3.7	5.8	83.6	5.9	10.1	4.3	3.7	6.2
Heat, light & telephone	2.7	3.7	2.7	1.6	2.7	78.5	3.4	4.7	4.5	1.7	3.3
Rent	2.3	3.7	2.7	1.3	1.4	39.1	5.9	8.4	10.9	3.9	2.7
Personnel expenses	20.4	3.8	17.5	14.5	43.5	72.8	28.0	7.8	25.7	18.4	46.5
Financial expenses	4.8	8.4	3.5	3.7	3.8	94.1	5.1	9.3	3.6	3.7	4.2
Interest & bank charges	2.8	4.3	2.5	2.6	1.9	72.6	3.9	7.9	4.1	3.0	2.2
Professional fees	2.0	4.1	1.0	1.0	1.9	82.3	2.4	4.6	1.6	1.1	2.2
Other expenses	24.4	28.4	25.1	22.0	22.2	100.0	24.4	28.4	25.1	22.0	22.2
Profit (loss)	35.4	37.8	40.4	48.6	16.6	96.3	36.8	37.8	46.4	49.0	16.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

- zero or no observations
- too small to be expressed
- .. not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 995 - Services to Buildings and Dwellings

Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings.

TABLE 2. Balance sheet profile for 1986

British Columbia, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	134				
Low sales value (\$000's)	(1)	(1)	15	22	44
High sales value (\$000's)	(1)	15	22	44	(1)
Average (\$000's)					
Assets					
Cash	1	-	-	-	5
Accounts and notes receivable	3	-	-	-	11
Inventory	1	-	-	-	2
Other current assets	-	-	-	-	2
Total current assets	5	-	1	-	20
Fixed assets	19	-	1	1	70
Less: Accum. dep. on fixed assets	6	-	-	1	22
Other assets	2	-	-	-	6
Total assets	20	-	2	-	74
Liabilities and equity					
Current loans	2	-	-	-	7
Other current liabilities	4	-	1	-	14
Total current liabilities	6	-	1	-	21
Mortgages payable	7	-	-	-	28
Long term debt	3	-	-	-	9
Other liabilities	-	-	-	-	1
Total liabilities	16	-	1	-	59
Total equity	4	-	1	-	15

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

British Columbia, Services to Buildings and Dwellings (SIC 995)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	42				
Low sales value (\$000's)	(1)	(1)	30	47	120
High sales value (\$000's)	(1)	30	47	120	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.5	1.3	0.5	1.6	2.0
Leverage ratios					
Debt/equity ratio (times)	41.6	-21.0	-28.7	108.1	53.5
Interest coverage ratio (times)	-7.1	-45.6	4.4	1.2	4.0
Debt ratio (times)	1.0	1.5	1.2	0.9	0.8

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity

b) Debt ratio = total liabilities / total assets

c) Interest coverage = net profit + interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Services to Buildings and Dwellings (SIC 995)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	32				
Low sales value (\$000's)	(1)	(1)	44	95	129
High sales value (\$000's)	(1)	44	95	129	(1)
Average (\$000's)					
Operating activities					
Cash from operations	2	-	2	-3	8
Depreciation	5	3	1	3	12
Other	2	-6	-	10	2
Dividends	-	-	-	-	-
Investment activities					
Disposal of fixed assets	1	1	-	-	2
Purchase of fixed assets	-9	-10	-1	-	-28
Increase in investment	-	-	-	-	-1
Decrease in investment	-	-	-	-	-
Financing activities					
Increase in long term debt	2	-	-	-	9
Repayment of long term debt	-5	-	-3	-11	-6
Loans from shareholders	3	8	-	-	3
Repayment of loans from shareholders	-1	-1	-1	-	-3
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-1
Increase(decrease) in cash & equivalents	-2	-4	-	-1	-2
Cash & equivalents-Beginning of the year	1	7	-	-6	4
Cash & equivalents - End of the year	-1	2	-	-7	2

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	781	57,301	5,374	150	198
less than 20	736	25,236	2,288	146	194
20 - 99	32	9,411	895	2	3
100 - 499	9	11,944	1,155	2	-
500 and over	4	10,710	1,036	-	1
1986					
Total	1,338	75,555	7,775	331	...
less than 20	1,254	33,441	3,342	317	...
20 - 99	65	19,416	1,982	9	...
100 - 499	12	10,637	1,149	4	...
500 and over	7	12,061	1,302	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Services to Buildings and Dwellings (SIC 995)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	203				
Average sales \$	49,395	13,896	21,081	41,011	121,590
Average expense \$	40,261	7,502	13,779	28,664	111,098
Average net profit (loss) \$	9,134	6,394	7,302	12,347	10,492
Businesses reporting a profit (No.)	192				
Average sales \$	45,245	14,007	21,088	40,980	104,905
Average expense \$	34,079	7,340	12,241	28,171	88,565
Average net profit \$	11,166	6,667	8,847	12,809	16,340
Businesses reporting a loss (No.)	11				
Average sales \$	76,546	11,086	21,012	42,429	231,655
Average expense \$	87,536	11,609	27,727	51,063	259,743
Average net loss \$	-10,990	-523	-6,715	-8,634	-28,088
1985					
Number of observations in sample	206				
Average sales \$	58,318	13,807	23,749	42,080	153,635
Average expense \$	49,451	8,596	12,883	32,541	143,782
Average net profit (loss) \$	8,867	5,211	10,866	9,539	9,853
Businesses reporting a profit (No.)	188				
Average sales \$	59,886	13,676	23,715	41,103	161,048
Average expense \$	47,674	7,923	12,660	29,225	140,867
Average net profit \$	12,212	5,753	11,055	11,878	20,181
Businesses reporting a loss (No.)	18				
Average sales \$	55,262	15,581	25,864	47,324	132,280
Average expense \$	61,653	17,649	26,509	50,333	152,121
Average net loss \$	-6,391	-2,068	-645	-3,009	-19,841
1986					
Number of observations in sample	239				
Average sales \$	53,106	12,264	17,887	33,690	148,581
Average expense \$	43,204	7,291	9,056	20,119	136,350
Average net profit (loss) \$	9,902	4,973	8,831	13,571	12,231
Businesses reporting a profit (No.)	194				
Average sales \$	48,484	12,322	17,879	32,884	130,849
Average expense \$	36,467	6,051	8,954	17,272	113,592
Average net profit \$	12,017	6,271	8,925	15,612	17,257
Businesses reporting a loss (No.)	45				
Average sales \$	71,003	11,955	18,665	39,761	213,631
Average expense \$	73,720	13,990	19,484	41,566	219,840
Average net loss \$	-2,717	-2,035	-819	-1,805	-6,209

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
British Columbia, Janitorial Services (SIC 9953)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	107					
Low sales value (\$000's)	(1)	(1)				
High sales value (\$000's)	(1)	14		21	42	(1)

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	15.9	23.3	14.4	12.0	14.3	96.7	16.5	23.3	16.4	12.1	14.3
Depreciation	5.5	6.6	4.9	4.5	5.8	80.7	6.8	10.9	7.3	4.5	6.0
Repairs & maintenance	5.2	9.6	3.0	4.3	4.3	80.4	6.5	13.6	5.3	4.3	4.4
Heat, light & telephone	2.5	2.9	2.4	1.1	3.3	82.8	3.0	4.0	3.1	1.2	3.5
Rent	2.8	4.2	4.2	2.2	0.9	45.4	6.2	9.0	10.8	3.9	2.2
Personnel expenses	18.7	4.6	14.5	17.0	35.3	67.4	27.7	10.1	25.2	24.1	38.5
Financial expenses	4.8	7.9	3.9	3.7	3.9	92.7	5.2	9.1	4.1	3.7	4.3
Interest & bank charges	2.5	2.7	2.6	2.8	2.0	68.3	3.7	4.2	6.7	3.3	2.4
Professional fees	2.3	5.2	1.3	0.9	1.8	87.3	2.6	6.1	1.5	1.0	2.1
Other expenses	23.2	29.1	19.6	17.0	26.4	100.0	23.2	29.1	19.6	17.0	26.4
Profit (loss)	37.4	35.1	47.5	50.2	20.2	95.1	39.3	35.1	57.6	50.7	20.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as car service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning.

TABLE 2. Balance sheet profile for 1986
British Columbia, Janitorial Services (SIC 9953)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	107				
Low sales value (\$000's)	(1)	(1)	14	21	42
High sales value (\$000's)	(1)	14	21	42	(1)
Average (\$000's)					
Assets					
Cash	1	-	-	-	5
Accounts and notes receivable	3	-	-	-	10
Inventory	-	-	-	-	-
Other current assets	-	-	-	-	1
Total current assets	5	-	1	-	17
Fixed assets	19	-	1	1	65
Less: Accum. dep. on fixed assets	4	-	-	1	14
Other assets	2	-	-	-	7
Total assets	22	-	1	-	75
Liabilities and equity					
Current loans	2	-	-	-	6
Other current liabilities	4	-	1	-	13
Total current liabilities	6	-	1	-	19
Mortgages payable	10	-	-	-	34
Long term debt	2	-	-	-	7
Other liabilities	-	-	-	-	1
Total liabilities	18	-	1	-	60
Total equity	4	-	-	-	15

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
British Columbia, Janitorial Services (SIC 9953)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	37				
Low sales value (\$000's)	(1)	(1)	20	59	120
High sales value (\$000's)	(1)	20	59	120	(1)
Average					
Liquidity ratio					
Current ratio (times)	1.6	1.3	0.7	2.4	2.3
Leverage ratios					
Debt/equity ratio (times)	54.6	-23.6	-24.2	...	18.8
Interest coverage ratio (times)	-12.2	-56.4	4.2	1.7	0.1
Debt ratio (times)	1.1	1.5	1.2	1.1	0.8

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

c) Interest coverage = net profit + interest expense / Interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Janitorial Services (SIC 9953)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	29				
Low sales value (\$000's)	(1)	(1)	30	95	222
High sales value (\$000's)	(1)	30	95	222	(1)
Average (\$000's)					
Operating activities					
Cash from operations	1	-	1	-2	6
Depreciation	6	1	4	4	12
Other	-2	1	-7	-3	3
Dividends	-	-	-	-	-
Investment activities					
Disposal of fixed assets	1	-	1	1	1
Purchase of fixed assets	-8	-	-10	-2	-17
Increase in investment	-	-	-	-	-1
Decrease in investment	-	-	-	-	-
Financing activities					
Increase in long term debt	1	-	-	1	3
Repayment of long term debt	-3	-	-1	-4	-7
Loans from shareholders	5	-	8	6	1
Repayment of loans from shareholders	-2	-2	-1	-	-4
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-1
Increase(decrease) in cash & equivalents	-2	-	-4	1	-4
Cash & equivalents-Beginning of the year	5	3	5	-4	14
Cash & equivalents - End of the year	3	3	2	-3	10

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	781	57,301	5,374	150	198
less than 20	736	25,236	2,288	146	194
20 - 99	32	9,411	895	2	3
100 - 499	9	11,944	1,155	2	-
500 and over	4	10,710	1,036	-	1
1986					
Total	1,338	75,555	7,775	331	...
less than 20	1,254	33,441	3,342	317	...
20 - 99	65	19,416	1,982	9	...
100 - 499	12	10,637	1,149	4	...
500 and over	7	12,061	1,302	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Janitorial Services (SIC 9953)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	139				
Average sales \$	54,083	14,341	22,427	45,603	133,959
Average expense \$	45,483	7,318	13,414	33,431	127,770
Average net profit (loss) \$	8,600	7,023	9,013	12,172	6,189
Businesses reporting a profit (No.)	131				
Average sales \$	49,836	14,517	22,513	45,699	116,614
Average expense \$	38,928	7,087	12,280	32,901	103,442
Average net profit \$	10,908	7,430	10,233	12,798	13,172
Businesses reporting a loss (No.)	8				
Average sales \$	74,708	11,086	21,714	42,429	223,602
Average expense \$	84,725	11,609	22,714	51,063	253,512
Average net loss \$	-10,017	-523	-1,000	-8,634	-29,910
1985					
Number of observations in sample	150				
Average sales \$	55,168	13,791	22,654	41,513	142,712
Average expense \$	47,119	8,601	12,747	31,839	135,290
Average net profit (loss) \$	8,049	5,190	9,907	9,674	7,422
Businesses reporting a profit (No.)	136				
Average sales \$	53,616	13,608	22,654	40,184	138,017
Average expense \$	41,859	7,678	12,747	27,460	119,551
Average net profit \$	11,757	5,930	9,907	12,724	18,466
Businesses reporting a loss (No.)	14				
Average sales \$	73,464	15,581	-	47,060	157,750
Average expense \$	84,489	17,649	-	50,116	185,703
Average net loss \$	-11,025	-2,068	-	-3,056	-27,953
1986					
Number of observations in sample	189				
Average sales \$	53,050	12,077	16,593	33,770	149,758
Average expense \$	42,302	7,098	7,450	19,613	135,047
Average net profit (loss) \$	10,748	4,979	9,143	14,157	14,711
Businesses reporting a profit (No.)	153				
Average sales \$	48,451	11,940	16,583	32,822	132,457
Average expense \$	35,986	5,931	7,260	16,184	114,569
Average net profit \$	12,465	6,009	9,323	16,638	17,888
Businesses reporting a loss (No.)	36				
Average sales \$	84,562	13,138	17,130	39,825	268,156
Average expense \$	87,641	16,117	17,735	41,522	275,188
Average net loss \$	-3,079	-2,979	-605	-1,697	-7,032

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986

British Columbia, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	36				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	8.1	--	--	--	--	9.1	88.8	--	--	--	--
Occupancy expenses	14.4	--	--	--	--	99.6	14.5	--	--	--	--
Depreciation	1.9	--	--	--	--	85.1	2.3	--	--	--	--
Repairs & maintenance	0.6	--	--	--	--	43.3	1.5	--	--	--	--
Heat, light & telephone	5.5	--	--	--	--	99.2	5.5	--	--	--	--
Rent	6.3	--	--	--	--	93.1	6.8	--	--	--	--
Personnel expenses	40.1	--	--	--	--	92.2	43.5	--	--	--	--
Financial expenses	5.2	--	--	--	--	97.6	5.3	--	--	--	--
Interest & bank charges	1.4	--	--	--	--	92.2	1.5	--	--	--	--
Professional fees	3.7	--	--	--	--	97.4	3.8	--	--	--	--
Other expenses	27.0	--	--	--	--	100.0	27.0	--	--	--	--
Profit (loss)	5.2	--	--	--	--	78.9	6.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9961 - Ticket and Travel Agencies

Businesses primarily engaged in furnishing travel information, acting as agents in arranging tours, accommodation and transportation for travellers or acting as independent agencies for transportation establishments.

TABLE 2. Balance sheet profile for 1986
British Columbia, Ticket and Travel Agencies (SIC 9961)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	36				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	44	--	--	--	--
Accounts and notes receivable	13	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	10	--	--	--	--
Total current assets	67	--	--	--	--
Fixed assets	23	--	--	--	--
Less: Accum. dep. on fixed assets	12	--	--	--	--
Other assets	35	--	--	--	--
Total assets	113	--	--	--	--
Liabilities and equity					
Current loans	5	--	--	--	--
Other current liabilities	24	--	--	--	--
Total current liabilities	30	--	--	--	--
Mortgages payable	1	--	--	--	--
Long term debt	27	--	--	--	--
Other liabilities	8	--	--	--	--
Total liabilities	66	--	--	--	--
Total equity	47	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
British Columbia, Ticket and Travel Agencies (SIC 9961)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	23				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	5.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	1.2	--	--	--	--
Interest coverage ratio (times)	13.1	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

(2) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

- a) Debt/equity = total liabilities / equity.
- b) Debt ratio = total liabilities / total assets.
- c) Interest coverage = net profit + interest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
British Columbia, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	7	--	--	--	--
Depreciation	2	--	--	--	--
Other	-31	--	--	--	--
Dividends	-2	--	--	--	--
Investment activities					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-3	--	--	--	--
Increase in investment	-2	--	--	--	--
Decrease in investment	2	--	--	--	--
Financing activities					
Increase in long term debt	-	--	--	--	--
Repayment of long term debt	-1	--	--	--	--
Loans from shareholders	18	--	--	--	--
Repayment of loans from shareholders	-3	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	1	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	-10	--	--	--	--
Cash & equivalents-Beginning of the year	38	--	--	--	--
Cash & equivalents - End of the year	28	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
 See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
British Columbia, Ticket and Travel Agencies (SIC 9961)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1983					
Total	390	38,098	1,975	44	56
less than 20	365	22,517	1,179	42	54
20 - 99	17	8,821	445	2	2
100 - 499	6	X	193	-	-
500 and over	2	X	158	-	-
1986					
Total	539	51,890	2,857	88	...
less than 20	511	29,686	1,677	85	...
20 - 99	19	9,680	564	3	...
100 - 499	6	6,626	327	-	...
500 and over	3	5,898	289	-	...

- (1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
 (2) Refers to businesses reporting no payroll deductions in the previous year.
 (3) Refers to businesses reporting no payroll deductions in the following year.

"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.



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TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
British Columbia, Ticket and Travel Agencies (SIC 9961)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1984					
Number of observations in sample	47				
Average sales \$	376,024	--	--	--	--
Average expense \$	379,751	--	--	--	--
Average net profit (loss) \$	-3,727	--	--	--	--
Businesses reporting a profit (No.)	30				
Average sales \$	329,136	--	--	--	--
Average expense \$	308,903	--	--	--	--
Average net profit \$	20,233	--	--	--	--
Businesses reporting a loss (No.)	17				
Average sales \$	446,633	--	--	--	--
Average expense \$	462,697	--	--	--	--
Average net loss \$	-16,064	--	--	--	--
1985					
Number of observations in sample	49				
Average sales \$	345,535	--	--	--	--
Average expense \$	341,180	--	--	--	--
Average net profit (loss) \$	4,355	--	--	--	--
Businesses reporting a profit (No.)	31				
Average sales \$	319,439	--	--	--	--
Average expense \$	296,253	--	--	--	--
Average net profit \$	23,186	--	--	--	--
Businesses reporting a loss (No.)	18				
Average sales \$	539,177	--	--	--	--
Average expense \$	574,980	--	--	--	--
Average net loss \$	-35,803	--	--	--	--
1986					
Number of observations in sample	53				
Average sales \$	185,202	47,201	93,734	150,771	449,100
Average expense \$	182,204	56,269	99,517	130,364	442,665
Average net profit (loss) \$	2,998	-9,068	-5,783	20,407	6,435
Businesses reporting a profit (No.)	30				
Average sales \$	182,786	57,500	81,576	147,921	444,146
Average expense \$	170,877	49,760	80,590	119,291	433,868
Average net profit \$	11,909	7,740	986	28,630	10,278
Businesses reporting a loss (No.)	23				
Average sales \$	198,519	45,112	106,335	163,268	479,362
Average expense \$	213,011	57,589	119,136	178,915	496,404
Average net loss \$	-14,492	-12,477	-12,801	-15,647	-17,042

(1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

See Table 1 for symbols and notes