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Catalogue 61-612E


## YUKON

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## Note:

' There are 13 geographic areas: Canada, each of 10 provinces, the Yukon and the Northwest Territories.

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## Statistics Canada

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## Small Business Profiles

## YUKON

1985

This publication is based upon the Small Susiness Statistics Data Base which is a collaborative effort of the Federal and all Provinciat and Territorial Governments.

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## Symbols

- zero or no observations
.- too small to be expressed
.. not applicable
$\times$ confidential


## Notes

Data are shown by quartiles when at least 13 of the sampied 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 saies are shown.

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## Appendix A

Selected Publications Relating to Small Business

## Highlights

## YUKON

- The number of small businesses in the 22 industries profiled rose $77 \%$, from 300 businesses in 1982 to 530 in 1985
- The largest absolute increase in small businesses occurred in the Welding Industry, from 4 businesses in this industry in 1982 to 98 in 1985.
- The Services to Buildings and Dwellings Industry and the Janitorial Services Industry registered the highest profit margin ratio, $29 \%$, of all 22 industries.
- Payrolls generated by businesses with less than 20 employees increased $15 \%$, from approximately $\$ 16.5$ million in 1982 to $\$ 19.0$ million in 1985
- Between 1982 and 1985, employment in these 22 industries rose from 1.100 average labour units in 1982 to 1,200 in 1985.


## Introduction and Data Sources

This publication is one of a series representing industry profiles of small businesses. Other reports currently available from the Small Business and Special Surveys Program are listed in Appendix A under the title Selected Publications Relating to Small Business. The data contained in this report are the result of a joint project of Statistics Canada. the Department of Regional Industrial Expansion and all provincial and territorial departments responsible for small businesses.

Returns submitted to Revenue Canada Taxation for the year 1985 were used to derive the information shown in this bulletin. The statistics were compiled from only those businesses reporting sales of between $\$ 10$ thousand and $\$ 2$ million. The choice of this particular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Data pertaining to businesses in tables 1,2,3, and 6 are drawn from a statistical sample of taxation records of corporations and unincorporated sole proprietorships and partnerships. The tables are on a fiscal year basis. Data for table 4 are derived from incorporated businesses only. Corporate data in this report are derived from tax returns, which typically consist of a T2 form, a set of financial statements and other supportive schedules. Similarly unincorporated business tax returns which report self-employment income typically consists of a $T 1$ (General) form, a set of financial statements and other supportive schedules. Table 5 is derived from the T4 form which consists of a summary of wages and salaries, and is on a calendar year basis.

The 34 industry groups selected for publication are those most densely populated by small businesses. These groups represent approximately $50 \%$ of small businesses. the remaining $50 \%$ being distributed over approximately 800 other industry classifications. Our coverage will expand annually until the taxation year 1987 (available in 1989) when over 100 industry groups representing nearly $75 \%$ of Canada's small businesses will be profiled.

## METHODOLOGY

Records selected for this study have been ranked in ascending order of sales within an industry and province and divided into four equal parts (quartiles) so that each part (quartile) includes one quarter of the total number of businesses in a given industry. Within each of these quartiles we have displayed the lowest and the highest sales values reported.

Estimated data published for tables 1,2,3 and 6 are derived from a statistical sample of approximately 20,000 small businesses distributed amongst 34 industry groups. For example, the number of observations in the sample for the trucking industry range from a high of 748 businesses in Ontario to a low of 18 in the Northwest Territories. Where the sample size of a given industry group is less than 20 businesses, the distribution into quartiles has not been done because of lack of statistical representativeness. In such circumstances, only the total values are published. Furthermore, for quality assurance reasons, a variable reported by less than 13 businesses is not distributed into quartiles.

Estimates published in table 4 are derived from a random sample of approximately 10.000 incorporated businesses selected from the same 34 Standard Industrial Classification groups (SIC).

## a) Table 1

This table shows the average ratio of selected expenses items to sales for a) all businesses in the industry and, b) for only those businesses reporting the expense item. It is important to note that in the case of b) each expense ratio shown is independent of any other ratio because the numerator and denominator of the ratio calculation includes only those businesses reporting the particular expense. For example, some small businesses own the building from which they operate and may declare mortgage expenses while others in the same group may not own their business premises and incurrent rather than mortgage as an expense.

## b) Table 2

This table displays the average values of selected asset. liability and equity items for all businesses. Columns may be summarized using the accounting equation ASSETS - LIABILITIES = EQUITY (the total may not be exact due to rounding).

## C) Table 3

Table 3 presents some of the more commonly used financial and operating ratios. The figures which make up these ratios have been extracted from Table 2 (except for interest expense) and the ratios represent the average of ratios for each business in the group.

## Introduction and Data Sources - concluded

## Definitions

## 1. Liquidity Ratio

Current $=\frac{\text { current assets }}{\text { current liabilities }}$

## 2. Leverage Ratios

| Debt Equity | $=\frac{\text { total liabilities }}{\text { equity }}$ |
| ---: | :--- |
| Debt Ratio | $=\frac{\text { total liabilities }}{\text { tolal assets }}$ |

$$
\text { Interest Coverage }=\frac{\text { net profit }+ \text { interest expense }}{\text { interest expense }}
$$

## d) Table 4

Table 4 shows the source and application of funds and the subsequent change in working capital. Values shown are averages for all businesses and columns are additive. This table is limited to incorporated businesses only.

## e) Table 5

The data in this table are derived from the payroll records of employers and apply to all employees who are issued T4 tax records. Employees earning less than $\$ 500$ a year may be excluded as this is the cutoff for the mandatory issuance of T4 tax records.

Due to the annual nature of the data source, we assume that both newly reporting businesses and no longer reporting businesses have been in activity for six months. As a resuit, their estimated average labour units (ALU's) are assumed to be twice their actual ALUs (i.e. annualized).

## f) Table 6

This table shows the distribution of businesses reporting a profit or a loss in an industry from 1982 through 1985. The businesses identified in this table are the same as those in Tables 1 to 3.

## How to Use the Tables

The profiles are comprised of six tables. Each table (except Table 5) displays data in quartiles based on sales.

## To use the tables:

1) Select the industry andior province of interest to you (See Table of Contents).
2) Locate the appropriate sales range that is displayed on the two lines entited "Low Sales Value" and "High Sales Value".
3) The selected range will indicate the proper quartile, i.e the bottom $25 \%$, the lower middle $25 \%$, the upper middle $25 \%$ or the top $25 \%$.
4) All data pertaining to the selected business will be in that column.

## For example:

Let us take a plumbing business in Canada with sales of $\$ 50,000$.

1) Select the table entilled "Plumbing Contractors (SIC 4241)"
2) Sales of $\$ 50.000$ is in the range of $\$ 37.000$ to $\$ 90.000$ ("Low Sales" and "High Sales" values).
3) Thus, sales of $\$ 50.000$ are in the lower middle $25 \%$ quartie.
4) All relevant data pertaining to this plumbing business with sales of $\$ 50.000$ are in this quartile for Tables 1 to 4 and Table 6.

## Note:

One can note that wages and salaries expense in the plumbing industry range from $10 \%$ of sales in the lowest quartile to $26 \%$ in the highest quartile. Such variations may illustrate how some expenses vary in proportion to sales.
This comparison by quartile is applicable to Tables 1 to 4 and Table 6.
Table 5 contains employment data for the years 1982 and 1985 and shows the changes in the industry over this time period. The data comprised in this table are cross-sectional.

## Standard Industrial Classification - Definition

The SIC for each industry is described at the end of Table 1.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985 Yukon. Single Family Housing Contractors (SIC 4011)

|  | Total(1) |  | Bottom $25 \%$ |  |  | Lower middle $25^{2}$. |  | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25^{\circ} \text { a } \end{aligned}$ |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 28 |  | -- |  |  | - |  | .- |  |  | -- |
| Businesses in sample Low sales value ( 5000 s) High sales value $\$ 000$ 's) |  | $\begin{aligned} & 11 \\ & \text { (1) } \\ & \text { 11) } \end{aligned}$ |  | -- |  |  | -- |  | -- |  | -- |
| Selected expense item | Industry Average(2) |  |  |  |  | \% businesses reporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom $25^{\circ}$ 。 | Lower middle $25 \%$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25^{3}$ ? | Lower middle $25^{*}$. | Upper middle | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sates |  |  |  |  |
| Cost of Sales | 33.3 | -- | -* | -- | .- | 96.5 | 34.5 | -- | - | -- | - |
| Occupancy Expenses | 9.8 | - | -- | - | $\cdots$ | 100.0 | 9.8 | * | - | - | - |
| Mortgage interest |  | -- | -- | -- | -- |  | - | -- | - | -- | -- |
| Depreciation | 4.9 | -- | -- | -- | -- | 1000 | 4.9 | -- | - | - | - |
| Repars \& Maintenance | 1.0 | -- | -- | -- | - | 13.9 | 75 | -- | - | -- | -- |
| Heat. Light \& Telephone | 12 | -- | -- | -- | $\cdots$ | 936 | 13 | -- | - | -- | - |
| Business \& Property Tax | 0.8 | - | -- | -- | -- | 100.0 | 08 | -- | - | -- | - |
| insurance Rent | 1.5 0.3 | -- | -- | -- | -- | 100.0 79.2 | 1.5 0.4 | -- | $\cdots$ | -- | -- |
| Personnel Expenses | 38.2 | -. | -- | -- | * | 96.5 | 39.6 | - | - | - | - |
| Financial Expenses | 1.5 0.8 | - | $\because$ | $\cdots$ | -- | 100.0 965 | 1.5 0.8 | -- | -- | $\cdots$ | -- |
| Professional Fees | 0.8 0.7 | - | -- | - | $\cdots$ | 965 965 | 08 | -. | - | -- | -- |
| Other Expenses | 16.4 | - | - | - | - | 100.0 | 16.4 | $\sim$ | "- | - | - |
| Profit (loss) | 0.7 | $\cdots$ | - | - | - | 100.0 | 0.7 | $\stackrel{ }{-}$ | -- | - | -- |
| Total | 100.0 | $\cdots$ | ** | - | - | 100.0 | .. | -- | -* | -. | - |



Since the number of businesses reporting a specific expense may differ for each cell. the total (profit \{loss) plus expenses) does not necessarily equal too: See Notes on Symbols Page

## Standard Industrial Classification Delinition

## SIC 4011 . Single Family Housing Contractors

Businesses primarily engaged in the develooment and construction of single detached and single aftached dwellings such as: coltages. single duplexes. garden homes, semi-detached houses. single altached houses. erecting prerabricated homes. row houses rexc row duplexest. single residences and summer nomes

TABLE 2. Balance Sheet Profile for 1985
Yukon. Single Family Housing Contractors (SIC 4011)

|  | Total19 | Bottom $25^{\circ}$ 。 | Lowe: middie 25 \% | $\begin{aligned} & \text { Upper } \\ & \text { miadie } 25^{\circ} \% \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Nurnber of businesses (estimated) | 28 | -. | -- | -- | -- |
| Businesses in sample | 11 |  |  |  |  |
| Low saies value (\$000 s) | (1) | -. | -- | - | -- |
| High sales value ( $\$ 000$ 's) | (1) | .. | .. | - | -- |
|  | Average ( 5000 s) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 24 | -- | -- | -- | -- |
| Accounts and Notes Recsivable | 20 | .. | -. | - | -. |
| Inventory | 2 | - | -- | - | -- |
| Other Current Assets | 4 | -- | .- | -. | -. |
| Total Current Assets | 50 | -- | -- | -. | -. |
| Fixed Assets | 96 | -- | -- | - | .. |
| Less Accum Dep on Fixed Assets | 53 | .- | .. | -. | -- |
| Other Assets | 2 | -- | .. | -* | -- |
| Total Assets | 95 | -- | ** | - | -* |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 16 | - | -- | -- | - |
| Other Current Liabilities | 43 | $\cdots$ | ** | .- | .. |
| Total Current Liabilities | 59 | -- | -- | .- | - |
| Mortgages Payable | . | -- | .- | .. | - |
| Long Term Debt | - | -- | -. | .- | - |
| Orher Liabilities | 16 | -- | $\cdots$ | *- | - |
| Total Liabilities | 75 | -- | - | -- | - |
| Total Equity | 21 | -. | - | -- | $\sim$ |

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

TABLE 3. Financial Ratios for 1985
Yukon. Single Family Housing Contractors (SIC 4011)

|  | Total( 1 ) | Bottom $25^{2}=$ | Lower madre 25: | Jpoer middle $25^{\text {* }}=$ | $\begin{array}{r} \text { Top } \\ 25^{\circ} \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses iestumated) | 28 | .- | -- | -- | -- |
| Businesses in samole | $1{ }^{1}$ |  |  |  |  |
| Low sales value (\$000's) | (1) | -- | -- | -. | - |
| $\underline{\text { High sales value ( } \$ 000 \mathrm{~s} \text { ) }}$ | (1) | .- | -- | -- | - |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 15 | -. | * | $\cdots$ | . |
| Leverage Ratios |  |  |  |  |  |
| Dent Equity ratio (limes) | $-124$ | - | - | - | -- |
| Interest Coverage ratıo (times) | 15 | .. | -- | -- |  |
| Debt ratio itimes) | 10 | .- | ** | - | - |

1)These estimates are oased on a sample of nusinesses reporting sales between $\$ 10$ thousand and 32 mition

See Notes on Symbols Page

|  | $\begin{gathered} \text { Totalif } 1\} \\ 25 \% \end{gathered}$ | Bottom $25 \%$ | Lower middle $25^{\circ} \%$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \text {. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | . | - | - | - | - |
| Businesses in sample Low sales value ( 5000 's) High sales value ( $\$ 000$ ' $\$$ ) | $\begin{aligned} & \{1\} \\ & (1) \end{aligned}$ | - | - | - |  |
| Average ( $\$ 000$ 's) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | * | - | - | - | - |
| Sale of Fixed Assels | - | - | - | - | - |
| Increase in Long Term Debt | - | . | - | - | - |
| Advances From Owners and Affiliates | - | - | - | - | - |
| From Government | - | . | - | - | - |
| Increase in Share Capital | - | - | - | - | - |
| Sale of Investments | - | - | - | - | - |
| Tax Adjustments | - | - | - | - | . |
| Other Sources | - | - | - | - | - |
| Total | - | - | - | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | - | - | - | - | - |
| Payment of Dividends | - | - | - | - | - |
| Reoayment of Long Term Debt | - | - | - | - | - |
| Current Portion of Long Term Debt | - | . | - | - | - |
| Purchase of investments | - | - | - | - | - |
| Repayment of Adv From Owners and Alfil. | - | - | - | - | - |
| Decrease in Equity | - | - | - | - | . |
| Tax Adjustments | - | - | - | - | - |
| Other Applications | - | - | - | - | - |
| Total | - | - | - | - | * |
| Increase (Decrease) in Net Working Capital | - | - | - | - | - |

(1) These estimates are based on a sample of businesses repofting sales between $\$ 10$ thousand and $\$ 2$ milion.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 Yukon. Residential Bullding and Development (SIC 401)

| Business size expressed in average labour units( 9 ) |  | $\begin{aligned} & \text { Totai } \\ & \text { payroll } \\ & \text { (\$000's) } \end{aligned}$ | Average rabour units(1) | Changes in number of businesses with pard employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer peoorting\|3; |
| 1982 |  |  |  |  |  |
| Total | 28 | 1.458 | 78 | 6 | 4 |
| less than 20 | 24 | $x$ | 48 | 4 | 4 |
| 20.99 | X | x | 12 | 2 | - |
| 100-499 | - | * | - | - | - |
| 500 and over | $x$ | $\times$ | 18 | . | . |
| 1985 |  |  |  |  |  |
| Total | 30 | 2.040 | 96 | 4 | ... |
| less than 20 | 29 | $x$ | 85 | 4 |  |
| 20.99 | X | $x$ | 11 | - | $\cdots$ |
| 100.499 | - | - | - | - | - |
| 500 and over | - | - | - | - |  |

(1) Average :abour units are calculated by dividing sotai oayroll by the average annual wage and salary rate as reported in the Survey of Employment. Payroll and Hours. Statistics Canada. Catalogue No 72-002. An average labour unt could be interpreted as a full-itme emoloyee 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

See Notes on Symbois Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon. Single Family Housing Contractors (SiC 4011)

|  | Totali 1) | $\begin{aligned} & \text { Bottom } \\ & 25^{\circ}=3 \end{aligned}$ | Lower middie $25 \%$ | Upper middie $25 \%$ | $\begin{gathered} \text { Top } \\ 25=0 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All \$ values are expressed in thousands |  |  |  |  |
|  | 1982 |  |  |  |  |
| All Businesses (No.) | 20 | 4 | 5 | 4 | 7 |
| Total Sales 8 | 3.715 | 175 | 556 | 733 | 2.251 |
| Total Expense $\$$ | 3.571 | 193 | 538 | 748 | 2.092 |
| Net Profit lloss) \$ | 14.4 | . 18 | 18 | . 15 | 159 |
| Businesses reporting a profit (No.) | 12 | 2 | 3 | 1 | 6 |
| Total Sales \$ | 2,351 | 91 | 385 | 163 | 1.712 |
| Total Expense \$ | 2.191 | 91 | 344 | 159 | 1.5:7 |
| Net Protit S | 240 | - | 41 | 4 | 195 |
| Businesses reporting loss (No.) | 8 | 2 | 2 | 3 | 1 |
| Total Sales \$ | 1.364 | 84 | 171 | 570 | 539 |
| Total Expense S | 1.460 | 102 | 194 | 589 | 575 |
| Net Loss S | . 96 | .18 | . 23 | . 19 | . 36 |
|  | 1983 |  |  |  |  |
| All Businesses (No.) | 27 | 6 | 7 | 7 | 7 |
| Total Sales \$ | 5.408 | 255 | 526 | 953 | 3.674 |
| Total Expense S | 5,409 | 260 | 549 | 974 | 3.626 |
| Net Profit \{lassis | -1 | -5 | -23 | -21 | 48 |
| Businesses reporting a profit (No.) | 11 | 2 | 4 | 1 | 4 |
| Total Sales \$ | 2.976 | 54 | 287 | 130 | 2.505 |
| Total Expense S | 2,796 | 47 | 271 | 121 | 2.357 |
| Net Protit \$ | 180 | 7 | 16 | 9 | 148 |
| Businesses reporting a loss (No.) | 16 | 4 | 3 | 6 | 3 |
| Total Sales \$ | 2,432 | 201 | 239 | 823 | 1.169 |
| Total Expense \$ | 2,613 | 213 | 278 | 853 | 1. 269 |
| Net Loss S | -181 | - 12 | . 39 | -30 | -100 |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 31 | 4 | 11 | 5 | 11 |
| Total Sales \$ | 6.420 | 116 | 1.076 | 1.352 | 3.876 |
| Total Expense 5 | 6.036 | 124 | 921 | 1.193 | 3.798 |
| Net Profit lloss) \$ | 384 | -8 | 155 | 159 | 78 |
| Businesses reporting a profit (No.) | 28 | 2 | 10 | 5 | 11 |
| Total Sales \$ | 6. 198 | 47 | 923 | 1,352 | 3.876 |
| Total Expense $\$$ | 5,789 | 34 | 764 | 1.193 | 3.798 |
| Net Profit \$ | 409 | 13 | 159 | 159 | 78 |
| Businesses reporting a loss (No.) | 3 | 2 | 1 | - | . |
| Total Sales \$ | 222 | 69 | 153 | - | - |
| Total Expense 5 | 247 | 90 | 157 | - | . |
| Ner Loss 5 | -25 | -21 | -4 | - | - |
|  | 1985 |  |  |  |  |
| All Businesses (No.) | 24 | - | - | - | - |
| Total Sales \$ | 6.788 | . | . | - |  |
| Total Expense § | 6.937 | - | - | . |  |
| Net Protit loss)\$ | -149 | . | - | - | - |
| Businesses reporting a profit (No.) | 2 | . | . | . | . |
| Total Sales S | 537 | . | - | - | - |
| Total Expense S | 495 | . | . | - | . |
| Net Prolit 5 | 42 | . | . | . | - |
| Businesses reporting a loss (No.) | 22 | . | . | - | - |
| Totai Sales \$ | 6.251 | . | - | . | . |
| Total Expense 3 | 6.442 | - | . | - | - |
| Neil Loss \$ | . 191 | . | . | . | - |

1) These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million

See Noles on Symbols Page.

TABLE 1．Selected Operating Ratios，in Percent of Sales， 1985 Yukon，Plumbing Contractors（SIC 4241）


| Selected exoense ltem | Industry Average（2） |  |  |  |  | $\begin{array}{r} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25^{\circ}$ 。 | Lower middle $25^{\circ}$ 。 | Upper middle $25^{\text { }}$ 。 | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Boltom $25^{\circ}$ 。 | Lower middle $25{ }^{\circ}$ 。 | Upper middle | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of salas |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of Sales | 38.3 | － | ．． | ．． | －－ | 100.0 | 38.3 | $\cdots$ | ＊＊ | －＊ | － |
| Occupancy Expenses | 8.1 | $\cdots$ | － | － | $\cdots$ | 100.0 | 8.1 | － | － | － | －． |
| Mortgage interest |  | ．． | ．． | －－ | －－ |  |  | ．． | －－ | ．． | ．． |
| Depreciation | 19 | －． | ．． | － | －－ | 1000 | 1.9 | －． | － | ．． | －－ |
| Reparrs \＆Maintenance | 01 | ．－ | ．－ | ．－ | －． | 388 | 0.3 | －－ | － | ．． | －． |
| Heat．Light \＆Telephone | 21 | ．． | ．－ | ．． | －－ | 913 | 23 | －． | －． | ．． | －． |
| Business \＆Pronerty Tax | 05 | －＊ | － | － | ．． | 825 | 06 | $\cdots$ | － | －－ | －． |
| insurance | 16 | －－ | －－ | －－ | － | 913 738 | 18 | －－ | －－ | －＊ | $\cdots$ |
| Rent | 18 | － | －－ | － | －－ | 738 | 25 | －－ | －－ | ．－ | －＊ |
| Personnel Expenses | 22.1 | －－ | $\cdots$ | － | －－ | 100.0 | 22.1 | － | ＊ | － | － |
| Financial Expenses | 4.0 | － | ．． | － | ．． | 100.0 | 4.0 | － | －＊ | － | － |
| Bank interest \＆Charges | 21 | －＊ | －－ | －－ | －． | 1000 | 21 | － | －－ | ．． | $\cdots$ |
| Prolessional Fees | 13 | ．－ | ．． | ．． | ．． | 787 | 25 | ．－ | ＊ | ．． | $\cdots$ |
| Other Expenses | 22.2 | －－ | － | － | －＊ | 100.0 | 22.2 | － | － | － | － |
| Protit（loss） | 5.2 | －－ | $\cdots$ | － | － | 91.3 | 5.7 | － | $\cdots$ | － | － |
| Total | 100.0 | －－ | ．＊ | － | ＊＊ | 1000 | ．．． | － | $\cdots$ | － | － |

（1）These estmates are based on a sample ol businesses reporting saies between $\$ 10$ thousand and $\$ 2$ million
（2）Value in each cell $=$ Total weighted expenditure on a given item $\times 100$ for each quartile
Total werghied sales of all businesses in the sample
（3）Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting ihis item of expenditure }} \times 1.00 \quad$ for each quartile

Since the number of businesses reporting a specitic expense may difter for each cell，the total（proft（loss）plus expenses）does not necessarly equal $100^{\circ}$ ．
See Notes on Symbols Page
Standard Industrial Classification Definition：
SIC 4241 ．Plumbing Contractors
Businesses primarily engaged in the installation and repair of primary hot and cold water piping systems if e except space heatingl such as：installation of waste and vent systems drain，installation or hol water heaters and plumbing tanks．instaration of water meters．installation of piping sustems．installation of plumbing fixtures，instailation of primary hot water．instailation of toof drainage systems（exc．eavestroughing），and instaliation of sanilary ware．

TABLE 2. Balance Sheet Profile for 1985
Yukon. Plumbing Contractors (SIC 4241)

|  | Total( 1 ) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { midale } 25^{\circ}= \end{aligned}$ | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 11 | .. | -- | .. | -* |
| Businesses in sample | 10 |  |  |  |  |
| Low saies value ( $\$ 000$ 's) | (1) | -- | -- | .. | .. |
| High sales value ( $\$ 000$ 's) | (1) | -. | -- | .. | .. |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 5 | - | -. | - | .. |
| Accounts and Notes Receivable | 20 | -- | -- | -- | - |
| inventory | 19 | -- | -- | -- | - |
| Other Current Assets | 10 | -- | .. | .. | - |
| Total Current Assets | 53 | - | $\cdots$ | -- | -- |
| Fixed Assets | 99 | -- | -. | -- | .- |
| Less: Accum Dep. on Fixed Assets | 27 | -- | .- | -. | -- |
| Other Assets | 16 | -- | -- | - | - |
| Total Assets | 141 | -* | -- | -- | -- |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 10 | .- | -- | .. | - |
| Other Current Liabilites | 41 | -- | -- | -- | -- |
| Total Current Liabilties | 51 | -- | -- | -- | -- |
| Morigages Payable | - | -- | -- | -- | - |
| Long Term Debt | 9 | -- | -- | .. | -- |
| Other Liabilities | 24 | -- | -. | -- | -- |
| Total Liabilities | 84 | - | -- | -- | - |
| Total Equity | 57 | -- | -- | -- | $\sim$ |

(9) These estimates are based on a sampie of businesses reporting saies oetveen $\$ 10$ thousand and $\$ 2$ milion.

TABLE 3. Financial Ratios for 1985
Yukon, Plumbing Contractors (SIC 4241)

|  | Total( 1 ) | Sottom $25^{\circ}$ 。 | Lower <br> middle 25=2 | Uoper midale $25^{=}=$ | $\begin{array}{r} \text { Top } \\ 25^{\circ} \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Numoer of businesses (estumated) | 11 | .- | -. | .- | -- |
| Businesses in samole | 10 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | -- | -- | -- | -- |
| High sales value ( $\$ 000$ s) | (1) | -. | .- | .. | -- |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 2.4 | -- | -• | - | * |
| Leverage Ratios |  |  |  |  |  |
| Debt Equily ratio (times) |  | -- | - | - | -- |
| Interest Coverage ratio (times) | 48 | .- | .. | .. | -- |
| Debt ratio (times) | 0.7 | - | -- | -- | -- |

(1) These estimates are based on a sample of businesses reporing sales bepween \$10 thousand and \$2 million

See Noles on Svmbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Yukon. Plumbing Contractors (SIC 4241)

|  | $\begin{gathered} \text { Total } 11 \\ 25^{\circ} \end{gathered}$ | Bottom $25 \%$ | Lower middie $25 \%$ | $\begin{array}{r} \text { Upper } \\ \text { middle } 25 \% \end{array}$ | $\begin{array}{r} \text { Too } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | - | . | . | - | - |
| Businesses in sample | - |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | - | * | - |  |
| High sales value ( $\$ 000$ 's) | (1) | - | - | - | - |
|  |  |  | age (\$000's) |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | - | - | - | - | - |
| Sale of Fixed Assets | - | - | - | - | - |
| Increase in Long Term Debt | - | - | - | - | - |
| Advances From Owners and Alfiliates | - | - | - | - | - |
| From Government | - | - | - | - | - |
| Increase in Share Capital | - | - | - | . | - |
| Sale of investments | - | - | - | - | - |
| Tax Adjustments | - | - | - | - | - |
| Other Sources | - | - | - | - | - |
| Total | - | - | - | . | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | - | - | - | - | - |
| Payment of Dividends | . | - | . | . | - |
| Repayment of Long Term Dut | - | - | - | - | - |
| Current Portion of Long Term Debt | - | - | - | * | - |
| Purchase of Investments | - | - | - | . | - |
| Repayment of Adv. From Owners and Alfil. | - | - | - | - | - |
| Decrease in Equity | - | - | - | - | - |
| Tax Adjustments | - | - | - | - | - |
| Other Aoplications | - | - | - | - | - |
| Total | - | ${ }^{*}$ | - | - | - |
| Increase (Decrease) in Net Working Capital | - | - | - | - | - |

11) These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ milion

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 Yukon. Plumbing. Heating and Air Conditioning. Mechanical Work (SIC 424)

| Business size exoressed in average labour uniss(1) | Number of Businesses | $\begin{array}{r} \text { Total } \\ \text { payroll } \\ \text { (\$000 s) } \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reoorting(2) | No longer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 8 | 550 | 19 | 1 | 1 |
| less than 20 | 8 | 550 | 19 | 1 | ' |
| 20.99 | . | - | - | - | . |
| 100. 499 | - | - | . | - | . |
| 500 and over | - | - | - | - | - |
| 1985 |  |  |  |  |  |
| Total | 14 | 701 | 23 | 3 |  |
| less than 20 | 12 | 626 | 21 | 2 |  |
| 20.99 | x | X | 1 | ! |  |
| 100.499 | $\times$ | X | 1 | . |  |
| 500 and over | - | . | - | - |  |

(1) Average igbour 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 No. 72-002. An average labour unit could be interoreted 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) Reters to businesses reporting no payrall deductions in the orevious year
(3) Reters to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon. Plumbing Contractors (SIC 4241)

|  | Totals ${ }^{\text {a }}$ | Bottom $25^{\circ}$ 。 | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All S values are expressed in thousands |  |  |  |  |
|  | 1982 |  |  |  |  |
| All Businesses (No.) | 1 | - | - | - | - |
| Total Sales \$ | $x$ | - | - | - | - |
| Total Expense \$ | $\times$ | - | - | - | - |
| Net P:ofit (lass) \$ | $\times$ | - | - | - | - |
| Businesses reporting a profit (No.) | . | - | - | - | - |
| Total Sales \$ | - | - | - | - | - |
| Total Expense $\$$ | - | - | - | - | - |
| Net Profit S | - | - | - | - | - |
| Businesses reporting loss (No.) | 1 | - | - | - | - |
| Total Sales \$ | $x$ | - | - | - | - |
| Total Expense $\$$ | $x$ | - | - | - | - |
| Ner Loss \$ | X | - | - | - | - |
|  | 1983 |  |  |  |  |
| All Businesses (No.) | 5 | 1 | 1 | 1 | 2 |
| Total Sales \$ | 974 | 29 | 84 | 94 | 767 |
| Total Expense \$ | 722 | 38 | 57 | 82 | 545 |
| Net Profit (lass)\$ | 252 | . 9 | 27 | 12 | 222 |
| Businesses reporting a profit (No.) | 4 | - | 1 | 1 | 2 |
| Total Sales \$ | 945 | - | 84 | 94 | 767 |
| Total Expense s | 684 | - | 57 | 82 | 545 |
| Net Proft $\$$ | 269 | - | 27 | 12 | 222 |
| Businesses reporting a loss (No.) | 1 | 1 | - | - | - |
| Total Sates \$ | 29 | 29 | - | - | - |
| Total Expense S | 38 | 38 | - | - | - |
| Nel Lass S | -9 | -9 | - | - | - |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 8 | 1 | 1 | 4 | 2 |
| Total Sales S | + 461 | 33 | 61 | 336 | 1.031 |
| Totai Expense $\overline{3}$ | 1326 | 39 | 54 | 267 | 966 |
| Net Prolit lass) $\$$ | 135 | -6 | 7 | 69 | 65 |
| Businesses reporting a protit (No.) | 7 | - | 1 | 4 | 2 |
| Total Sales \$ | 1.428 | - | 61 | 336 | 1.031 |
| Total Expense \$ | 1.287 | - | 54 | 267 | 966 |
| Net Protit \$ | 14. | - | 7 | 69 | 65 |
| Businesses reporting a loss (No.) | 1 | 1 | - | - | . |
| Total Sales \$ | 33 | 33 | - | - | - |
| Total Expense \$ | 39 | 39 | - | - | - |
| Net Loss \$ | . 6 | -6 | - | - | - |
|  | 1985 |  |  |  |  |
| All Businesses (No.) | 8 | 2 | 1 | 3 | 2 |
| Toial Sates S | 1.261 | 102 | 107 | 383 | 669 |
| Total Expense \$ | 1, 177 | 105 | 87 | 378 | 606 |
| Net Profit (loss) \$ | 84 | -1 | 20 | 5 | 63 |
| Businesses reporting a proflt (No.) | 7 | 1 | 1 | 3 | 2 |
| Total Sales 5 | 1.230 | 71 | 107 | 383 | 669 |
| Total Exoense 5 | 1.142 | 71 | 87 | 378 | 606 |
| Net Profit $\$$ | 88 | - | 20 | 5 | 63 |
| Businesses reporting a loss (No.) | 1 | 1 | - | - | - |
| Toral Sales \$ | 31 | 31 | - | . |  |
| Total Expense \$ | 35 | 35 | - | - |  |
| Ne: Loss \$ | -4 | -4 | - | - |  |

(1) These estimates are based on a samole of businesses reporting sales between \$10 thousand and $\$ 2$ million

See Noles on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Yukon. Truck Transport Industry (SIC 456)

|  | Total(1) | Bottom $25 \%$ | Lower middle $25 \%$ | Upper middle $25^{\circ}$. | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 69 | 17 | 17 | 17 | 18 |
| Businesses in sample Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ s) | $\begin{aligned} & 35 \\ & 1! \\ & 19 \end{aligned}$ | $\begin{aligned} & 11 \\ & 28 \end{aligned}$ | 28 99 | $\begin{array}{r} 91 \\ 275 \end{array}$ | 275 |


| Selecied expense itern | Industry Averaget2) |  |  |  |  | \%bus. <br> nesses reporting | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottam 25 。 | Lower midale 25 . | Upper middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Boltom $25 \%$ | Lower middle $25^{\circ}=$ | Upper middle | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
|  | Percent ai sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Vehicle Expenses | 40.4 | 46.7 | 47.4 | 51.6 | 15.2 | 100.0 | 40.4 | 46.7 | 47.4 | 51.6 | 15.2 |
| Depreciation | 165 | 453 | 139 | 10.7 | 59 | 93.0 | 177 | 45.3 | 18.4 | 10.7 | 59 |
| Repars \& Maintenance | 3.9 | 06 | 16 | 10.9 | 10 | 302 | 13.0 | 72 | 330 | 18.2 | 31 |
| insurance | 20 | 0.1 | 20 | 2.2 | 30 | 749 | 27 | 15 | 2.0 | 33 | 30 |
| Fuel Expense | 16.8 | - | 283 | 26.1 | 45 | 65.9 | 254 | - | 28.3 | 26.1 | 134 |
| Business Tax | 1.3 | 0.7 | 15 | 1.7 | 0.8 | 74.3 | 17 | 85 | 1.6 | 2.0 | 10 |
| Personnel Expenses | 13.0 | - | 6.0 | 12.6 | 30.4 | 60.4 | 21.5 | - | 21.8 | 13.2 | 30.4 |
| Financial Expenses | 5.2 |  | 1.6 | 5.5 | 2.2 | 100.0 | 5.2 |  | 1.6 | 5.5 | 2.2 |
| Bank Interest \& Charges | 4.5 | 147 | 12 | 4.7 | 1.1 | 93.0 | 49 | 14.7 | 16 | 4.7 | 1.1 |
| Protessional Fees | 07 | 0.3 | 0. | 0.9 | 1.1 | 811 | 09 | 4.3 | 0.4 | 0.9 | 1.1 |
| Franchise Fees |  |  |  |  |  |  |  |  |  |  | , |
| Other Expenses | 30.5 | - | 41.7 | 22.1 | 48.5 | 82.5 | 37.0 | - | 41.7 | 22.1 | 48.5 |
| Prolit (loss) | 10.8 |  | 3.3 | 8.1 | 3.6 | 100.0 | 10.8 | .. | 3.3 | 8.1 | 3.6 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | $\ldots$ | ... | ... | ... |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10$ mousand and $\$ 2$ million.
12) Value in each cell $=$ Total weighted expenditure an a given them
Total weighted sales of all businesses in the sample $\times 100$ for each quartile.
(3) Value in each cell
$=$ Total weighted expenditure on a given item
Total weighted sales of businesses reporting this ttem of expenditure

Since the number of businesses reporting a specitic expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal $100^{\circ}$. See Notes on Symbols Page.
Standard Industrial Classification Definition:
SIC 456 - Truck Transport industry
Businesses primarily engaged in the provision of all types of trucking. spansfer and related services. Truck "broker-operators" are included in this industry.

TABLE 2. Balance Sheet Profile for 1985
Yukon, Truck Transport Industry (SIC 456)

|  | Total(1) | Bottom 25\% | Lower middle 25\% | Upper middle $25 \%$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 69 | 17 | 17 | 17 | 18 |
| Businesses in sample | 35 |  |  |  |  |
| Low sales value (\$000's) | (1) | (1) | 28 | 91 | 275 |
| High saies value (\$000's) | (1) | 28 | 91 | 275 | (1) |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 5 | 2 | 1 | 2 | 14 |
| Accounts and Notes Recervabie | 26 | . | 3 | 8 | 91 |
| inventory | 2 | - | . | - | 8 |
| Other Current Assets | 12 | 7 | - | 1 | 44 |
| Total Cuprent Assots | 45 | 9 | 4 | 11 | 157 |
| Fixed Assets | 176 | 8 | 16 | 90 | 577 |
| Less Accum. Dep on Fixed Assers | 106 | 4 | 10 | 40 | 365 |
| Other Assets | 10 | - | 1 | 1 | 37 |
| Total Assets | 125 | 13 | 11 | 62 | 406 |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 15 | - | 2 | 11 | 43 |
| Other Current Liabilities | 36 | 2 | 5 | 18 | 119 |
| Total Current Labiltles | 50 | 2 | 8 | 29 | 157 |
| Morlgages Payable | - | . | - | - |  |
| Long Term Debt | 11 | - | 1 | 6 | 36 |
| Other Liabilities | 32 | - | 3 | 14 | 109 |
| Total Liabilities | 93 | 2 | 12 | 49 | 303 |
| Total Equity | 31 | 11 | . | 13 | 104 |

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

TABLE 3. Financial Ratios for 1985
Yukon. Truck Transport Industry (SIC 456)

|  | Total( 1 ) | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper middle 25 * | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 69 | 17 | 17 | 17 | 18 |
| Businesses in sample | 35 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | (1) | 28 | 91 | 275 |
| High sales value (\$000's) | (1) | 28 | 91 | 275 | (1) |
|  | Aver age |  |  |  |  |
| Liquidity Ratio Lerer |  |  |  |  |  |
| Cursent catio (times) | 09 | 44 | 0.7 | 0.8 | 09 |
| Leverage Ratios |  |  |  |  |  |
| Deot Equity ratio (times) | 13 | 02 | -50 | 6.3 | -2.0 |
| Interest Coverage ratio (times) | 42 | 37 | 71 | 3.6 | 25 |
| Debr ratio (times) | 08 | 02 | 12 | 0.9 | 07 |

(1)These estimates are based on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Yukon. Truck Transport industry (SIC 456)

|  | Total(9) $25 \%$ | Botiom 25\% | Lower middle 25\% | Uoper <br> middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of Dusinesses (estimated) | 16 | -. | -- | .- | - |
| Businesses in samole | 3 |  |  |  |  |
| Low sales value (\$000 s) | (1) | -. | $\cdots$ | .. | - |
| High sales value ( $\$ 000$ 's) | (1) | .. | .. | .. | - |
|  |  | Average (\$000's) |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | 100 | -- | - | -- | - |
| Sale of Fixed Assets | 10 | -- | -. | - | - |
| increase in Long Term Debt | - | - | - | -. | - |
| Advances from Owners and Alfiliates | 15 | -- | -. | ** | - |
| Fram Government | - | .. | -- | -. | - |
| Increase in Share Capital | - | -- | -- | .. | - |
| Sale of investments | - | -- | - | - | - |
| Tax Adjustments | - | -- | -. | -. | - |
| Other Sources | * | - | .. | -. | -- |
| Total | 125 | - | - | -- | - |
| Application of Funds |  |  |  |  |  |
| Purcnase of Fixed Assets | 51 | - | -- | -* | - |
| Payment of Dividends | - | -- | -- | - | - |
| Repayment of Long Term Debt | 12 | -- | - | -- | - |
| Current Portion of Long Term Debr | - | -- | .. | -. | -- |
| Purchase of investments | - | - | - | "* | - |
| Repayment of Adv. From Owners and Aftil | 1 | -- | -- | -* | -- |
| Oecrease in Equity | . | - | -- | -. | - |
| Tax Adjustments | . | * | -- | -- | - |
| Other Applications | - | -- | - | -- | - |
| Total | 63 | - | - | - | - |
| Increase (Decrease) in Nel Working Capital | 62 | -- | -* | * | - |

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 Yukon, Truck Transport industry (SIC 456)

| Business size expressed in average labour units(1) |  | $\begin{aligned} & \text { Total } \\ & \text { payroll } \\ & (5000 \text { s) } \end{aligned}$ | Average labour units(1) | Changes in number of businesses with pard employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 37 | 13.724 | 439 | 7 | 3 |
| less than 20 | 33 | 2.667 | 84 | 7 | 2 |
| 20.99 | x | X | 2 | . | - |
| 100-499 | $\times$ | $x$ | 17 | - |  |
| 500 and over | X | X | 336 | - | 1 |
| 1985 |  |  |  |  |  |
| Total | 37 | 6.990 | 236 | 6 | . |
| less than 20 | 28 | 2,995 | 78 | 4 |  |
| 20.99 | 3 | 3.301 | 109 | - |  |
| 100-499 | X | X | 24 | T |  |
| 500 and over | 4 | X | 25 | 1 |  |

[^1]See Noies on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Yukon. Truck Transport Industry (SIC 456)

|  | Total(1) | Bottom $25 \%$ | Lower middle 25\% | Upper middle $25^{\circ}=$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All \$ values are expressed in thousands |  |  |  |  |
|  | 1982 |  |  |  |  |
| All Businesses (No.) | 42 | 8 | 12 | 9 | 13 |
| Total Sales \$ | 6550 | 275 | 726 | 1.034 | 4515 |
| Total Expense \$ | 6.163 | 262 | 665 | 1.031 | 4.205 |
| Net Prafit (loss) \$ | 387 | 13 | 61 | 3 | 310 |
| Businesses reporting a profit (No.) | 25 | 3 | 9 | 3 | 10 |
| Total Sales \$ | 4.269 | 109 | 499 | 440 | 3.221 |
| Total Expense \$ | 3766 | 63 | 430 | 386 | 2.887 |
| Net Profit \$ | 503 | 46 | 69 | 54 | 334 |
| Businesses reporting loss (No.) | 17 | 5 | 3 | 6 | 3 |
| Total Sales \$ | 2281 | 166 | 227 | 594 | 1.294 |
| Total Expense \$ | 2397 | 199 | 235 | 645 | + 318 |
| Net Loss \$ | . 116 | -33 | -8 | -51 | -24 |


|  | 1983 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 68 | - | - | - | - |
| Total Sales \$ | 9.863 | - | - | - | - |
| Total Expense \$ | 9.154 | - | - | - | - |
| Net Pratit (loss) \$ | 709 | - | - | - | - |
| Businesses reporting a profit (No.) | 63 | - | - | - | - |
| Total Sales \$ | 7892 | - | - | - | - |
| Total Expense \$ | 7.143 | - | - | - | - |
| Net Profit \$ | 749 | - | - | - | - |
| Businesses reporting a loss (No.) | 5 | - | - | - | - |
| Total Sales \$ | 1.971 | - | - | - | - |
| Toral Expense \$ | 2.011 | - | - | - | - |
| Net Loss S | . 40 | - | - | . | - |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 78 | 19 | 4 | 34 | 21 |
| Total Saies \$ | 20.223 | 1.103 | 482 | 1596 | 18042 |
| Total Expense \$ | 18962 | 1.134 | 316 | 4.395 | 13.117 |
| Net Profit (loss) 5 | 1261 | -31 | 165 | 201 | 925 |
| Businesses reporting a profit (No.) | 55 | 1 | 4 | 34 | 16 |
| Total Sales S | 14707 | 99 | 482 | 1.596 | 9.530 |
| Total Expense \$ | 13.143 | 76 | 316 | d. 395 | 8356 |
| Net Profit $\$$ | 1.564 | 23 | 166 | 201 | 1174 |
| Businesses reporting a loss (No.) | 23 | 18 | - | - | 5 |
| Total Sales S | 5.516 | 1.004 | - | - | + 512 |
| Total Expense \$ | 5.819 | 1.058 | - | - | 4761 |
| Net Loss 5 | -303 | -54 | - | - | -2.49 |
|  | 1985 |  |  |  |  |
| All Businesse8 (No.) | 65 | 11 | 19 | 18 | 17 |
| Total Sales S | 18.619 | 29.4 | 886 | 2164 | 15275 |
| Total Expense $\$$ | 16.828 | 164 | 817 | 1659 | 14.188 |
| Net Protit (loss) ${ }^{\text {a }}$ | 1,731 | 130 | 69 | 505 | 1 087 |
| Businesses reporting a profit (NO.) | 45 | 11 | 8 | 18 | 8 |
| Total Sales \$ | 13.45 | 294 | 446 | 2.164 | 10541 |
| Total Expense \$ | 11.610 | 164 | 367 | 1.659 | 9.420 |
| Net Profit \$ | 1835 | 130 | 79 | 505 | 1.129 |
| Businesses reporting a loss (No.) | 20 | . | 11 | . | 9 |
| Total Sales \$ | 5.174 | - | 440 | - | 4734 |
| Total Exoense \$ | 5.218 | - | $\checkmark 50$ | . | 1768 |
| Net Loss \$ | . 44 | - | . 10 | - | -34 |

13These estimates are based on a sample of businesses reporting saies be:ween $\$ 10$ thousano and $\$ 2$ mullion
See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985 Yukon. Taxicab Industry (SIC 4581)

|  | Totall 1 |  | Bottom $25^{3}=$ |  |  | Lower middle $25 \%$ |  | Upper middle 25 \% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 10 |  | -- |  |  | -- |  | -- |  |  | - |
| Businesses in sample Low sales value ( $\$ 000$ 's) Hign saies value ( $\$ 000$ s |  | $\begin{array}{r} 3 \\ \text { (11) } \\ 111 \end{array}$ |  | -* |  |  | -. |  | -- |  | -- |
| Selected expense item | Industry Averagel(2) |  |  |  |  | $\begin{array}{r} \text { F busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only (3) |  |  |  |  |
|  | Totai | Boltom $25 \%$ | Lower middle 25 " | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25 \%$ | Lower middle $25^{\circ}$ 。 | Upper middle | $\begin{array}{r} \text { Top } \\ 25^{\circ} \% \end{array}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Vehicle Expenses | 10.6 | - | -- | -- | -- | 100.0 | 10.6 | - | - | -- | $\rightarrow$ |
| Depreciation | 23 | -- | .. | .. | -- | 1000 | 23 | .- | - | .. | .- |
| Repairs \& Maintenance | 1.1 | -- | $\cdots$ | -- | .- | 808 | 13 | -- | -- | -- | .- |
| Insurance | 29 | -- | -- | -- | .- | 1000 | 2.9 | -- | -- | -- | -- |
| Fuel Expense | 3.0 | -- | - | -- | -- | 192 | 154 | -- | - | -- | - |
| Business Tax | 1.4 | -- | -.- | - | .. | 1000 | 14 | -- | - | -. | -- |
| Personnel Expenses | 45.5 | - | .. | -- | - | 100.0 | 45.5 | $\cdots$ | - | - | - |
| Financial Expenses | 4.0 | .- | - | -- | - | 100.0 | 4.0 | - | - | - | -- |
| Bank interest \& Charges | 0.3 | -- | -- | -- | -- | 1000 | 03 | -- | - | -- | -- |
| Protessional Fees Franchise Fees | 37 | -- | .. | - | $\cdots$ | 1000 | 37 | -. | .. | - | - |
| Fianchise Fees |  | -- | ** | $\cdots$ | - |  |  | -- | - | -- | -- |
| Other Expenses | 41.5 | -* | -- | $\cdots$ | $\cdots$ | 100.0 | 41.5 | -. | - | - | $\rightarrow$ |
| Protit (lloss) | -1.5 | .* | - | - | - | 100.0 | -1.5 | -* | - | * | -- |
| Total | 100.0 | -- | .. | - | -. | 100.0 | $\ldots$ | - | - | - | - |

1) These estimates are based on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ millian
2) Value in each cell $=\frac{\text { Total weighted expendifure on a given item }}{\text { Total weighted sales of all businesses in the sample }} \times 100$ for each quartile.
(3) Value in each cell $=$ Total weighted expenditure on a given item $\times 100 \quad$ for each quartile

Since the number of businesses reporting a specitic expense may differ tor each cell, the total (profit (loss) plus expenses) does not necessarily equal $100{ }^{\circ}$. See Notes on Symbols Page.

## Standard Industrial Classification Definition:

## SIC 4581 - Taxicab Industry

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

TABLE 2. Balance Sheet Profile for 1985 Yukon. Taxicab Industry (SIC 4581)

|  | Total(1) | Bottom $25^{\circ}$ | Lower middle $25^{\circ}$. | $\begin{aligned} & \text { Upoer } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Too } \\ & 25: 1 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 10 | $\cdots$ | .- | $\cdots$ | -- |
| Businesses in samole | 3 |  |  |  |  |
| Low sales value (\$000's) | (1) | .. | .. | .. | $\cdots$ |
| High sales value $\$ 000$ 's | (1) | -. | - | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 9 | - | -- | -- | -- |
| Accounts and Notes Feceivable | 5 | -- | -- | - | -. |
| Inventory | - | - | -- | -- | -- |
| Other Current Assets | 2 | - | - | $\cdots$ | -. |
| Total Current Assets | 16 | .. | -* | - | -- |
| Fixed Assets | 77 | -. | .- | -. | -- |
| Less Accum Dep on Fixed Assets | 16 | -- | - | -- | -* |
| Other Assets | - | -- | - | .- | - |
| Total Assets | 48 | $\cdots$ | * | - | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 9 | - | - | -* | - |
| Other Current Liabilites | 27 | .- | .- | .- | - |
| Total Current Labilites | 35 | -- | -. | -- | -. |
| Morrgages Payable | - | -- | -- | -- | - |
| Long Term Debt | - | -- | -- | -- | -- |
| Other Liabilites | 15 | -- | -- | -- | -- |
| Total Liabilities | 51 | - | - | - | -- |
| Total Equity | -3 | -- | .- | -. | $\cdots$ |

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

TABLE 3. Financial Ratios for 1985
Yukon. Taxicab industry (SIC 4581)

|  | Total 1 1) | Bottom $25^{2}=$ | $\begin{aligned} & \text { Lu'ver } \\ & \text { middle } 25 \% \end{aligned}$ | Uoper middle 25*。 | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Numoer of businesses (estumated) | 10 | -- | .. | .. | -- |
| Businesses in sample | 3 |  |  |  |  |
| Low sales value $\$ 000$ s) | (1) | - | -- | -- | -. |
| High sales value $\$ 000$ s) | (1) | - | - | -- | - |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 05 | -. | "- | ** | $\bullet$ |
| Leverage Ratios |  |  |  |  |  |
| Debt Equily tatio (times) | 64.4 | - | - | -- | - |
| Interest Coverage ratio (times) |  | .- | .. | - | -- |
| Debt rato (times) | 12 | -- | -- | - | -- |

:1) These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million
See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (incorporated Businesses Oniy) Yukon. Taxicab industry (SIC 4581)

|  | Totak(1) $25^{\circ}$ 。 | Bottom $25 \%$ | Lower middle $25^{\circ}$. | $\begin{array}{r} \text { Upper } \\ \text { middie } 25^{\circ} \text {. } \end{array}$ | $\begin{gathered} \text { rop } \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 8 | -- | .. | - | - |
| Businesses in sample | 1 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | -- | .. | -- | $\cdots$ |
| High sales value ( $\$ 000$ 's \} | (1) | -. | -- | -- | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | $x$ | -. | $\cdots$ | - | - |
| Sale of Fixed Assets | X | - | -" | -- | -- |
| increase in Long Term Debt | X | -- | -- | - | - |
| Advances From Owners and Affiliates | X | -- | -. | - | - |
| From Government | $x$ | -- | -- | - | - |
| increase in Share Capital | $x$ | -- | - | -* | - |
| Sale of Investments | X | -- | -- | .. | -- |
| Tax Adjustments | X | -- | -- | ** | - |
| Other Sources | - | - | -- | - | -- |
| Total | $\times$ | -. | -- | -- | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | $x$ | -- | -* | -- | - |
| Payment af Dividends | x | $\cdots$ | - | - | - |
| Repayment of Long Term Debt | $x$ | - | - | -- | - |
| Current Portion of Long Term Debr | $x$ | $\cdots$ | -- | - | -- |
| Purchase of Investments | $x$ | $\cdots$ | -- | -- | - |
| Repayment of Adv From Owners and Affil | $x$ | -* | -- | - | -- |
| Decrease in Equity | $x$ | $\cdots$ | $\cdots$ | -* | - |
| Tax Adjustments | X | -- | -- | -* | - |
| Other Applications | - | -* | "- | -- | - |
| Total | $x$ | - | * | - | - |
| Increase (Decrease) in Net Working Capital | $x$ | -* | - | - | - |

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in
Number of Businesses, 1982 and 1985
Yukon, Taxicab Industry (SIC 4581)

| Business size expressed in average labour units 1 1) | Number of Businesses | $\begin{array}{r} \text { Total } \\ \text { payroli } \\ (\$ 000 \text { ) } \end{array}$ | Average labour units(1) | Changes in number of ousinesses with paid emoloyees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 7 | 544 | 46 | 3 | 1 |
| less than 20 | ${ }^{6}$ | $\stackrel{x}{x}$ | 18 | 3 | 1 |
| 20.99 | X | $\times$ | 28 | - | - |
| $: 00-499$ | - | - | - | - | - |
| 500 and over | - | . | . | . | . |
| 1985 |  |  |  |  |  |
| Total | 5 | 759 | 76 | 1 | $\cdots$ |
| Sess than 20 | 3 | $x$ | 19 | 1 |  |
| 20-99 | X | X | 57 | - |  |
| $-00-499$ | - | - | - | - |  |
| 500 and over | - | - | . | . |  |

[^2][^3]TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982.1985 Yukon. Taxicab Industry (SIC 4581)

|  | Total 11 | Bottom $25^{\circ}$ 。 | Lower midele 25 | $\begin{aligned} & \text { Uoper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25^{\circ} \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All \$ values are expressed in thousands |  |  |  |  |
|  | 1982 |  |  |  |  |
| All Businesses (No.) | 38 | - | - | - |  |
| Total Sales \$ | 1.582 | - | - | - |  |
| Total Expense \$ | 1.333 | - | - | - |  |
| Net Proft (toss) \$ | 249 | - | - | - |  |
| Businesses reporting a profit (No.) | 34 | - | - | - |  |
| Total Sales \$ | 1.410 |  | - | - |  |
| Total Expense \$ | 1129 |  | - |  |  |
| Net Profit \$ | 281 |  | - | . | . |
| Businesses reporting loss (NO.) | 4 | - | - | - | - |
| Total Sales s | 172 | - | - | . | - |
| Total Expense \$ | 204 | - | - | - | - |
| Net Loss \$ | $-32$ | - | - | - | - |
|  | 1983 |  |  |  |  |
| All Businesses (No.) | 14 | - | - | - |  |
| Total Sales \$ | 1.540 | - | - | - |  |
| Total Expense \$ | 1406 | - | - | - |  |
| Nel Profit (loss) 5 | 134 | - | - | - |  |
| Businesses reporting a profit (No.) | 14 | - | - | - | - |
| Total Sales \$ | 1.540 | - | - | * | - |
| Total Expense \$ | 1.406 | - | - | - |  |
| Net Protil | 134 | - | - | - |  |
| Businesses reporting a ioss (No.) | * | - | - | - |  |
| Total Sales 5 | - | - | - | - |  |
| Total Expense \$ | - | - | - | - |  |
| Net Loss \$ | . | - | - | - |  |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | - | - | - | - |  |
| Tolal Sales 5 | - | - | - | - |  |
| Total Expense \$ | . | . | . | - |  |
| Ner Protit <loss) \$ | . | - | . |  |  |
| Businesses reporting a profit (No.) | - | - | - | - | - |
| Total Sales S | - | - | - | - |  |
| Total Expense \$ | - | - | - | - |  |
| Net Profit \$ | - | . | - | - |  |
| Businesses reporting a loss (No.) | - | . | - | - |  |
| Total Sales \$ | - | - | - | - |  |
| Total Expense \$ | - | - | - | - |  |
| Nel Loss $\$$ | - | . | - | - |  |
|  | 1985 |  |  |  |  |
| All Businesses (No.) | 8 | - | - | - |  |
| Total Sales S |  |  |  | . |  |
| Total Expense \$ | 3.792 | . | . | . |  |
| Net Profit (loss) \$ | . 16 | - | . | . |  |
| Businesses reporting a protit (No.) | . | . | - | . |  |
| Total Sales \$ | . | . | . | . |  |
| Total Exoense $\$$ | . | . | . | . |  |
| Net Prolt \$ | . | . |  | - |  |
| Businesses reporting a loss (No.) | 8 | . | . | - |  |
| Total Sales \$ | 3.776 | . | - | - |  |
| Total Expense \$ | 3792 | . | - | . |  |
| Nei Loss \$ | -16 | - | . | . |  |

19 These estimates are based on a sample of businesses reporting sales between $\$ 10$ :nousand and $\mathbf{\$ 2}$ mation
See Notes an Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Yukon. Specialty Food Stores (SIC 6012)

|  | Total 11 | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25^{\circ} \text {; } \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middis } 25 \% \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25^{\circ} \mathrm{s} \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 4 | -- | -. | -- | - |
| Businesses in sample Low sales value is000's High sales value ( 5000 s) | $\begin{aligned} & 4 \\ & 11 \\ & 11 \end{aligned}$ | -- | $\because$ | -- | -- |


| Selected expense :tem | Industry Average(2) |  |  |  |  | $\begin{array}{r} 2, \text { busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25^{\circ}$ 。 | Lower middle $25 \%$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25 \%$ | Lower middle $25^{\circ}$ | Upper middle | $\begin{array}{r} \text { Top } \\ 25^{\circ} \end{array}$ |
|  | Percent of saies |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of Sales | 56.1 | - | * | - | -- | 100.0 | 56.1 | -. | $\cdots$ | - | - |
| Occupancy Expenses | 17.9 | - | - | - | $\cdots$ | 100.0 | 17.9 | $\cdots$ | -* | - | - |
| Mortgage Interest | - | .. | .. | -- | -- |  |  | -- | .. | -- | .- |
| Depreciatien | 3.7 | - | -* | $\cdots$ | -- | 100.0 | 3.7 | $\cdots$ | - | - | - |
| Repars \& Maintenance Hear. Light \& Telephone | 16 31 | -- | -- | -- | $\cdots$ | 100.0 1000 | 1.6 3.1 | -- | -* | $\cdots$ | -- |
| Business \& Property Tax | 0.5 | -- | .. | .- | - | 100.0 | 05 | - | -. | .- | $\because$ |
| insurance | 12 | - | * | -- | -- | 100.0 | 12 | - | - | - | .- |
| Rent | 7.7 | - | .. | -- | -- | 75.0 | 10.3 | $\cdots$ | -* | - | - |
| Personnel Expenses | 16.6 | - | -- | - | $\infty$ | 100.0 | 16.6 | - | - | - | -- |
| Financial Expenses | 2.3 | - | -- | - | - | 100.0 | 2.3 | -- | -- | - | $\cdots$ |
| Bank Interest 8 Charges | 12 | - | * | -* | * | 100.0 | 12 | - | $\cdots$ | -- | $-$ |
| Professional Fees | 11 | - | - | -- | -- | 750 | 15 | -- | -- | -- | -- |
| Franchise Fees |  | .- | -- | -. | -- |  |  | .* | -* | -- | - |
| Sales and Admin. Expenses | 4.9 | " | $\cdots$ | $\because$ | - | 100.0 | 4.9 | -- | - | - | - |
| Advertising | 17 | .. | -- | - | - | 100.0 | 17 | - | -- | $\stackrel{ }{-}$ | - |
| Supplies | 19 | -- | - | -- | - | 1000 | 19 | $\cdots$ | - | - | - |
| Delivery | 03 | - | $\cdots$ | -. | $\cdots$ | 75.0 | 0.4 | $\cdots$ | - | -- | -- |
| Fuel Expense | 10 | - | $\cdots$ | - | - | 75.0 | 1.3 | - | - | - | - |
| Other Expenses | 2.3 | -* | - | -- | - | 100.0 | 2.3 | - | - | $\cdots$ | - |
| Profit (loss) | . 0.1 | - | ** | $\cdots$ | $\cdots$ | 75.0 | -0.2 | - | $\because$ | - | - |
| Total | 100.0 | - | - | - | -- | 100.0 | ... | - | * | - | -- |

(1) These estimates are based on a sample of susinesses reporting sales between $\$ 10$ thousand and $\$ 2$ million
(2) Value in each cell $=\frac{\text { Total weighted expenditure on a given tem }}{\text { Total weighted sales of all businesses in the sample }} \times 100$ for each quartile.
13) Value in each cell $=$ Total weighted expenditure on a given item $\times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarly equal $100 \%$ See Notes on Symbols Page

Standard Industrial Classification Definition:

## SIC 6012 - Specialty Food Stores

Businesses primarily engaged in fetall dealing usually in one line of food included in this industry are Ihose retall bakeries which seil mainly purchased goods and shops which bake theif producis on the premises and sell them over-the-counter to final consumers. Businesses pimarily engaged in selling tried chicken dougnnuis. pizzas sott ice cream and the like tor off-premises consumption are classitied 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 seatood stores, frut and vegetables stores, health tood stores. ice cream stores. milk stores. specialty food stores (exc. Take-Out Food Services)

TABLE 2. Balance Sheet Protile for 1985
Yukon. Specialty Food Stores (SIC 6012)

|  | Total(1) | Bottom $25 \%$ | Lower midale $25^{\circ}$. | $\begin{aligned} & \text { Upper } \\ & \text { midde } 25^{\circ} \text {. } \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 4 | - | .. | - | -- |
| Businesses in sample | 4 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | -* | -. | .- | - |
| High sales value (\$000's) | (1) | -. | -- | -- | -- |
|  | Average ( $\$ 000 \mathrm{~s}$ ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 1 | - | - | -- | .. |
| Accounts and Notes Receivable | 8 | -- | -- | -. | -. |
| Inventory | 35 | - | .. | -- | .. |
| Other Current Assets | - | -- | -- | -- | -- |
| Total Current Assets | 45 | - | -- | -- | -- |
| Fixed Assets | 108 | -- | -- | -- | -- |
| Less Accum Dep on Fixed Assets | 37 | -. | -. | .- | .. |
| Other Assets | 6 | -* | - | -* | -* |
| Total Assets | 122 | - | -. | - | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 17 | -- | - | -- | -- |
| Other Current Liabilities | 25 | -- | -- | - | - |
| Total Current Liabllitios | 42 | -- | -- | -- | -- |
| Mortgages Payable | 17 | - | - | - | -- |
| Long Term Debt | 6 | -- | -- | - | -. |
| Other Liablities | 38 | - | -- | -* | - |
| Total Liabilities | 103 | -- | -- | -- | -- |
| Total Equity | 18 | -- | - | .- | - |

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

TABLE 3. Financial Ratios for 1985
Yukon. Specialty Food Stores (SiC 6012)

|  | Total( 9 ) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { midide } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { m:ddle } 25^{=} \end{aligned}$ | $\begin{array}{r} T_{00} \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 4 | - | - | $\cdots$ | -- |
| Businesses in sample | 4 |  |  |  |  |
| Low sales vaiue ( $\$ 000$ s) | (1) | - | -- | -- | -- |
| High sales value (\$000's) | (1) | -. | -. | -. | -- |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 60 | -. | -- | - | - |
| Leverage Ratios |  |  |  |  |  |
| Debt Equity ratio (times) |  | -- | .. | - | .. |
| interest Coverage ratio (times) | 02 | -- | -. | - | .. |
| Debt ratio (times) | 09 | - | .- | .. | - |

11 These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million
See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Yukon, Specialty Food Stores (SIC 6012)

|  | $\begin{gathered} \text { Total(1) } \\ 25= \end{gathered}$ | Boltom $25^{\circ}$ | Lower miodle 25*: | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) |  | - | - | - | . |
| Businesses in sample |  |  |  |  |  |
| Low sales value (\$000's) | (1) | - | . | - |  |
| High sales value iS000's: | (1) |  | - | - | - |
|  |  |  | rage (\$000's) |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | - | - | . | - |  |
| Sale of Fixed Assets | - | - | . | - | - |
| increase in Long Tarm Debt |  | - | - | - | - |
| Advances From Owners and Aftiliates | - | - | - | - | - |
| From Government | - | - | - | - | - |
| increase in Share Capital | - | - | - | - | - |
| Sale of investments | - | - | - | - | - |
| Tax Adjustments | - | - | . | - | - |
| Other Sources |  | - | - | - | - |
| Total | - | - | - | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | - | - | - | - | - |
| Payment of Oividends | - | - | - | - | - |
| Repayment of Long Term Debt | . | - | . | - | - |
| Current Portion of Long Term Debt | - | . | - | - | - |
| Purchase of investments | - | - | - | - | - |
| Repayment of Adv From Owners and Alfil | - | - | - | - | - |
| Decrease in Equity | - | - | - | - | - |
| Tax Adjustments | - | . | - | - | - |
| Other Apolications | - | - | - | - | - |
| Total | - | - | - | - | * |
| Increase (Decrease) in Nat Working Capital |  |  | . | - | - |

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 Yukon, Food Stores (SIC 601)

|  |  |  |  | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units(1) | Number of Businesses | $\begin{aligned} & \text { Total } \\ & \text { payroll } \\ & \text { (\$000's) } \end{aligned}$ | Average labour units 1 1) | Newly eportingi2) | No longer reporting (3) |
| 1982 |  |  |  |  |  |
| Total | 18 | 1,836 | 109 | 3 | 2 |
| less than 20 | 17 | $x$ | 69 | 3 | 2 |
| 20.99 | $x$ | $x$ | 40 | - | , |
| 100-499 | . | . | , | . | . |
| 500 and over | - | . | - | - | - |
| 1985 |  |  |  |  |  |
| Total | 18 | 2.650 | 127 | - |  |
| less than 20 | 17 | * | 77 | - |  |
| 20-99 | x | x | 50 | . |  |
| -00.499 | - | . | . | - |  |
| 500 and over | - | - | - | - |  |

(1) Average labour units are catculated by dividing total payroll oy the average annual wage and salary rate as reooried in the Su\%.jey of Employment. Payroll and Hours. Statistics Canada. Catalogue No. 72-002. An average labour unit could be interpreted as a full-time emplovee Note that the business size groups used are defermined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole out less than that numoer in any given province it is shown in the 500 and over group.
(2) Refers to ousinesses reporting no payroll deductions in the orevious year
(3) Reters to businesses reporting no oayroll deductions in the tollowing year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon. Specialty Food Stores (SIC 6012)

| Totali 1 ) | Bottom $25^{\circ}=$ | Lower middle 25 : | Uoper midrie $25 \%$ | $\begin{array}{r} \text { Yop } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: |
|  | All \$ values are expressed in thousands |  |  |  |


|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 2 | - | - | - |  |
| Total Sales \$ | x | - | - | - |  |
| Total Expense 5 | $x$ | - | - | - |  |
| Net Profit ilossi \$ | $x$ | - | * | - |  |
| Businesses reporting a profit (No.) | 1 | - | - | - |  |
| Total Sales \$ | $x$ | - | - | - | - |
| Total Expense S | $x$ | - | * | - | - |
| Net Profit $\$$ | $x$ | - | - | - |  |
| Businesses reporting loss (NO.) | 1 | - | - | - |  |
| Total Sales \$ | $x$ | - | , | - | - |
| Total Expense \$ | $x$ | - | - | - | - |
| Net Loss \$ | $x$ | - | - | " | - |


|  | 1983 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (NO.) | 28 | - | - | - | - |
| Total Sales \$ | 1281 | - | - | - | - |
| Total Expense \$ | 1301 | - | . | - | - |
| Net Profi: (loss) \$ | - 20 | - | - | - | - |
| Businesses reporting a profit (No.) | 3 | - | - | - | - |
| Total Sales \$ | 846 | . | - |  | - |
| Total Expense $\$$ | 788 | - | - |  | - |
| Net Profit \$ | 58 | - | - | - |  |
| Businesses reporting a loss (No.) | 25 | - | - | - | - |
| Total Sales \$ | 435 | - | - | - | - |
| Total Expense \$ | 513 | - | . | - |  |
| Net Loss S | -78 | - | . | - |  |
|  |  |  | 84 |  |  |
| All Businesses (NO.) | 8 | 2 | 2 | 1 | 3 |
| Total Sales \$ | 3.52 | 335 | 335 | 314 | 2.168 |
| Total Expense \$ | 3.021 | 295 | 295 | 249 | 2.182 |
| Net Profit (loss) 5 | 131 | 40 | 40 | 65 | -14 |
| Businesses reporting a profit (No.) | 5 | 2 | 2 | 1 | - |
| Total Saies S | 984 | 335 | 335 | 314 | - |
| Tutal Expense 3 | 839 | 295 | 295 | 219 | - |
| Net Profit 3 | 145 | 40 | 40 | 65 |  |
| Businesses reporting a loss (No.) | 3 | . | . | - | 3 |
| Totai Sales \$ | 2.168 | - | - | - | 2.158 |
| Total Expense ${ }^{\text {s }}$ | 2.182 | - | - | - | 2.182 |
| Net Loss S | -14 | - | - | - | -14 |

1985

All Businesses (No.)
Total Sales s
Total Expense $\$$
Net Profit slossi \$
Businesses reporting a profit (No.)
Total Saies \$
Totai Expense 3
Net Proft \$
Businesses reporting a loss (No.)
Tota Sales S
Total Expense s
Net Loss $\$$
11 These estumates are oased an a sample of businesses reporing sales beiveen $\$ 10$ thousand and $\$ 2$ milion.
See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Saies, 1985
Yukon, Gasoline Service Stations (SIC 6331)

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { midgle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 22 | 5 | 5 | 6 | 6 |
| Businesses in sample Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 22 \\ & (1) \\ & (1) \end{aligned}$ | 111 260 | $\begin{aligned} & 260 \\ & 596 \end{aligned}$ | $\begin{array}{r} 596 \\ 1.110 \end{array}$ | $\begin{array}{r} 1,110 \\ 1 \\ 1 \end{array}$ |


| Selected expense item | Industry Average(2) |  |  |  |  | $\begin{array}{r} \% \text { busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25^{\circ}$ 。 | Lower middle $25^{\circ}$, | Upper middle $25^{\circ}$, | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \text {. } \end{aligned}$ |  | Total | Bottom $25 \%$ | Lower middle $25 \%$ | Upper middle | $\begin{array}{r} \text { Top } \\ 25^{\circ} \text {. } \end{array}$ |
|  | Percent of saies |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of Sales | 83.3 | 71.1 | 82.5 | 82.4 | 93.2 | 100.0 | 83.3 | 71.1 | 82.5 | 82.4 | 93.2 |
| Occupancy Expenses Mortoage Interest | 6.2 | 11.0 | 6.0 | 5.0 | 3.6 | 100.0 | 6.2 | 11.0 | 6.0 | 5.0 | 3.6 |
| Depreciation | 15 | 19 | 1.3 | 23 | 10 | 90.5 | 1.7 | 24 | 16 | 23 | 10 |
| Repairs \& Maintenance | 0.5 | 0.9 | 0.6 | 07 | 0.1 | 90.7 | 0.6 | 09 | 06 | 0.7 | 0.2 |
| Heat. Light \& Telephone | 21 | 3.8 | 2.7 | 0.9 | 1.2 | 100.0 | 21 | 38 | 27 | 09 | 1.2 |
| Business \& Property Tax | 0.5 | 0.9 | 0.4 | 05 | 0.4 | 979 | 06 | 10 | 04 | 05 | 0.4 |
| Insurance | 10 | 2.1 | 0.7 | 04 | 0.8 | 100.0 | 10 | 21 | 07 | 0.4 | 0.8 |
| Rent | 0.4 |  |  |  |  | 385 | 1. |  |  |  |  |
| Personnel Expenses | 5.5 | 10.2 | 5.4 | 5.5 | 2.1 | 96.2 | 5.7 | 10.2 | 6.3 | 5.5 | 2.1 |
| Financial Expenses | 1.9 | 4.4 | 1.6 | 1.3 | 0.7 | 100.0 | 1.9 | 4.4 | 1.6 | 1.3 | 0.7 |
| Bank Interest \& Charges | 13 | 32 | 13 | 0.9 | 02 | 100.0 | 13 | 32 | 13 | 09 | 02 |
| Protessional Fees | 06 | 12 | 0.4 | 0.4 | 0.4 | 94.8 | 06 | 12 | 0.4 | 0.1 | 0.1 |
| Franchise Fees |  |  |  |  |  |  |  |  |  |  |  |
| Sales and Admin. Expenses | 2.0 | 2.6 | 1.4 | 3.0 | 1.5 | 100.0 | 2.0 | 2.6 | 1.4 | 3.0 |  |
| Advertising | 0.3 | 04 | 02 | 0.6 | 0.2 | 94.8 | 03 | 0.5 | 0.2 | 06 | 02 |
| Supplies | 05 | 12 | 07 | 02 | 0.1 | 1000 | 05 | 12 | 07 | 02 | 0.1 |
| Delivery Fupl Expense | 0.7 0.5 | 07 | 0.2 | 06 | 13 | 859 416 | 0.8 | 08 | 0.3 | 0.6 | 1.3 |
| Other Expenses | 1.8 | 2.4 | 2.0 | 0.5 | 2.0 | 94.8 | 1.9 | 2.4 | 2.0 | 0.7 | 2.0 |
| Proflit (loss) | -0.7 | -1.9 | 1.1 | 2.3 | -3.0 | 100.0 | -0.7 | . 1.9 | 1.1 | 2.3 | -3.0 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | ... | ... | .. | .. |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ miltion
(2) Value in each cell $=$ Total weighted expenditure on a given item $\times 100$ for each quartile.
(3) Vaiue 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

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100 "。
See Notes on Symbols Page
Standard Industrial Classification Definition:
SIC 6331 - Gasoline Service Stations
Businesses primarily engaged in retail dealing in gasolime. lubricating oils and greases Inctuded in inis industry are businesses prima:ly engagec in lubricating motor vehicles This group industry includes businesses described as: retail diesel fuel. filling siations. gas bars. gasoline service starions, retail gascline motor enicles lubrication services, and self-serve gasoline stations.

TABLE 2. Balance Sheet Profile for 1985
Yukon. Gasoline Service Stations (SIC 6331)

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 22 | 5 | 5 | 6 | 6 |
| Businesses in sample | 22 |  |  |  |  |
| Low sales value (\$000's) | (1) | (1) | 260 | 596 | 1.110 |
| High sales value ( 5000 's) | (1) | 260 | 596 | 1.110 | (1) |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 7 | 13 | 4 | 11 | 4 |
| Accounts and Notes Receivabie | 11 | 6 | 11 | 23 | 7 |
| Inventory | 30 | 8 | 24 | 41 | 45 |
| Other Current Assets | 3 | 1 | 3 | 1 | 5 |
| Total Current Assets | 51 | 27 | 42 | 75 | 60 |
| Fixed Assets | 153 | 70 | 79 | 270 | 202 |
| Less Accum Dep on Fixed Assets | 59 | 24 | 33 | 115 | 73 |
| Other Assets | - | 17 | 13 | - |  |
| Total Assets | 151 | 90 | 101 | 231 | 189 |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 15 | - | 25 | 11 | 20 |
| Other Current Liabilities | 73 | 38 | 17 | 65 | 149 |
| Total Current Liabilitles | 88 | 38 | 42 | 77 | 170 |
| Mortgages Payable | - | - | - | - | . |
| Long Term Debt | 11 | 4 | 26 | 18 | - |
| Other Liadilities | 72 | 53 | 37 | 91 | 103 |
| Total Liabilities | 171 | 94 | 104 | 186 | 273 |
| Total Equity | -20 | -4 | -3 | 45 | -84 |

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

TABLE 3. Financial Ratios for 1985
Yukon. Gasoline Service Stations (SIC 6331)

| Yukon. Gasoline Service Stations (SIC 6331) |  |
| :--- | :---: | :---: | :---: | :---: | :---: |

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

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Yukon, Gasoline Service Stations (SIC 6331)

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

## TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 <br> Yukon. Gasoline Service Stations (SIC 6331)

| Business size expressed in average labour units(1) | Number of Businesses | $\begin{array}{r} \text { Total } \\ \text { payroll } \\ \left(\$ 000^{\circ} \mathrm{s}\right) \end{array}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reporing(3) |
| 1982 |  |  |  |  |  |
| Total | 15 | 934 | 59 | 1 | 3 |
| less than 20 | 15 | 934 | 59 | 1 | 3 |
| 20-99 | . | . | - | - | . |
| 100-499 | - | - | - | . | . |
| 500 and over |  | - | . | - | . |
| 1985 |  |  |  |  |  |
| Total | 20 | 1.405 | 83 | 4 | .. |
| less than 20 | 20 | 1.405 | 83 | 4 |  |
| 20.99 | . | - | . | - |  |
| 100-199 | - | - | - | - |  |
| 500 and over | - | - | - | - |  |

[^4] and Hours. Statistics Canada. Catalogue No. 72-002. An average labour unit could be interpreted as a tull-time employee Note that the business size groups used are determined at the Canada level. Thus if a business has at teast 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
12) Refers to ousinesses reoorting no payroll deductions in the previous year
13) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon. Gasoline Service Stations (SIC 6331)

|  | Total(1) | Bottom 25\% | Lower midale 25? | Upper midale $25 \%$ | $\begin{array}{r} \text { Top } \\ 25 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All 5 values are expressed in thousands |  |  |  |  |
|  | 1982 |  |  |  |  |
| All Businesses (No.) | 16 | 1 | 7 | 3 | 5 |
| Total Saies \$ | 4.531 | 14 | 360 | 335 | 3.822 |
| Toial Expense $\$$ | 4.279 | 8 | 194 | 334 | 3.743 |
| Net Profit (loss) \$ | 252 | 6 | 166 | 1 | 79 |
| Businesses reporting a protit (No.) | 14 | 1 | 6 | 3 | 4 |
| Toral Sales \$ | 2.532 | 14 | 292 | 335 | 1.891 |
| Total Expense S | 2.257 | 8 | 107 | 334 | 1.808 |
| Net Profit \$ | 275 | 5 | 185 | $\dagger$ | 83 |
| Businesses reporting loss (No.) | 2 | - | 1 | - | 1 |
| Total Sales \$ | 1.999 | - | 66 | - | 1.931 |
| Total Expense $\$$ | 2.022 | - | 87 | - | 1.935 |
| Net Loss \$ | -23 | - | -19 | - | $-1$ |
|  | 1983 |  |  |  |  |
| All Businesses (No.) | 18 | 4 | 5 | 1 | 8 |
| Total Sales \$ | 6.8」9 | 459 | 1.100 | 462 | 4.828 |
| Total Expense 5 | 6.564 | 421 | 1.029 | 451 | 4,663 |
| Net Profit loss) $\$$ | 285 | 38 | 71 | 11 | 165 |
| Businesses reporting a profit (No.) | 18 | 4 | 5 | 1 | 8 |
| Toral Sales \$ | 6.849 | 459 | 1.100 | 462 | 4.828 |
| Total Expense s | 6,564 | 421 | 1,029 | 451 | 4.683 |
| Net Protit | 285 | 38 | 71 | 11 | 165 |
| Businesses reporting a loss (No.) | . | . | - | . | - |
| Total Sales \$ | - | - | - | - | - |
| Total Expense 5 | - | - | - | - | - |
| Net Loss 5 | . | - | - | - | - |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 13 | - | - | - | - |
| Total Sales s | 5.749 | - | . | - | - |
| Tolal Expense S | 5.691 | . | - | - | - |
| Net Profit (loss) \$ | 58 | - | - | - | - |
| Businesses reporting a profit (No.) | 9 | . | - | - | - |
| Toral Sales \$ | 3.659 | - | - | - | * |
| Total Expense | 3.510 | . | . | - | - |
| Net Proftit 5 | 119 | . | . | - | - |
| Businesses reporting a loss (No.) | 4 | - | . | - | - |
| Total Sales \$ | 2.090 | - | - | . | - |
| Toial Expense 5 | 2.151 | - | . | - | - |
| Nei Loss \$ | -61 | . | - | - | $\stackrel{\square}{*}$ |
|  | 1985 |  |  |  |  |
| All Businesses (No.) | 18 | 3 | 6 | 2 | 7 |
| Total Sales \$ | 12.594 | 263 | 1.870 | 1.730 | 8.731 |
| Total Expense S | 12.7:3 | 294 | 1.788 | 1.640 | 8.991 |
| Net Profit lloss)\$ | -119 | -31 | 82 | 90 | . 260 |
| Businesses reporting a prolit (No.) | 9 | 1 | 6 | 2 | - |
| Total Sales \$ | 3.697 | 97 | 1.870 | 1.730 | - |
| Total Expenses | 3.524 | 96 | 1.788 | 1.640 | - |
| Ner Profit $\$$ | 173 | 1 | 82 | 90 | - |
| Businesses reporting a loss (No.) | 9 | 2 | . | - | 7 |
| Total Sales \$ | 8.897 | 166 | . | - | 8.731 |
| Total Expense s | 9.189 | 198 | . | - | 8.991 |
| Net Loss \$ | -292 | . 32 | . | - | -260 |

: 1 These estimates are based on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ milion
See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Yukon. General Stores (SIC 6412)

|  | Total(1) |  | Bottom 25 s |  |  | Lower midale $25^{\%}$ |  | Upper middle $25 \%$ |  |  | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estımated) | 3 |  | -. |  |  | -- |  | - |  |  | -- |
| Businesses in sample <br> L.ON sales value (\$000's) <br> High sales ralue 5000 s ; |  | $\begin{array}{r} 3 \\ (1) \\ 11 \end{array}$ |  | -- |  |  | ** |  | -- |  | -- |
| Selecied expense item | Industry Average(2) |  |  |  |  | $\begin{array}{r} \text { F busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle $25^{\circ}$ | Upper maddle 25 ${ }^{\text {。 }}$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle $25^{\circ}$ | Upper middle | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of Sales | 65.8 | $\cdots$ | $\cdots$ | - | $\cdots$ | 100.0 | 65.8 | - | -- | -- | - |
| Occupancy Expenses | 8.9 | -* | - | $\pm$ | $\cdots$ | 100.0 | 8.9 | -* | ** | - | - |
| Mortgage Interesi | - | -* | - | -* | - | - | - | -- | ** | - | - |
| Depreciation | 13 | -- | -- | -. | -- | 1000 | 43 | -- | -- | -- | -- |
| Repairs \& Maintenance | 02 | -- | -- | - | *- | 1000 | 02 | - | ** | -* | -* |
| Heat. Light \& Telephone | 3.5 | -- | -* | -- | - | 1000 | 35 | - | -- | -- | -- |
| Business \& Property Tax | 0.2 | - | $\cdots$ | - | ** | 1000 | 02 | - | -- | $\sim$ | -* |
| Insurance | 0.7 | -- | -- | .. | ** | 1000 | 0.7 | -- | -- | -- | -- |
| Rent | - | -- | -- | -- | -- | . | - | -- | -- | -- | -- |
| Personnel Expenses | 8.1 | -* | -- | - | 1. -- | 100.0 | 8.1 | ** | -- | - | - |
| Financial Expenses | 11.4 | -- | -- | -- | $\cdots$ | 100.0 | 11.4 | $\cdots$ | -- | - | - |
| Bank Interest \& Charges | 99 | -* | -- | -* | - | 1000 | 99 | - | -- | -- | - |
| Protessional Fees | 15 | -- | -- | -. | -- | 1000 | 15 | -- | -- | -- | $\therefore$ |
| Franchise Fees | - | -- | -- | ** | -* |  | - | -* | ** | - | -- |
| Sales and Admin. Expenses | 1.2 | -- | - | -* | -* | 100.0 | 1.2 | -* | -" | -- | - |
| Adverlising | 01 | -* | $\cdots$ | .. | -- | 1000 | 01 | - | -- | -- | .- |
| Supohies | 0.3 | -. | $\cdots$ | - | -- | 1000 | 0.3 | - | - | -- | -- |
| Delivary | 03 | -- | -- | -- | -- | 1000 | 03 | -- | - | - | - |
| Fwel Expense | 05 | -* | -- | -* | - | 915 | 06 | -- | -- | -- | ** |
| Other Expenses | 0.4 | - | - | "- | $\cdots$ | 100.0 | 0.4 | -- | - | *- | - |
| Profit (10ss) | 4.3 | -* | -- | -- | -* | 100.0 | 4.3 | -- | - | -- | - |
| Total | 100.0 | *- | ** | *- | - | 100.0 | ... | -* | ** | -* | -* |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ milhon.
(2) Value in each cell $=$ Total weighted expenditure on a given item $\times 100$ for each quartile.

Total weighted sales of all businesses in the samole
(3) Vaiue in each cell $=$ Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of businesses reoorting this ilem of expenditure
Since the number of businesses reporting a specific expense may differ for each cell, the cotal (oroft (loss) plus expenses) does not necessarily equal $100 \%$ See Notes on Symbols Page

## Standard Industrial Classification Definition:

SIC 6412 - General Siores
Susinesses primarily engaqed in retail dealing in a general line of merchandise on a non-departmentai basis. the most important of which is food Other merchandise sold usually includes ready-lo-wear apoarel. toiletries cosmetics. hardware. farm supplies and housewares. Businesses may be described as country general stores and general stores.

TABLE 2. Balance Sheet Profile for 1985
Yukon. General Stores (SIC 6412)

|  | Totair 1 ) | Bottom $25 \%$ | Lower middle $25^{\circ}$. | $\begin{aligned} & \text { Uoper } \\ & \text { middie } 25 \text { : } \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 3 | .. | .- | -- | - |
| Businesses in sample | 3 |  |  |  |  |
| Low sales value ( 5000 s) | (1) | -. | -- | - | -* |
| High sales value ( $\$ 000$ 's) | \{1\} | -- | -- | - | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 1 | -- | -. | -- | -- |
| Accounts and Notes Receivable | 19 | -- | -- | -- | -- |
| Inventory | 48 | -- | -- | -- | -- |
| Other Current Assets | . | -- | -- | -- | -- |
| Total Current Assets | 68 | -- | - | -- | -- |
| Fixed Assets | 139 | -- | -- | -- | -- |
| Less Accum Dep on Fixed Assets | 34 | -- | - | -* | - |
| Other Assets | 1 | - | $\cdots$ | - | -- |
| Total Assets | 174 | -- | -- | * | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 30 | -- | -. | -- | - |
| Other Current Liabilities | 36 | -- | -- | -* | -* |
| Total Current Llabilitles | 67 | -- | -- | .. | - |
| Mortgages Payable | - | -- | -- | .* | -* |
| Long Term Debt | 30 | -- | -- | -. | -* |
| Other Liabilites | 99 | -- | -- | -. | - |
| Total Liabilities | 196 | - | - | $\cdots$ | - |
| Total Equity | -22 | -- | -. | -* | $\cdots$ |

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

TABLE 3. Financial Ratios for 1985
Yukon, General Stores (SiC 6412)

|  | Totali 1 | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } 25=\text {, } \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses iestimated) | 3 | - | -. | -. | .. |
| Qusinesses in sample | 3 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | -. | - | -- | -- |
| High sales value ( $\$ 000$ s) | (1) | -- | -- | -- | .- |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 10 | - | -- | -- | -- |
| Leverage Ratios |  |  |  |  |  |
| Debr Equity ratio (times) | -26 | -. | $\cdots$ | -- | -- |
| Interest Coverage ratio (times) | 20 | -- | - | -* | $\cdots$ |
| Debt ratio (times) | 13 | - | -- | -- | $\cdots$ |

(1)These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousaru anc $\$ 2$ mimion

See Notes on Symbols Page.

## TABLE 4. Statement of Changes in Financial Position, 1985 (incorporated Businesses Only) Yukan. General Stores (SIC 6412)

|  | $\begin{aligned} & \text { Total( }(1) \\ & 25 \% \end{aligned}$ | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Uoper middle $25^{\circ}=$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estrmated) | - | - | - | . | - |
| Businesses in samole | - |  |  |  |  |
| Low sales value (\$000's) | (1) | - | - | - | - |
| High sales value ( 5000 's) | (1) | . | . | . | - |
|  |  |  | age (\$000 s) |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | - | - | - | - | - |
| Sale of Fixed Assets | - | - | - | . | - |
| increase in Long Term Debt | - | - | - | - | - |
| Advances From Owners and Affiliases | - | - | - | - | - |
| From Government | - | - | - | . | . |
| Increase in Share Capital | - | . | - | . | - |
| Sale of investments | - | - | - | - | - |
| Tax Adjustments | - | - | - | . | - |
| Other Sources | - | - | - | - | - |
| Total | - | - | - | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | * | - | - | - | - |
| Payment of Dividends | - | - | - | . | - |
| Repayment of Long Term Debt | - | - | - | - | - |
| Current Portion of Lang Term Debt | - | - | . | . | - |
| Purchase of investments | - | - | - | - | - |
| Repayment of Adv From Owners and Affil. | - | - | - | * | - |
| Decrease in Equity | - | - | - | . | - |
| Tax Adjustments | - | - | - | . | - |
| Orner Applications | - | - | - | - | - |
| Total | - | - | - | - | - |
| Increase (Decrease) in Net Working Capital | - | - | - | - | - |

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 Yukon. General Merchandise Stores (SIC 641)

| Business size expressed in average labour units(I) |  | $\begin{array}{r} \text { Total } \\ \text { payroll } \\ \text { ( } \$ 000 \text { 's) } \end{array}$ | Average labour units(1) | Changes in number of businesseswith paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 13 | 3.409 | 258 | 2 | 1 |
| less than 20 | 8 | 273 | 20 | 2 | 1 |
| 20.99 | X | $\times$ | 101 | - | - |
| $100 \cdot 499$ |  | - | - | - | - |
| 500 and over | 3 | $x$ | 137 | - | . |
| 1985 |  |  |  |  |  |
| Total | 12 | 2.972 | 219 | - | ... |
| less than 20 | 7 | 340 | 25 | - |  |
| $20 \cdot 99$ | X | X | 55 | - |  |
| 100-499 | $\times$ | X | 3 | - |  |
| 500 and over | 3 | 1.828 | 136 | . |  |

(1) Average iabour units are calculated by dividing total payrall by the average annual wage and salary rate as reported in the Survey af Emolayment. Payrall and Hours, Statistics Canada, Catalogue No. 72-002. An average laboup unit could be interpreted as a full-ime employee Note that the ousiness 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 paypoll deductions in the following year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985

|  |  |  |  |
| :--- | :--- | :--- | :--- |
| Yukon. General Stores (SIC 6412) |  | Bottom | Lower $(T ;$ |

All \$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 8 | 1 | 2 | 3 | 2 |
| Total Saies \$ | 5.458 | 208 | 636 | 2.335 | 2.279 |
| Total Expense \$ | 5.342 | 207 | 636 | 2.292 | 2.207 |
| Ne: Profit (loss) \$ | 116 | 1 | - | 43 | 72 |
| Businesses reporting a profit (No.) | 7 | 1 | 1 | 3 | 2 |
| Total Sales S | 5.098 | 208 | 276 | 2.335 | 2.279 |
| Total Exoense 5 | 4981 | 207 | 275 | 2.292 | 2.207 |
| Net Protit 5 | 117 | 1 | $\dagger$ | 43 | 72 |
| Businesses reporting loss (No.) | 1 | - | 1 | . | . |
| Total Sales \$ | 360 | - | 360 | - | - |
| Total Expense S | 361 | . | 361 | - | - |
| Ner Loss \$ | -1 | - | -1 | - | - |
|  |  |  | 83 |  |  |
| All Businesses (No.) | 8 | 2 | 2 | 2 | 2 |
| Toral Sales \$ | 4570 | 245 | 513 | 1,216 | 2.596 |
| Total Expense \$ | 4 559 | 251 | 529 | 1.205 | 2.574 |
| Net Profit toss) 5 | 11 | -6 | -16 | 11 | 22 |
| Businesses reporting a profit (No.) | 5 | 1 | 1 | 1 | 2 |
| Total Sales § | 3.395 | 233 | 259 | 307 | 2.596 |
| Totat Expense 3 | 3.343 | 228 | 257 | 284 | 2.574 |
| Net Protit 5 | 52 | 5 | 2 | 23 | 22 |
| Businesses reporting a loss (No.) | 3 | 1 | 1 | 1 | - |
| Total Sales S | 1.175 | 12 | 254 | 909 | - |
| Total Expense 8 | 1.216 | 23 | 272 | 921 | - |
| Ner Loss S | -41 | -11 | -18 | $\cdot 12$ | - |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 1 | - | - |  | - |
| Total Sales s | $x$ | - | - | - | - |
| Total Exoense \$ | $\times$ | - |  |  | - |
| Net Protit loss) S | $\times$ | - |  |  | * |
| Susinesses peporting a protit (No.) | 1 |  |  |  | - |
| Total Sales \$ | $x$ | - | * | - | - |
| Total Expense S | $x$ | - | - | - | - |
| Net Profit \$ | $\times$ | - |  | - | - |
| Businesses reporting a loss (No.) | - | - | - | - | - |
| Total Sales S | $x$ |  | - |  | - |
| Total Expense \$ | $x$ | - | - | - | - |
| Net Loss \$ | K | - | - | . |  |
|  |  |  |  |  |  |
| All Businesses (No.) | - | * | - | - |  |
| Total Sales \$ | 226 | . | - | - | - |
| Toral Expense S | 216 | - | - | - |  |
| Net Prorit (loss) \$ | 10 | - | - | - |  |
| Businesses reporting a profit (No.) | . | - | - | - | - |
| Total Sales 5 | 226 | - | - | - |  |
| Total Expense | 216 | - | - | - | - |
| Net Profit 5 | 10 | - | - | - |  |
| Businesses reporting a loss (No.) | . | - | - | - |  |
| Total Sales $\$$ | - | - | - | - | - |
| Total Expense \$ | - | - | - | - | - |
| Net Loss \$ | - | - | - | - |  |

(1) These estimates are based on a sample of businesses reporting saies between $\$ 10$ :housand and $\$ 2$ mulion

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985 Yukon. Sporting Goods Stores (SIC 6541)


| Number of businesses (estimated) | 18 | -- | -* | - | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample | 5 |  |  |  |  |
| Low sales value (\$000's) | i1) | .- | - | - |  |
| High sales value ( $\$ 000 \mathrm{~s}$ ) | (1) |  | - |  |  |


| Selected exoense item | Industry Average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Totai | Botiom $25 \%$ | Lower middle 25\% | Upper middle $25 \%$ | Top |  | Total | Bottom 25\% | Lawer middle $25 \%$ | Uoper middle | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of Sales | 46.7 | - | -- | - | - | 100.0 | 46.7 | *- | - | *- | $\cdots$ |
| Occupancy Expenses | 10.9 | - | $\cdots$ | - | - | 100.0 | 10.9 | $\cdots$ | -- | $\infty$ | - |
| Miortgage Interest |  | -- | - | -- | -- |  |  | .- | -- | .- | - |
| Depreciation | 19 | -- | -- | -- | -- | 1000 | 19 | -* | -- | .- | .. |
| Repairs \& Maintenance | 0.1 | -. | - | -- | -- | 49 | 14 | - | -- | -- | $\cdots$ |
| Hear. Light \& Telephone | 2.9 | -- | -- | -- | - | 1000 | 2.1 | - | - | -- | $\cdots$ |
| Business \& Property Tax | 05 | $\cdots$ | -- | -- | -- | 83.4 | 06 | -- | -- | -- | - |
| Insurance | 0.6 | -- | -- | " | $\cdots$ | 100.0 | 06 | -- | -- | -* | - |
| Rent | 5.7 | - | $\cdots$ | $\cdots$ | -- | 1000 | 5.7 | -- | -* | - | $\cdots$ |
| Personnel Expenses | 25.1 | -* | -* | - | -- | 100.0 | 25.1 | - | ** | - | - |
| Financial Expenses | 1.4 | -- | ** | $\cdots$ | - | 100.0 | 1.4 | - | - | - | - |
| Bank Interest \% Charges | 10 | -- | $\cdots$ | - | - | 1000 | 10 | -- | -. | .. | $\cdots$ |
| Protessional Fees | 0.4 | -- | -- | -- | - | 1000 | 04 | - | .. | .. | - |
| Franchise Fees |  | -. | -- | -- | -- |  |  | - | .- | -. | -- |
| Sales and Admin. Expenses | 7.9 | -- | -- | -- | * | 100.0 | 7.9 | $\cdots$ | ** | -. | $\cdots$ |
| Advertising | 5.3 | - | - | - | - | 1000 | 53 | -. | .. | -- | -- |
| Suodies | 19 | -- | -- | - | - | 1000 | 19 | .- | .. | -. | -- |
| Delivery | 0.2 | -- | - | - | $\cdots$ | 979 | 0.3 | -- | .. | -- | -- |
| Fuel Expense | 05 | -- | -. | -- | -- | 813 | 06 | -. | -. | .. | - |
| Other Expenses | 4.5 | -- | -* | ** | - | 100.0 | 4.5 | -- | - | -- | -- |
| Profit (loss) | 3.6 | - | - | - | $\because$ | 100.0 | 3.6 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -* | 100.0 |  | - | -* | -- | - |

(1) These estimates are based on a sample or businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million
12) 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 aach cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100 \quad$ for each quartile.

Since the number of businesses reporting a specific expense may difter tor each cell the total (proft (loss) plus expenses) does not necessarily equal $100^{\circ}$ See Notes on Symbols Page

## Standard Industrial Classification Definition:

SIC 6541 - Sporting Goods Stores
Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equioment. Businesses may be described by product line such as retail arcnery equioment. retaif atnletic clothing (inc uniforms) retail athletic footwear, retail baseball equipment. retail bowing equipment. retail camping equipment (exc tent trailers). retall soorts and tisting tackie. retail football equipment. petail golf equipment. retail hockey equipment. retail hunting equipment. refall playground equipment. retail sking equipment, retall soccer equipment. retall softoall equipment. sporting goods stores, retail tennis equipment. and retail track and field equipment.

TABLE 2. Balance Sheet Profile for 1985 Yukon. Sporting Goods Stores (SIC 6541)

|  | Total(1) | Bottom $25^{\circ}$ | Lower middle 25\% | $\begin{aligned} & \text { Unper } \\ & \text { middle } 25 \text { ? } \end{aligned}$ | $\begin{gathered} \text { Too } \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimaterd) | 18 | -- | -. | .- | -- |
| Businesses in sample | 5 |  |  |  |  |
| Low sales value (\$000's) | (1) | -- | -- | -- | -- |
| High sales value ( $\$ 000$ 's) | (1) | -- | -- | -. | -- |
|  | Average ( $\$ 000 \mathrm{o}$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 47 | -- | -- | -. | -- |
| Accounts and Notes Receivable | 2 | - | -- | .. | .- |
| Inventory | 135 | -- | -- | .- | -- |
| Other Current Assets | 1 | .. | .. | -- | -- |
| Total Current Assets | 184 | -- | -. | -- | -. |
| Fixed Assets | 23 | - | - | -- | .. |
| Lass Accum Dep on Fixed Assets | 11 | .. | .- | .. | .. |
| Other Assets | 31 | - | .. | -- | -- |
| Total Assets | 228 | - | -- | - | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | - | -. | -- | -- | - |
| Other Curtent Liabilities | 88 | -- | - | -* | - |
| Total Current Limbilitles | 88 | .. | -- | .. | -- |
| Mortgages Payable | . | -. | .- | -- | -- |
| Long Term Debt | - | .. | -- | - | $\cdots$ |
| Other Liabilities | 2 | -- | - | -- | - |
| Total Liabilities | 90 | - | $\cdots$ | - | - |
| Total Equity | 138 | - | - | - | - |

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

## TABLE 3. Financial Ratios for 1985

Yukon. Sporting Goods Stores (SIC 6541)

|  | Total(1) | Bottom $25^{\circ}$. | Lower middle $25^{\circ}$. | $\begin{aligned} & \text { Upper } \\ & \text { midale } 25 \% \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 18 | .. | .. | .. | -* |
| Businesses in sample | 5 |  |  |  |  |
| Law sales value (\$000's) | (1) | -- | .. | .. | - |
| High sales value (\$000's) | (1) | -- | -- | -. | - |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current patio (tImes) | 65 | -- | -- | -. | - |
| Leverage Ratios |  |  |  |  |  |
| Debt Equity ratio (times) | 1151 | -- | - | -- | -- |
| Interest Coverage ratio (times) | 68 | .. | . | -- | -. |
| Debt ratio (times) | 08 | -- | -- | -- | -- |

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

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Yukon. Sporting Goods Stores (SIC 6541)

|  | $\begin{gathered} \text { Total( } 9 \\ 25^{3}= \end{gathered}$ | Bottom 25 \% | Lower middle 25 \% | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25^{\circ} \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estımated) | 9 | - | -- | *. | .. |
| Businesses in sample | 9 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | -* | - | -- | - |
| High sales value ( $\$ 000$ 's) | (1) | .- | -. | .. | -- |
| Average ( $\$ 000$ s) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| Fiom Operations | $x$ | -- | - | -- | $\cdots$ |
| Sale of Fired Assets | $x$ | -- | .. | .. | -- |
| Increase in Long Term Debt | $x$ | - | - | -- | -- |
| Advances From Owners and Affiliates | X | - | -- | -- | - |
| From Government | $x$ | - | -* | -- | - |
| Increase in Share Capital | $x$ | -- | -- | - | -- |
| Sale of Investments | $x$ | - | - | -- | -- |
| Tax Adjustments | x | - | -- | -- | -- |
| Other Sources | x | - | - | -- | -- |
| Total | X | - | -- | -- | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | $x$ | -- | -- | - | -- |
| Payment of Dividends | $x$ | -- | -- | -- | - |
| Repayment of Long Term Debt | $x$ | -- | -- | - | " |
| Current Paption of Long Term Debt | $x$ | -- | -- | - | -- |
| Purchase of Investments | $x$ | - | -- | $\cdots$ | - |
| Repayment of Adv. From Owners and Affil. | $x$ | -- | - | - | - |
| Decrease in Equity | $x$ | -- | -- | - | -- |
| Tax Adjustments | x | -- | -- | $\cdots$ | - |
| Otner Aoplications | $x$ | -- | -- | - | - |
| Total | $x$ | -- | - | $\cdots$ | -* |
| Increase (Decrease) in Net Working Capital | $x$ | - | - | - | - |

(1) These estimates are oased on a sample of Jusinesses reporting sales beiween $\$ 10$ thousand and $\$ 2$ million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in
Number of Businesses, 1982 and 1985
Yukon. Sporting Goods Stores (SIC 6541)

|  |  |  |  | Changes i | f businesses <br> d emplovees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units(1) | Number of Businesses | $\begin{aligned} & \text { Total } \\ & \text { payroil } \\ & (\$ 000 \text { 's }) \end{aligned}$ | Average laboup units(1) | Newly reporting(2) | No longer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | X | $x$ | 13 | - | - |
| less than 20 | $\times$ | $x$ | 13 | - | - |
| 20.99 | . | - | - | - | * |
| $100 \cdot 499$ |  | - | - | - | - |
| 500 and over |  | . | - | - | - |
| 1985 |  |  |  |  |  |
| Total | 3 | 144 | 9 | 1 | $\cdots$ |
| less than 20 | 3 | 144 | 9 | 1 |  |
| 20.99 | . | . | . | - |  |
| 100-499 | - | - | - | - |  |
| 500 and over | - | - | - | - |  |

[^5]See Notes on Symbals Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon. Sporting Goods Stores (SIC 6541)

| Yukon. Sporting Goods Stores (SIC 6541) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Totalf1) | Bottom | Lower | Moper | middle 25\% |

All $\$$ values are expressed in thousands

|  | 1982 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 2 | - | - | - |  |
| Total Sales \$ | X | - | - | - |  |
| Total Expense \$ | x | - | - | - |  |
| Net Profit (loss) \$ | x | - | - | - |  |
| Businesses reporting a profit (No.) | 2 | - | - | - |  |
| Totai Sales \$ | X | - | - | - |  |
| Total Expense $\$$ | x | - | - | - |  |
| Nel Profit \$ | K | - | - | - | - |
| Businesses reporting loss (No.) | - | - | - | - |  |
| Total Sales \$ | - | - | - | - | - |
| Total Expense \$ | - | - |  |  | - |
| Net Loss \$ |  | - | - |  | - |
|  |  |  |  |  |  |
| All Businesses (No.) | 10 | - | - |  |  |
| Total Sales \$ | 104 | - | . |  | - |
| Total Expense \$ | 366 | - | - | - | - |
| Ner Profit (loss) S | 38 |  | - | - | - |
| Businesses reporting a profit (No.) | 9 | - | * | - | - |
| Total Sales \$ | 299 | - | - | - | - |
| Total Expense \$ | 236 | - | - | . | - |
| Net Profit \$ | 63 | - | - |  | - |
| Businesses reporting a loss (No.) | 1 | - | - | - | - |
| Total Sales \$ | 105 | - | - | - | - |
| Total Expense \$ | 130 | - | - | - | - |
| Net Loss \$ | -25 | - |  | - | - |
|  |  |  |  |  |  |
| All Businesses (NO.) | - | - | - | - |  |
| Total Saies 5 |  | - | - | - |  |
| Total Expense \$ | - |  |  |  | - |
| Net Profit (loss) 5 | - |  |  | - |  |
| Businesses reporting a prolit (No.) | - |  |  |  | - |
| Total Saies \$ | - |  |  | - | - |
| Total Expense \$ | - |  | - | - | - |
| Net Profit $\$$ | - |  |  | - |  |
| Businesses reporting a loss (No.) | - | - | - | - | - |
| Total Saies \$ | - | - | - | - | - |
| Total Expense \$ | - | - | - | - | - |
| Net Loss \$ | . | - | . | - |  |

1985

## All Businesses (No.)

Total Sales S

| 47 | - | - | - |
| :---: | :---: | :---: | :---: |
| 10501 | - | - | - |
| 9.515 | - | - | . |
| 986 | - | - | - |
| 47 | - | - | - |
| 10.501 | . | . |  |
| 9.515 | - | - | - |
| 986 | - | - | - |
| - | . | - | - |
| - | - | - | - |
| $\cdot$ | - | . | . |
| . | - | $\cdot$ | - |

Total Expense \$
Net Profit (loss) 5
Businesses reporting a profit (No.)
Total Sates \$ 501
Total Expense \$ 9.515
Ne: Profits
Businesses reporting a loss (No.)
Total Sales \$
Total Excense \$
Net Loss \$
(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and $\$ 2$ million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Yukon. Toy. Hobby, Novelty and Souvenir Stores (SIC 658)

| Yukon. Toy. Robby, Novelty and Souvenir Stores (SIC 658) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Total(1) | Bottom | Lower | Upper | middle $25 \%$ |


| Number of businesses \{estimated) | 12 | .- | - | -- | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample | $\downarrow$ |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | - | -- | -- | -- |
| High sales value (\$000's) | (1) |  | $\cdots$ | - | $\cdots$ |


| Selected expense item | Industry Average(2) |  |  |  |  |  | Reporting businesses only \{3\} |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottam $25 \%$ | Lower middle $25=$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25 \%$ | Lower middle $25 \%$ | Upper middie | $\begin{array}{r} T 00 \\ 25 \% \end{array}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of Sales | 67.4 | -- | -- | -- | -- | 100.0 | 67.4 | -- | -- | -- | -- |
| Occupancy Expenses | 12.6 | -- | - | - | $\cdots$ | 100.0 | 12.6 | - | $\cdots$ | -- | - |
| Mortgage Interest |  | -. | -- | -- | -- |  |  | - | - | -- | -- |
| Depreciation | 2.1 | -- | .- | -- | -. | 1000 | 21 | -- | -- | - | -- |
| Repairs \& Maintenance | 45 | -- | -- | -- | - | 919 | 49 | - | -- | - | - |
| Heat Light \& Telephone | 3.5 | ** | -- | - | * | 1000 | 35 | - | - | - | $\cdots$ |
| Business \& Property Tax |  | -- | -- | - | -- | 162 | 02 | - | - | - | -- |
| Insurance Rent | 0.6 | - | - | $\because$ | -- | 1000 | 06 | - | - | - | $\cdots$ |
| Rent | 18 | -- | - | - | .. | 24.3 | 75 | -- | -- | -- | - |
| Personnel Expenses | 12.2 | -- | -* | - | $\cdots$ | 100.0 | 12.2 | - | - | - | - |
| Financial Expenses | 0.7 | -- | .- | - | $\cdots$ | 24.3 | 3.0 | $\cdots$ | - | -- | - |
| Bank interest \& Charges | 0.6 | - | - | -- | -- | 243 | 24 | -- | .. | -* | - |
| Protessional Fees Franchise Fees | 0.1 | -- | -. | -- | -- | 24.3 | 06 | - | $\cdots$ | - | $\cdots$ |
| Fianchise Fees |  | -- | - | - | -* |  |  | -- | -- | -- | - |
| Sales and Admin. Expenses | 5.2 | $\sim$ | - | - | $\cdots$ | 100.0 | 5.2 | $\cdots$ | - | $\cdots$ | $\cdots$ |
| Advertising | 16 | -* | .- | $\cdots$ | $\cdots$ | 1000 | 16 | - | -. | - | - |
| Supplies | 28 | -- | .. | -- | -- | 1000 | 2.8 | -- | -. | - | $\cdots$ |
| Delivery | 02 | -- | -- | -- | -- | 100.0 | 02 | -- | - | - | - |
| Fue Excense | 0.6 | - | * | - | -- | 100.0 | 0.6 | - | -* | -- | - |
| Other Expenses | 4.0 | ** | ** | -. | ** | 100.0 | 4.0 | -- | ** | - | - |
| Profit (loss) | -2.2 | " | - | $\because$ | ** | 100.0 | -2.2 | - | " | -* | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | - | -- | -- | - |

[^6]Since the number of businesses reporting a specific expense mav differ tor each cell. the total (profit (loss) plus expenses) does not necessarily equal $100^{\circ}$, See Notes on Symbols Page.

## Standard Industrial Classification Definition:

SIC 658 . Toy, Hobby, Novelty and Souvenir Stores
Businesses orimarily engaged in retall deaing in toys. hobby supplies. gilts. novelties and souvenirs.

TABLE 2. Balance Sheet Protile for 1985
Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)


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

## TABLE 3. Financial Ratios for 1985

 Yukon. Toy, Hobby, Novelty and Souvenir Stores (SIC 658)|  | Total( 1 ) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upoer middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \mathrm{s} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 12 | .. | -- | -. | -- |
| Businesses in sample | 4 |  |  |  |  |
| Low sales vatue ( $\$ 000$ s) | (1) | .. | - | -- |  |
| High sales value ( $\$ 000$ 's) | 11) | -- | * | -- | ** |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 26 | -. | $\cdots$ | - | -- |
| Leverage Ratios |  |  |  |  |  |
| Debt Equity ratio (times) | -4.3 | -- | ** | -- |  |
| Interest Coverage ratio (times) | 15.5 | -* | - | -- | - |
| Debr ratio (trnes) | 09 | -- | $\cdots$ | -- | - |

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

See Notes on Symbols Page

|  | $\begin{aligned} & \text { Totali!) } \\ & 25 \% \end{aligned}$ | Bottom $25 \%$ | Lower middle $25 \%$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | - | - | - | - | - |
| Businesses in sample | - |  |  |  |  |
| Low sales value (\$000's) | (1) | - | - | - |  |
| High sales value ( $\$ 000$ 's) | (1) | - | - |  |  |
| Average (\$000's) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
|  |  |  |  |  |  |
| Sale of Fixed Assets | . | - | - | - | - |
| increase in Long Term Debt | - | - | - | - | - |
| Advances From Owners and Affiliates | - | . | - | - | - |
| From Government | - | - | - | - | - |
| Increase in Share Capital | . | - | . | - | . |
| Sale of Investments | - | - | - | - | - |
| Tax Adjustments | - | - | - | - | - |
| Other Sources | - | - | - | - | - |
| Total | - | - | - | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | - | - | - | - | - |
| Payment of Dividends | - | - | - | - | . |
| Repayment of Long Term Debt | - | - | - | - | - |
| Current Portion of Long Term Debt | - | . | - | - | - |
| Purchase of Investments | - | . | - | . | - |
| Repayment of Adv. From Owners and Affil. | - | - | - | - | - |
| Decrease in Equity | - | - | - - | - | - |
| Tax Adjustments | - | - | - | - | - |
| Other Applications | - | - | - | - | - |
| Total | - | - | - | - | - |
| Increase (Decrease) in Net Working Capitai | - | - | - | - | - |

1) These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

| Business size expressed in average labour units(1) |  | $\begin{aligned} & \text { Total } \\ & \text { payroll } \\ & (\$ 000 \text { s) } \end{aligned}$ | Average labour units\{!) | Changes in number of businesseswith oaid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting 2) | No longer reporing(3) |
| 1982 |  |  |  |  |  |
| Total | 17 | 1,075 | 78 | 1 | 1 |
| less than 20 | 14 | 48. | 35 | - | 1 |
| 20-99 | $x$ | $x$ | 43 | - | . |
| $100 \cdot 499$ | X | $\times$ | . | 1 | - |
| 500 and over | - | . | - | - |  |
| 1985 |  |  |  |  |  |
| Total | 14 | 1.016 | 63 | 3 | $\cdots$ |
| less than 20 | 13 | $x$ | 26 | 3 |  |
| 20-99 | X | X | 37 | . |  |
| $100 \cdot 499$ | . | . | . | . |  |
| 500 and over | - | - | - | - |  |

11) 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 No 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 out tess than that number in any given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payrall deductions in the previous year.
(3) Relers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon. Toy. Hobby. Novelty and Souvenir Stores (SIC 658)

| Yukon. Toy. Hobby. Novelty and Souvenir Stores (SIC 658) |
| :--- | :--- | :--- |

1984

## All Businesses (No.)

Total Sales \$
Total Expense \$
Net Prolit lossis
Businesses reporting a profit (No.)
Totai Sales \$
Totar Expense S
Net Protit $\$$
Businesses reporting a loss (No.)
Total Sales \$
Total Expense \$
Net Loss $\$$

1985

## All Businesses (No.)

Total Sales $\$$
Total Exoense \$
909
880
Net Protit (loss) S
29
Businesses reporting a profit (No.) 5
Totai Sales 5 \$64
Total Expense \$ $\quad 116$
Net Profit $\$$
48
Businesses reporting a loss (No.) 7
Total Sales \$ $\quad 145$
Total Expense \$ 464
Net Loss 5 -19
11These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousano anc 52 million
See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales. 1985 Yukon. Gift. Novelty and Souvenir Stores (SIC 6582)

|  | Totall |  | Bottom $25 \%$ |  |  | Lower middle $25 \%$ |  | $\begin{aligned} & \text { Upper } \\ & \text { midde } 25^{\circ} \end{aligned}$ |  |  | $\begin{aligned} & \text { Top } \\ & 25= \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 11 |  | -- |  |  | - |  | -- |  |  | - |
| Businesses in sample Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ s) |  | (1) ${ }^{3}$ |  | -- |  |  | $\because$ |  | -- |  | $\because$ |
| Selected expense item | Indusiry Averagei2) |  |  |  |  | $\therefore$ businesses reporting | Reporting Dusinesses only (3) |  |  |  |  |
|  | Total | Bottom $25 \%$ | Lower middle $25^{\circ}$, | Upper middie $25^{\circ}$ 。 | $\begin{aligned} & \text { TOP } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25* | Lower middle $25^{\circ}$. | Upper middle | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of Sales | 67.8 | -- | .. | -- | -* | 100.0 | 67.8 | - | * | *- | - |
| Occupancy Expenses | 12.2 | - | - | -- | - | 100.0 | 12.2 | - | - | -- | $\cdots$ |
| Mortgage Interest |  |  | - | -- | $\cdots$ |  |  | .. | - | - | - |
| Depreciation | 22 | $\because$ | ** | -. | - | 100.0 | 2.2 | " | - | -- | - |
| Repairs \& Maintenance | 4.8 | -- | -- | -- | - | 912 | 5.3 | $\because$ | $\cdots$ | -* | - |
| Heat, Light \& Telephone | 38 | -- |  | $\cdots$ | - | 1000 | 38 | $\cdots$ | $\cdots$ | $\cdots$ | $\cdots$ |
| Business \& Property Tax |  |  |  | - | $\because$ | 88 | 0.3 | $\cdots$ | $\cdots$ | "- | $\because$ |
| Insurance Rent | 0.6 | -- | .. | - | -. | 1000 | 0.6 | $\stackrel{-}{-}$ | $\cdots$ | -- | - |
| Rent | 0.7 | - | .. | -. | - | 17.6 | 4.1 | -- | -- | -- | -- |
| Personnel Expenses | 12.4 | -- | $\cdots$ | $\cdots$ | -- | 100.0 | 12.4 | $\cdots$ | - | $\sim$ | - |
| Financial Expenses | 0.5 | $\cdots$ | ** | $\cdots$ | - | 17.6 | 2.6 | - | - | $\cdots$ | - |
| Bank interest \& Charges | 0.3 | $\cdots$ | - | -- | - | 176 | 1.9 | -- | -- | - | - |
| Professional Fees Franchise Fees | 0.1 | -- | $\stackrel{\square}{\square}$ | -- | -- | 17.6 | 07 | -- | -- | -- | -- |
| Sales and Admin. Expenses | 5.5 | - | - | - | - | 100.0 | 5.5 | - | ** | $\cdots$ | - |
| Advertising | 1.7 | -- | - | * | $\cdots$ | 1000 | 17 | - | - | - | - |
| Supplies | 3.1 | = | -- | $\cdots$ | $\cdots$ | 100.0 | 31 | $\cdots$ | - | -- | -- |
| Celivery Fuel Expense | 02 0 0 | - | -- | -. | -- | 1000 1000 | 02 05 | .. | -- | .. | -- |
| Other Expenses | 4.2 | - | * | - | -- | 100.0 | 4.2 | -- | - | $\cdots$ | - |
| Profit (loss) | -2.5 | - | -. | - | -- | 100.0 | -2.5 | - | - | $\cdots$ | $\cdots$ |
| Total | 100.0 | - | -- | -- | -* | 100.0 | .. | - | = | $\cdots$ | - |

11) These estimates are based on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ million.
12) Value in each cell $=$ Total weighted expenditure on a given item $\times 100$ for each quartile.

Total weighted sales of alf businesses in the sample
13) Value in each cell $=$ Total weighted expenditure on a given item $\times 100 \quad$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell. the total (pratit (loss) plus expenses) coes not necessarity equal $100^{\circ}$.
See Notes on Symbols Page
Standard Industrial Classilication Definition:
SIC 6582 - Gift. Novelty and Souvenir Stores
Businesses primarily engaged in retail deaing in gilts. noveity merchandise and souvenirs such as retail carvings and artcraft, retall handicraft ceramics. retail seasonal and holiday decorations, relail handicraft decoupage. retall eskimo carvings. retall gitt wrap suppties. gitt shops, retall handicratteo goods inovelties. souvenirs). joke shops. relail handicraft macrame. retall handicraft metalwork. retail noveity merchandise, retail handicraft pottery, and retail souvenirs.

## TABLE 2. Balance Sheet Profile for 1985

Yukon. Gift. Novelty and Souvenir Stores (SIC 6582)

|  | Total( ${ }^{\text {a }}$ | Bottam $25 \%$ | Lawer <br> middle 25\% | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{gathered} \text { Top } \\ 25^{\circ} \text {. } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 11 | -- | -- | -- | - |
| Businesses in sample | 3 |  |  |  |  |
| Low sates value ( $\$ 000 \mathrm{~s}$ ) | (1) | -- | -- | -- | - |
| High sales value ( 3000 's) | (1) | - | -- | -- | .- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 3 | -- | - | $\cdots$ | $\cdots$ |
| Accounts and Notes Receivable | 1 | - | -. | -- | -. |
| Inventory | 7 | $\cdots$ | .. | -- | .- |
| Other Current Assets | - | -- | -- | -- | - |
| Total Current Assets | 12 | -- | -- | -- | - |
| Fixed Assets | 13 | -. | -- | -- | - |
| Less Accum Dep on Fixed Assets | 4 | -- | - | -- | -- |
| Other Assets | 1 | - | -- | - | -- |
| Total Assets | 23 | - | - | - | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | ${ }^{\circ}$ | -- | -- | -- | -- |
| Other Current Liabilities | 10 | -. | -- | -- | -- |
| Total Curfent Labillies | 10 | - | - | - | -- |
| Mortgages Payable | . | -- | -- | -- | -- |
| Long Term Debt |  | -- | .. | .- | -- |
| Other Liabilities | 12 | - | -- | - | -- |
| Total Liabilities | 22 | - | - | -- | - |
| Total Equity | 1 | -- | -- | +- | - |

(1) These estimates are based on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ million.

TABLE 3. Financial Ratios for 1985 Yukon, Gift. Novelty and Souvenir Stores (SIC 6582)

|  | Total(1) | Bottom 25. | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \text { ? } \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } 25 \% \text {, } \end{aligned}$ | $\begin{array}{r} T 00 \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Numoer of businesses (estimated) | 11 | -- | .. | .. | $\because$ |
| Businesses in sample | 3 |  |  |  |  |
| Low sales value (\$000's) | (i) | * | .. | -- | $\cdots$ |
| High sales talue (\$000 s) | (1) | -- | .- | -- | - |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current rasio (times) | 22 | $\cdots$ | -- | -- | .. |
| Leverage Ratios |  |  |  |  |  |
| Debe Equity ratio (tumes) | -2 4 | -. | -- | -* | $\cdots$ |
| interest Coverage ratio (times) | 22.6 | - | -- | -* | - |
| Debt ratio (times) | 08 | - | - | ** | - |

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

See Nores on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Yukon. Gift. Novelty and Souvenir Stores (SIC 6582)

|  | Totalit $25 \%$ | Bottom $25^{\circ}$ 。 | Lawer middle 25\% | Upper middle $25 \%$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | - | - | - | - | - |
| Businesses in sample |  |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | * | - | - | - |
| High sales value ( $\$ 000$ 's) | (1) |  |  | - | . |
|  |  |  | age ( $\$ 000 \cdot 5$ ) |  |  |
| Source of Funds |  |  |  |  |  |
|  | - |  | - | - | * |
| Sale of Fixed Assets | - | - | - | - | . |
| Increase in Long Term Debt | - | - | - | . | - |
| Advances From Owners and Affiliates | - | - | - | - | - |
| From Government | - | - | - | - | - |
| Increase in Share Capital | - | - | - | - |  |
| Sale of Investments | - | - | - | - | - |
| Tax Adjustments | - | - | - | - | - |
| Other Sources | - | $\checkmark$ | - | - | - |
| Total | . | - | - | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | * | - | - | - | - |
| Payment of Dividends | - | $\bullet$ | - | - |  |
| Repayment of Long Term Debt | - | - | - | - | - |
| Current Portion of Long Term Debt | - | - | - | - | - |
| Purchase of investments | - | $\cdot$ | - | - | - |
| Repayment of Adv. From Owners and Atfil. | - | - | - | - |  |
| Decrease in Equity | - | * | - | - | - |
| Tax Adjustments | - | - | - | $\cdot$ | - |
| Other Applications | - | - | - | - | - |
| Total | - | - | - | - | - |
| Increase (Decrease) in Net Working Capital | - | - | - | - | - |

(1) These estimates are oased on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ millian

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Yukon. Gilt, Novelty and Souvenir Stores (SIC 6582)

| Business size exoressed in average labour units(1) | Number Businesses |  | Average labout units(1) | Changes in number of businesses uith pard employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer 'eportingi3) |
| 1982 |  |  |  |  |  |
| Total | 15 | 1.025 | 74 | 1 | 1 |
| less than 20 | 12 | 438 | 31 | - | ' |
| 20.99 | X | X | 43 | - |  |
| $100 \cdot 499$ | X | $x$ | . | 1 | - |
| 500 and over | - |  |  | - | - |
| 1985 |  |  |  |  |  |
| Total | 12 | 957 | 59 | 3 | $\ldots$ |
| less than 20 | 11 | x | 22 | 3 |  |
| 20-99 | X | X | 37 | . |  |
| 100-499 | - | - | . | * |  |
| 500 and over | - | - | - | - |  |

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

See Notes on Symbois Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon. Gift, Novelty and Souvenir Stores (SIC 6582)

|  | Total 1 1) | Bottom 25"。 | Lower middle $25^{\circ}$. | $\begin{aligned} & \text { Upper } \\ & \text { middie } 25^{\circ} \text { a } \end{aligned}$ | $\begin{array}{r} \text { TOD } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All \$ values are expressed in thousands |  |  |  |  |
|  |  |  | 1982 |  |  |
| Alf Businesses (No.) | 2 | - | - | - |  |
| Total Sales \$ | $x$ | - | - | - | - |
| Total Excense \$ | x | - | - | - | - |
| Net Profit llossis | $x$ | - | - | - | - |
| Businesses reporting a profit (No.) | 2 | - | - | - | - |
| Total Sales \$ | $x$ | - | . | - | - |
| Total Expense \$ | $x$ | - | - | . | - |
| Net Profit S | x | - | - | - | - |
| Businesses reporting loss (No.) | . | - | - | - | - |
| Total Sales $\$$ | - | - | - | - | . |
| Total Expense \$ | - | - | - | - | - |
| Net Loss s | . | - | - | - | . |
|  | 1983 |  |  |  |  |
| All Businesses ( No .) | 3 | - | - | - | * |
| Total Sales \$ | 2.403 | - | - | - | - |
| Total Expense \$ | 2.285 | - | - | - | - |
| Net Profit (loss) \$ | 118 | - | - | - | - |
| Businesses reporting a profit (No.) | 2 | - | - | - | - |
| Totat Sales \$ | 2.354 | - | - | - | - |
| Totat Expense \$ | 2.231 | - | - | - | - |
| Net Prafit \$ | 123 | - | - | - | - |
| Businesses reporting a loss (No.) | 1 | - | - | - | - |
| Total Sales S | 49 | - | - | - | - |
| Total Expense \$ | 54 | - | - | - | - |
| Ne: Loss $\$$ | -5 | - | - | - | - |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | - | - | - | - | - |
| Total Saies $\$$ | - | - | . | - | - |
| Total Expense S | - | - | - | - | - |
| Net Profit lloss) \$ | - | - | - | - | - |
| Businesses reporting a profit (NO.) | - | - | - | - | - |
| Total Sales \$ | - | - | - | - | - |
| Total Expense | - | - | . | - | - |
| Net Profits | - | - | - | . | - |
| Businesses reporting a loss (No.) | - | * | - | - | - |
| Total Sales \$ | - | - | - | - | - |
| Tutat Expense 3 | - | - | - | - | - |
| Net Loss 5 | . | - | - | - | - |
|  | 1985 |  |  |  |  |
| All Businesses (No.) | 12 | - | - | - | - |
| Total Sales S | 817 |  | . | - | . |
| Total Expense \$ | 789 | . | . | . | - |
| Ner Profit (loss) S | 28 | . | . | . | . |
| Businesses reporting a profit (No.) | 5 | . | . | . | - |
| Total Sales \$ | 372 | . | . | . | - |
| Total Expense 5 | 325 | - | - | - | - |
| Net D-ofit 3 | 47 | . | . | . | - |
| Businesses reporting a loss (No.) | 7 | . | . | . | - |
| Totai Sales \$ | 245 | . | . | . | - |
| Total Expense \$ | 264 | - | . | . | - |
| Net Loss \$ | . 19 | $\square$ | . | $\cdot$ | - |

[^7]See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985 Yukon. Operators of Buildings and Dwellings (SIC 751)


| Number o\{ businesses (estimated) | 65 | - | - |
| :--- | :---: | :---: | :---: |
| Businesses in sample | 37 |  | - |
| Low sales value $(\$ 000$ s) | $11)$ | .- | - |
| High sates value $(\$ 000$ 's) | $11)$ | -- | .- |


| Selected expense irem | Industry Average(2) |  |  |  |  | $\begin{array}{r} \% \text { busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporing businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25 \%$ | Lower middle 25 \% | Upper middle 25 。 | $\begin{array}{r} \text { Top } \\ 25^{\circ} . \end{array}$ |  | Total | Bottom $25^{\circ}=$ | Lower middle 25 \% | Upper middle | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 40.4 | - | -- | - | -- | 100.0 | 40.4 | -- | -- | - | - |
| Mortgage Interest | 0.9 | -- | .. | - | .. | 3.1 | 287 | .. | .. | .. | .- |
| Depreciation | 16.3 | -- | .- | -- | .- | 95.4 | 17. | -- | -- | .. | -- |
| Repairs \& Maintenance | 7.0 | -. | -- | -- | -- | 86.2 | 8.1 | .- | -- | -- | -- |
| Heat. Light \& Telephone | 7.5 | -- | -- | -- | .. | 893 | 8.4 | -* | .. | $\rightarrow$ | -. |
| Business \& Property Tax | 6.7 | -- | -- | -- | -- | 954 | 70 | .- | -- | -- | -- |
| insurance | 21 | -- | - | -- | - | 969 | 2.1 | .- | - | .- | - |
| Rent | 0.1 | -- | -- | -- | -- | 3.1 | 3.6 | - | -- | -- | $\bullet$ |
| Personnel Expenses | 23.8 | -. | - | -- | -- | 81.6 | 29.2 | -* | - | - | - |
| Financial Expenses | 29.5 | - | $\cdots$ | - | * | 100.0 | 29.5 | $\cdots$ | $\cdots$ | $\sim$ | - |
| Bank Interest \& Charges | 26.5 | - | -- | -- | -. | 100.0 | 26.5 | .- | -- | -. | -- |
| Protessional Fees | 3.1 | -- | - | -- | ** | 985 | 31 | -- | - | - | - |
| Other Expenses | 4.1 | - | - | -- | -. | 87.8 | 4.7 | -- | - | -- | - |
| Profit (loss) | 2.1 | $\cdots$ | - | $\cdots$ | -* | 95.4 | 2.2 | -- | - | $\therefore$ | -* |
| Total | 100.0 | $\sim$ | $\cdots$ | $\cdots$ | $\cdots$ | 100.0 | ... | ** | - | - | - |

(1) These estimates are based on a sample or businesses reporting sales oetween $\$ 10$ thousand and $\$ 2$ million.
(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 quartue.
(3) Value in each cell
$=$ Toral weighted expenditure on a given item
$\times 100$ for each quartile
Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarly equal $100^{\circ}$. See Notes on Symbois Page
Standard Industrial Classification Definition:
SIC 751 - Operators of Buildings and Dwellings
Businesses primartly engaged in the ooerating or in owning and operating buildings and dwellings

TABLE 2. Balance Sheet Profile for 1985
Yukan. Operators of Buildings and Dwellings (SIC 751)

|  | Total( 1 ) | Bottom $25^{\circ} \text { 。 }$ | Lower middle $25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{gathered} \text { Top } \\ 25^{\circ} \text {, } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 65 | -- | -- | - | $\because$ |
| Businesses in sample | 37 |  |  |  |  |
| Low sales value (\$000 s) | (1) | -- | -- | -- | - |
| High sales value ( $\$ 000$ s) | (1) | -- | -- | -- | - |
|  | Average $1 \$ 000 \mathrm{si}$ |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 12 | -- | $\cdots$ | .- | -- |
| Accounts and Notes Receivable | 17 | - | -- | -- | - |
| Inventory | 3 | -- | - | -* | - |
| Other Current Assets | 6 | - | $\cdots$ | -- | -- |
| Total Current Assets | 39 | -. | -- | -- | -- |
| Fixed Assets | 608 | -- | -- | - | -- |
| Less Accum Dep on Fixed Assets | 155 | -- | -- | .. | - |
| Other Assets | 3.4 | -* | - | "* | - |
| Total Assets | 526 |  | -* | - | -- |
| Liabillies and Equity |  |  |  |  |  |
| Current Loans | 7 | -- | -. | -- | - |
| Other Current Liabilities | 42 | -- | *- | - | - |
| Total Current Liabilities | 49 | -- | - | - | -- |
| Mortgages Payable | 148 | -- | -- | - | -- |
| Long Term Debt | 14 | -- | -- | -- | - |
| Other Liabilities | 265 | - | -* | ** | - |
| Total Liabilities | 476 | - | $\cdots$ | $\cdots$ | - |
| Total Equity | 49 | -* | -- | - | - |

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

## TABLE 3. Financial Ratios for 1985

Yukon. Operators of Buildings and Dwellings (SIC 751)

|  | Total(1) | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25^{\circ} \text {. } \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { mıdale } 25=5 \end{aligned}$ | $\begin{gathered} \text { ToD } \\ 25^{\circ} \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses cestimated) | 65 | -- | -- | .. | .- |
| Businesses in samole <br> Low sales value ( $\$ 000$ s) | $\begin{aligned} & 37 \\ & (1) \end{aligned}$ | -- | - | - | $\cdots$ |
| High sales value : S 000 s ) | (1) | .. | .. | .. | . |
|  | Average |  |  |  |  |
| Liquidity Ratio <br> Current ratio :imes | 14 |  |  | .. | . |
| Leverage Ratios <br> Debt Equity ratio (times) interest Coverage ratio (times) Deit ratio thmes | $\begin{array}{ll} 31 \\ 8 \\ 0 & 4 \end{array}$ | - | -- <br> - | $\stackrel{-}{\square}$ | $\ddot{\square}$ <br> - |

(1)These estimates are based on a sample of businesses reporting sales oetween $\$ 10$ thousand and $\$ 2$ million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Yukon. Operators of Buildings and Dwellings (SIC 751 )

|  | Totall1) $25 \%$ | Bottom $25 \%$ | Lower middle 25\% | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 44 | .. | -- | -- | - |
| Businesses in sample | 2 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | - | -- | * | - |
| High sales value ( $\$ 000$ 's) | (1) | .. | -- | - | -. |
|  |  |  | ge (\$000's) |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | $x$ | $\cdots$ | -. | -- | * |
| Sale of Fixed Assets | $x$ | .. | -. | - | - |
| Increase in Long Term Debr | $x$ | .. | -. | -- | -- |
| Advances From Owners and Affiliates | $x$ | * | -. | -- | -- |
| From Government | $x$ | -* | ** | -- | $\cdots$ |
| increase in Share Capital | $x$ | -. | .. | .. | -- |
| Sale of Investments | $x$ | .. | - | -- | -- |
| Tax Adiustments | $x$ | - | ** | -- | - |
| Other Sources | $\times$ | - | -- | *- | -- |
| Total | X | -* | - | -* | $\cdots$ |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | $x$ | -- | -- | -- | -- |
| Payment of Dividends | $x$ | $\cdots$ | -- | -- | -- |
| Repayment of Long Term Oebt | $x$ | * | $\cdots$ | -- | * |
| Current Portion of Long Term Debt | $x$ | -. | -- | -- | - |
| Purchase of Investments | x | - | -- | -- | - |
| Repayment of Adv From Owners and Affil. | ${ }^{x}$ | - | -- | - | - |
| Decrease in Equity | $x$ | -- | -- | -- | - |
| Tax Adjustments | $x$ | - | - | -- | - |
| Other Applications | $x$ | - | -- | -- | -- |
| Total | x | - | $\cdots$ | -. | $\cdots$ |
| Increase (Decrease) in Net Working Capital | $\times$ | $\cdots$ | * | - | - |

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 Yukon. Operators of Buildings and Dwellings (SIC 751)

|  |  |  |  | Changes in | number of businesses with pard employees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units( ${ }^{1}$ ) |  |  | Average labour unitsil ${ }^{1}$ \} | Newly reporting:2) | No longer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 15 | 789 | 23 | 3 | 4 |
| less than 20 | 15 | 789 | 23 | 3 | 4 |
| 20.99 | - | . | . | - | - |
| 100-499 | - |  |  | - | - |
| 500 and over | - |  | - | - | - |
| 1985 |  |  |  |  |  |
| Total | 18 | 823 | 32 | 3 | $\cdots$ |
| less than 20 | 18 | 823 | 32 | 3 |  |
| 20.99 | - | . | . | - |  |
| 100.499 | - | - | - | - |  |
| 500 and over | * | - | - | * |  |

i) Average labour units are catculated by dividing sotal payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada. Catalogue No. 12.002 An average labour unil 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
12) Refers to businesses reporting no payroll deductions in the previous year
3) Reters to businesses reporting no payroll deductions in the followng year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon. Operators of Buildings and Dwellings (SIC 751)

| Yukon. Operators of Buildings and Dwellings (SIC 751) |  |  |
| :--- | :--- | :--- |
|  | Totali) | Botiom |

1985

All Businesses (No.)
Total Sales \$
Total Expense S
$\square$

Net Profit (loss) \$
Businesses reporting a profit (No.)
1985

11)These estimates are based on a sample of ousinesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1．Selected Operating Ratios，in Percent of Sales， 1985 Yukon．Operators of Non－Residential Buildings（SIC 7512）

|  | Totald， | Bottom 25\％。 | Lower middle $25 \%$ | Joper middle $25 \%$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses（estimated） | 47 | －－ | －－ | －＊ | －－ |
| Businesses in samole | 9 |  |  |  |  |
| Low sales value i $\$ 000$＇s） | （1） | －－ | ．＊ | ．． | － |
| High sales value（ 5000 s ） | （1） | －＊ | －． | － | －－ |


| Seiected expense item | Industry Average（2） |  |  |  |  | $\%$ ousi－ nesses reporting | Reporting businesses only（3） |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25 \%$ | Lower middle $25^{\circ}$ 。 | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \% \end{aligned}$ |  | Total | Bottom 25\％ | Lower middle $25^{\circ}$ 。 | Upper middle | $\begin{array}{r} \mathrm{T} 0 \mathrm{p} \\ 25 \% \end{array}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 41.5 | $\cdots$ | － | － | － | 100.0 | 41.5 | － | － | －＊ | － |
| Mortgage interest | 10 | －． | ．－ | ．－ | ．． | 21 | 176 | ．． | ．． | －． | －－ |
| Depreciation | 182 | ．－ | －－ | ．－ | －． | 1000 | 18.2 | －． | ．－ | ．． | －－ |
| Repairs \＆Maintenance | 67 | －－ | －－ | ．－ | －－ | 958 | 70 | －－ | ．－ | ．． | －－ |
| Heat．Light \＆Telephone | 6.7 | － | ．． | －－ | － | 97.9 | 6.9 | ．． | ．． | ．． | －－ |
| Business \＆Property Tax | 73 | － | －． | － | －． | 1000 | 73 | －－ | －． | ．． | －－ |
| Insurance | 17. | －－ | －－ | －－ | $\cdots$ | 1000 | 17 | －－ | $\cdots$ | －． | $\cdots$ |
| Rent |  | －－ | －－ | －－ | －－ |  |  | －－ | －． | －． | ．－ |
| Personnel Expenses | 20.9 | － | － | －＊ | － | 87.3 | 23.9 | － | － | $\cdots$ | － |
| Financial Expenses | 32.1 | $\stackrel{-}{\square}$ | $\cdots$ | －－ | $\because$ |  |  | －－ | － | $\cdots$ | －－ |
| Bank Interest \＆Charges | 287 | － | － | －－ | －－ | 1000 | 28.7 | －－ | －－ | －－ | － |
| Professional Fees | 34 | －－ | －－ | － | －－ | 1000 | 3.4 | ＂＊ | $\cdots$ | －－ | － |
| Other Expenses | 1.9 | － | － | － | $\square$ | 95.8 | 1.9 | $\cdots$ | － | ＂－ | － |
| Profit（loss） | 3.6 | － | －－ | －－ | －－ | 97.9 | 3.7 | － | ＊＊ | － | － |
| Total | 100.0 | － | － | － | －－ | 100.0 | ．．． | － | －－ | －－ | －－ |

（1）These estimates are based on a sample of businesses reoorting sales between $\$ 10$ thousand and $\$ 2$ million

| （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 | $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100 \quad$ for each quartile |

Since the number of businesses reporting a specific expense may dilfer for each cell，the total（oroft（loss）plus expenses）dces not necessarily equal $100^{2}$ ． See Notes on Symools Page

## Standard industrial Classification Definition：

SIC 7512 ．Operators of Non－Residential Buildings
Businesses primarily engaged in operating，or owning and operating ouldings and dwellings such as arena operating conference con ent：on centre oderating．leasing non－residential buildings．meeting hall operating，office building rental．real estate operating－non－residential builings．shopping centre operating．stadium operating and theatte ousiding operating

TABLE 2. Balance Sheet Profile for 1985
Yukon, Operators of Non-Residential Buildings (SIC 7512)

|  | Total 1 ) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25^{\circ} \% \end{aligned}$ | $\begin{array}{r} \text { Upper } \\ \text { midde } 25^{2} \% \end{array}$ | $\begin{array}{r} T o p \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses cestimated) | 47 | .- | .. | $\cdots$ | $\cdots$ |
| Businesses in sample | 9 |  |  |  |  |
| Low sales value (\$000's) | (1) | .. | -- | - |  |
| High sales value ( $\$ 000$ s) | (1) | - | - | - | -* |
|  | Average (\$000 s) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 11 | $\cdots$ | $\cdots$ | -- | .. |
| Accounts and Notes Receivable | 21 | - | - | - | - |
| Inventory | - | -* | -. | $\cdots$ | - |
| Other Current Assets | 6 | - | .- | - | $\cdots$ |
| Total Current Assets | 38 | -- | -- | -- | - |
| Fixed Assets | 739 | -- | -- | - | $\cdots$ |
| Less Accum Dep on Fixed Assets | 175 | -- | .- | $\cdots$ | -- |
| Other Assets | 28 | --- | -- | -- | - |
| Total Assets | 630 | -- | - | -- | - |
| Liabilities and Equity |  |  |  |  |  |
| Cuprent Loans | 5 | - | -* | .. | - |
| Other Current Liabilities | 38 | - | - | - | $\cdots$ |
| Total Current Liatilties | 4.4 | -. | -- | -. | - |
| Mortgages Payable | 113 | - | - | $\cdots$ | -" |
| Long Term Debt | 4 | -- | -- | -- | - |
| Other Liabilities | 398 | -. | - | - | - |
| Total Liabilities | 558 | ** | $\cdots$ | -. | -- |
| Total Equity | 71 | $\because$ | - | -. | - |

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

TABLE 3. Financial Ratios for 1985
Yukon. Operators of Non-Residential Buildings (SIC 7512)

|  | Totall 1 ) | Bottom $25^{\circ}$, | Lower middie 25? | Upper middle $25^{\circ}$ ? | $\begin{array}{r} \text { Top } \\ 25^{\circ} \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 47 | -. | .. | -- | -- |
| Businesses in samole | 9 |  |  |  |  |
|  | (1) |  | -- | - | -* |
| High sales value ( 5000 s ) |  | .. | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current rato (times) | 10 | - | -. | - | .. |
| Leverage Ratios |  |  |  |  |  |
| Debrequity ratio (times) | 73 | -- | -- | -- | -- |
| Interest Coverage ratio (times) | 113 | -- | - | -- | -- |
| Debt ratio (times) | 09 | - | -- | -- | -- |

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

See Notes on Symbots Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Yukon, Operators of Non-Residential Buildings (SIC 7512)

|  | $\begin{gathered} \text { Total( } 1 \text { ) } \\ 25 \% \end{gathered}$ | Bottom $25 \%$ | Lower middle $25 \%$ | Upper middle $25 \%$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 43 | .. | -- | - | -- |
| Businesses in sample | 1 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | - | -- | - | -- |
| High sales value ( $\$ 000$ s) | (1) | .- | .- | -- | - |
| Average (\$000's) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | $x$ | - | $\cdots$ | -. | - |
| Sale of Fixed Assets | $x$ | -. | -- | -- | -- |
| Increase in Long Term Debt | x | -- | -- | - | - |
| Advances From Owners and Affliates | $x$ | -- | .. | -. | -- |
| From Government | $x$ | -- | -- | -* | - |
| Increase in Share Capital | $x$ | .. | -. | $\cdots$ | - |
| Sale of investments | $\times$ | -* | - | .. | - |
| Tax Adjustments | $x$ | -- | -- | - | $\cdots$ |
| Other Sources | x | -- | -. | -- | - |
| Total | x | $\cdots$ | - | -- | -- |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | $x$ | -* | - | - | -- |
| Payment of Dividends | $x$ | -- | -- | - | $\cdots$ |
| Reoayment of Long Term Debt | $x$ | -- | - | - | -- |
| Current Portion of Long Term Debt | $x$ | - | - | ** | - |
| Purchase of investments | $x$ | - | -- | ** | .- |
| Repayment of Adv From Owners and Affil. | $x$ | - | - | - | - |
| Decrease in Equity | $x$ | .- | -- | -. | -- |
| Tax Adjustments | $x$ | - | -- | -- | -- |
| Other Applications | $x$ | - | - | $\cdots$ | - |
| Total | x | - | - | -- | - |
| Increase (Decrease) in Net Working Capltal | X | - | - | - | - |

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 Yukon. Operators of Buildings and Dwellings (SIC 751)

|  |  |  |  | Changes | businesses d employees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units( 1 ) | Number of Businesses | $\begin{array}{r} \text { Total } \\ \text { payroil } \\ (\$ 000 \mathrm{~s}) \end{array}$ | Average labour units(1) | Newly reportingiz) | No longer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 15 | 789 | 23 | 3 | 4 |
| less than 20 | 15 | 789 | 23 | 3 | 4 |
| 20.99 | - | - | - | - | . |
| 100-499 | - | - | - | - | - |
| 500 and over | - | . | - | - | - |
| 1985 |  |  |  |  |  |
| Total | 18 | 823 | 32 | 3 | ... |
| less than 20 | 18 | 823 | 32 | 3 | $\cdots$ |
| 20-99 | - | - | - | - |  |
| $100 \cdot 499$ | - | - | - | - |  |
| 500 and over | $\cdot$ | - | - | - |  |

(1) A.erage labour units are calculated by dividing lotal paypoll by the average annual wage and salary rate as reported in the Survey of Employment. Payroll and Hours. Statistics Canada, Catalogue No 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 it a business has at least 500 empioyees 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 payrolt deductions in the previous year
(3) Reters to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon. Operators of Non-Aesidential Buildings (SIC 7512)

|  | Totalin | Bottom $25 \%$ | Lower middle $25 \%$ | $\begin{array}{r} \text { Upoer } \\ \text { middle } 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All \$ values are expressed in thousands |  |  |  |  |
|  | 1982 |  |  |  |  |
| All Businesses (No.) | 12 | 2 | 3 | 3 | 4 |
| Total Sales \$ | 1.719 | 36 | 123 | 288 | 1,272 |
| Total Expense \$ | 1.043 | 26 | 105 | 229 | 683 |
| Net Profit liass) \$ | 676 | 10 | 18 | 59 | 589 |
| Businesses reporting a profit (No.) | 8 | 1 | 1 | 2 | a |
| Total Sales \$ | 1.527 | 11 | 49 | 195 | 1.272 |
| Total Expense $\hat{3}$ | 837 | $\dagger$ | 27 | 128 | 683 |
| Nei Proft s | 690 | 10 | 22 | 67 | 589 |
| Businesses reporting loss (No.) | 4 | 1 | 2 | 1 | - |
| Total Sales \$ | 192 | 25 | 74 | 93 | - |
| Total Expense S | 206 | 27 | 78 | 101 | - |
| Net Loss S | . 14 | -2 | . 4 | . 8 | - |
|  | 1983 |  |  |  |  |
| All Businesses (NO.) | 7 | 1 | 2 | 2 | 2 |
| Total Sales \$ | 1.252 | is | 58 | 185 | 995 |
| Total Expense \$ | 1.363 | 11 | 33 | 179 | 1.140 |
| Net Protit (loss) \$ | -111 | 3 | 25 | 6 | -145 |
| Businesses reporting a profit (No.) | 5 | 1 | 2 | 2 | - |
| Total Sales \$ | 257 | 14 | 58 | 185 |  |
| Total Expense \$ | 223 | 11 | 33 | 179 |  |
| Net Profit ${ }^{\text {s }}$ | 34 | 3 | 25 | 6 |  |
| Businesses reporting a loss (No.) | 2 | - | - | - | 2 |
| Totar Sales \$ | 995 | - | - | - | 995 |
| Total Expense | 1,140 | - | - | - | 1.140 |
| Net Loss S | . 145 | - | - | - | -145 |

## All Businesses (No.)

Total Sales S
Total Expense S
Net Profit loss: \$
Businesses reporting a profit (No.)
Total Sales \$
Total Expense 5
Net Profit $\$$
Businesses reporting a loss (No.)
Total Sales \$
Toral Expense 5
Net Loss \$

## All Businesses (No.)

Total Sales \$
Total Expense \$
Nei Profit llossis
Businesses reporting a profit (No.
Total Sales S
Total Expense s 4.199
Net Profit S
Businesses reporting a loss (No.)
Total Sales \$
Toral Expense
Net Loss S

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985 Yukon, Insurance and Real Estate Agencies (SIC 7611)

|  | Total(9) |  | Bottom $25 \%$ |  |  | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ |  | Upper middle 25\%. |  |  | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses <estimated) |  | 5 |  | .. |  |  | .. |  | - |  |  |
| Businesses in sample |  | 5 |  |  |  |  |  |  |  |  |  |
| Low sales value ( $\$ 000 \mathrm{~s}$ ) |  | (1) |  | $\cdots$ |  |  | - |  | -- |  | -- |
| High sales value ( $\$ 000$ 's) |  | (1) |  | .. |  |  | .. |  | .- |  | .. |
| Selected expense item | Industry Average(2) |  |  |  |  | $\begin{aligned} & \text { 3: busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | Lower middle $25 \%$ | Upper mudde $25 \%$ | $\begin{array}{r} \text { Yop } \\ 25 \% \end{array}$ |  | Total | Botsom $25 \%$ | Lower middle $25{ }^{\circ}$ 。 | Upper middle | $\begin{aligned} & Y_{00} \\ & 25^{\circ} \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 13.5 | -. | -- | - | -- | 100.0 | 13.5 | - | - | -- | - |
| Mortgage Interest |  |  | $\cdots$ | - | $\cdots$ |  |  | -- | -- | -. | - |
| Reparrs \& Maintenance | 0.4 | -- | -- | -- | . | 800 | 23 | $\cdots$ | -* | -* | - |
| Heat. Light \& Telephone | 3.3 | -- | -- | -* | - | 100.0 | 33 | - | .. | -- | -- |
| Business \& Property Tax | 08 | -- | -- | -- | -. | 1000 | 08 | -- | .- | -- | .. |
| insurance | 06 | -- | - | -* | -. | 800 | 07 | -- | -- | - | .- |
| Rent | $6:$ | -- | -- | - | .. | 100.0 | 6.1 | -- | -- | - | - |
| Personnel Expenses | 57.4 | .- | -- | $\cdots$ | $\cdots$ | 100.0 | 57.4 | -- | -* | -- | -- |
| Financial Expenses | 4.7 | - | $\cdots$ | - | - | 100.0 | 4.7 | - | .. | -- | -- |
| Bank Interest \& Charges | 2.6 | - | -- | -- | - | 100.0 | 2.6 | -. | .. | -- | -- |
| Protessional Fees | 22 | -- | -- | - | - | 1000 | 2.2 | -- | -- | - | .. |
| Other Expenses | 13.5 | -- | -- | -- | -- | 100.0 | 13.5 | -* | - | - | - |
| Profit (loss) | 10.9 | - | - |  | - | 100.0 | 10.9 | - | - | - | -- |
| Total | 100.0 | - | - | - | ** | 100.0 | ... | $\cdots$ | $\cdots$ | $\sim$ | -* |

1) These estimates are oased on a sample of businesses reporting sales vetween $\$ 10$ thousand and $\$ 2$ miltion.
(2) Value in each cell $=\frac{\text { Total weighted expenditure on a given them }}{\text { Total weighted sales of all businesses in the sample }} \times 100$ for each quartile.
(3) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100 \quad$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell. the totat (prolit \{loss\} plus expensest does not necessarly equal $00^{\circ}$. See Notes on Symbols Page

## Standard Industrial Classification Definition:

SIC 7611 - Insurance and Real Estate Agencies
Businesses primarly engaged in either the seting of insurance and pension products as an independent agent or broker or dealing in seal estate such as buying and selling cr others managing and appraising real estate for others of whose activities encompass ooth fields such as real estave appraisal services independent insurance ciaim adjusters, insurance agents and brokers. insurance and real estate agencies, insurance broker services and real estate agencies

TABLE 2. Balance Sheet Profile for 1985

\{1) These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million

TABLE 3. Financial Ratios for 1985
Yukon. Insurance and Real Estate Agencies (SIC 7611)

|  | Total( 1 ) | Boltom $25 \%$ | Lower middele $25^{\circ}$. | Upper middle $25^{\circ}$ : | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of ousinesses (estimated) | 5 | -- | -- | -. | -- |
| Businesses in sample Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ s) | $\begin{array}{r} 5 \\ (1) \\ (1) \end{array}$ | -- | -. | -. | -- |
|  | Average |  |  |  |  |
| Liquidity Ratio Current ratio (times) | 07 | -- | - | -- | - |
| Leverage Ratios <br> Deat Equity ratio (times) <br> Interest Coverage ratio (times) <br> Debt ratio (times) | $\begin{aligned} & 56 \\ & 3.4 \\ & 10 \end{aligned}$ | $\stackrel{-}{-}$ | -- | -- <br> -- <br> - | -- |

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

See Noles on Symbols Page

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroil, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Yukon. Insurance and Real Estate Agencies (SIC 7611)

| Business size expressed in average labour units ( 1 ) | Number of Businesses | $\begin{aligned} & \text { Total } \\ & \text { payroll } \\ & \text { (\$000's) } \end{aligned}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reportingl2) | No longer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 9 | 1.201 | 79 | 1 | 2 |
| less than 20 | 6 | 549 | 36 | - | 2 |
| 20-99 | - | - | - | - | . |
| $100 \cdot 499$ | - | - | - | - | - |
| 500 and over | 3 | 652 | 13 | 1 | - |
| 1985 |  |  |  |  |  |
| Total | 11 | 872 | 47 | 1 | * |
| less than 20 | 8 | 427 | 23 | 1 |  |
| 20.99 | - | - | . | . |  |
| 100- 199 | - | . | - | - |  |
| 500 and over | 3 | 445 | 24 | - |  |

(!) Average labour unils are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment. Payrall and Hours. Statistics Canada. Catalogue No 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.
12) Refers to businesses reporting no payroll deductions in the previous year
3) Reters to businesses reporting no payroll deductions in the tollowing year

See Notes on Symbols Page

TABEE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon. Insurance and Real Estate Agencies (SIC 7611)

|  | Totak 1 ) | Bottom $25^{\circ}$ 。 | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All $\$$ values are expressed in thousanas |  |  |  |  |
|  | 1982 |  |  |  |  |
| All Businesses (No.) | 6 | 1 | 1 | 2 | 2 |
| Total Sales \$ | 4.119 | 103 | 169 | 898 | 2.949 |
| Total Expense \$ | 3.781 | 101 | 169 | 762 | 2.749 |
| Ner Profit lloss) \$ | 338 | 2 | - | 136 | 200 |
| 8usinesses reporting a profit (No.) | 5 | 1 | 1 | 2 | 1 |
| Total Sales \$ | 2.915 | 103 | 169 | 898 | 1,745 |
| Total Expense \$ | 2.567 | 101 | 169 | 762 | 1.535 |
| Net Profit \$ | 348 | 2 | - | 136 | 210 |
| Businesses reporting loss (No.) | 1 | - | - | - | 1 |
| Total Sales \$ | 1.204 | - | - | - | 1,204 |
| Total Expense S | 1,214 | - | - | - | 1.214 |
| Net Loss \$ | -10 | - | - | - | -10 |
|  | 1983 |  |  |  |  |
| All Businesser (No.) | 16 | - | - | - | - |
| Total Sales \$ | 2.512 | - | - | - | - |
| Total Expense \$ | 2.123 | - | . | - | - |
| Net Profit (loss) \$ | 389 | . | - | - | - |
| Businesses reporting a profit (No.) | 14 | - | - | - | - |
| Total Sales \$ | 1.921 | - | - | - | - |
| Total Expense \$ | 1.456 | - | - | - | - |
| Net Proft \$ | 465 | - | - | - | - |
| Businesses reporting a loss (No.) | 2 | - | - | - | - |
| Total Sales \$ | 591 | - | * | - | - |
| Total Expense \$ | 667 | - | - | - | - |
| Net Loss \$ | -76 | - | . | - | - |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 19 | - | - | - | - |
| Total Sales S | 438 | - | - | - | - |
| Total Expense $\$$ | 159 | - | - | - | - |
| Net Protit [loss) \$ | 279 | - | - | - | - |
| Businesses reporting a profit (No.) | 19 | - | - | - | - |
| Total Sales \$ | 438 | - | - | - | - |
| Total Expense 5 | 159 | - | - | - | - |
| Net Profit S | 279 | - | - | - | - |
| Businesses reporting a loss (No.) | - | - | - | - | - |
| Total Sales \$ | - | . | - | - | - |
| Total Expense \$ | - | - | - | - | . |
| Net Loss \$ | - | - | - | . | - |
|  | 1985 |  |  |  |  |
| All Businesses (No.) | - | - | - | - | - |
| Total Sales S |  | . | - | - |  |
| Total Expense \$ | - | - | - | - | - |
| Net Profit tossi \$ | . | . | - | - | . |
| Businesses reporting a protit (No.) | . | . | - | - | - |
| Total Sales $\$$ | . | . | . | - | - |
| Total Exoense 5 | . | . | . | . | - |
| Net Profit 3 | - | . | . | - | - |
| Businesses reporting a loss (No.) | . | . | . | - | - |
| Total Sales \$ | . | - | - | - | - |
| Total Expense S | - | - | - | - |  |
| Ner Loss \$ | - | - | - | - |  |

(1) These estimates are based on a sample of businesses reporting sales oetween $\$ 10$ thousand and $\$ 2$ million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985 Yukon. Management Consulting Services (SIC 7771)

|  | Total(1) | Bottom $25 \%$ | Lower middle $25 \%$ | Upper middle $25 \%$ | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 10 | -- | -. | - | - |
| Businesses in sample Low sales value ( $\$ 000$ s) High sales value $\{\$ 000$ s ) | $\left.\begin{array}{l} 8 \\ (3) \\ i \end{array}\right)$ | -- | --- | -- | - |


| Seiected expense item | Industry Average(2) |  |  |  |  | $\begin{array}{r} \text { ¿o busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25 \%$ | Lower middle $25 \%$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | Lower middle $25 \%$ | Upper middle | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Parcent of saies |  |  |  |  |
| Occupancy Expenses | 14.3 | - | - | * | - | 80.7 | 17.7 | - | - | -- | -- |
| PIortgage Interest |  |  | -- | .. | -- |  |  | .. | -- | - | -- |
| Depreciation | 42 | - | -- | -- | - | 807 | 5.1 | - | - | $\cdots$ | $\cdots$ |
| Repars \& Maintenance | 22 | - | - | - | -- | 51.9 | 4.3 | $\square$ | - | $\cdots$ | $\because$ |
| Heat Light \& Telephone | 3.5 | -. | -- | -- | -- | 711 | 49 | - | " | $\cdots$ | $\cdots$ |
| Business \& Property Tax | 02 | -- | -- | . | $\because$ | 615 | 0.4 | $\cdots$ | -- | - | - |
| Insurance | 07 35 | -- | -- | -. | $\stackrel{-}{-}$ | 615 385 | 1.1 9.9 | -- | -- | -- | - |
| Rent | 35 | -- | - |  | - | 38.5 | 9.1 | -- | -- | -- | - |
| Personnel Expenses | 38.5 | * | -- | - | $\because$ | 100.0 | 38.5 | -- | - | -- | - |
| Financial Expenses | 7.4 | $\cdots$ | - | ** | $\cdots$ | 90.4 | 8.2 | $\cdots$ | -- | $\cdots$ | - |
| Bank Interest \& Charges | 40 | $\cdots$ | - | $\cdots$ | -- | 904 | 14 7 | $\stackrel{*}{*}$ | $\cdots$ | -- | -- |
| Professional Fees Franchise Fees | 35 | -- | -- | $\cdots$ | -- | 48. |  | -- | - | $\stackrel{-}{-}$ | -- |
| Franchise Fees |  | -. | -* | $\cdots$ | -- |  |  | - | -- | $\cdots$ | - |
| Sales and Admin. Expenses | 6.5 | - | - | $\cdots$ | -- | 90.4 | 7.1 | -- | - | $\cdots$ | $\cdots$ |
| Advertising | 14 | - | * | - | -- | 807 | 1.7 | $\because$ | $\cdots$ | -- | - |
| Supphes | 36 | " | - | - | -* | 904 | 3.9 | - | -- | - | - |
| Delivery | 15 | -- | $\cdots$ | -- | -- | 71.1 | 2.1 | -- | -* | - | -- |
| Other Expenses | 15.3 | - | *- | -- | - | 90.4 | 17.0 | -* | * | -- | - |
| Profit (loss) | 18.0 | - | -- | - | $\cdots$ | 100.0 | 18.0 | - | $\cdots$ | - | - |
| Total | 100.0 | - | - | - | - | 100.0 | ... | ** | - | ** | - |

(1) These estimates are based on a samole of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million

| (2) Vaiue 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) Vaiue in each cell | $=\frac{\text { Total weighted expendifure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100 \quad$ for each quartile. |

Since the number of businesses reporting a specific expense may oitter for each cell. the total (profit (loss) plus expenses) does not necessarily equal $100^{\circ}$,
See Notes on Symbols Page

## Standard Industrial Classification Definition:

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 tartf and customs consultants

TABLE 2. Balance Sheet Profile for 1985
Yukon. Management Consulting Services (SIC 7771)

|  | Totak $\{1\}$ | Bottom $25 \%$ | Lower middle 25\% | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Nurnber of businesses (estimated) | 10 | .- | -- | -* | $\sim$ |
| Businesses in sample | 8 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | -- | .. | $\cdots$ | - |
| High sales value ( $\$ 000$ 's) | (1) | -- | -. | .. | - |
|  | Average ( $\$ 000 \mathrm{~s}$ ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 3 | -- | -- | -- | -- |
| Accounts and Notes Receivable | 2 | - | $\cdots$ | -- | -- |
| Inventory | - | .. | .. | .. | - |
| Other Cuprent Assets | 4 | -* | -. | -- | - |
| Total Current Assets | 9 | -- | -. | -. | - |
| Fixed Assets | 28 | -- | - | -- | - |
| Less Accum Dep on Fixed Assets | 19 | -- | -- | - | -- |
| Other Assets | 220 | .- | -- | .- | - |
| Total Assets | 239 | -- | $\cdots$ | - | - |
| Liabilities and Equity |  |  |  |  |  |
| Cutrent Loans | 6 | -- | -- | -- | -- |
| Other Current Liabilities | 11 | -. | -- | $\cdots$ | -- |
| Total Current Lisbilities | 17 | -- | - | -. | - |
| Mortgages Payable | - | -- | -- | -- | -- |
| Long Term Debt | 4 | -- | -. | -. | - |
| Other Liabilities | 21 | -- | -- | -- | - |
| Total Liabilities | 42 | -. | -* | -* | - |
| Total Equity | 197 | - | -- | .. | - |

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

TABLE 3. Financial Ratios for 1985
Yukon, Management Consuiting Services (SiC 7771)

|  | Total(1) | $\begin{aligned} & \text { Bottom } \\ & 25^{2}, \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25^{\circ}= \end{aligned}$ | $\begin{array}{r} \text { ToD } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 10 | .- | -- | - | - |
| Businesses in sample | 8 |  |  |  |  |
| Low sales value ( 5000 's) | 11] | . | - | -- |  |
| High saies value ( $\$ 000$ s) | (1) | . | -- | - | - |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 06 | -- | - | -- | - |
| Leverage Ratios |  |  |  |  |  |
| Debt Equily ratio (times) | -886 | * | -- | -- | -- |
| interest Coverage ratio (thmes) | 15.9 | - | - | .- | -- |
| Deat ratio \{times) | 0.8 | - | - | -- | - |

(1)These estumates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million

[^8]TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Yukon. Management Consulting Services (SIC 7771)

|  | $\begin{aligned} & \text { Total( } 1) \\ & 25 \% \end{aligned}$ | Bottom 25\% | Lowep middle 25\% | Upper middle $25^{\circ}$. | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | - | - | - | - | - |
| Businesses in sample |  |  |  |  |  |
| Low sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | - | - |  |  |
| High sales value ( 5000 's) | (1) | . | - |  |  |
| Average ( $\$ 000$ s) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | - | - | - | - | * |
| Sale of Fined Assets | - | - | - | - | - |
| Increase in Long Term Debt | - | - | - | * |  |
| Advances From Owners and Affiliates | - | - | - | - |  |
| From Government | - | . | - | - | - |
| Increase in Share Capital |  | - | . | - |  |
| Sale of Investments | - | - | - | - |  |
| Tax Adjustments | - | - | . | - |  |
| Other Sources | - | - | - | - | - |
| Total |  | - | - | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | - | - | - | - | - |
| Payment of Dividends | . | - | - | - | - |
| Repayment of Long Term Debt |  | - | - | - | - |
| Current Portion of Long Term Debt | - | - | - | - | - |
| Purchase of investments | - | * | - | - | - |
| Repayment of Adv From Owners and Affil. |  |  | - | - | * |
| Decrease in Equity | - | - | - | - | - |
| Tax Adjustments |  | - | - | - | - |
| Other Applications | - | - | - | - | - |
| Total | - | - | - | - | - |
| Increase (Decrease) in Net Working Capital |  | - | - | - | - |

(1) These estimates are basec on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 Yukon. Management Consulting Services (SIC 7771)

| Business size expressed in average labour units(1) |  |  | Average labour units (1) | Changes in number of businesses with pand employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly 'eporting(2) | No longer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 7 | 246 | 11 | 1 | 1 |
| less than 20 | 7 | 246 | 11 | 1 | 1 |
| 20.99 | - | . | - | - | - |
| 100. 499 | * | - | - | - | - |
| 500 and over | - | - | - | * |  |
| 1985 |  |  |  |  |  |
| Total | 8 | 318 | 19 | 4 | $\ldots$ |
| less than 20 | 8 | 318 | 19 | 4 |  |
| 20.99 | . | - | - | - |  |
| 100.499 | - | - | - | - |  |
| 500 and over | - | $\cdot$ | - | - |  |

[^9]See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon. Management Consulting Services (SIC 7771)

|  | Total( 1 ) | Bottom 25\% | Lower middle $25 \%$ | loper middle 25\% | $\begin{gathered} \text { Top } \\ 25^{\circ}= \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All \$ values are expresseo in thousands |  |  |  |  |
|  | 1982 |  |  |  |  |
| All Businesses (No.) | 16 | - | - | - | - |
| Total Saies \$ | 2.932 | - | - | - | - |
| Total Expense \$ | 2.704 | - | - | - | - |
| Net Protit (loss) \$ | 228 | - | - | - | - |
| Businesses reporting a profit (No.) | 16 | - | - | - | - |
| Total Sales \$ | 2.932 | . | - | - | - |
| Total Exoense 5 | 2704 | - | - | - | - |
| Net Prott S | 228 | . | - | - | - |
| Businesses reporting loss (No.) | . | - | - | - | - |
| Total Sales S | - | - | - | - | - |
| Total Expense \$ | - | - | - | - | . |
| Net Loss \$ | - | - | - | - | . |
|  | 1983 |  |  |  |  |
| All Businesses (No.) | 5 | 1 | 1 | 1 | 2 |
| Total Sales S | 2.310 | 20 | 22 | 16.4 | 2104 |
| Total Expense s | 2.244 | 20 | 68 | 121 | 2.035 |
| Net Profit (loss) \$ | 66 | - | -46 | 43 | 69 |
| Businesses reporting a profit (No.) | 3 | 1 | - | 1 | 1 |
| Total Sales \$ | 1.666 | 20 | - | 164 | 1.482 |
| Total Expense \$ | 1.49 .4 | 20 | - | 121 | 1353 |
| Net Protit \$ | 172 | . | - | 43 | 129 |
| Businesses reporting a loss (No.) | 2 | - | 1 | - | 1 |
| Total Sales \$ | 644 | . | 22 | - | 622 |
| Tuial Expense \$ | 750 | - | 68 | - | 682 |
| Net Loss \$ | . 106 | . | . 16 | . | -60 |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 133 | 20 | 40 | 12 | 61 |
| Total Sales 5 | 8.786 | 202 | 573 | 369 | 7636 |
| Total Expense 3 | 6239 | - | 49 |  | 6.182 |
| Net Praft tiossis ${ }^{\text {S }}$ | 2549 | 202 | 524 | 369 | + 4.154 |
| Businesses reporting a profit (No.) | 133 | 20 | 90 | 12 | 61 |
| Total Sales | 8.780 | 202 | 573 | 369 | 7636 |
| Total Expense \$ | 6231 | . | 49 | - | 6.182 |
| Ner Proft \$ | 2549 | 202 | 524 | 369 | 1.454 |
| Businesses reporting a loss (No.) | - | . | - | - | - |
| Total Sales \$ |  | . | - | - | - |
| Total Expense \$ | - | - | - | - | - |
| Ner Loss \$ | - | - | - | - | - |
|  | 1985 |  |  |  |  |
| All Businesses (No.) | 12 | - | - | * | - |
| Tatal Sales \$ | 688 | . | . | - | - |
| Total Expense \$ | 327 |  | . | - | - |
| Net Profit (loss) \$ | 361 | - | . | - | - |
| Businesses reporting a profit (Mo.) | 12 | . | . | - | - |
| Total Sales $\$$ | 688 | . | . | - | $\cdot$ |
| Total Expense 3 | 327 | . | . | - | - |
| Net Profit \$ | 361 | . | . | - | - |
| Businesses reporting a loss (No.) | . | . | . | - | - |
| Total Sales S | . | . | - |  | - |
| Total Expense S |  | . | . | - | - |
| Net Loss \$ | - | . | $\checkmark$ | - | - |

(1)These estimates are based on a sample of businesses reporting saies between \$10 thousand and \$2 mition

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985 Yukon, Motels. Hotels and Motor Hotels (SIC 9111 \& 9112)

|  | Total(1) |  | Bottom 25\% |  |  | $\begin{aligned} & \text { Lower } \\ & \text { middle 25? } \end{aligned}$ |  | Upper middle 25\% |  |  | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 31 |  | 7 |  |  | 8 |  | 8 |  |  | 8 |
| Businesses in sample Low sales value ( 5000 s) Hign saies ralue i\$000'si | $\begin{gathered} 31 \\ 11 \\ 11 \end{gathered}$ |  | $\begin{gathered} (1) \\ 258 \end{gathered}$ |  |  | $\begin{array}{r} 258 \\ 403 \end{array}$ |  | $\begin{aligned} & 403 \\ & 799 \end{aligned}$ |  |  | $\begin{array}{r} 799 \\ 11) \end{array}$ |
| Selected expense item | Industry Average(2) |  |  |  |  | \% busireporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom $25^{2}=$ | Lower middle $25^{\circ}$ | Upper middle 25* | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25 \%$ | Lower middle $25^{*}=$ | Upper middle | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  | 13.6 |
| Mortgage Interest | 10 |  |  |  |  | 3.3 | 304 |  | 16.0 |  | . |
| Deoreciation | 7.7 | 179 | 32 | 77 | 28 | 93.4 | 82 | 25.0 | 32 | 77 | 2.8 |
| Repars \& Maintenance | 2.8 | 3.9 | 2.9 | 2.9 | 19 | 967 | 2.9 | $+5$ | 29 | 2.9 | 19 |
| Heat. Light \& Teleohone | 87 | 13.9 | 61 | 92 | 60 | 967 | 90 | 162 | 6.1 | 92 | 60 |
| Business \& Property Tax | 2.0 | 34 | 11 | 21 | 15 | 967 | 21 | ${ }^{1} 0$ | 11 | 2.1 | 15 |
| insurance Rent | 15 07 | 26 | 08 | 1.7 | 0.9 | 967 197 | 15 3 3 | 31 | 08 | 1.7 | 0.9 |
| Personnel Expenses | 23.1 | 29.2 | 18.8 | 21.2 | 23.4 | 93.4 | 24.7 | 34.1 | 18.8 | 24.3 | 23.4 |
| Financial Expenses | 6.7 5.9 | 5.3 3.6 |  |  |  | 96.7 93.4 |  |  | 4.4 3.8 | 13.0 |  |
| Bank Interest \& Charges Protessional Fees | 5.9 0.9 | 36 16 | $\begin{aligned} & 38 \\ & 0.6 \end{aligned}$ | 121 0.9 | 3.5 0.5 | 93.4 93.4 | 69 09 | 12 19 | 3.8 0.6 | 12.1 1.0 | 10 0.5 |
| Francnise Fees |  |  |  |  |  |  |  |  |  | . |  |
| Sales and Admin. Expenses | 4.3 | 6.4 | 3.3 | 3.7 | 4.1 |  | 4.4 |  | 3.3 | 3.7 |  |
| Advertising | 13 | 16 | 10 | 16 | 10 | 90.1 | 14 | 23 | 11 | 16 | 10 |
| Supphes | 2.5 | 4.2 | 18 | 1.7 | 23 | 93.4 | 26 | 49 | 18 | 2.0 | 23 |
| Delivery <br> Laundry \& Cleaning Expenses | 05 0.1 | 0.5 | 0.4 | 03 | 0.7 | 835 230 | 06 03 | 0.7 | 04 | 0 d | 0.8 |
| Other Expenses | 40.3 | 13.0 | 47.6 | 46.5 | 51.5 | 96.7 | 41.7 | 15.1 | 47.6 | 46.5 | 51.5 |
| Profit (loss) | 1.2 | 0.2 | 9.9 | -8.9 | 3.5 | 96.7 | 1.3 | 0.2 | 9.9 | -8.1 | 4.0 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | ... | ... | .. | ... | ... |

(1) These estimates are based on a sample of businesses reporting sales befween $\$ 10$ thousand and $\$ 2$ militon
2) Value in each cell $=$ Total weighted expenditure on a given item $\times 100$ for each quartile
(3) Value in each cell $=\frac{\text { Total weighted sales of all businesses in the sample }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100 \quad$ for each quartile

Sir. . .e number of businesses reporting a specific expense may differ tor each cell the total (profit (loss) plus expenses) does not necessarily equai to0", See - : :es on Symbols Page

## standard industrial Classification Definition

## SIC 9111 \& 9112 - Motels. Hotels and Motor Hotels

Businesses ofirnarly engaged in sroulding short term accommodation to the public. with or without food beverage and other services. Those firms with six or mare hotel or motel hotel-type roams are classified here regardiess of the major source of revenue. A hotel-type room has access only from the interior of the ouilding and a motel hotel-fype room has access prom both the interior and exterior

TABLE 2. Balance Sheet Profile for 1985
Yukon, Motels. Hotels and Motor Hotels (SIC 9111 \& 9112)

|  | Total( 1 ) | Bottom $25 \%$ | Lower middle 25 : | Uoper middle 25\% | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 31 | 7 | 8 | 8 | 8 |
| Businesses in sample | 31 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | (1) | 258 | 403 | 799 |
| High sales value ( $\$ 000$ 's) | (1) | 258 | 403 | 799 | (1) |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 48 | 4 | 86 | 25 | 76 |
| Accounts and Notes Receivable | 12 | 4 | 2 | 18 | 23 |
| Inventory | 14 | 2 | 5 | 11 | 37 |
| Other Current Assets | 6 | 4 | 4 | 8 | 8 |
| Total Current Assets | 81 | 14 | 97 | 62 | 144 |
| Fixed Assets | 451 | 151 | 185 | 793 | 619 |
| Less Accum Dep on Fixed Assets | 187 | 61 | 46 | 347 | 267 |
| Other Assets | 33 | . | 8 | 73 | 16 |
| Total Assets | 379 | 103 | 245 | 581 | 542 |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 17 | 2 | 3 | 24 | 35 |
| Other Current Liablities | 73 | 21 | 17 | 182 | 63 |
| Total Current Liabirtes | 90 | 23 | 20 | 206 | 98 |
| Mortgages Payable | 24 | - | 27 | 44 | 24 |
| Long Term Debt | 118 | 19 | 28 | 245 | 160 |
| Other Liabilities | 107 | 79 | 37 | 171 | 131 |
| Total Liabilities | 339 | 122 | 112 | 666 | 414 |
| Total Equity | 40 | .18 | 133 | . 85 | 128 |

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

TABLE 3. Financial Ratios for 1985
Yukon. Motels, Hotels and Motor Hotels (SIC 9111 \& 9112)

|  | Total( ${ }^{\text {a }}$ ) | Bottom $25 \%$ | Lower middle 25*, | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25= \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 31 | 7 | 8 | 8 | 8 |
| Businesses in sample | 31 |  |  |  |  |
| Low sales value (\$000's) | (1) | (1) | 258 | 403 | 799 |
| High sates value ( $\$ 000$ 's) | (1) | 258 | 403 | 799 | (1) |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 22 | 18 | 36 | 09 | 27 |
| Leverage Ratios |  |  |  |  |  |
| Debi Equity ratio itimesi |  | -3 5 | 36 | 128 |  |
| Interest Coverage ratio (times) | 61 | 64 | 15.9 | 06 | 18 |
| Debt ratio (times) | 09 | 12 | 05 | 10 | 08 |

(1)These estimates are based an a sample of businesses reoorting sales between $\$ 10$ thousand and $\$ 2$ milion.

See Notes on Symbols Page

|  | $\begin{gathered} \text { Totali } 17 \\ 25 \% \end{gathered}$ | Boltom $25^{\circ}$ 。 | $\begin{aligned} & \text { Lawe! } \\ & \text { mudde } 25 ; \end{aligned}$ | Upoer miodle $25^{\circ}$ 。 | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses estumated) | - | - |  | - | - |
| Businesses in sample | - |  |  |  |  |
| Low sales value ( $\$ 000$ s ) | (1) | - | - | - | - |
| High sales value ( 5000 s ) | (1) | . | - | - | - |
| Average (\$000's) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| Fram Operations | . | - | - | - | - |
| Sale of Fixed Assets | - | - | - | - | - |
| Increase in Long Term Debt | - | - | . | . | - |
| Advances From Owners and Alfiliates | - | - | - | - | - |
| From Government | - | - | - | - | - |
| Increase in Shape Capital | - | - | - | - | - |
| Sale of Investments | - | - | - | - | - |
| Tax Adjustments | . | - |  | - | - |
| Other Sources | . | - | - | - | - |
| Total | . | - | - | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets |  |  | - | - | - |
| Payment of Dividends | . | - | - | - | - |
| Repayment of Long Term Debt | . | - |  | - | - |
| Current Portion of Long Term Debt | * | - | - | - | - |
| Purchase of Investments | - | - | - | - | - |
| Repayment of Adv From Owners and Affil. | . | - | - | - | - |
| Decrease in Equity | - | - | - | - | - |
| Tax Adjustments | - | - | - | - | - |
| Other Applications | - | . | - | - | - |
| Total | - | - | - | - | - |
| Increase (Decrease) in Net Working Capital | - | - | - | - | - |

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 Yukon. Motels. Hotels and Motor Hotels (SIC 9111 \& 9112)

| Business size expressed in average labour units(?) | $\begin{array}{r} \text { Number } \\ \text { of } \\ \text { Businesses } \end{array}$ | Tatal payroil (\$000 s) | Average labour unts ${ }^{1} 1$ ) | Changes in number of businesses with paid emoloyees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 58 | 9.780 | 786 | 4 | 3 |
| less than 20 | 44 | 2.963 | 238 | 3 | 3 |
| $20 \cdot 99$ | 13 | $\times$ | 438 | 1 | . |
| 100. 199 | $\times$ | $x$ | 110 | . | - |
| 50 C andover | . | . | . | - | - |
| 1985 |  |  |  |  |  |
| Total | 58 | 9,460 | 748 | 5 | ... |
| less than 20 | 51 | 4.1.38 | 327 | 5 |  |
| 20-99 | 6 | X | 27. | . |  |
| :00. 499 | $\times$ | X | 150 | - |  |
| 500 and over | - | - | . | . |  |

(1) A.erage labour units are calculated oy dividing lotal payroll by the average annual mage and satapy aie as eoopted in the Survey of Emoloyment Payroll and Hours. Statistics Canada. Catalogue No 72-002 An average labour unit could be interpreted as a fultime emplovee Nate that the ousiness size groups used are delermined at the Canada level. Thus if a business mas at least 500 employees in Canada as a whole out tess than that number in any given province it is shown in the 500 and over group
(2) Reters to ousinesses reoorting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon, Motels. Hotels and Motor Hotels (SIC 9111 \& 9112)

|  | Total( 1 ) | Bottom $25 \%$ | Lower middle $25^{\circ}$. | $\begin{array}{r} \text { Upper } \\ \text { middle } 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All \$ values are expressed in thousands |  |  |  |  |
|  |  |  | 1982 |  |  |
| All Businesses (No.) | 9 | 2 | 2 | 2 | 3 |
| Total Sales \$ | 3.815 | 187 | 657 | 841 | 2,130 |
| Total Expense \$ | 3.423 | 265 | 602 | 614 | 1.942 |
| Net Profit (lass) \$ | 392 | . 78 | 55 | 227 | 188 |
| Businesses reporting a profit (No.) | 6 | 1 | 1 | 2 | 2 |
| Total Sales \$ | 2.696 | 72 | 253 | 841 | 1.530 |
| Total Expense \$ | 2.182 | 68 | 164 | 614 | 1.336 |
| Net Profit \$ | 514 | 4 | 89 | 227 | 19.4 |
| Businesses reporting loss (No.) | 3 | 1 | 1 | - | 1 |
| Total Sales \$ | 1,119 | 115 | 404 |  | 600 |
| Total Expense \$ | 1.241 | 197 | 438 |  | 606 |
| Net Loss \$ | . 122 | . 82 | -34 | . | -6 |
|  | 1983 |  |  |  |  |
| All Businesses (No.) | 16 | 3 | 4 | 2 | 7 |
| Total Sales \$ | 9.614 | 230 | 524 | 1.092 | 7.768 |
| Total Expense \$ | 9.224 | 180 | 670 | 1.084 | 7.290 |
| Net Profit loss) \$ | 390 | 50 | . 146 | 8 | 478 |
| Businesses repoiting a profit (No.) | 10 | 2 | 2 | 1 | 5 |
| Total Sales \$ | 6.422 | 190 | 238 | 676 | 5318 |
| Total Expense \$ | 5.715 | 137 | 227 | 643 | $\checkmark 708$ |
| Net Profit \$ | 707 | 53 | 11 | 33 | 610 |
| Susinesses reporting a loss (No.) | 6 | 1 | 2 | 1 | 2 |
| Total Sales \$ | 3.192 | 40 | 286 | 416 | 2.450 |
| Total Expense \$ | 3.509 | 43 | 443 | 441 | 2582 |
| Net Loss \$ | -317 | -3 | . 157 | . 25 | . 132 |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 42 | 4 | 9 | 19 | 10 |
| Total Sales \$ | 34532 | 214 | 4970 | - 3.528 | 15820 |
| Total Expense \$ | 34.360 | 254 | 4.987 | 13.327 | 15.792 |
| Ne! Protit (loss) \$ | 172 | . 40 | .17 | 201 | 28 |
| Businesses reporting a profit (No.) | 13 | - | - | 10 | 3 |
| Total Sales \$ | 13.213 |  |  | 8.096 | 5.117 |
| Total Expense 3 | 12.445 | - | . | 7.569 | 4876 |
| Nei Profit $\$$ | 768 | - |  | 527 | 241 |
| Eusinesses reporting a loss (NO.) | 29 | 4 | 9 | 9 | 7 |
| Total Sales \$ | 21319 | 214 | 4.970 | 5.432 | 10.703 |
| Total Expense \$ | 21.915 | 254 | 4.987 | 5.758 | 10.916 |
| Net Loss \$ | -596 | - 40 | - 17 | -326 | -213 |
|  | 1985 |  |  |  |  |
| All Businesses (No.) | 16 | 3 | 3 | 6 | 4 |
| Total Sales \$ | 13.261 | 924 | 1.179 | 5.198 | 5.960 |
| Toral Expense \$ | 12.856 | 862 | 1.123 | 5.053 | 5.818 |
| Net Profit (loss) \$ | 405 | 62 | 56 | 145 | 142 |
| Businesses reporting a profit (No.) | 16 | 3 | 3 | 6 | 4 |
| Total Sales \$ | 13.261 | 924 | 1.179 | 5.198 | 5.960 |
| Total Expense \$ | 12.856 | 862 | 1.123 | 5.053 | 5.818 |
| Net Profit \$ | 405 | 62 | 56 | 1.45 | 142 |
| Businesses reporting a loss (No.) | , | 62 | 5 | , | 1. |
| Total Sales \$ | . | . | . | . | . |
| Total Expense \$ | . |  | . |  | . |
| Net Loss \$ |  |  | . |  |  |

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

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Yukon, Licensed and Unlicensed Restaurants (SIC 9211 \& 9212)

|  | Total( 1 ) | Bottom $25 \%$ | $\begin{aligned} & \text { Lawer } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } 25^{\circ} \% \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 34 | -- | -- | -- | - |
| Businesses in sample Low sales value ' $\$ 000$ 's) High sales :alue is000 s? | $\begin{aligned} & 14 \\ & (1) \\ & 11) \end{aligned}$ | -- | -. | -- | $\cdots$ |


| Selected expense item | Industry Average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25 \%$ | Lower middle $25^{\circ}$, | Upper middle $25 \%$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |  | Total | Bottom $25 \%$ | Lower middle $25^{\circ}$ | Upper middle | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of Sales | 40.1 | - | - | - | -- | 100.0 | 40.1 | - | ** | - | $\cdots$ |
| Occupancy Expenses | 17.1 | -- | -- | - | - | 100.0 | 17.1 | - | - | - | - |
| Mortgage Interest |  | -- | -- | $\cdots$ | $\cdots$ |  |  | - | - | ** | " |
| Depreciation | 3.2 | -- | - | -- | - | 86.1 | 37 | - | ** | - | " |
| Repars \& Maintenance | 2.1 | - | -- | - | $\cdots$ | 1000 | 21 | $\cdots$ | - | $\cdots$ | $\because$ |
| Heat, Light \& Telephone | 3.7 | $\cdots$ | -- | -- | $\cdots$ | 1000 | 3.7 03 | .. | -- | $\because$ | - |
| Business \& Property Tax Insurance | 0.3 0.4 | -- | -- | -- | - | 942 803 | 0.3 0.5 | -- | -- | - | - |
| Rent | 7.4 | - | -- | -- | -- | 97.1 | 76 | -- | .- | -- | .- |
| Personnel Expenses | 32.0 | - | -- | -- | - | 100.0 | 32.0 | *- | - | -- | - |
| Financlal Expenses | 2.8 | - | - | - | - | 100.0 | 2.8 | - | - | ** | $\cdots$ |
| Bank Interest \& Charges | 12 | - | -. | -- | $\cdots$ | 1000 | 12 | - | .- | $\cdots$ | - |
| Protesstonal Fees | 1.4 | -- | -. | - | - | 661 | 22 | $\cdots$ | - | -- | $\cdots$ |
| Franchise Fees | 0 : | -- | -- | -- | -. | 29 | 34 | - | $\cdots$ | -- | - |
| Sales and Admin. Expenses |  | -- | -- | -* | - |  |  | - | $\cdots$ | -- | - |
| Advertising | 16 | -- | -- | - | -- | 890 | 18 | - | - | $\because$ | $\cdots$ |
| Supplies | 19 06 | -. | -. | -- | -- | 1000 861 | 19 07 | -. | -. | *- | - |
| Delivery | 06 04 | -- | -- | -* | -. | 861 519 | 107 08 | -. | $\ddot{\square}$ | -* | -- |
| Other Expenses | 0.8 | - | - | - | -- | 74.3 | 1.1 | -- | - | *- | - |
| Pratit (loss) | 2.7 | -- | -- | $\cdots$ | - | 100.0 | 2.7 | -- | -* | -• | - |
| Total | 100.0 | -- | -- | -* | - | 100.0 | ... | "* | - | -- | - |

(1) These estimates are based on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ miltion.
(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.
13) Value in each cell $=$ Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of businesses reporting this ttem of expenditure
Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarly equal $100^{\circ}$ See Notes on Symbois Page

## Standard Industrial Classification Definition:

SIC 9211 \& 9212 . Licensed and Unlicensed Restaurants
Businesses primarily engaged in oreparing and serving meals for consumptian on the premises either licensed or unlicensed io ser.e alcahnic beverages

TABLE 2. Balance Sheet Profile for 1985
Yukon, Licensed and Unlicensed RestaLrants (SIC 9211 \& 9212)

|  | Total(1) | Bottom 25\% | Lower middle 25*. | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{array}{r} 700 \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 34 | -- | -- | -- | - |
| Businesses in sample | 14 |  |  |  |  |
| Low sales value $1 \$ 000$ 's: | (1) | -. | -- | -- | -- |
| High sales value (\$000 s | 11 | $\cdots$ | -- | -- | - |
|  | Average ( $\$ 000$ s ) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 9 | - | -- | -- | - |
| Accounts and Notes Receivable | - | - | -- | - | -- |
| Inventory | 7 | - | -- | $\cdots$ | -- |
| Other Current Assets | 1 | - | - | $\cdots$ | -- |
| Total Current Assets | 18 | - | -. | - | -- |
| Fixed Assets | i8 | * | - | -* | - |
| Less: Accum Dep on Fixed Assets | 35 | -- | -. | - | -- |
| Other Assets | 6 | -- | - | $\stackrel{ }{*}$ | -- |
| Total Assets | 66 | - | *- | $\cdots$ | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 23 | - | - | $\cdots$ | - |
| Other Current Liabilities | 19 | - | -- | -* | - |
| Total Current Liabilities | 42 | - | - | - | -- |
| Mortgages Payable | 3 | -* | - | - | - |
| Long Term Debt | , | -. | -* | -* | -- |
| Other Liabilities | 13 | . | - | $\cdots$ | - |
| Total Liabilities | 58 | $\cdots$ | - | - | -. |
| Total Equity | 8 | - | -- | - | - |

11) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 milion

TABLE 3. Financial Ratios for 1985
Yukon, Licensed and Unlicensed Restaurants (SIC 9211 \& 9212)

|  | Total 13 | Bottom $25^{\circ}$, | Lower middle 25*: | Uoper micdle $25^{\circ}$. | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 34 | .. | -- | -- | .. |
| Businesses in sample | 14 |  |  |  |  |
| Low sales value i 5000 's) | (1) | -. | $\cdots$ | -- | -- |
| High sales value ( $\$ 000$ 's) | (1) | -. | .. | -- | -- |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | 09 | $\cdots$ | $\cdots$ | -. | -- |
| Leverage Ratios |  |  |  |  |  |
| Debt Equity ratio (times) | -9.9 | - | -- | * | - |
| Interest Coverage ratio <tumes) | 62 | -* | -- | - | -- |
| Debt ratio (times) | 09 | -- | -- | -- | $\cdots$ |

11 These estimates are based on a sample of businesses reporting sales between $5: 0$ ihousand and 52 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Yukon. Licensed and Unlicensed Restaurants (SIC 9211 \& 9212)

|  | $\begin{gathered} \text { Yotal( }() \\ 25= \end{gathered}$ | Bottom $25^{*}$ | Lower middle $25^{*}$ | Upper middle $25^{\circ}=$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | - | - | - | - | - |
| Businesses in sample |  |  |  |  |  |
| Low sales value (\$000's) | (1) | - | - | - |  |
| High sales value ( $\$ 000$ 's | (1) | - | - | - | - |
| Average (\$000's) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | * | - | - | - | - |
|  | - | - | - | - | - |
| fincrease in Long Term Debt | - | - | - | - | - |
| Advances From Owners and Affiliates | - | - | - | - | - |
| From Government | . | - | . | - | - |
| increase in Share Capital | - | - |  | - | - |
| Sale of investments | - | - | * | - | - |
| Tax Adjustments | - | - | $\cdot$ | - | - |
| Other Sources |  | - | - | - | - |
| Total | - | - | - | - | - |
| Application of Funds |  |  |  |  |  |
| Turchase of Fixed Assets | - | . | - | - | - |
| Payment of Oividends | - | - | - | - | - |
| Repayment of Long Term Debt | - | - | - | - | - |
| Gurrent Portion of Long Term Debt | - | - | - | - | - |
| Purchase of Investments | - | - | - | - | - |
| Repayment of Adv. From Owners and Affil | - | - | - | - | - |
| Decrease in Equity | - | - | - | - | - |
| Tax Adjusiments | - | - | - | - | - |
| Other Applications | - | - | - | - | - |
| Total | - | - | - | - | - |
| Uncrease (Decrease) in Net Working Capital | - | - | - | - | - |

(1) These estimates are based on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 Yukon. Food Services (SIC 921)

|  |  |  |  | Changes in number of businesses |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units!? | Number of Businesses | $\begin{aligned} & \text { Total } \\ & \text { payroll } \\ & (\$ 000 \text { 's } \end{aligned}$ | Average labour units( 1 ) | Newiy reporting(2) | No longer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 38 | 3.261 | 246 | 14 | 3 |
| ess than 20 | 35 | 2:93 | 166 | 13 | 3 |
| 20.99 | X | $\times$ | 50 | - | - |
| 100-499 | - | - | * | - | - |
| 500 and over | $x$ | x | 30 | 9 | - |
| 1985 |  |  |  |  |  |
| Total | 42 | 3.258 | 256 | 7 | $\ldots$ |
| less than 20 | 40 | 2.704 | 213 | 7 |  |
| 20-99 | $\times$ | X | 21 | . |  |
| - 00 - 199 | - | - | . | . |  |
| 500 and over | $\times$ | $x$ | 22 | . |  |

[^10]See Notes on Symbois Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon. Licensed and Unlicensed Restaurants (SIC 9211 \& 9212)

|  | Total(1) | Botrom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All \$ values are expressed in thousands |  |  |  |  |
|  | 1982 |  |  |  |  |
| All Businesses (No.) | 10 | 2 | 2 | 3 | 3 |
| Total Sales \$ | 4.562 | 324 | 432 | 1,136 | 2.670 |
| Total Expense \$ | 3.877 | 358 | 420 | 1.141 | 1.958 |
| Net Profit (loss) \$ | 685 | -34 | 12 | -5 | 712 |
| Businesses reporting a profit (No.) | 5 | - | 2 | 1 | 2 |
| Total Sales \$ | 2.369 | - | 432 | 298 | 1.639 |
| Total Expense \$ | 1.623 | - | 420 | 287 | 916 |
| Nei Protit \$ | 746 | - | 12 | 11 | 723 |
| Businesses reporting loss (No.) | 5 | 2 | . | 2 | 1 |
| Total Sales \$ | 2.193 | 324 | - | 838 | 1.031 |
| Total Expense \$ | 2.254 | 358 | - | 854 | 1042 |
| Net Loss \$ | -61 | -34 | - | . 16 | -11 |
|  | 1983 |  |  |  |  |
| All Businesses (No.) | 12 | 2 | 3 | 3 | 4 |
| Total Sales \$ | 4.733 | 181 | 512 | 768 | 3.272 |
| Total Expense \$ | 4.558 | 196 | 508 | 742 | 3112 |
| Ner Prolit (loss) \$ | 175 | -15 | 4 | 26 | 160 |
| Businesses reporting a profit (No.) | 9 | - | 2 | 3 | 4 |
| Total Sales \$ | 4.377 | - | 337 | 768 | 3.272 |
| Total Expense \$ | 4.186 | - | 332 | 742 | 3.112 |
| Net Profit \$ | 191 | * | 5 | 26 | 160 |
| Businesses reporting a loss (No.) | 3 | 2 | 1 | - |  |
| Total Sales \$ | 356 | 181 | 175 | - |  |
| Total Expense \$ | 372 | 196 | 176 |  |  |
| Net Loss \$ | . 16 | -15 | - 1 | - |  |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 40 | - |  |  |  |
| Total Sales \$ | 9.635 | - | - | . |  |
| Tatal Expense \$ | 8.761 | - | - | - |  |
| Net Profit (lass) \$ | 874 |  | - |  |  |
| Businesses reporting a prolit (No.) | 39 | - | - | - |  |
| Total Sates \$ | 9.429 |  |  |  |  |
| Total Expense \$ | 8.550 | - | - |  |  |
| Net Proft \$ | 879 | - |  |  |  |
| Businesses reporting a loss (NO.) | 1 | - | - |  |  |
| Total Sales \$ | 206 | - | - |  |  |
| Total Expense \$ | 211 | - | . | . |  |
| Net Loss \$ | -5 | - | - |  |  |

1985

## All Businesses (No.)

Total Sales \$

| 48 | - | - |  | . |
| :---: | :---: | :---: | :---: | :---: |
| 7.431 | - |  |  | . |
| 7332 |  | * | - |  |
| 99 | . | - |  |  |
| 16 | - | - | - |  |
| 2.570 | - | - | - |  |
| 2.344 | - | - | - |  |
| 226 | - | - | - |  |
| 32 | - | - | - | - |
| 4.861 | - | - | - |  |
| 4.988 | - | - | - |  |
| -127 | - | - | - | . |

[^11]See Notes on Symbois Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Yukon. Take-Out Food Services (SIC 9213)

|  | Total 1 1 |  | Bottom $25 \%$ |  |  | Lower middle 25\% |  | $\begin{aligned} & \text { Uoper } \\ & \text { middle } 25 \% \end{aligned}$ |  |  | $\begin{gathered} \text { Top } \\ 25^{\circ} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 10 |  | -- |  |  | -- |  | -- |  |  | -- |
| Businesses in sample <br> Low sales value ( $\$ 000 \mathrm{~s}$ ) <br> High sales value ( $\$ 000$ 's) |  | $\begin{aligned} & 3 \\ & (1)^{2} \\ & \text { (1) } \end{aligned}$ |  | -- |  |  | -. |  | -- |  | -- |
| Selected expense itern | Industry Average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom $25^{3}=$ | Lower middle $25 \%$ | Upper middle $25 \%$ | $\begin{array}{r} \text { Too } \\ 25^{\circ} \% \end{array}$ |  | Total | Bortom $25^{2}=$ | Lower muddie $25 \%$ | Uoper middle | $\begin{gathered} \text { Top } \\ 25^{\circ} \% \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of Sales | 52.1 | - | -- | -- | -- | 100.0 | 52.1 | -- | -- | -* | - |
| Occupancy Expenses | 3.7 | $\cdots$ | -* | -- | - | 100.0 | 3.7 | -. | ** | -* | - |
| Mortgage Interest |  | -- | -- | -- | -- |  | - | .. | - | - | -- |
| Depreciation | 07 | .. | .. | .- | -- | 695 | 1.1 | .. | - | -- | -- |
| Repars \& Maintenance | 0.5 | -- | -- | .- | -. | 30.5 | 1.5 | -- | -- | -. | -. |
| Heat. Light \& Telephone | 14 | - | -. | .- | - | 1000 | 1.1 | -- | -- | -- | - |
| Business \& Property Tax | 02 | - | .. | -- | -- | 305 | 08 | .. | - | -- | - |
| Insurance | 02 | $\cdots$ | -- | $\sim$ | -- | 21. | 10 | - | $\cdots$ | -- | -- |
| Rent | 07 | - | -. | -. | -- | 9.1 | 73 | -- | -* | .- | - |
| Personnel Expenses | 24.8 | - | $\cdots$ | - | - | 100.0 | 24.8 | - | -- | - | - |
| Financial Expenses | 0.5 | - | $\because$ | - | $\cdots$ |  |  | " | -- | $\because$ | - |
| Bank Interest \& Charges Professional Fees | 02 03 | - | *- | -- | .. | 100.0 100.0 | 0.2 0.3 | -. | -- | -- | -- |
| Franchise Fees | 03 | - | -. | -- | .. | 100.0 | 0.3 | -. | -. | -- | -- |
| Sales and Admin. Expenses | 2.5 | - | -* | $\cdots$ | -- | 100.0 | 2.5 | - | - | $\because$ | $\cdots$ |
| Advertising | 04 | - | -- | .- | .- | 30.5 | 1. | - | - | -. | - |
| Supplies | 15 | -- | -- | -- | - | 1000 | 15 | -. | -- | - | - |
| Delivery Fuel Expense | 03 04 | -- | -. | -- | - | 305 305 | 15 0.9 12 | -. | -. | -. | - |
| Other Expenses | 8.2 | - | -. | -- | - | 100.0 | 8.2 | - | - | - | - |
| Profit (loss) | 8.2 | $\stackrel{ }{-}$ | -- | $\cdots$ | * | 100.0 | 8.2 | - | $\cdots$ | - | - |
| Total | 100.0 | - | *- | - | -* | 100.0 | ... | - | $\cdots$ | -- | -* |

(1) These estimates are based on a sample of businesses repopting sales between $\$ 10$ thousand and $\$ 2$ million
(2) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sates of all businesses in the sample }} \times 100$ tor each quartile
(3) Value in each cell $=\frac{\text { Total weighted expenditure on a given nlem }}{\text { Total weighted saies of businesses teporting this tem of expenditure }} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ tor each cell, the total (profir (ioss) plus expenses) does not necessarily equal $100 \%$ See Notes on Symbols Page.

## Standard Industrial Classification Definition:

## SIC 9213 - Take-Out Food Services

Businesses orimarily engaced in preparing and selling packaged or wrapoed tood to the public for consumotion away from the premises such as take-out
chinese toods. doughnut shoos take-out fish and chios. take-out tried chicken, hot dog stands. ice cream stands. take-aut pizzerias retteshment booths and orepared lood take-out serice exc caterers and mobile lood services)

TABLE 2. Balance Sheet Profile for 1985 Yukon. Take-Out Food Services (SIC 9213)

|  | Total(1) | Bottom $25^{\circ}$ 。 | Lawer middle $25^{\circ}$ 。 | Unoper middle $25 \%$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 10 | .- | .- | -- | - |
| Businesses in sample | 3 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | .. | .. | -. | - |
| High sales value ! $\$ 000$ s | (1) | .. | .. | - | -. |
|  | Average ( $\$ 000$ s) |  |  |  |  |
| Assets |  |  |  |  |  |
| Casm | 1 | -- | -- | -- | -- |
| Accounts and Notes Receivable | - | -. | -. | - | -. |
| Inventory | - | -- | -- | $\cdots$ | -. |
| Other Current Assets | - | . | $\cdots$ | - | .. |
| Total Current Assets | 2 | -. | - | -* | .. |
| Fixed Assets | . | . | .- | -- | -- |
| Less. Accum Dep on Fixed Assets | - | -- | -- | -- | -- |
| Other Assets | 1 | - | -- | -- | -- |
| Total Assets | 3 | - | - | - | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | * | .. | -- | -- | -- |
| Other Current Liabiltues | 1 | -- | - | -- | -- |
| Total Current Liabilities | 1 | -- | -- | -- | -- |
| Mortgages Payable | - | -- | -- | -- | - |
| Long Term Debt | - | -- | -- | -- | - |
| Other Liabilites | - | - | $\cdots$ | -- | *• |
| Totai Liabilities | 1 | -* | -- | -- | - |
| Total Equity | 1 | -- | -- | - | $\cdots$ |

(1) These estimates are oased on a sample or businesses reporting sales between $\$ 10$ thousand and $\$ 2$ milion.

TABLE 3. Financial Ratios for 1985
Yukon. Take.Out Food Services (SIC 9213)

|  | Totali 1 ) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper middle $25^{\circ}$. | $\begin{array}{r} \text { TOD } \\ 25^{\circ}= \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimater) | 10 | -• | -- | -- | - |
| Businesses in sample | 3 |  |  |  |  |
|  | 11) |  | *- | - | - |
| High sales value ( $\$ 000$ 's) |  | .. | .. | -- | -* |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current ratio (times) | + 3 | .. | -. | -- | -- |
| Leverage Ratios |  |  |  |  |  |
| Debi Equity ratio (times\} |  |  | $\cdots$ | -- | -- |
| Interest Coverage ratio (times) | 1196 | - | - | -- | -- |
| Debt ratio (times) | 05 | - | -- | -- | $\cdots$ |

1) These estimates are based on a sample of businesses reporting sates between $\$ 10$ thousand and $\$ 2$ million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Yukon. Take-Out Food Services (SIC 9213)


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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Yukon, Food Services (SIC 921)

|  |  |  |  | Changes | businesses emoloyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units( 1 ) |  | $\begin{array}{r} \text { Total } \\ \text { payroll } \\ (\$ 000 \mathrm{~s}) \end{array}$ | Average labour units 1 1) | Newly reporting\{2) | No longer reporting!3) |
| 1982 |  |  |  |  |  |
| Total | 38 | 3,261 | 246 | 14 | 3 |
| less than 20 | 35 | 2,193 | 166 | 13 | 3 |
| 20.99 | X | $\times$ | 50 | . |  |
| $100 \cdot 499$ | - | . | . | - |  |
| 500 and over | $\times$ | $\times$ | 30 | 1 |  |
| 1985 |  |  |  |  |  |
| Total | 42 | 3,258 | 256 | 7 |  |
| less than 20 | 40 | 2,704 | 213 | 7 |  |
| 20.99 | $\times$ | x | 21 | . |  |
| $100 \cdot 499$ | . | . | . | - |  |
| 500 and over | $\times$ | $\times$ | 22 | - | . |
| (1) Average labour units are calculated by dividing total paypoll by the average annual wage and salapy rate as reported in the Survey of Employment. Payroll and Hours. Statistics Canada. Catalogue No 72-002. An average labour unit could be interpreted as a full-lime emplovee 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. <br> (2) Refers to businesses reporting no payroll deductions in the previous year. <br> (3) Reters to businesses reporting no paypoll deductions in the following year. |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon, Take-Out Food Services (SIC 9213)

|  | Totali 1 ) | Bottom $25^{\circ}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Uoper <br> middle $25^{\circ}$. | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All $\$$ vaiues are expressed in thousands |  |  |  |  |
|  |  |  | 1982 |  |  |
| All Businesses (No.) | 2 |  | - | - |  |
| Total Sales \$ | x | . | - | - |  |
| Total Expense \$ | $x$ | - | - | - |  |
| Net Profit \{lass) \$ | x | - | - | - |  |
| Businesses reporting a profit (No.) | 1 | - | - | - |  |
| Toral Sales S | $x$ | - | $\cdot$ | - |  |
| Total Excense \$ | $\times$ | - | - | - |  |
| Net Droftes | * | - | - | - |  |
| Businesses reporting loss (No.) |  | - | - | - |  |
| Total Sales \$ | x | - | - | - |  |
| Total Expense \$ | $x$ | - | - | - |  |
| Net Loss \$ | $\times$ | - | - | - |  |

## All Businesses (MO.)

Totai Sales S
Total Expense 5
Net Proht (loss) $\$$
reporting a profit (No.)
Total Sales \$
Total Expense \$
Net Pront $\$$
Businesses reporting a loss (No.)
Total Sales 5
Total Expense \$
Net Loss \$

|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 9 | - | - | - |  |
| Totar Sales 5 | 5.301 | - | - | - |  |
| Total Exoense 5 | 5.815 | - | - | - |  |
| - det Orolt lossis | 86 | - | . |  |  |
| Businesses reporting a profit (NO.) | 9 | - | - |  |  |
| Total Sales 5 | 5.901 | - | - |  |  |
| Total Expense \$ | 5.815 | - | - | - |  |
| Nel Pratit 5 | 86 | - | - | - |  |
| Businesses reporting a loss (No.) | - | - | - |  |  |
| Total Sales 5 | - | - | - | - |  |
| Total Expense \$ | - | - | - |  |  |
| Nel Loss \$ | . | - | - | - |  |
|  |  |  |  |  |  |
| All Businesses (No.) | 19 | - | - | - |  |
| Total Sales \$ | 7507 | . | - | - |  |
| Total Expense \$ | 7.391 | . | - | - |  |
| Net Profit loss) \$ | 116 | . | - | - |  |
| Businesses reporting a profit (Na.) | 19 | - | - | - |  |
| Totat Sales \$ | 7507 | - | - | . |  |
| Total Exdense 5 | 7391 | . | - | - |  |
| Net Protit \$ | 116 | - | - | . |  |
| Businesses reporting a loss (No.) | - | - | - | - |  |
| Totai Saies \$ | . | - | - | - |  |
| Total Expense $\$$ | . | . | - | - |  |
| Nei Loss \$ | - | - | . | . |  |

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

See Notes an Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985 Yukon. Barber and Beauty Shops (SiC 971)

|  | Total(1) |  | Bottom $25 \%$ |  |  | Lower <br> middle 25\%: |  | Upper middle $25^{\circ}$. |  |  | $\begin{array}{r} \text { Top } \\ 255^{\circ} \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 9 |  | -- |  |  | -- |  | - |  |  | .- |
| Businesses in samole Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ s) |  | $\begin{array}{r} 5 \\ (1) \\ \text { (1) } \end{array}$ |  | - |  |  | -- |  | -- |  | -- |
| Selected expense item | Industry Average(2) |  |  |  |  | $\%$ busınesses reporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | Botiom 25. | Lower middle $25^{\circ}$ | Upper middle $25 \%$ | $\begin{gathered} \text { Top } \\ 25^{\circ} \% \end{gathered}$ |  | Total | Bottom 25* | Lower middle 25\% | Upper middle | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 18.2 | - | $\cdots$ | $\cdots$ | - | 100.0 | 18.2 | - | *- | - | $\cdots$ |
| Mortgage interes! |  | .. | .. | - | -- |  |  | .- | -- | .. | .- |
| Deoreciation | 30 | -- | -- | -- | -- | 100.0 | 30 | -- | -- | -- | -- |
| Reoairs \& Mainienance | 05 | -- | -- | -- | -- | 32.0 | 15 | -- | - | $\sim$ | -- |
| Heat, Light \& Telephone | 3.6 | -. | - | .. | -- | 100.0 | 3.6 | -. | -- | -- | - |
| Business \& Property Tax | 02 | -- | - | .- | -- | 89.3 | 02 | -. | -- | -- | - |
| Insurance | 03 | -. | -- | - | -- | 1000 | 03 | - | -* | -* | - |
| Rent | 107 | - | .. | -* | -- | 100.0 | 10.7 | -. | -- | .- | - |
| Personnel Expenses | 65.0 | - | - | - | - | 100.0 | 65.0 | - | - | -- | - |
| Financial Expenses | 2.8 | - | - | $\cdots$ | - | 100.0 | 2.8 | - | -- | - | - |
| Bank Interest \& Charges | 21 | - | $\cdots$ | -- | - | 1000 | 2.1 | - | -. | .. | . |
| Protessional Fees | 08 | -- | -- | - | $\ldots$ | 100.0 | 0.8 | -- | -* | - | $\cdots$ |
|  |  | .- | -- | - |  |  |  | -- | -- | -- | -- |
| Sales and Admin. Expenses | 4.1 | $\cdots$ | .. | $\cdots$ | - | 100.0 | 4.1 | - | -* | * | - |
| Advertising | 16 | -- | -- | -- | -- | 100.0 | 16 | - | - | $\cdots$ | - |
| Supplies <br> Deisery | 20 05 | .. | -. | -- | $\cdots$ | 126 1000 | 48 | -- | -- | - | $\stackrel{-}{-}$ |
| Other Expenses | 12.7 | - | - | - | * | 100.0 | 12.7 | - | -- | .- | -- |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Profit (lass) | -2.9 | $\cdots$ | ** | ** | -* | 100.0 | -2.9 | - | - | ** | - |
| Total | 100.0 | -* | .. | -- | -* | 100.0 |  | $\because$ | *- | -* | - |



Since the number of businesses reporing a specific expense may difter tor each cell, the total (profit (loss) plus expenses) does not necessarily equal 100 。
See Notes on Symbols Page.

## Standard Industrial Classification Definition:

## SIC 971 - Barber and Beauty Shops

Businesses primartly engaged in providing beauty or hardressing sefvices

TABLE 2. Balance Sheet Profile for 1985 Yukon. Barber and Beauty Shops (SIC 971)

|  | Totak ${ }^{\text {a }}$ | Bottom $25^{\circ}$. | Lower middle $25 \%$ | Upper middle 25\% | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 9 | -- | -- | .. | .- |
| Businesses in sample | 5 |  |  |  |  |
| Low sales value ( 5000 's) | (1) | - | $\cdots$ | . | - |
| High sales value ( $\$ 000 \mathrm{~s}$ ) |  | -. | .. | .. | - |
|  | Average ( 5000 s ) |  |  |  |  |
| Assets |  |  |  |  |  |
|  | 4 | - | .. | .. | .- |
| Accounts and Notes Recervable | - | -- | .. | -- | .- |
| Inventory | 2 | -- | -- | .. | -- |
| Other Current Assets | - | -* | -- | -- | .. |
| Total Current Assets | 6 | - | -- | - | -- |
| Fixed Assets | 22 | -- | -- | -- | - |
|  | 14 | -. | -- | -- | - |
| Other Assets | 21 | .. | -- | * | - |
| Total Assets | 36 | * | -- | - | -- |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 1 | -* | -- | - | -- |
| Other Current Liabilities | 5 | -. | -- | -- | -- |
| Total Current Liabilities | 7 | - | -- | -- | -- |
| Mortgages Payable | , | *- | -- | -- | - |
| Long Term Debt | 4 | - | - | - | - |
| Other Liabilities | 16 | -* | -- | -- | - |
| Total Liabilities | 27 | -* | -- | $\cdots$ | - |
| Total Equity | 8 | -. | - | .- | - |

(i) These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million

## TABLE 3. Financial Ratios for 1985

Yukon. Barber and Eeauty Shops (SIC 971)

|  | Total(1) | Bottom $25^{\circ}$, | $\begin{aligned} & \text { Lower } \\ & \text { middle 25\% } \end{aligned}$ | Upper middie 25", | $\begin{aligned} & \text { Top } \\ & 255^{\circ} \mathrm{s} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 9 | .. | -- | .- | - |
| Businesses in sample | 5 |  |  |  |  |
| Low sales value ( $\$ 000 \mathrm{~s}$ ) | (1) | .- | .. | - | .- |
| High sales value ( 5000 s ) | (1) | .. | -- | -. | -- |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Gurrent ratio (times) | 08 | - | $\cdots$ | - | -- |
| Leverage Ratios |  |  |  |  |  |
| Debr Equity ratio (times) | -20 | $\cdots$ | -* | -- | $\cdots$ |
| Interest Coverage ratio (tumes) | 19 | -- | - | - | $\cdots$ |
| Debt tatio (times) | 12 | .- | .. | .- | -- |

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

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Yukon. Barber and Beauty Shops (SIC 971)

|  | $\begin{gathered} \text { Totall1) } \\ 25= \end{gathered}$ | Battom $25 \%$ | Lower middle $25 \%$ | Upper middle $25 \%$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | - |  | - | - | - |
| Businesses in sample | - |  |  |  |  |
| Low sales value (\$000's) | (1) |  | - | - | - |
| High sales value (\$000's) | (1) | - |  | - | - |
| Average ( $\$ 000{ }^{\text {s }}$ ) |  |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | - | . | - | - | - |
| Sale of Fixed Assers | - | - | - | - | - |
| Increase in Long Term Debt | - | - | - | - | - |
| Advances From Owners and Attilates | - | - | * | - | - |
| From Government | * | $\cdot$ | - | - | - |
| Increase in Share Capital | - | - | - | - | - |
| Sale of Investments | - | - | - | - | - |
| Tax Adiustments | - | - | - | - | - |
| Other Sources | - | - | - | - | - |
| Total | - | - | - | - | - |
| Application of Funds |  |  |  |  |  |
| Purchase ol Fixed Assets | - | - | - | - | - |
| Payment of Dividends | - | - | - | - | - |
| Repayment of Long Term Debt | - | - | - | - | - |
| Current Portion of Long Term Debi | - | - | - | - | - |
| Purchase of investmenis | - | - | $\cdot$ | - | - |
| Repayment of Adv. From Owners and Affil. | - | - | . | - | - |
| Decrease in Equity | - | - | - | - | - |
| Tax Adjustments | - | - | - | - | - |
| Other Applications | - | - | - | - | - |
| Total | - | - | - | - | - |
| Increase (Decrease) in Net Working Capital | * | - | - | - | - |

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

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Yukon. Barber and Beauty Shops (SIC 971)

| Business size exoressed in average labour units: 11 | Number of Businesses | $\begin{array}{r} \text { Total } \\ \text { payroll } \\ (\$ 000 \text { s }) \end{array}$ | Average labour units(1) | Changes in number of businesses with pard employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No tonger reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 7 | 274 | 17 | 3 | 1 |
| less than 20 | 7 | 274 | 17 | 3 | , |
| 20-99 | - | . | . | - |  |
| 100. 499 |  |  |  | . | - |
| 500 and over | - |  |  | - |  |
| 1985 |  |  |  |  |  |
| Total | 9 | 437 | 32 | 2 | $\ldots$ |
| less than 20 | 9 | 437 | 32 | 2 |  |
| 20-99 | - | . | - | - | ... |
| 1100. 199 | - | - | . | - | .. |
| 500 and over | - | - | * | - |  |

[^12][^13]TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartlle, 1982.1985 Yukon. Sarber and Beauty Shops (SIC 971)

|  | Total( ${ }^{\text {a }}$ | Bottom $25^{\circ}$ | Lower middle $25^{\text {? }}$ | Upper middele 25* | $\begin{array}{r} \text { Tap } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All \$ values are expressed in thousands |  |  |  |  |
|  | 1982 |  |  |  |  |
| All Businesses (No.) | 9 | - | - | - |  |
| Tnial Sales \$ | 1.232 | - | - | - | - |
| Total Expense S | 1,025 | - | - | - | - |
| Net Protit (loss) \$ | 207 | - | - | - | - |
| Businesses reporting a profit (No.) | 8 | - | - | - | - |
| Total Sales \$ | 1.085 | - | - | - | - |
| Total Expense \$ | 876 | - | - | - | - |
| Net Protit \$ | 209 | - | - | - | - |
| Businesses reporting loss (No.) | 1 | - | * | - | - |
| Total Sales \$ | 147 | - | - | - | - |
| Total Expense \$ | 149 | - | - | - | - |
| Net Loss S | -2 | - | - | - | - |
|  | 1983 |  |  |  |  |
| Ali Susinesses (No.) | 21 | 1 | 9 | 1 | 10 |
| Total Sales \$ | 1.341 | 47 | 434 | 65 | 795 |
| Total Expense 5 | 712 | 17 | 120 | 65 | 480 |
| Net Profit (loss) \$ | 629 | - | 314 | - | 315 |
| Businesses reporting a profit (NO.) | 21 | 1 | 9 | 1 | 10 |
| Total Sales \$ | 1.341 | 47 | 434 | 65 | 795 |
| Total Expense \$ | 712 | 47 | 120 | 65 | 480 |
| Net Profit \$ | 629 | - | 314 | - | 315 |
| Businesses reporting a loss (No.) | - | - | - | - |  |
| Total Sales \$ | - | - | - | . |  |
| Total Expense \$ | - | - | - | - |  |
| Nel Loss S | - |  | . |  |  |

## All Businesses (No.)

Total Sales \$
Total Expanse \$
Net Profit (loss) \$
Susinesses reporting a profit (No.)
Total Sales \$
Total Expense \$
Net Profit S
Businesses reporting a loss (No.)
Total Sales $\$$
Total Expense \$
Net Loss \$

| All Businesses (No.) | 25 |
| :--- | ---: |
| Total Sales \$ | 823 |
| Total Expense \$ | 569 |
| Net Profit (loss) \$ | 254 |
| Businesses reporting a profit (No.) | 19 |
| Total Sales \$ | 381 |
| Total Expense \$ | 88 |
| Net Profit \$ | 293 |
| Businesses reporting a loss (No.) | 6 |
| Total Saies \$ | 4.42 |
| Total Expense \$ | 481 |
| Net Loss \$ | -39 |

[^14]See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985 Yukon. Laundries and Cleaners (SIC 972)

|  | Toralt ${ }^{\text {a }}$ |  | Bottom $25 \%$ |  |  | Lower middle $25^{\circ}$ 。 |  | Upper midale 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 45 |  | -- |  |  | -- |  | -- |  |  | -- |
| Businesses in sample Low sales value is000 si High sales value $1 \mathbf{3 0 0 0}$ s) | $\begin{aligned} & 4 \\ & 19 \end{aligned}$ |  | $\cdots$ |  |  | -- |  | -- |  |  | $\stackrel{*}{-}$ |
| Selected expense item | Industry Averaget2) |  |  |  |  | $\begin{aligned} & \text { 3. busi- } \\ & \text { nesses } \\ & \text { reoorting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom $25 \%$ | Lower middle $25 \%$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25ㅇ. | Lower middle $25 \%$ | Upper middle | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
|  | Percent of sales |  |  |  |  |  |  | Percent of sales |  |  |  |
| Occupancy Expenses | 30.4 | -* | ** | -* | -- | 100.0 | 30.4 | - | - | - | - |
| Mortgage Interest |  | .. | .. | .. | $\cdots$ |  |  | -- |  | - |  |
| Deprecration | 05 | .- | -- | -- | -- | 67 | 75 | .. | -- | - | - |
| Reparrs \& Maintenance | 1.0 | -- | - | - | .- | 100.0 | 10 | -* | - | - | - |
| Heat. Light \& Telephone | 9.0 | - | - | - | - | 1000 | 90 | -- | -- | - | - |
| Business \& Property Tax | 01 | -- | -* | -- | -* | 14 | 23 | $\cdots$ | -- | $\cdots$ | -- |
| Insurance | 12 | -- | - | - | $\cdots$ | 100.0 | 12 | $\cdots$ | $\cdots$ | - | $\cdots$ |
| Rent | 18.5 | .. | -. | - | .. | 956 | 19.4 | - | -- | *- | - |
| Personnel Expenses | 30.9 | $\cdots$ | $\cdots$ | - | - | 100.0 | 30.9 | - | - | - | -- |
| Financial Expenses | 3.5 | $\cdots$ | * | - | $\cdots$ | 100.0 | 3.5 | ** | - | $\cdots$ | - |
| Bank Interest \& Charges | 14 | $\cdots$ | $\cdots$ | $\cdots$ | $\because$ | 1000 | 14 | - | - | - | -* |
| Professional Fees Franchise Fees | 21 | -- | -- | -- | -- | 100.0 | 2.1 | -. | -- | - | $\cdots$ |
| Sales and Admin. Expenses | 3.8 | $\cdots$ | $\cdots$ | $\cdots$ | $\cdots$ | 100.0 | 3.8 | - | - | - | $\cdots$ |
| Advertising | 03 | -- | .. | $\sim$ | -- | 978 | 0.3 | - | -- | - | - |
| Supplies | ¢ 5 | -. | -- | - | -- | 100.0 | 15 | -. | -- | -- | $\cdots$ |
| Delivery | 2.0 | - | -- | - | $\cdots$ | 978 | 21 | -. | $\cdots$ | - | -- |
| Other Expenses | 32.8 | -* | - | - | -- | 100.0 | 32.8 | -- | - | - | -- |
| Profit (loss) | -1.4 | -- | - | * | - | $\pm 00.0$ | -1.4 | - | ** | -- | -- |
| Total | 100.0 | -* | -- | - | -. | 100.0 | ... | $\cdots$ | $\cdots$ | -* | $\cdots$ |

11) These estimates are based on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ million.
12) Value in each cell $=$ Total weighted expendilure on a given item $\times 100$ to each quartile.
(3) Value in each cell $=\frac{\text { Total weignted expenditure on a given item }}{\text { Total weighted sales orbither }} \times 100 \quad$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal $100^{\circ}$. See Notes on Symbols Page

## Standard Industrial Classification Definition:

SIC 972 - Laundries and Cleaners
Businesses primarily engaged in providing laundering. dry cleaning, valet. carpet cleaning and linen supply sersices

TABLE 2. Baiance Sheet Profile for 1985
Yukon. Laundries and Cleaners (SIC 972)

|  | Total(i) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25^{3} \text { ? } \end{aligned}$ | Uoper middle $25^{\circ}$. | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses iestimated) | 45 | -- | .- | -- | -- |
| Businesses in sample | 4 |  |  |  |  |
| Low sates value ( $\$ 000$ s ) | (1) | - | -. | -- | -- |
| High saies value ( 5000 's) | (1) | -- | -* | -- | - |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 3 | ** | - | -- | - |
| Accounts and Notes Receivable | 10 | -- | -- | .- | .* |
| Inventory | 3 | -- | -- | -- | -- |
| Orher Current Assers | 12 | -- | -- | -- | -- |
| Total Current Assets | 29 | -. | -- | -. | - |
| Fixed Assets | 26 | - | - | - | - |
| Less Accum Dep on Fixed Assets | 15 | -- | -- | -- | - |
| Other Assets | 8 | - | -* | -- | - |
| Total Assete | 47 | $\cdots$ | -- | - | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 6 | .. | -- | -- | -- |
| Other Current Labrilites | 17 | "* | -- | - | $\cdots$ |
| Total Cuprent Limbilities | 22 | -. | -- | -- | - |
| Mortgages Payable | - | $\square$ | -- | -- | - |
| Long Term Debt | 5 | -* | -- | -- | - |
| Other Liabilities | 20 | -* | -- | - | - |
| Total Liabilities | 47 | -- | -- | - | - |
| Total Equity | . | -- | -- | -- | $\square$ |

(1) These estimates are based on a samole of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ mitlion

TABLE 3. Financial Ratios for 1985
Yukon. Laundries and Cleaners (SIC 972)

|  | Total 1 ) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middie } 25 \text { ? } \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25^{2} \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses estimated\} | 45 | -- | -* | -- | - |
| Businesses in sample Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ s) | $\begin{gathered} 4 \\ (1) \\ (1) \end{gathered}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity Ratio Current ratio itmes) | 14 | *- | -- | - | $\bullet$ |
| Leverage Ratios <br> Deot Equity ratio (1/mes) <br> Interest Coverage ratio (times) <br> Debt ratio itmes) | $\begin{array}{r} 666 \\ 1.3 \\ 10 \end{array}$ | $-\square$ <br> - <br> - | - <br> - | -- <br> -- | -- |

(1)These estumates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million

[^15]TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Yukon, Laundries and Cleaners (SIC 972)

19) These estimates are based on a sample of busmesses reporting sales between $\$ 10$ thousand and $\$ 2$ million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Yukon, Laundries and Cleaners (SIC 972)

| Business size expressed in average labour units(1) |  | Total payroll (\$000's) | Average labour units 1 ) | Changes in number of Dusinesses |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 4 | 320 | 30 | - |  |
| less than 20 | 4 | 320 | 30 | - |  |
| 20.99 | - | . | - | - |  |
| 100.499 | - | $\cdot$ | * | - |  |
| 500 and aver |  |  | - | - |  |
| 1985 |  |  |  |  |  |
| Total | 3 | 217 | 17 | 1 |  |
| less than 20 | 3 | 217 | 17 | 1 |  |
| 20-99 | - | - | - | - |  |
| 100.499 | - | - | - | - |  |
| 500 and over | - | . | - | - |  |

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Suriey of Employment. Payroll and Hours. Statistics Canada. Catalogue No. 72-002. An average labour unit could be interoreted as a full-ime employee Note that the business size graups used are determined at the Canada level Thus if a business has at least 500 employees in Canada as a shole but less than inat 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

See Notes on Symools Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985


> All \$ values are expressed in thousands

|  |  | All \$ values are expressed in thousands |  |
| :--- | :--- | :--- | :--- | :--- |
|  |  |  |  |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | - | - |  | - |  |
| Totai Sales S | - | - | - | - |  |
| Total Expense S | - | - | . | - |  |
| Net Pratit lloss: \$ | - | - | . | - |  |
| Businesses reporting a profit (No.) | - | - | - | - |  |
| Totai Sates \$ | - | - | . | - |  |
| Toral Expense S | - | - |  | - |  |
| Net Protit $\$$ | - | - | - | - |  |
| Businesses reporting a loss (No.) | - | - | - | * |  |
| Total Sales \$ |  |  | - | - |  |
| Total Expense s | - | - | - | - |  |
| Net Loss \$ | - | - | - | - |  |


|  | 1985 |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 43 | - | - | . |
| Total Sales \$ | $25: 8$ | - | - | - |
| Total Expense $\$$ | 2.538 | - | - | - |
| Net Profit (loss) \$ | - |  |  | . |
| Businesses reporting a profit (No.) | 43 | - | - | - |
| Total Sales \$ | 2538 | - | - | . |
| Total Exoense | 2.538 | . | - | . |
| Net Pronts | . | . | - | - |
| Businesses reporting a loss (No.) | - | . | - | . |
| Total Sales S | - | - | - | . |
| Total Expense 5 | - | . | . | - |
| Net Loss $\$$ | . | . | . | - |

1)These estmates are based on a sample of ousinesses reoorting sales ber, ween $\$ 10$ thousand and $\$ 2$ million

See Notes an Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985



| Selected expense trem | Industry Average(2) |  |  |  |  | \% businesses reporling | Reparting businesses anly (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25^{\circ}=$ | Lower middle $25 \%$ | Uoper middle 25 。 | $\begin{array}{r} \text { Too } \\ 25 \% \end{array}$ |  | Total | Bottom $25 \%$ | Lower middle $25 \%$ | Upper middle | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 18.9 | -- | -- | - | -* | 100.0 | 18.9 | $\cdots$ | $\cdots$ | $\cdots$ | - |
| Mortgage interest |  | -- | .. | -- | .. |  |  | -. | - | -. | - |
| Deoreciation | 74 | -- | -- | -- | -- | 100.0 | 74 | -- | $\cdots$ | - | - |
| Repairs \& Maintenance | 0.4 | -- | -- | * | - | 452 | 0.9 | $\cdots$ | $\cdots$ | " | - |
| Heat, Light \& Telephone | 4.4 | -- | -- | -* | - | 54.8 | 8.0 | -- | - | -* | -- |
| Business \& Property Tax | 18 | - | -- | -- | - | 1000 | 18 | - | - | $\because$ | - |
| insurance <br> Rent | 2.1 2.8 | -- | -- | -- | -- | 100.0 98.8 | 2.1 2.8 | .- | - | -. | - |
|  |  |  |  |  |  |  |  | .- |  | - | - |
| Personnel Expenses | 22.3 | - | -- | -- | -- | 100.0 | 22.3 | $\cdots$ | $\cdots$ | - | - |
| Financial Expenses | 2.2 | - | $\cdots$ | - | $\because$ | 100.0 | 2.2 | - | $\because$ | $\cdots$ | - |
| Bank interest \& Charges | 02 | - | $\cdots$ | $\cdots$ | -- | 47.6 | 0.5 | -- | - | $\because$ | - |
| Protessional Fees Franchise Fees | 20 | -- | -- | -- | $\square$ | 100.0 | 2.0 | -- | -* | -- | - |
| Sales and Admin. Expenses | 7.2 | - | - | - | - | 100.0 | 7.2 | - | $\cdots$ | - | $\cdots$ |
| Ad, ertising | 10 | -- | -- | - | - | 1000 | 10 | - | -- | - | -- |
| Supplies | 49 | - | -* | $\because$ | - | 100.0 | 49 | - | - | $\cdots$ | - |
| Delvery | 14 | -- | -- | - | - | 476 | 2.9 | - | -- | - | -- |
| Other Expenses | 49.8 | - | $\cdots$ | - | - | 100.0 | 49.8 | - | -- | - | -- |
| Profit (loss) | -0.5 | $\cdots$ | - | - | - | 100.0 | -0.5 | $\cdots$ | -* | $\cdots$ | $\cdots$ |
| Total | 100.0 | .- | - | - | - | 100.0 | ... | $\cdots$ | - | $\cdots$ | - |

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million
(2) Value in each cell $=\frac{\text { Tolal weighted expenditure on a given item }}{\text {. }} \times 100$ for each quartile.

Total werghted sales of all businesses in the sample
(3) Value in each cell $=$ Total weighted expenditupe on a given item $\qquad$ $\times 100$ for sach quartile

Total weighted sales of businesses reporting this item of expenditure
Since the number of businesses reporting a specific expense may differ for each cell, the total (protit (loss) plus expenses) does not necessarily equal $100 \%$ See Notes on Symools Page

## Standard Industrial Classification Definition:

SIC 9942 - Welding
Business primarily engaged in cepair wofk oy welding such as: acetylene welding service. blacksmith service. brazing weiding service electric inelding service (exc. construction site). welding repar work. and weiding shops.

TABLE 2. Balance Sheet Profile for 1985
Yukon. Welding (SIC 9942)

|  | Totak 11 | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper middle 25*: | $\begin{array}{r} \text { Top } \\ 25^{\circ} \text { ? } \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 80 | -- | -- | $\cdots$ | -- |
| Businesses in sample | 4 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | -- | - | -- | -- |
| High sales value ( $\$ 000$ 's) | (1) | -- | -- | -- | -* |
|  | Average (\$000 s) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | , | -- | -- | - | -. |
| Accounts and Noles Receivable | 2 | - | -- | -- | .. |
| Inventory | 9 | -- | -- | - | - |
| Other Current Assets | 1 | -- | -- | -- | -- |
| Total Current Assets | 12 | -- | -. | - | - |
| Fixed Assets | 88 | -- | -- | -- | -- |
| Less Accum Dep. on Fixed Assets | 45 | -- | -. | -- | -- |
| Other Assets | - | -- | .. | - | - |
| Total Assets | 56 | $\cdots$ | - | -- | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | 3 | -. | -- | -- | - |
| Other Current Liabilities | 1 | -- | -- | - | -* |
| Total Current Liabilttes | 4 | -- | -- | - | -- |
| Mortgages Payable | - | -- | -- | -- | - |
| Long Term Debt | 20 | -- | - | -. | -* |
| Other Liabulities | 13 | - | -- | - | - |
| Total Liabilities | 37 | * | - | - | $\cdots$ |
| Total Equity | 19 | .. | - | .. | - |

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

TABLE 3. Financial Ratios for 1985 Yukon. Welding (SIC 9942)

|  | Totali ${ }^{\text {a }}$ | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | Upoer middie 25 : | $\begin{array}{r} \text { Top } \\ 25^{\circ} \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Numoer of businesses (estimated) | 80 | -. | .. | - | -- |
| Businesses in sample | 4 |  |  |  |  |
| Low sales value (\$000 s) | (1) | - | -- | - | - |
| High sales value ( $\mathrm{SO00}$ 's) | (1) | -- | - | -- | -- |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Current rato (times) | 40 | - | - | -- | .- |
| Leverage Ratios |  |  |  |  |  |
| Deot Equity ratio (times) | 226 | -- | $\cdots$ | -- | - |
| Interest Coverage ratio (limes) |  | -- | -. | -- | - |
| Debt ratio (times) | 06 | $\cdots$ | -- | -- | -- |

[^16]See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Oniy)

|  | $\begin{aligned} & \text { Total(1) } \\ & 25 \% \end{aligned}$ | Boltom 25\% | Lower middle 25\% | Upper middle $25^{\circ}$ s | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 36 | -- | -- | -. | -- |
| Businesses in sample | 1 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | -- | -- | -- | $\cdots$ |
| High sales value ( 5000 's) | (1) | .- | -- | -. | - |
|  | Average (\$000's) |  |  |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | $x$ | * | -- | - | -. |
| Sale of Fixed Assets | $x$ | .. | -- | .. | -- |
| Increase in Long Term Debr | $x$ | .- | .- | -. | - |
| Advances From Owners and Aftiliates | $x$ | -- | -- | $\cdots$ | -- |
| From Government | $x$ | .. | .- | -* | -- |
| Increase in Share Capital | $x$ | .. | - | -- | -. |
| Saie of investments | x | -. | * | -* | -* |
| Tax Adjustments | $x$ | .. | -- | .. | - |
| Other Sources | $x$ | -- | -- | -- | -- |
| Total | x | -. | - | * | *- |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | $x$ | - | -. | -- | $\cdots$ |
| Payment of Dividends | $x$ | -- | -. | .. | $\cdots$ |
| Repayment of Long Term Debt | $x$ | $\sim$ | - | - | $\cdots$ |
| Current Portion of Long Term Debt | $x$ | .. | -- | - | $\cdots$ |
| Purchase of Investments | $x$ | -* | -* | $\cdots$ | *. |
| Repayment of Adv From Owners and Alfil. | $x$ | ** | $\cdots$ | $\cdots$ | - |
| Decrease in Equity | $x$ | - | - | - | $\cdots$ |
| Tax Adjustments | $x$ | -. | -- | - | - |
| Other Applications | $\underline{x}$ | * | - | -. | - |
| Total | $x$ | -- | -- | -- | - |
| Increase (Decrease) in Net Working Capital | $x$ | -- | $\cdots$ | - | - |

11) These estimates are based on a sample of businesses reporting sates belween $\$ 10$ thousand and $\$ 2$ million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 Yukon. Welding (SIC 9942)

| Business size expressed in average labour units(1) |  | Total payroll ( 5000 s) | Average labour units 1 ) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 7 | 154 | 7 | 3 | - |
| less than 20 | 7 | 158 | 7 | 3 | - |
| 20-99 | . | - | . | - | - |
| 100-499 | - | - | - | - | - |
| 500 and over | - | - | - | - |  |
| 1985 |  |  |  |  |  |
| Total | 5 | 48 | 2 | 1 | $\cdots$ |
| less than 20 | 5 | 48 | 2 | 1 |  |
| $20 \cdot 99$ | - | - | . | - |  |
| $160 \cdot 499$ | - | - | - | - |  |
| 500 and over | - | - | - | - |  |

15) A.erage tabour units are calculated by dividing total payroll by the average annual wage and salary rate as recopted in the Survey at Emoloyment. Payrail and Hours. Statistics Canada. Catalogue No. 72.002 An average labour unit could be interoreted as a full-time employee Note that the ousiness size groups used are determined at the Canada level. Thus if a business has at least 500 emoloyees in Canada as a whole but tess 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

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon. Welding (SIC 9942)

|  | Totak (1) | Bottom $25^{\circ}$ 。 | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } 25^{\circ} \text {. } \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All \$ vaiues ate expressed in thousands |  |  |  |  |
|  | 1982 |  |  |  |  |
| All Businesses (No.) | 4 | - | - | - |  |
| Total Sales S | 2.353 | - | - | - | - |
| Total Expense \$ | 2.380 | - | - | - | - |
| Net Profit (loss) \$ | -27 | - | - | - | - |
| Businesses reporting a profit (No.) | 2 | - | - | - | - |
| Total Sales \$ | 1851 | - | - | - | - |
| Total Expense \$ | 1.825 | - | - | - | - |
| Net Prntit $\$$ | 26 | - | - | - |  |
| Businesses reporting loss (No.) | 2 | - | . | - |  |
| Total Saies \$ | 502 | - | - | - | - |
| Total Expense \$ | 555 | - | - | - |  |
| Net Loss $\$$ | . 53 | - | - | - | . |
|  | 1983 |  |  |  |  |
| Ali Businesses (No.) | 13 | - | - | - |  |
| Total Sales \$ | 2,084 | . | - | - |  |
| Total Expense S | 1.678 |  | - | - |  |
| Net Protit (loss) \$ | 406 | - | - | . |  |
| Businesses reporting a profit (No.) | 12 | - | - | - |  |
| Total Sales \$ | 2.066 | - | - | - |  |
| Toral Expense \$ | 1.658 | - | - | . |  |
| Net Protit \$ | 108 | - | - | - |  |
| Businesses reporting a loss (No.) | 1 | - | - | - |  |
| Total Sales \$ | 18 | - | - | - |  |
| Total Expense S | 20 | - | - | - |  |
| Net Loss \$ | -2 | - | - | - |  |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 29 | - | - | - |  |
| Total Sales \$ | 702 | - | - | - |  |
| Total Expense \$ | 436 | - | - | - |  |
| Net Protit lloss) \$ | 266 | - | - | - |  |
| Businesses reporting a profit (No.) | 29 | - | - | - |  |
| Total Sales \$ | 702 | - | - | - |  |
| Total Expense S | $+36$ | - | - | - |  |
| Net Profit \$ | 266 | - | - | - |  |
| Businesses reporting a loss (No.) | . | - | - | - |  |
| Total Sales \$ | . | - | - | - |  |
| Total Expense S | - | - | - | - |  |
| Net Loss S | - | - | - | - |  |
|  | 1985 |  |  |  |  |
| All Businesses (No.) | 98 | - | - | - |  |
| Total Sates \$ | 6809 | . | . | - |  |
| Tatal Expense S | 7.180 | - | . | - |  |
| Nei Profit (loss) \$ | . 371 | . | . | - |  |
| Businesses reporting a profit (No.) | 43 | - | . | . |  |
| Total Sales \$ | 2.323 | - | - | - |  |
| Total Expense S | 2.323 | . | . | . |  |
| Net Profit S |  | . | . | . |  |
| Businesses reporting a loss (No.) | 55 | . | . | . |  |
| Totai Sales S | \$ 486 | - | - | . - |  |
| Total Expense 3 | 4.857 |  | - | - |  |
| Net Loss \$ | -371 | - | . | . |  |

1) These estrmates are based on a sample of businesses reporting sales between s 10 thousand and $\$ 2$ million

See Notes on Symools Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985 Yukon. Services to Buildings and Dwellings (SIC 995)

|  | Total( ${ }^{\text {l }}$ |  | Bottom $25 \%$ |  |  | Lower middle $25^{\circ}$. |  | Upper middle $25 \%$ |  |  | $\begin{gathered} \text { TOD } \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 18 |  | -- |  |  | -- |  | - |  |  | - |
| Businesses in sample Low sales value ( $\$ 000$ s) High sales value ( $\$ 000$ s) |  | $\left.\begin{array}{r} 6 \\ \{1 \\ \{1\} \end{array}\right\}$ |  | -. |  |  | .- |  | -- |  | -- |
| Selected expense item | Industry Average(2) |  |  |  |  | \% businesses reporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom $25^{\circ}=$ | Lower middle 25*。 | Upper middle $25 \%$ | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |  | Total | Bottom $25 \%$ | Lower middle $25^{\circ}$ 。 | Uoper midide | $\begin{array}{r} \text { TOD } \\ 25 \% \end{array}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 9.1 | -- | -* | - | -- | 100.0 | 9.1 | -- | - | -. | $\cdots$ |
| Mortgage Interest |  | .. | - | -. | -- |  | - | -. | -- | $\cdots$ | -. |
| Depreciation | 30 | .. | -. | - | -- | 62.3 | 48 | -- | - | -- | -- |
| Repairs \& Maintenance | 14 | .. | -- | -- | -- | 946 | 1.5 | .- | -- | -- | - |
| Heat, Light \& Telephone | 13 | .- | -. | -- | - | 946 | 1.4 | -- | - | .- | -- |
| Business \& Property Tax | 07 | .- | -- | .- | -- | 946 | 0.7 | -- | -- | -- | - |
| Insutance | 13 | - | -. | - | - | 623 | 2.1 | - | - | $\cdots$ | - |
| Rent | 1.4 | .. | - | -- | -. | 515 | 2.6 | - | -- | -- | - |
| Personnel Expenses | 30.7 | - | $\cdots$ | $\cdots$ | $\cdots$ | 100.0 | 30.7 | -- | $\cdots$ | -- | - |
| Financial Expenses | 1.5 | $\cdots$ | - | -. | - | 100.0 | 1.5 | - | -- | - | - |
| Bank Interest \& Charges | 05 | - | -* | - | -- | 100.0 | 0.5 | -- | - | .- | -- |
| Protessional Fees | 10 | .- | -- | -- | -- | 1000 | 10 | .- | -- | .. | -- |
| Franchise Fees |  | - | . | - | $\cdots$ |  |  | - | -- | - | - |
| Sales and Admin. Expenses | 21.3 | * | - | " | $\because$ | 100.0 | 21.3 | -- | ** | - | - |
| Adverlising | 19 103 | -- | -- | -- | -- | 62.3 | 3.0 10.3 | -- | -. | -- | $\square$ |
| Supplies Delivery | 103 92 | -- | -- | -- | -- | 1000 1000 | 10.3 9.2 | -- | -* | $\cdots$ | - |
| Other Expenses | 8.4 | $\cdots$ | - | - | $\cdots$ | 100.0 | 8.4 | ** | ** | " | - |
| Profit (loss) | 28.9 | -- | - | - | - | 100.0 | 28.9 | $\cdots$ | - | $\cdots$ | - |
| Total | 100.0 | $\cdots$ | "* | " | - | 100.0 | ... | ** | ** | - | - |

(1) These estimates are oased on a sample of busmesses reporting sales between $\$ 10$ thousand and $\$ 2$ miltion
(2) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total }} \times 100$ 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

Since the number of businesses reporting a specific expense may ditfer tor each cell, the toral (proht (loss) plus expenses) does not necessarly equal $100^{\circ}$. See Notes on Symbols Page
Standard Industrial Classification Definition:
SIC 995 Services to Buildings and Dwellings
Susinesses orimarily engaged in disinfecing and exterminaping, window cleaning, janitorial and other services to buildings and dwellings

TABLE 2. Balance Sheet Protile for 1985
Yukon. Services to Buildings and Owellings (SIC 995)

|  | Total(9) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25= \end{aligned}$ | $\begin{array}{r} \text { Top } \\ 25^{\circ} \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses iestimated) | 18 | .- | -- | .. | - |
| Businesses in sample | 6 |  |  |  |  |
| Low sales value ( $\$ 000$ s) | (1) | -. | -- | -- | * |
| High sales value ( 5000 s) | (1) | -- | -- | - | -. |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 9 | -- | -- | -- | .. |
| Accounts and Notes Receivable | 1 | - | -- | -- | - |
| Inventory | - | -- | -- | -- | -- |
| Other Current Assels | - | -* | -- | -- | -- |
| Total Current Assets | 3 | - | - | -- | -- |
| Fixed Assets | 7 | -* | -- | -- | -- |
| Less: Accum Dep. on Fixed Assets | 4 | .. | .. | .. | -- |
| Other Assets | - | * | - | - | - |
| Total Assets | 6 | - | - | - | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | - | -- | -- | -- | - |
| Other Current Liabities | 3 | - | -- | - | -- |
| Total Current Labbilltes | 3 | - | - | -- | -- |
| Mortgages Payable | - | - | -- | -- | -- |
| Long Term Deat | - | -- | -* | -. | - |
| Other Liabilities | 1 | - | - | -- | -- |
| Total Liabilities | 4 | - | -- | - | -- |
| Total Equity | 2 | - | .- | .. | $\cdots$ |

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

TABLE 3. Financial Ratios for 1985

|  | Total(9) | Bottom | Lower micdle 25: | $\text { midate } 25^{\circ}=$ | $\begin{gathered} \text { TOD } \\ 25^{\circ} . \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estumated) | 18 | -- | .- | .. | - |
| Businesses in samole Low sales value ( $\$ 000 \mathrm{~s}$ ) High sales value ( $\$ 0000^{\mathrm{s}}$ ) | $\begin{gathered} 6 \\ \text { (1) } \\ \text { (1) } \end{gathered}$ | .. | .. | -- | - |
|  | Average |  |  |  |  |
| Liquidity Ratio <br> Current ratio (times) | 30 | . | .. | .. | - |
| Leverage Ratios Debr Equity ratio (times) Interest Coverage ratio (times) Debr ratio times) | $\begin{array}{r} -09 \\ 1616 \\ 066 \end{array}$ | .. | -- | .. | $\pm$ |

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

See Notes on Symbols Page

(1) These estimates are based on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985 Yukon. Services to Buildings and Dwellings (SIC 995)

| Business size expressed in average labour units 1 $^{\text {1) }}$ | Number of Businesses | Total oayroll ( $\$ 000$ 's) | Average abour units(1) | Changes in number of businesses |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reportingi2i | No langer reporting(3) |
| 1982 |  |  |  |  |  |
| Total | 9 | 258 | 28 | 5 | 2 |
| less than 20 | 8 | $x$ | 28 | 4 | 2 |
| $20 \cdot 99$ | - | $\cdots$ | . | - | . |
| $100 \cdot 499$ | $x$ | x | - | 1 | - |
| 500 and over | . | . | - | . | - |
| 1985 |  |  |  |  |  |
| Total | 11 | 512 | 62 | 4 | ... |
| less than 20 | 10 | x | 42 | 1 |  |
| 20-99 | x | X | 20 | . |  |
| 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 No 72-002. An average labour unit could be interoreted as a full-time amployee 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 io businesses reporting no payroll deductions in the previous year
(3) Reters io businesses reporting no payroll deductions in the lollowing year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon. Services to Buildings and Dwellings (SIC 995)

|  | Totali $1+$ | Bottom $25^{\circ}$ 。 | Lower <br> middle 25\% | Uoper middle 25\% | $\begin{gathered} \text { Top } \\ 25{ }^{\circ} \text { ? } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All \$ values are expressed in thousands |  |  |  |  |
|  | 1982 |  |  |  |  |
| All Businesses (No.) | 33 | 7 | 8 | 10 | 8 |
| Total Saies \$ | 2.274 | 148 | 208 | 404 | 1.514 |
| Total Expense \$ | 1.871 | 68 | 97 | 322 | 1.384 |
| Net Profit (loss) S | 403 | 80 | 111 | 82 | 130 |
| Businesses reporting a prolit (No.) | 29 | 6 | 8 | 10 | 5 |
| Total Sales $\$$ | 1.480 | 126 | 208 | 404 | 742 |
| Total Expense \$ | 1.066 | 44 | 97 | 322 | 603 |
| Net Protit 5 | 414 | 82 | 111 | 82 | 139 |
| Businesses reporting loss (No.) | 4 | 1 | - | . | 3 |
| Total Sales $\$$ | 794 | 22 | - | - | 772 |
| Total Expense 5 | 805 | 24 | - | - | 781 |
| Net Loss \$ | -11 | -2 | - | - | -9 |
|  | 1983 |  |  |  |  |
| All Businesses (No.) | 67 | - | - | - |  |
| Total Sales 5 | 3.318 | - | - | - |  |
| Total Expense \$ | 2.558 | - | - | - |  |
| Net Protit lossis | 760 | - | - | - |  |
| Businesses reporting a profit (No.) | 64 | - | - | - |  |
| Total Sales \$ | 3.010 | - | - | - |  |
| Total Expense \$ | 2.244 | - | - | - |  |
| Net Protit $\$$ | 766 | - | - | - |  |
| Businesses reporting a loss (No.) | 3 | - | - | * |  |
| Total Saies s | 308 | . | - | - |  |
| Total Expense S | 314 | - | $\cdot$ | - |  |
| Net Loss \$ | . 6 | - | - | - |  |
|  | 1984 |  |  |  |  |
| All Businesses (No.) | 49 | - | - | - |  |
| Total Sales 5 | 914 | - | - | - |  |
| Toral Expense S | 146 | - | - | - |  |
| Ne: Proth lioss) \$ | 768 | - | - | - |  |
| Businesses reporting a prolit (No.) | 49 | . | - | - |  |
| Total Sales S | 914 | - | - | - |  |
| Total Expense 5 | 146 | - | . | . |  |
| Net Profit 5 | 768 | - | - | - |  |
| Businesses reporting a loss (No.) | . | - | - | - |  |
| Total Sales \$ | $\bullet$ | - | - | - |  |
| Total Expense 3 | - | - | - | - |  |
| Ner Loss \$ | - | - | - | - |  |
|  | 1985 |  |  |  |  |
| All Businesses (No.) | 33 | - | - | - |  |
| Total Sales \$ | 6.161 | - |  | - |  |
| Total Expense S | 5.934 | - | - | - |  |
| Net Profit (loss) \$ | 227 | . | - | - |  |
| Businesses reporting a profit (No.) | 24 | - | - | . |  |
| Tolal Sales \$ | 782 | . | . | . |  |
| Total Expense 5 | 445 | - | . | - |  |
| Net Protirs | 337 | . | . | . |  |
| Businesses reporting a loss (No.) | 9 | . | . | - |  |
| Total Saies 5 | 5.379 | - | . | - |  |
| Total Expense $\$$ | 5.489 | - | . | - |  |
| Ne: Loss \$ | . 110 | - | . | - |  |

19 These estimates are based on a sample of businesses reporting saies between $\$ 10$ thousand and $\$ 2$ million
See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985

|  | Total 1 1) | Bottom 25\% | Lower middle 25\% | $\begin{aligned} & \text { Unper } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{gathered} T 0 \rho \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 18 | -- | -- | -- | $\because$ |
| Businesses in sample <br> Low sales value ( $\$ 000$ s) <br> High sales value ( $\$ 000$ 's) | $\begin{gathered} 6 \\ (19) \\ 11) \end{gathered}$ | -- | -- | - | -- |


| Selecied expense item | Industry Average(2) |  |  |  |  | - businesses reporting | Peporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | Lower middle 25\% | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom $25 \%$ | Lower middle $25^{\circ}=$ | Upper middle | $\begin{array}{r} \text { Top } \\ 25 \% \end{array}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy Expenses | 9.1 | -- | -* | .- | - | 100.0 | 9.1 | -- | .- | -- | -- |
| Mortgage Interest |  | .- | .. | .. | -. |  | - | .. | .- | -- | - |
| Depreciation | 30 | -- | .- | .- | -- | 623 | 48 | .- | -- | -- | - |
| Repars \& Maintenance | 14 | -- | .. | .- | -- | 946 | 15 | -. | .- | .- | - |
| Heat. Light \& Telephone | 13 | $\cdots$ | -- | -- | - | 946 | 1.4 | -- | -. | -- | -- |
| Business \& Properiy Tax | 07 | - | - | "* | -* | 946 | 0.7 | *- | "* | $\cdots$ | - |
| Insurance | 13 | - | -- | -- | .. | 623 | 2.1 | -- | - | -- | - |
| Rent | 14 | -- | ** | -- | -- | 515 | 26 | -- | -. | - | - |
| Personnel Expenses | 30.7 | .. | , | . | - | 100.0 | 30.7 | -- | - | - | - |
| Financial Expenses | 1.5 | $\cdots$ | -- | - | $\cdots$ | 100.0 | 1.5 | -- | $\cdots$ | $\cdots$ | $\cdots$ |
| Bank Interest \& Charges Professional Fees | 15 10 | $\cdots$ |  |  | $\cdots$ | 100.0 100.0 | 15 10 | -- | -- | -- | -- |
| Franchise Fees | 10 | -- | - | -- | $\because$ |  | 10 | -- | -- | -- | -- |
| Sales and Admin. Expenses | 21.3 | $\cdots$ | $\cdots$ | $\square$ | ** | 100.0 | 21.3 | -- | $\cdots$ | - | $\square$ |
| Advertising | 1.9 | -- | -* | - | .. | 623 | 30 | .. | -. | -- | - |
| Supplies | 10.3 | -- | - | -- | - | 1000 | 103 | - | -- | -- | $\cdots$ |
| Delivery | 9.2 | -* | -* | - | - | 1000 | 92 | -* | -- | -- | $\cdots$ |
| Other Expenses | 8.4 | -- | - | - | - | 100.0 | 8.4 | - | - | - | $\cdots$ |
| Proflt (loss) | 28.9 | $\cdots$ | -- | - | - | 100.0 | 28.9 | - | * | * | $\cdots$ |
| Total | 100.0 | - | .- | -- | - | 100.0 | $\ldots$ | -* | -- | -- | - |

(7) These estimates are based on a sample of businesses reporting sales Detween $\$ 10$ thousand and $\$ 2$ million
(2) Value in each cell $=$ Total weighted expenoiture on a given item $\times 100$ for each quartle
Total weighted sales of all businesses in the sample
(3) Value in each cell $=\frac{\text { Total weighted expencisure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100$ for each quartile.

Since the number of businesses reporting a specilic expense may differ for each cell. the total (profit loss) plus expenses) does not necessarily equal i00\% See Notes on Symbols Page

## Standard Industrial Classification Definition:

SIC 9953- Janitorial Senvices
Businesses primarly engaged in cleaning and maintenance of buildings and dwellings such as char service. floor waxing. |anitorial services janitorial maintenance of ouldings and dwellings and office cleaning

TABLE 2. Balance Sheet Profile for 1985

|  | Total( 1 ) | Bottom $25 \%$ | Lower middle 25\% | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) | 18 | .* | .. | -- | -- |
| Businesses in samole | 6 |  |  |  |  |
| Low sales value ( $\$ 000$ 's) | (1) | .. | -- | -. | - |
| High sales value ( $\$ 000$ 's) | (1) | -- | ** | - | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 1 | -- | - | -- | -- |
| Accounts and Nates Receivable | 1 | ** | - | -. | - |
| Inventory | . | -* | -- | -- | - |
| Other Current Assets | - | -- | -* | - | - |
| Total Current Assets | 3 | - | -* | -- | - |
| Fixed Assers | 7 | - | * | -- | - |
| Less. Accum Dep on Fixed Assets | 4 | -- | -* | -- | -- |
| Orner Assets | . | -- | -- | -- | - |
| Total Assets | 6 | - | -- | - | - |
| Liabilities and Equity |  |  |  |  |  |
| Current Loans | - | -- | - | *- | - |
| Other Current Liabilities | 3 | *- | -- | - | -- |
| Total Current Labilties | 3 | -- | -. | $\sim$ | $\cdots$ |
| Mor!gages Payable | . | -- | -- | - | -- |
| Long Term Debt | - | -* | -- | -- | -* |
| Other Liabilities | 1 | -- | - | -- | -- |
| Total Liabinities | 4 | *- | $\cdots$ | - | - |
| Total Equity | 2 | - | -* | -- | 二 |

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

TABLE 3. Financial Ratios for 1985
Yukon. Janitorial Services (SIC 9953)

|  | Total( 1 ) | Bottom $25^{\circ} \%$ | Lowe: midale $25^{*}=$ | Uppep micidle $25^{\circ}$, | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number or businesses iestimated) | 18 | -- | -- | .. | $\cdots$ |
| Businesses in sample | 6 |  |  |  |  |
| Low sales value (\$000's) | (1) | -- | - | -- | -- |
| High sales value ( $\$ 000$ 's) | (1) | .. | .. | -- | -* |
|  | Average |  |  |  |  |
| Liquidity Ratio |  |  |  |  |  |
| Curent ratio (times) | 30 | -- | -- | - | - |
| Leverage Ratios |  |  |  |  |  |
| Debt Equity ratio (times) | -0.9 | -- | -- | $\cdots$ | -- |
| Interest Coverage ratio (times) | 1616 | -- | -- | $\cdots$ | - |
| Debt ratio (times) | 06 | -- | -- | -- | -- |

[^17]See Notes on Symbors Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only) Yukon. Janitorial Services (SIC 9953)

|  | Total\{1\} 25\% | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of businesses (estimated) |  |  | - |  |  |
| Businesses in samole |  |  |  |  |  |
| Low saies value ( $\$ 000 \mathrm{si}$ | (1) | - | - |  |  |
| High sales value ( $\$ 000 \mathrm{~s}$ ) | (1) |  | . |  |  |
|  |  |  | age (\$000's) |  |  |
| Source of Funds |  |  |  |  |  |
| From Operations | - | - | - | - |  |
| Sale of Fixed Assets | - |  | - |  |  |
| !ncrease in Long Term Debt |  |  |  |  |  |
| Advances From Owners and Affiliates | - |  |  |  |  |
| From Government |  |  |  |  |  |
| Increase in Share Capital | - |  |  |  |  |
| Sate of Investments | - |  |  |  |  |
| Tax Adjustments | - |  | - |  |  |
| Other Sources | - | - |  |  |  |
| Total | - | . | . | - |  |
| Application of Funds |  |  |  |  |  |
| Purchase of Fixed Assets | . |  | - | . |  |
| Payment of Dividends | - | - | - |  |  |
| Repayment of Long Term Debt | - | - | - |  |  |
| Current Pottion of Long Term Debt | . |  | - |  |  |
| Purchase of Investments |  |  | - |  |  |
| Repayment of Adv. From Owners and Affil. | - | - | - |  | - |
| Decrease in Equity | - |  |  |  |  |
| Tax Adjustments | - |  | - |  | - |
| Other Applications |  |  |  |  | - |
| Total | - | - | - | - | - |
| Increase (Decrease) in Net Working Capital | - | . | - | - | - |

1. These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes In Number of Businesses, 1982 and 1985
Yukon. Services to Buildings and Dwellings (SIC 995)

|  |  |  |  | Changes | businesses |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average lacour units $(1)$ | Number 01 Businesses | $\begin{array}{r} \text { Totai } \\ \text { payroll } \\ \{\$ 000 ' s\} \end{array}$ | Average labour units $\{1\}$ | Newly peparting(2) | No tonger reparting(3) |
| 1982 |  |  |  |  |  |
| Total | 9 | 258 | 28 | 5 | 2 |
| less than 20 |  | $x$ | 28 | 4 |  |
| 20-99 |  | . |  | . |  |
| $100 \cdot 499$ <br> 500 and over |  | x | - | 1 | . |
|  |  |  |  | - . |  |
| 1985 |  |  |  |  |  |
| Total | 11 | 512 | 62 | 4 |  |
| less than 20 | 10 | X | 42 | 1 |  |
| 20-99 | $\times$ | x | 20 | - |  |
| 100-499 |  | . |  |  |  |
| 500 and over | - | - | - |  |  |
| (1) Average labour units are calculated by dividing total oayroll by the average annual wage and satary rate as reported in the Supvey of Emoloyment. Payroll |  |  |  |  |  |
| and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee Note that the business siza |  |  |  |  |  |
| groups used are determined at the Canada level Thus it a business has at least 500 employees in Canada as a whole but less than that number in any given orovince 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 |  |  |  |  |  |

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985 Yukon, Janitorial Services (SIC 9953)

|  | Total(1) | Bottom $25 \%$ | Lower middle $25 \%$ | Upper middle $25^{\circ}$. | $\begin{gathered} \text { Top } \\ 25 \% \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | All \$ values are expressed in thousands |  |  |  |  |
|  | 1982 |  |  |  |  |
| All Businesses (No.) | 32 | 7 | 8 | 9 | 8 |
| Total Sales S | 2.020 | 148 | 208 | 310 | 1.354 |
| Total Expense \$ | 1.660 | 68 | 97 | 228 | 1.267 |
| Net Profit (loss) \$ | 360 | 80 | 119 | 82 | 87 |
| Businesses reporting a profit (No.) | 28 | 6 | 8 | 9 | 5 |
| Total Sales \$ | 1.226 | 126 | 208 | 310 | 582 |
| Tota! Expense \$ | 855 | 44 | 97 | 228 | 486 |
| Nel Protit \$ | 371 | 82 | 111 | 82 | 96 |
| Businesses reporting loss (No.) | 4 | 1 | . | . | 3 |
| Total Saies S | 79.4 | 22 | - | - | 772 |
| Total Expense S | 805 | 24 | - | - | 781 |
| Net Loss \$ | -11 | -2 | - | - | -9 |
|  | 1983 |  |  |  |  |
| All Businesses (No.) | 65 | - | - | - | - |
| Total Sales \$ | 3.168 | - | - | - | - |
| Total Expense S | 2.430 | - | - | - | - |
| Net Pratit (loss) \$ | 738 | - | - | - | . |
| Businesses reporting a profit (No.) | 62 | - | - | - | - |
| Total Sales S | 2.860 | - | - | - | - |
| Total Expense 5 | 2.196 | - | - | - | - |
| Net Prafit \$ | 744 | - | - | - | - |
| Businesses reporting a loss (No.) | 3 | - | - | - | - |
| Total Sales \$ | 308 | - | - | * | - |
| Total Expense \$ | 314 | - | - | - | - |
| Net Loss \$ | -6 | - | - | - | - |


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| All Businesses (No.) | 48 | - | - | - |  |
| Total Sales s | 901 | - | . | - |  |
| Total Expense \$ | 182 | - | - | - |  |
| Net Protit (loss) \$ | 719 | . | - | . |  |
| Businesses reporting a profit (No.) | 48 | - | . | - |  |
| Total Sales \$ | 909 | - | - | - |  |
| Totat Exoense ¢ | 182 | - | - | - |  |
| Net Protirs | 719 | - | - | - |  |
| Businesses reporting a loss (No.) | . | - | - | - |  |
| Total Sales s | - | - | - | - |  |
| Total Exoense S | . | - | - | - |  |
| Net Loss 5 | - | - | - | - |  |

Total Sales \$
Toral Expense s
Ner Pronit (loss) $\$$
Businesses reporting a profit (No.)
$\square$
25
782
445
337
25
782
445
337

Total Expense \$ $\quad 482$
Net Praft S
337
Businesses reporting a loss (No.)
Total Saies \$
Total Expense 5
Net Loss \$
(1) These estumates are based on a sample of businesses reporting sales between \$10 thousand and 52 mithon

See Notes on Symbols Page

## Appendix A

## Selected Publications Relating to Small Business

## Catalogue

61-231 Small Business in Canada: A Statistical Profile 1982-1984, Bil.
61-521 Small Business in Canada: A Statistical Profile 1981-1983, (Annual), Bil.
These publications provide a detailed distribution of businesses by size and by province for all industries where small businesses have a significant presence. At the Canada level, balance sheet and income statement data are displayed.

61-522 Sales per Selling Area of Independent Retailers - 1986, Bil.
This study covers 37 kinds of retail business. Data are presented in quartile ranges based on average sales per square footmetre of selling area and average sales per square foot/metre of total area by kind of business for Canada, provinces and territories.

Small Business Profiles (Annual)
61.601E Canada

61-602E Newfoundland
61-603E Prince Edward Island
61-604E Nova Scotia
61-605E New Brunswick
61-606E Quebec
61-607E Ontario
61.608E Manitoba

61-609E Saskatchewan
61-610E Alberta
61-611E British Columbia
61-612E Yukon
61-613E Northwest Territories

| 61-614E | (SIC 622) | Appliance, Television, Radio and Stereo Stores |
| :---: | :---: | :---: |
| 61.614 E | (SIC 971) | Barber and Beauty Shops |
| 61-614E | (SIC 7721) | Computer Services |
| 61-614E | (SIC 4564) | Dry Bulk Materials Trucking industry |
| 61-614E | (SIC 6151) | Fabric and Yarn Stores |
| 61-614E | (SIC 6331) | Gasoline Service Stations |
| 61-614E | (SIC 6413) | General Merchandise Stores |
| 61-614E | (SIC 6412) | General Stores |
| 61-614E | (SIC 6582) | Gift, Novelty and Souvenir Stores |
| 61.614E | (SIC 9911) | industrial Machinery and Equipment Rental and Leasing |
| 61-614E | (SIC 7611) | Insurance and Real Estate Agencies |
| 61-614E | (SIC 9953) | Janitorial Services |
| 61-614E | (SIC 972) | Laundries and Cleaners |
| 61-614E | (SIC 9211 \& 9212) | Licensed and Unlicensed Restaurants |
| 61-614E | (SIC 7771) | Management Consulting Services |
| 61-614E | (SIC 4231) | Masonry Contractors |
| 61-614E | (SIC 6141) | Miscellaneous Clothing Stores |
| 61-614E | (SIC 9111 \& 9112) | Motels. Hotels and Motor Hotels |
| $61-614 \mathrm{E}$ | (SIC 751) | Operators of Buildings and Dwellings |
| 61-614E | (SIC 7512) | Operators of Non-Residential Buildings |
| 61-614E | (SIC 6031) | Pharmacies |
| 61-614E | (SIC 4241) | Plumbing Contractors |
| 61-614E | (SIC 995) | Services to Buildings and Dwellings |
| 61-614E | (SIC 4011) | Single Family Housing Contractors |
| 61.614 E | (SIC 6012) | Specialty Food Stores |
| 61-614E | (SIC 6541) | Sporting Goods Stores |



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## Appendix A - concluded

## Selected Publications Relating to Small Business

| 61-614E (SIC 9213) | Take-Out Food Services |
| :--- | :--- |
| 61-614E (SIC 4581) | Taxicab Industry |
| 61-614E (SIC 9961) | Ticket and Travel Agencies |
| 61-614E | (SIC 6342) | Tire, Battery, Parts and Accessories Stores

These publications display liquidity ratios, leverage and operating ratios plus information on each industry's distribution of businesses, sales and wages. All this information is portrayed by province and size of business i.e. sales quartiles.

Employment Changes By Province, Industry Classification, Business Size and Business Status (Annual)
Depicts the number of jobs created or lost by new employers, continuing businesses and businesses no longer in operation. These data, by business size, province and major industry group from 1978 to 1985, are available on a cost-recovery basis.


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    0 Minister of Supply and Services Canada 1988
    Feoruary 1988
    Price: Canada, $\$ 31.00$
    Other Countries, $\$ 35.00$

[^1]:    1) Average labour units are caiculated by dividing total payroll by the average annual wage and salary pate as teported in the Survey ot Emoloyment. Payroll and Hours. Statistics Canada. Catalogue No $72-002$ An average labour unit coutd 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 whote but less than that number in any given province it is shown th the 500 and over group
    (2) Refers to businesses reporting no payroli deductions in the previous year
    (3) Refers to businesses reporting no payroll deductions in the following year
[^2]:    1) Average labour units are calculaled by dividing fotal payroll by the average annual wage and satary rate as reported in the Survey of Employment Paypoll and Houps. Statistics Canada. Catalogue No. $72-002$ An average labour unit could be interpreled as a tuil-time employee Note that phe business size grouos used are determined at the Canada level Thus it a business has af least 500 employees in Canada as a whole but tess than that number in any given province it is shown in the 500 and over group.
    2) Refers to businesses reporting no payroll deductions in the previous year.
    (3) Reters to ousinesses reporting no payroll deductions in the following year.
[^3]:    See Notes on Symbols Page.

[^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
[^5]:    (1) Average labour unis are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment. Pavroli and Houps. Statistics Canada. Catatogue No 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 leve! Thus it a business has at laast 500 emplovees in Canada as a whole but less than that number in any glven province it is shown in the 500 and over group.
    (2) Reters 10 businesses reporting no payroll deductions in the previous year
    (3) Reters to businesses reporting no payroll deductions in the following year

[^6]:    (1) These estimares are based on a sample of businesses reporting sales between $\$ 10$ inousand and $\$ 2$ milion
    (2) Value in each cell $=$ Total weighted expenditure on a given item $\times 100$ for each quartile
    ${ }^{\text {(3) }}$ 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.
    Total werghted sates of ail businesses in the sample

[^7]:    1) hese estimates are based or a sample of businesses reporting sales beiween s:0 thousano and s2 million
[^8]:    See Notes on Symbols Page

[^9]:    (1) Average labour units are catculated 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 No $72-002$ 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 oayroll deductions in the following year

[^10]:    (1) Average labour units are calculated by diving total payroll by the average annual wage and satary rate as reported in the Suriev of Empioyment Payroll and Hours. Siatistics Canada. Catalogue No 72.002 An average labour unt could be interpreted as a fullitme emoloyee Note that the business size groups used are determined at the Canada level Thus if a business has at least 500 empioyees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group
    12) Refers to businesses reporting no payroll deductions in the previous year
    (3) Refers to businesses reporting no payroll deductions in the following year

[^11]:    (1)These estimates are based on a sample of businesses reporting sales between $\$ 10$ inousand and $\$ 2$ million

[^12]:    1) Average labour units are caiculated 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 No. $72-002$ An average labour unit could be inierpreted as a fulletime emplovee. Note that the business size grouos 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 if s shown in the 500 and over group.
    (2) Refers to businesses eporting no oayroll deductions in the previous year
    2) Refers to businesses reporting no oayroll deductions in the following yeaf
[^13]:    See Notes on Symbols Page

[^14]:    1) These estimates are based on a sample of businesses reporing sales between $\$ 10$ thousand and $\$ 2$ million
[^15]:    See Notes on Symbols Page

[^16]:    (19These estimates are based on a sample of businesses reporting sales between $\$ 10$ thousand and $\$ 2$ milion

[^17]:    \These estimates are based on a sample of businesses eporting sales between $\$ 10$ thousand and $\$ 2$ milion

