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


## Symbole

zero or no observations
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## Foot notes

(1) These estimates ere besed on a sampte of businesses reporting sales beiween $\$ 10,000$ and $\$ 2,000.000$
(2) Value in each cell $=\frac{\text { Total weighied expendifure on a given item }}{\text { Total weighted sales of all businesses in the sample }} \times 100$ for each quartile.
(3) Value in each call =

Total weighted gxpenditure on a given ilem
Total weighted sales of businesses reporting this item of expenditure $\times 100$ for esen quertile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore thase ratios ore calculated individually and the total will not necessarily equel $100 \%$

## Notes

Date are shown by quartiles when at least 13 of the samplad businesses report the specific item.
Records were ranked in ascending order according to sales size. Each quartile (i.e. botlom 25z. lower middle 25z. etc.) represents one quarter of the total number of businesses. Wi thin each quartile, the everage ratio is presented. for comparison purposes. the high and low values of sties are shown

How to use the tables
(1) Locate the appropiate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value"
12) The selected range will indicate the proper quartile, i.e. the botrom $25 \%$, the lower middle $25 \%$, the upper midde $25 \%$ or the top $25 \%$.
(3) Data pertaining to the selected sales size range will be in that quartile.

Seandard Industrial Classification Definition (SIC 1980):
SIC 4011 - Single Finily Housing Contractors
Businesses primarily engaged in the development and construction of single detached and single attached dwellings such es: cottapes, single duplexes. garden homes. semi-detached houses, single attached houses, single detached houses. erecting prefabricated homes, row houses lexc. fow duplexes). single residences and summer homes

TABLE 2. Balance sheet profile for 1986
Yukon, Single Fanily Housing Contractors (SIC 4011)

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

(1) These estimeses are based on sample of businesses reporting seles between $\$ 10.000$ and $\$ 2.000 .000$.

See table 1 for symbols and notes

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

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | Uppe: midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left(\begin{array}{l} 22 \\ (1) \end{array}\right.$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity ratio Current ratio \{times\} | 1.8 | -- | -- | -- | - |
| Leverme ratios <br> Oebt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (imes) | $\begin{array}{r} 4.1 \\ 28.4 \\ 0.6 \end{array}$ | -- | -- | -- | - |

(11) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimetes ere besed on sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

See Table 1 for symbols and noies.

## Definitions:

1. Liquidity ratio:

Current $=$ current essets $/$ curpent $\mid$ iabilities
2. Levertge ratios:
al Debt/equity = total liabilities / equitr-
b) Debt ratio = total liabilities $/$ total asseis
ci Interest coverage = net profit interes: expense ; iuteres: expense

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

|  | Total(1) | Bottom 25\% | Lower $\text { middle } 25 \%$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $(1)^{2}$ |  | -- |  | -- |
| Average ( $\$ 000$ 's) |  |  |  |  |  |
| Operating activities <br> Cash from operations <br> Depreciation <br> Other | $\begin{aligned} & x \\ & x_{1} \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- <br> -- <br> - | -- | -- | - <br> - <br> - |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | -- - -- - - -- | - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - <br> - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $x$ $x$ $x$ $x$ | -- | -- | -- | = $=-$ $=-$ |

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

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


11) Average labour units are calculated by dividing rotal payroil by the average annual wage and salary rate as reported in the Survey of Emplovment. Payroll and Hours. Staistics Canada. Catalogue 72-002. An average labour unit could be inserproted as a full- ime employee. Note that the business size groups used are determined at the Canada level. Thus if ousiness hos aq least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year
*Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table I for symbols and notes

|  | Total(1) | Bottom 25\% | Lower $\text { midde } 25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) 5 | 15 185.413 172.781 12.632 | --- | -- | -- | -- |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 12 \\ 182.592 \\ 167.435 \\ 15.077 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting a lass (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 3 \\ 96.678 \\ 104.270 \\ -7.592 \end{array}$ | -- | -- | -- | -- |



| Number of observations in sample Average sales $\$$ | $\begin{array}{r} 15 \\ 400.453 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average expense $\$$ | 356.390 | -- | -- | -- | - |
| Average net profit (loss) \$ | 44.063 | -- | -- | -- | -- |
| Businesses reporting a profit (No.) | 13 |  |  |  |  |
| Average sales ${ }^{\text {a }}$ | 380.385 | -- | -- | -- | =- |
| Average expense \$ | 328.160 | -- | -- | -- | -- |
| Average net protit \$ | 52.225 | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) | 2 |  |  |  |  |
| Average sales \$ | 348,408 | -- | -- | -- | - |
| Average expense \$ | 385.127 | -- | -- | -- | -- |
| Average net loss \$ | -36.719 | -- | -- | -- | - |

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

See table 1 for symbols and notes

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

|  |  | (11) |  | Bottom 25\% | Lower middle 25\% |  | Upper midde $25 \%$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000{ }^{\prime}$ s) |  | $\{1\}^{8}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industiry average(2) |  |  |  |  | \% businesses reporting | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | Bottom 25\% | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Botiom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | Upper midd 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 2.6 | -- | -- | -- | -- | 16.3 | 16.0 | -- | -- | -- | - |
| Oecupancy expenses | 40.9 12.3 | -- | -- | -- | -- | 100.0 71.4 | 40.9 17.3 | -- | -- | -- | -- |
| Depreciation ${ }^{\text {depairs } \& \text { maintenance }}$ | 12.3 26.4 | -- | -- | -- | -- | 95.9 | 27.5 | -- | -- | -- | - |
| Heat. light \& telephone | 2.1 | -- | -- |  | -- | 71.1 | 2.9 | -- | -- | - | -- |
| Rent | 0.1 | -- | -- |  | -- | 8.1 | 1.2 | = | -- | -- | -- |
| Personnel expenses | 8.6 | -- | - |  | -- | 62.5 | 13.7 | -- | - | -- | - |
| Financiel expenses | 2.3 | - | -- | -- | -- | 100.0 | 2.3 | -- | -- | - | -- |
| Interest 8 bank charges Protessional tees | 1.0 1.3 | -- | -- | -- | -- | 100.0 69.7 | 1.0 1.8 | -- | -- | -- | -- |
| Other expenses | 70.6 | -- | -- | -- | -- | 100.0 | 70.6 | -* | -- | -- | - |
| Profit (loss) | -25.0 | ** | -- | -- | -- | 91.2 | -27.4 | -- | -- | -* | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

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## Footnotes

111 These estimates are based on e sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$
lotsl weighted expenditure on a given item
2) Value in each cell $=\overline{\text { lotal weighted sales of atl businesses in the sample }} \times 100$ for each quartile
3) Value in each cell=
loial weighted expenditure on given item
Total weighted seles of businesses reporting this item of expenditure 100 gor alach quartile
This portion of the table pertains only to the businesses reporting the specific expanse itam. Therefore these ratios are celculat individually and the total will not necessarily equal $100 \%$.

Notes
Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.
Records were ranked in ascending order according to sales size. Each quarsile \{i. e. bottom 25\%. lower midde 25z, etc.l represents one quarter of the cotal number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables
(1) Locate the appropriate sales range that is displayad on the two lines entiqled "Low sales valuew and migh sales value"
(2) The selected renge will indicate the proper quartile, i.e. the bottom $25 \%$, the lower midde $25 \%$. the upper midde $25 \%$ or the top $25 \%$.
(3) Date pertaining to the selacted sales size range will be in that quartile.

Standard Industrim: Classification Definition (SIC 198O):
Sic 4214 - Excavating and Grading Contractors
Businesses primarily engaged in construction site excavating and grading.

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

|  | Total(1) | Bottom 25\% | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Tog } \\ & 255 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) | $\left.(1)^{8}\right)$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 2 | -- | -- | -- | - |
| Accounts and notes receivable | 8 | -- | - | -- | -- |
| Inventory | 4 | -- | - | -- | -- |
| Other current assets | 1 | -- | - | -- | -- |
| Total current assets | 14 | -- | -- | -- | -- |
| Fixed assets | 89 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 41 | - | -- | -- | -- |
| Other assets | 1 | -- | -- | -- | -- |
| Total assets | 64 | -- | -- | -- | -- |
|  |  |  |  |  |  |
| Other current liabilities | 13 | -- | -- | -. | -- |
| Total current liabilities | 21 | - | -- | -* | -- |
| Mortgages Dayable |  | -- | -- | -- | -- |
| Long term debt | 22 | - | -- | - | -- |
| Other liabilities | 7 | -- | -- | -- | -- |
| Total liabilities | 49 | -- | -- | -- | -- |
| Total equity | 14 | -- | -- | -- | -- |

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

Soe ioble 1 for symbols and notes.

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

|  | Total 12 ) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middis 25\% } \end{aligned}$ | Upper <br> middle $25^{\circ}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) | $(1)^{4}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.0 | -- | -- | -- | - |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} 58.9 \\ 1.3 \\ 0.8 \end{array}$ | -- | -- | -- | -- |

111 The ratios represent the everage of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates ere besed on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes

## Definitions:

1. Liquidity ratio:

Cuprent $=$ curfent assers / curpant |iabilities
2. Leverage ratios:
al Debt/equity $=$ total liabilities / equi iy.
b) Debt stio = total ligbilities/tota! asse:s.
c) Interest coverage $=$ net profit + interes: expense interest expense

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


111 These estimbes are based on semple of incorporeted businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Semple count includes only those businesses reporiing statement of changes.
See Table i for symbols and notes.

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


[^0] Survey of Employment. Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a fult-time employee. Note that the business size groups used are determined at the lanade 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 daductions in the previous year
(3) Refers to businesses reporting no payroll daductions in the following year
*Newly reporting" and "no longer reporting" businesses are assumed to have been in betivity for six months and the information is adjusted accordingly.
see table ifor symbols and notes.

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

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { middle } 25 \%$ | Ton 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 9 \\ 61.774 \\ 68.104 \\ -6.330 \end{array}$ | -- |  | --- | -- |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit $\$$ | 125.447 110.369 15.078 | -- | -- | -- | -- |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average axpense $\$$ <br> Average net loss \$ | $\begin{array}{r} 6 \\ 77.286 \\ 88.361 \\ -11.075 \end{array}$ | -- | -- | -- | -- |

Number of observations in sample

Average sales \$
Average axpense $\$$
Average net prof it (loss) \$

Businesses reporting a profit (No.) Average sales $\$$
Average expense $\$ \quad 313.889$
Average net profit $\$ \quad 15.525$

Businesses reporting a loss (No.)
Average sales \$
Aversge axpense $\$$
Average net loss \$
$126.28 \frac{5}{2}$
12
86.440
89.050
-2.610
7
329.414
313.889
15.525

5
126.282
135.943
-9.661

| -- | .- |
| :--- | :--- |
| -- | -- |


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


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

- 

--
--
--


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

Businesses reporting profit (No.) Average salas \$
Average salas
Average expense $\$$ $\begin{array}{ll}\text { Average expense } \\ \text { Average net profit } \$ & 16.902\end{array}$

Businesses reporting loss (No.)

$$
\text { Average sales } \$
$$

$$
\begin{aligned}
& \text { Average sales } \$ \\
& \text { Average expense } \$
\end{aligned}
$$

Average expense $\$$
Average net loss $\$$

## 16

136.815
130.819
5.996

11
52.760
$131.141^{5}$
131.141
148.640
148.640
-17.499
--
--
--
--
$\begin{array}{ll}-- & - \\ -- & --\end{array}$
$\begin{array}{ll}-- & - \\ -- & - \\ -- & \end{array}$
(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$

See Taole 1 for symbols and notes

TABLE 1. Seiected operating ratios, in percent of sales, 1986
Yukon, Plumbing Contractors (SIC 4241)

|  | Total(1) |  | Bottom 25\% |  | Lowe?$\text { middle } 25 \%$ |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { Tap } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) |  | $\begin{array}{r} 6 \\ (1)^{6} \\ (1) \end{array}$ |  |  |  |  |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Uoder } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 37.3 | -- | -- | - | -- | 100.0 | 37.3 | -- | -- | -- | -- |
| Occupancy expenses | 8.5 | -- | -- | - | -- | 100.0 | 8.5 | - | -- | -- | -- |
| Deprectation | 2.1 | -- | -- | -- | -- | 100.0 | 2.1 | -- | -- |  | - |
| Repairs \& maintenance | 1.8 | -- | -- | = | -- | 100.0 | 1.8 | -- | = |  |  |
| Heat. light \& telephone | 2.6 | -- | -- | -- | -- | 100.0 | 2.6 | -- | -- |  | -- |
| Rent | 2.0 | -- | -- | -- | -- | 66.7 | 3.0 | -- | -- | -- | -- |
| Personnel expenses | 31.0 | -- | -- | -- | -- | 100.0 | 31.0 | -- | -- | -- | -- |
| Financial expenses | 2.8 | -- | -- | -- | -- | 100.0 | 2.8 | =- | - | -- | -- |
| Interest \& bank charges | 1.4 | -- | -- | -- | -- | 100.0 | 1.4 | -- | -- | -- | -- |
| Professional fees | 1.4 | -- | -- | -- | -- | 100.0 | 1.4 | -- | -- | -- | -- |
| 0ther expenses | 12.0 | -- | -- | -- | -- | 100.0 | 12.0 | -- | -- | -- | -- |
| Profit (loss) | B. 2 | -- | -- | - | -- | 100.0 | 8.2 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -" | -- | 100.0 | *. | -- | -- | -- | -- |

## Srubols

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

## footnotes

(i) These estimates are based on sample of businesses reporting seles between $\$ 10.000$ 8nd $\$ 2,000,000$. Total waighted expenditure on a given item

31 Value in each cell $=\frac{\text { iotal weighted expenditure on a given item }}{} \times$ for guertile.
Total weighted sales of businesses reporting this item of expenoivure
This portion of the table perteins only to the businesses reporting the specific expense item. Therefore these patios are culated individually and the cotal will not necessarily equal $100 \%$.

Notes
Oate are shown by quartiles when at laest 13 of the sempled businesses report the specific item
Records were ranked in ascending order according to sales size. Each quertile (i. b. botton 25\%. Iower midole 25\%. etc.) represents one quarter of the total number of businesses. Within ach quartile, the average ratio is presented. For comparison purposes. the high and low values of sales ere shown.

## How to use the tables

(1) Locate the appropriate sales renge that is displayed on the two lines an itled mow sales valuew and ahigh sales value"
(2) The selected range will indicete the proper quartile. i.e. the bottom $25 \%$. the lower midde $25 \%$. the upper midde $25 \%$ or the top 25\%
|3| Deta pertaining to the selected sales size range will be in that quartile.

## Stendard Industriel Clessification Definition 1515 18801:

51C 4241 - Plumbing Contrectors
Businesses primarily engaged in the installation and pepair of primary hot and cold wate? piping systems (i e. excep: space heatingl suct: as: installation of waste and vent systems drain installation of hot water heaters and plumbing tanks, installation of water melers installation of piping systems. installation of plumbing fixiures, installation of primary hot water, installation of roof drainage sys*ems lexc. eavestroughingl. and installation of sanitary ware

## TABLE 2. Balance sheet profile for 1986

Yukon, Plumbing Contractors (SIC 4241)

|  | Total (1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { To: } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value ( $\$ 000$ 's) | $\begin{aligned} & (1)^{6} \\ & (1) \end{aligned}$ |  | -- | -- |  |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 12 | -- | -- | -- | -- |
| Accounts and notes receivable | 44 | -- | - | -- | -- |
| Inventory | 14 | -- | -- | -- | -- |
| Other current assets | 1 | -- | -- | -- | -- |
| Total current assets | 70 | -- | -- | - | -- |
| Fixed assets | 79 | -- | -- |  |  |
| Less: Accum. dep. on fixed assets Other assets | 28 31 | -- | -- | -- | -- |
| Total assets | 151 | -- | -- | -- | -- |
| Liabilities and equity . . . . . . . |  |  |  |  |  |
| Current loans Other current liabilities | 16 40 | -- | -- | -- | -- |
| Total current ilabilities | 56 | -- | -- | -- | -- |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term debt | 26 | -- | -- | -- |  |
| Other liabilities | - | -- | -- | -- | -- |
| Total liabilities | 82 | -- | -- | -- | -- |
| Total equity | 65 | -- | -- | -- | -- |

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

See lable 1 for symbols and notes.

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

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Uppe: middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime} \mathrm{s}$ ) | $\left.(1)^{5}\right)^{5}$ |  | -- | -- | - |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.7 | -- | -- | - - | - |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} -3.7 \\ 44.5 \\ 0.9 \end{array}$ | -- | -- | -- | - |

(1) The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates are based on a sample of businesses reporiing sates beiween $\$ 10.000$ and $\$ 2.000 .000$.

See fable 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current $=$ current asseis / current Liabilities.
2. Leverage ratios:
al Debt/equity = total |iabilities $/$ equit
bl Debt ratio = qotal liabilities/ rotal assets
c) Interest coverage = net profit * interes; expense, interest expense

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

|  | To:al(1) | Bottom 25\% | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample \{No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value ( $\$ 000$ 's) | - | -- |  | -- | -- |
| Average (\$000's) |  |  |  |  |  |
| Operating activities Cash 4 rom operations Depreciation Dther | - | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities Disposal of fixed assets Purchase of fixed assets lncrease in investment Decrease in investment | - $=$ - | -- -- -- | -- | -- -- -- | -- -- -- |
| Financing activities <br> Increase in long term debt Repayment of long term deb 4 Loans from shareholders Reparment of loans from shareholders Advances \& loans $f$ rom government increase in equity Decrease in equity Other | $\begin{array}{r}- \\ - \\ \hline- \\ \hline \\ \hline\end{array}$ | - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | -- -- -- -- -- | -- -- -- -- -- |
| Increase(decrease) in cash s equivalents Cash 6 equivalents-Beginning of the year Cash equivalents - End of the year | - |  |  |  | -- |
| (1) These estimates are based on a sample of incorporated businesses repopiting sales between $\$ 10,000$ and $\$ 2.000 .000$. Samplo count includes only those businesses reporting a statement of changes. <br> see rable 1 for symbols and notes |  |  |  |  |  |
| TABLE 5. Employment changes by <br> Yukon, Plumbing Contractors (SIC 4 | ze of 1) | $1983-$ | based on | lassifica |  |


|  |  |  |  | Changes in num with pa | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average laboup units(1) | Number of businesses | Total payroll | Average labour units(1) | New 1 y Peporting(2) | No Ianger reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 4 | 159 | 5 | - | 3 |
| less than 20 | 4 | 159 | 5 | - | 2 |
| $20-99$ | - | 159 | - | - | - |
| $100-499$ | - | - | - | * | 1 |
|  | - | - | - | - | - |
| 1986 |  |  |  |  |  |
| Total | 8 | 354 | 12 | 2 | - |
| less than 20 $20-99$ | 7 | x | 7 5 | $\stackrel{2}{-}$ | - |
| 100-499 | - | - | - | - | ... |
| 500 and over | - | - | - | - | . . |

[^1] Survay of Employment. Payroll and Hours, Stetistics Canada. Catalogue 72-002. An everape labour unit could be interpreted as a full-ime emoloyee. Note that the business size groups used are determined at the Canade level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses peporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year.
"Newly reporting" and "no longer reporting" businesses ape essumed to have been in activity for six months and the information is ajusted accordingly
See larle 1 for sumbals and notes

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


| Number of observations in sample | 6 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 169,682 | -- | -- | -- | -- |
| Average expense \$ | 156.901 | -- | -- | -- | -- |
| Average net profit (loss) \$ | 12.781 | -- | -- | -- | -- |
| Businesses reporting a profit (No.) | 5 |  |  |  |  |
| Average sales \$ | 215.116 | -- | -- | - | -- |
| Average expense \$ | 196.074 | -- | -- | -- | -- |
| Average net profit \$ | 19,042 | -- | -- | -- | -- |
| Businesses reporting a loss (No.) | 1 |  |  |  |  |
| Average sales \$ | 33.380 | -- | -- | -- | -- |
| Average expense \$ | 39.380 | -- | -- | -- | -- |
| Average net loss \$ | -6.000 | -- | -- | -- | -- |

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

Businesses reporting profit (No.) Average sales
Average expense $s$
Average expense $\$$
Average net profit $\$ 8$

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

## 139 B

139,000
127.791
11.209
$\begin{array}{ll}- & = \\ -- & \end{array}$
$143.991^{7}$
132.284
11.,707
$32.000^{1}$
36.000
-4.000

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit $\langle$ loss) \$ | $\begin{array}{r} 8 \\ 158.713 \\ 151.507 \\ 7.206 \end{array}$ |
| :---: | :---: |
| Businesses reporting a profit (No.) | 5 |
| Average sales \$ | 213.057 |
| Average expense \$ | 186.568 |
| Average net protit \$ | 25.489 |
| Businesses reporting a loss (Mo.) | 3 |
| Average sales \$ | 88.871 |
| Average expense \$ | 117.379 |
| Average net loss \$ | -28.508 |

[^2]See Iable 1 for symbols and notes

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


Symbois
zero or no observations
100 small too be expressed
... not applicable
confidenqial

## Footnotes

(il) These astimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$
Total weighted expenditure on a given item
121 Value in each cell $=\frac{\text { lotal weighted sales of all businesses in the sample }}{\text { log for each quartile }}$
131 Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Iotel weighted sales of businesses reporiing this item of expenditure }} \times 100$ for each quartile.
This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the totel will not necessarily equal $900 \%$.

## Motes

Data are shown by quartiles when at last 13 of the sampled businesses raport the specific item
Records were ranked in ascending order according to sales size. Eseh quariile li. e. bottom 25\%. lower middle 25\%. etc. represents one quarter of the total number of businesses. Within each quartile, the average patio is presented. For comperison purposes, the high and low values of sales are shown.

How to use the tablet
(1) Locate the appropriate sales pange that is displayed on the two lines entitiad miow sales value" and "high sales value"
(2) The selected range will indicate the proper quertile, i, e. the bottom $25 \%$, the lower midde $25 \%$. the upper midde $25 \%$ or the top $25 \%$.
(3) Data pertaining to the selecied sales size range will be in that quaftile.

## Standerd Industrial CI解ification Definition (SIC 1980):

SIC 4251- Electrieal Contractors
8usinesses primarily engeged in the installation and repail of electrical and communication wiring systems, except trensmission and distritution limes.

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

(1) These estimates are based on a semple of businesses reporting sales between $\$ 10,000$ and $82,000,000$

See iable 1 for symbols and notes

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

|  | Total(2) | Bottom $25 \%$ | Lower $\text { middle } 25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 6 \\ (1)^{6} \\ 1)^{2} \end{array}$ | -- | -- |  |  |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.8 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} 10.7 \\ 78.9 \\ 0.7 \end{array}$ | -- | -- | -- | -- |

(1) The ratios represent the averge of ratios for each business in the group and cannot de calculated from the figures shown in table 2 .
(2) These estimares are based on a sample of businesses reporting sales berween $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

Definitions:

1. Liquidity ratio:

Curpen? $=$ cuppent assets / current liabilities
2. Leverage retios:
a) Debi/equity = \&otal liabiliqies / equity
b) Debs ratio = lotal liabilities / total assets
c) 1 nterest coverage $=$ net profit interest expense ; interest expense

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

|  | Total(1) | Bottom $25 \%$ | Lowe ! $\text { middle } 25 \%$ | Upper $\text { middle } 25 \%$ | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) |  |  |  |  |  |
|  | - |  |  |  | -- |
|  | Average (\$000's) |  |  |  |  |
| Operating activities |  |  |  | -- | -- |
| Cash irom operations Depreciation | - | -- | -- | -- | -- |
| Other | - | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | - |
| Investment activities |  |  |  |  |  |
| Disposal of fixed assets |  | -- | -- | -- | -- |
| Purchase of fixed assets |  |  | -. | -- | -- |
| Increase in investment | - | -- | -- | -- | -- |
| Financing activities |  |  |  |  |  |
|  |  |  |  |  |  |
| Increase in long term debt Repayment of long term debt | - | -- | -- | -- | =- |
| Loans from shareholders |  | -- | -- | -- | -- |
| Repayment of loans from shareholders | - | - | -- | -- | -- |
| Advances 8 loans from government |  | -- | -- | "- | -- |
| lncrease in equity |  |  | -- | -* |  |
| Oecrease in equity | - | -- | -- | -- | -- |
| Other |  |  |  |  |  |
| Increase(decrease) in cash si equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | - | -- | -- | -- | -- |
|  | - | -- | - | -- | -- |
|  | - | -- | -- | -- | -- |

(1) These estimates are based an a sample of incorporated businesses reparting sales between $\$ 10,000$ and $\$ 2.000,000$. Sample count includes only those businesses reporting a statement of changes.
see table 1 for symbols and notes
TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986 Yukon, Electrical Contractors (SIC 4261)


(11) Average labour units are calculated by dividing total payrolt by the average annual wage and salary rate as reportad in the Survey of Employmens. Payroll and Kours, Statistics Canada. Catologue 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 employes in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See table i for symbols and noles

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

|  | Total(1) | Bot tom 25\% | Lower <br> middle 25\% | $\begin{aligned} & \text { Upper } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Tor } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 6 \\ 59,404 \\ 45.008 \\ 14,396 \end{array}$ | -- |  | -- | -- |
| Businesses reporting a profit (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 6 \\ 59.404 \\ 45.008 \\ 14.396 \end{array}$ | -- | -- | -- | -- |
| ```Businesses reporting loss (Mo.) Average sales $ Average expense $ Average net loss $``` | - | -- |  | -- | -- |


| Number of observations in sample | 8 |
| :--- | ---: |
| Average sales $\$$ | 283.554 |
| Average expense $\$$ | 273.311 |
| Average net prolit (loss) $\$$ | 10.243 |
|  |  |
|  |  |
|  |  |
| Businesses reporting a proflt (No.) | 5 |
| Average sales $\$$ | 415.485 |
| Average expense $\$$ | 360.680 |
| Average netprofit $\$$ | 54.805 |
|  |  |
|  |  |
| Businesses reporting a loss (No.) | 3 |
| Average sales $\$$ | 300.667 |
| Average expense $\$$ | 325.667 |
| Average netloss $\$$ | -25.000 |


| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (lass) \$ | $\begin{array}{r} 11 \\ 314.132 \\ 298.071 \\ 16.061 \end{array}$ |
| :---: | :---: |
| Businesses reporting a profit (No.) | 11 |
| Average sales \$ | 314.132 |
| Average expense \$ | 298.071 |
| Average net profit \$ | 16.061 |
| Businesses peporting a loss (No.) | - |
| Average sales \$ |  |
| Average expense \$ |  |
| Average net loss \$ |  |


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

[^3]TABLE 1. Selected operating ratios, in percent of sales. 1986
Yukon. Painters and Decorators (SIC 4275)

|  | Total(1) |  | Bottom 25\% |  | Lower <br> middle 25\% |  | Upper <br> midde 25\% |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) |  | (i) ${ }^{6}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{array}{\|l\|} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting bus inesses only ( 3) |  |  |  |  |
|  | Tota | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { UpDes } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | Lower middle 25* | Uppe middle 25\% | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 16.2 | -- | -- | -- | -- | 67.5 | 24.0 | -- | -- | -- | -- |
| Dccupancy expenses | 8.5 | -- | -- | -- | - | 100.0 | 8.5 | -- | -- | -- | -- |
| Depreciation | 3.3 | -- | -- |  | -- | 100.0 | 3-3 | -- | -- | -- | -- |
| Repairs \& maintenance | 2.4 | -- | -- | -- | $\cdots$ | 100.0 | 2.4 | -- | -- | -- | -- |
| Heat. Iight \& telephone | 1.6 | -- | -- | -- | -- | 83.7 | 1.9 | -- | -- | -- |  |
| Rent |  |  |  | -- | -- |  |  | -- | -- | -- | -- |
| Personnel expenses | 42.8 | -- | -- | -- | -- | 100.0 | 42.8 | -- | - | -* | -- |
| Financial expenses | 2.5 | -- | -- | -- | - | 100.0 | 2.9 | -- | = | - | - |
| Interest \& bank charges | 1.1 1.8 | -- | -- | -- | -- | 100.0 100.0 | 9.1 | -- | -- | -- |  |
| Protessional tees | 1.8 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | -- |
| Dther expenses | 24.3 | -- | -- | -- | -- | 100.0 | 24.3 | -- | -- | -- | -- |
| Profit (loss) | 5.4 | -- | -- | -- | -- | 100.0 | 5.4 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | - | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Symbels

zero or no observations
$t 00$ small too be expressed
not applicabla
confidential

## Footnotes

(i) These estimates are based on a sample of businesses roporting saies between $\$ 10.000$ and $\$ 2,000,000$.

Total weighted expenditure on a given item
(2) Value in each cell:
3) Value in each cell= Total weighted expenditure on a given item

Total weighted sales of businesses reporting this item of expenditure
This portion of the table pertains only to the businesses reporting the specific expense item. Theretore these ratios are calculated individually and the total will not necessarily equal $100 \%$.

## Motes

Date are shown by quartiles when at least 13 of the sampled businesses report the specific item.
Records were fanked in ascending order according to sales size. Each quartile li.e. bottom 25\%. lower middle 25\%, etc.l represents one quarter of the totel number of businesses. Within esch quartile, the average ratio is presented. For comperison purposes, the high and low values of sales are shown

## How to use the tables

(1) Locate the aporopriate sales range that is displayed on the two tines entitled wow sales value" and "High sales value"
(2) The selscted renge will indicate the proper quartile. i.e. the bottom $25 \%$. the lower middle $25 \%$. qhe upper midde $25 \%$ or the top $25 \%$
(3) Data pertaining to the selected sales size range will be in that quartile.

Stendard Induttriml Citestication Definition (SIC 1980):

## SIC 4275 - Painters and Decorators

Businesses primarily engaged in painting. paperhanging and decorbting in buildings and painting of heavy fengineeringl structures.
Included are establishments primarily engaged in paint or paper siripping and parking lat or road surface marking.

TABLE 2. Balance sheet profile for 1986
Yukon, Painters and Decorators (Sic 4275)

|  | Total(1) | Bottom 25\% | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 6 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | verage $1 \$ 000$ |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total curtent assets <br> Fixed assets <br> Less: Accum, dep. on fixed assets <br> Other assets | 4 2 1 7 14 14 5 1 | -- <br> -- <br> -- <br> - <br> - | -- <br> - <br> - <br> - <br> - <br> - <br> - | - - - - - - - | -- -- - - -- -- |
| Total assets | 24 | -- | -- | -- | "- |
| Liabilities and equity <br> Current loans <br> Other curpent liabilities <br> Total cuprent liabilities <br> Mortgages Dayable <br> Long term debt <br> Other liabilities | $\begin{array}{r}6 \\ 9 \\ 15 \\ \hline\end{array}$ | - <br> - <br> - <br> - | - - - - - | - - - - -- | -- -- - - |
| Total liabilities Total equity | 20 5 | -- | -- | - | -- |

(11) These estimates are besed on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000,000$.
see table ifor symbols and notes

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

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde 25\% | Upde: middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value (\$000's) | $\begin{array}{r} 5 \\ (1)^{5} \\ (1) \\ \hline \end{array}$ | -- | -- | --- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 0.9 | -- | - | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} -31.2 \\ 6.0 \\ 0.8 \end{array}$ | -- | * | -- | -- |

(1) The patios represent the everage of patios for each business in the group and cannot be calculated from the figures shown in table 2 .

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

## Definitions:

1. Liquidity retio:

Current $=$ current assets / current liabilities
2. Leverage ratios:
a) Debt/equity = total liabilities / equity
b) Deb? Paic = qotal liabilities / total assets.
c) Interes? coverage $=$ net profit interest experse/ioterest expense.

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


11: These estimetes are pssed on sample of incorporated businesses reporting ssles between $\$ 10.000$ and 82.000 .000 . Sample count includes only those businesses poporing statement of changes
see table for symbors ano notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in ig86
Yukon, Painters and Decorators (SIC 4275)

(1) Averbge labour units are colculated by dividing total payroll by the average annual wage and salary rate as peported in the Survey of Employment. Payroll and Hours. Statistics Canada. Catalague 12-002. An average labour unit could be interpreted as o full-time employee Note that the business size groups usad are determined at the Canade level. Thus if ousiness 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 businasses reporting no payroll deductions in the previous year.
3) Refers 10 businesses reporting no payroll deductions in the following year
"Newly peporting" and "no longer peporing" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table i for symbols and notes

| TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1984-1986$ |
| :--- |
| Yukon, Painters and Decorators (SIC 4275) |

Number of observations in sample

$$
\begin{aligned}
& \text { Average sales } \$ \\
& \text { Average axpense } \$
\end{aligned}
$$

Average expense $\$$
Average net prof it (loss) $\$$

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

Businesses reporting a loss (No.)
Average salas \$
Average expense $\$$
Average expense $\$$
Average net loss $\$$
$48.312^{5}$
43.251
5.061
$55.503^{3}$
55,503
46,340
46,340
9,163
$42.226^{2}$
42.226
45.886
45.886
-3.660

| -- | -- | -- | -- |
| :---: | :---: | :---: | :---: |
| -- | -. | -- | -- |
| -. | -- | -- | -- |
| -- | - | -- | -- |
| -. | -- | -- | -- |
| -- | -- | -- | $\cdots$ |
| -- | -- | -- |  |

1985

Number of observations in stmple
Average sales $\$$
Average sales $\$$
Average expense $\$$
Average expense $\$$
Average net prof it (loss) $\$$

Businesses reporting a profit (No.)

$$
\text { Average sales } \$
$$

$$
\begin{aligned}
& \text { Average sales } \$ \\
& \text { Average expense } \$
\end{aligned}
$$

Average expense $\$$
Average net profit $\$$

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

I1\| These estimates are besed on
See Table 1 for symbols and notes

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

| Iotal(1) Bottom | Lower | UDper | Top |  |
| :--- | ---: | ---: | ---: | ---: |
|  | $25 \%$ | middle $25 \%$ | middle $25 \%$ | $25 \%$ |



| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only( 3 ) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \end{aligned}$ |  | Total | Botःom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Vehicle expenses | 52.2 | =- | - | -- | -- | 100.0 | 52.2 | -- | -- | -- | - |
| Dedrecistion | 14.2 | -- | - | -- | -- | 85.8 | 16.6 | -- | -- | -- | -- |
| Redairs \& maintenance | 17.6 | -- |  | -- | -- | 100.0 | 17.6 | -- | -- | -- | - |
| Fuel expense | 20.3 | -- | -- | -- | -- | 95.9 | 21.2 | - | -- | -- | -* |
| Personnel expenses | 13.9 | -- | -- | -- | -- | 69.8 | 19.9 | -- | -- | -- | -- |
| Financial expenses | 6.4 | -- | -- | -- | -- | 97.5 | 6.5 | -- | -- | -- | -- |
| Interest 8 bank charges | 4.6 | -- | -- | -- | - | 87.3 | 5.2 | -- | -- | -- |  |
| Professional fees | 1.8 | -- | -- | -- | -- | 92.9 | 2.0 | -- | -- | -- | -- |
| Other expenses | 24.6 | -- | -- | -- | -- | 98.0 | 25.1 | -- | -- | -- | -- |
| Profit (loss) | 3.0 | -- | -- | -- | -- | 88.0 | 3.1 | -- | -- | -- | -- |
| Total | 100.0 | -- | - | -- | -- | 100.0 | . $\cdot$ | -- | -- | - | -- |

## Symbols

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

## Footnotes

(1) These estimates are based on a somple of Dusinesses reporting sales beiween $\$ 10,000$ and $\$ 2,000,000$
12) Value in each cell $=\frac{\text { lotal weighted expenditure on a given item }}{\text { Total weighted sales of all businesses in the semple }} \times 100$ for each quartile.
(3) Value in each cell $=\frac{\text { lota weighted expenditure on a given isem }}{\text { Totel weighted seles of businesses reporting this item of expenditure }} \times$ for fortile.

This portion of the table pertains only to the busimesses reporting the specific expense tiem. Therefore these ratios are calculated individublly and the total will not necesserily equal $100 \%$

## Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item
Records were ranked in ascending order according to sales size. Each quarqile (i, o. bottom 25\%. lower nidde 25\%, etc. represents one querter of the total number of businesses. Within each quartile. the average ratio is presented. For comperison purposes. the high and low values of sales are shown.

How to use the tebles
(1) Locate the sppropriate sales range that is displayed on the two lines entitled "low sales value" and "Migh sales velue"
(2) The setected range will indicate the proper quartile. i.e. the bottom $25 \%$. the lower midde $25 \%$. the upper midde $25 \%$ or the top $25 \%$
(3) Dete pertaining to the selected sales size range will be in that quartile.

Standerd Industrisl Classification Definition (SIC 1980):
SIC 456 - Truck Transpor $\{$ Industry
Businesses primarily engaged in the provision of all types of trucking. Trensfer and related services. Truck abroker-operatars" are included in this industry.

TABLE 2. Balance sheet profile for 1986
Yukon, Truck Transport Industry (StC 456)

|  | Total(1) | Bot tom 25\% | Lowe P <br> middle 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $8000^{\prime} \mathrm{s}$ ) High salas value ( $\$ 000$ 's) | $\left.\begin{array}{r} 35 \\ \{1\} \\ 11\} \end{array}\right\}$ | -- | -- | -- |  |
|  | Average $\langle \$ 000$ 's |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 5 | -- | -- | -- | - |
| Accounts and notes receivable | 23 | -- | -- | - | - |
| Inventory | 3 | -- | -- | -- | -- |
| Other current assets | 3 | -- | -- | -- | -- |
| Total curient assets | 34 | -- | -- | -- | - |
| Fixed assets | 129 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 68 | - | -- | -- | -- |
| Other assets | 8 | -- | -- | -- | -- |
| Total assets | 103 | -- | - | - | -- |
| Limbilities and equity ... .a |  |  |  |  |  |
| Current loans | 21 | - | -- | -- | - |
| Total current liabilities | 37 | - | -- | -- | -- |
| Mortgages payable | - | $\cdots$ | -- | -- | -* |
| Long term debt | 32 | -- | -- | -- | - |
| Other liabilities | 1 | -- | -- | -- | -- |
| Total liabilities | 70 | -- | -- | -- | -- |
| Total equity | 33 | -- | -- | -- | -- |

(1) These estimates ore based on a semple of businesses reporting seles detween $\$ 10,000$ and $\$ 2,000,000$.

See fable 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Yukon, Truck Transport Industry (SIC 456)

|  | Total(2) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 22 \\ & (1) \\ & 1 \end{aligned}$ |  | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 2.8 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{aligned} & 7.7 \\ & 1.6 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the group and cannor be calculated from the figures shown in table 2 .
(2) These estimates are besed on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$.

See Table 1 for symbols and notes

## Definitions:

1. Liquidity ratio:

Curren: = current assets / curren: liabilities
2. Levermge ratios:
al Debt/equiry = totel |iebilities / equi:y
b) Debt ratio = totel liebilities/ total asse:s
c) Interest coverege $=$ net profi . interes: expense: interest exoensen

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

|  | Total 11 ) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $\left\{\$ 000^{\prime} s\right.$ ) High sales value ( $\$ 000^{\prime}$ s) | $\left\{\begin{array}{l} 1 \\ \langle 1 \end{array}\right\}$ | -- | -- | -- | -- |
|  |  |  | verage 1\$00 |  |  |
| Dperating activities Cash from operations Deareciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | --- | -- | - $=$ |
| Oividends | $x$ | -- | =- | -- | - |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | --- | - |
| Financing activities <br> Increase in long term debt <br> Reparment of long term debt <br> Loans from shareholders <br> Reparment of loans from sharaholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Increase (decrease) in cash \& equivalents Cash 8 equivalents-Beginning of the year Cash \& equivalents - End of the year | $X$ $X$ $X$ | -- | -- | -- | -- |

11) These estimates are based on a sample of incorporsted businesses peporting salas between $\$ 10.000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting a statement of changes.
See lable, for symbols and notes

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


(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rete as reported in the Survey of Employment, Payroll and Kours. Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a full-ime employee. Hote that the business size groups used ere determined of the Canaos level, ithus it 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 payrall deductions in the following year.
"Newly paporting" and "no longer raporting" businesses are essumed to hove been in activity for six months and the information is adjusted accordingly.

See table for symbols and notes.

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

|  | Total(1) | Bottom 25\% | Lower middle 25\% | Upper midole $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 18 \\ 249.560 \\ 226.449 \\ 23.117 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting profit (Mo.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 13 \\ 242.613 \\ 205.654 \\ 36.959 \end{array}$ | -- | -- | -- | -- |
| Businesses raporting a loss (Mo.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net loss \$ | $\begin{array}{r} 5 \\ 481.149 \\ 507.650 \\ -26.501 \end{array}$ | -- | - | -- | -- |


| Mumber of observetions in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 15 \\ 280,604 \\ 253.064 \\ 27.540 \end{array}$ | -- | -- -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average salas \$ <br> Avorage expense $\$$ <br> Average net profie \$ | $\begin{array}{r} 12 \\ 389.727 \\ 341.138 \\ 48.589 \end{array}$ | -- | -- | -- | - - - |
| Businesses reporting loss (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net loss \$ | $\begin{array}{r} 3 \\ 292.013 \\ 294.489 \\ -2.476 \end{array}$ | -- | -- | -- | -- |

1986


[^4]TABLE 1. Selected operating ratios, in percent of sales. 1986
Yukon, Specialty Food Stores (SIC 6012)

|  | Total(1) |  |  | $\begin{gathered} \text { Bottom } \\ 25 \% \end{gathered}$ | Lower middle 25\% |  | Uppe: <br> middle 25\% |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value (\$000's) |  | (1) ${ }^{5}$ |  |  |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{array}{\|l} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middlie } \\ 25 \% \end{array}$ | Uoper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lowe? } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | Uppel middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 55.2 | -- | -- | -- | -- | 100.0 | 55.2 | - | -- | -- | -- |
| Occupancy expenses | 20.9 | = | -- | -- | -- | 100.0 | 20.9 | -- | = | = | -- |
| Depreciation | 2.3 | -- | -- | -- | -- | 100.0 | 2.3 | -- | -- | -- | -- |
| Repairs \& maintenance | 1.4 | -- | -- | -- | -- | 100.0 | 1.4 | -- | -- | -- | -- |
| Heat. light 8 telephone | 2.3 | -- | -- | -- | -- | 100.0 | 2. ${ }^{2} 6$ | -- | -- | -- | -- |
| Rent | 15.0 | -- | -- | -- | -- | 91.4 |  | -- | -- |  | -- |
| Personnel expenses | 8.0 | ** | -* | -- | -- | 100.0 | 8.0 | -- | -- | - | -- |
| Financial expenses | 2.2 | -- | -- | -- | =- |  | 2.2 | -- | -- | -- | -- |
| Interest \& bank charges Professional fees | 1.3 0.9 | -- | -- |  | -- | 100.0 76.9 | 1.9 | -- | -- | -- | -- |
| Other expenses | 18.2 | -- | -- | -- | -- | 100.0 | 18.2 | -- | -- | -- | -- |
| Profit (loss) | -4.5 | - | -- | -- | - | 91.4 | -5.0 | -- | -- | -- | -- |
| Total | 100.0 | - | -- | ** | - | 100.0 | $\ldots$ | -- | -- | -* | - |

## Syabols

zero or no observetions
too small 200 be expressed
not applicable
confidential

## Footnotes

1) ihese estimates are bosed on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$
2) Value in each cell = rotal weighted expenditure on given item
3) Value in each $\mathrm{cel}=\overline{\mathrm{ram}}=100$ for each quartile
(3) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses peporing this item of expenditure }} \times 100$ for ach quartile.

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

## Notes

Dat日 are shown by quartiles when at least 13 of the sampled businesses report the specific item
Recoros wefe ranked in ascending order according to sales size. Each quertile li. e. bottom 25\%. lower middle 25z, etc.l represents one guerter of the cotal number of businesses. Within each quartile, the pevage patio is prasented. For comparison purposes, the high and low values of sales are shown

Mow to ute the tebles
(1) Locate the appropriate sales range that is displayed on the two lines entisled "how sales value" and wigh sales value"
(2) The selected range will indicate the proper gurtile, i, e. the bottom $25 \%$, the lower middle $25 \%$. the upper middie $25 \%$ or the top $25 \%$.
(3) Deta pertaining to the selected sales size range will be in that quartile.

## Standard Industrial Classificetion Definition (\$IC 1880)

SIC 6012 - Specialty food Stores
Businesses primerily engaged in retail oealing usualiy in one line of food. Included in this indusiry are those retail bakefies which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers gusinesses primarily angaged in selling fried chicken, doughnuts, pizzas, soft ice cream and the like for off-premises consumption are classified in 9213 -- Take-Dut food Services
inis group includes the following tyoes of stores: bread and pastry shops. butcher shops, candy and nut stores. confectionery stopes.



TABLE 2. Balance sheet profile for 1986
Yukon, Specialty Food Stores (SIC 5012)

|  | Total (1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\left(\begin{array}{r} 5 \\ (1)^{5} \end{array}\right.$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Dther current assets <br> Tatal current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 1 \\ 12 \\ - \\ 13 \\ 27 \\ 7 \\ 2 \end{array}$ | -- -- -- -- -- -- | -- -- -- - - -- | -- - - - - - - | - -- -- -- -- -- |
| Total assets | 34 | -- | -- | -- | -- |
| Liabilities and equity <br> Current loans <br> Dther current liabilities Total current liabilities Mortgages payable Long term debt <br> Dther liabilities | $\begin{array}{r}4 \\ 4 \\ 8 \\ 6 \\ 13 \\ \hline\end{array}$ | - -- -- -- | -- - - - - | -- -- -- -- | -- -- -- -- |
| ```Total liabilities Total equity``` | $\begin{array}{r} 27 \\ 8 \end{array}$ | -- | -- | -- | -- |

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

See Table 1 for symbols and notes

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

|  | Total 22 ) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middie 25\% | Uppe: middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $(\$ 000$ 's ) High sales value ( $\$ 000$ 's) | $\left(\begin{array}{r} 3 \\ (1)^{3} \end{array}\right.$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratia (times) | 19.8 | -- | -- | -- | - |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interast coverage ratio (times) <br> Debt ratio (times) | $\begin{aligned} & 1.2 \\ & 9.2 \\ & 0.8 \end{aligned}$ | - | -- | -- | -- |

(1) The ratios represent the average of ratios for each business in the gioup and cannot be calculated from the figures shown in Table 2 .
(2) These estimates are based an a sample of businesses peporting sales beqween $\$ 10.000$ and $\$ 2,000.000$.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = curfent assets / current liabilities

## 2. Leversge ratios:

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

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

|  | Total(1) | Bottom 25\% | Lower middle 25\% | $\begin{aligned} & \text { Uppet } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(1)^{\text {( }}$ |  | -- | -- |  |
| Average ( $\$ 000$ 's) |  |  |  |  |  |
| Dperating activities Cash from operations Depreciation Other | $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investmenき | $x$ $x$ $x$ $x$ | - -- -- | -- | -- <br> -- <br> - | -- -- -- |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - <br> - <br> - <br> - <br> - | -- -- -- -- -- | -- -- -- - - - | - <br> - <br> - <br> $=-$ <br> $=-$ <br> - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $x$ $\times$ $\times$ $x$ | -- | -- | -- | -- |
| (1) These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10.000$ end $\$ 2.000 .000$. Sample count includes only those businesses reporting a statement of changes. <br> see rable 1 for symbols and notes. |  |  |  |  |  |
| TABLE 5. Employment changes by Yukon, Food Stores (SIC 601) | ze of b | 1983- | based on | lassifica |  |


| Business size expressed in average labour units(1) | Number of businesses | Total payrol$\left(\$ 000^{\prime} \mathrm{s}\right)$ | Average !abour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 17 | 2.245 | 134 | 2 | 1 |
| $\begin{aligned} & \text { less than } 20 \\ & 20^{-} 99 \\ & 100-499 \end{aligned}$ | $\begin{array}{r}15 \\ 2 \\ - \\ \hline\end{array}$ | X | $\begin{array}{r}70 \\ 64 \\ \hline\end{array}$ | 2 - | 1 - - |

1986

| Total | 20 | 3,484 | 163 | 4 | . |
| :---: | :---: | :---: | :---: | :---: | :---: |
| less than 20 | 17 | 1.717 | 78 | 3 | . . |
| $20-99$ | 2 | $\times$ | 84 | - | - $\cdot$ |
| 100-499 | , | $x$ | 1 | 1 | . . . |
| 500 and over | - | - | - | - |  |

[^5]"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly
see Table 1 for symbols and notes

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

|  | Total(1) | Lower |  |
| :--- | :--- | :--- | :--- |


| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net protit (loss) \$ | $\begin{array}{r} 5 \\ 178.514 \\ 175.509 \\ 3.005 \end{array}$ |
| :---: | :---: |
| Businesses reporting a profit (No.) | 4 |
| Average sales \$ | 285.661 |
| Aveiage expense \$ | 268.191 |
| Average net profit \$ | 17.470 |
| Businesses reporting a loss (No.) | 1 |
| Average sales \$ | 32.097 |
| Average expense \$ | 35,261 |
| Average net loss \$ | -3.164 |

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

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

|  | Total(1) |  | Bottom 25\% |  | Lower <br> midde 25\% |  | Upper$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) |  | (1) ${ }^{5}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 52.1 | -- | -- | -- | -- | 95.1 | 54.7 | -- | -- | -* | $\cdots$ |
| Occupancy expenses | 12.7 | -- | -- | -- | -- | 100.0 | 12.7 | -- | -- | -- | - |
| Depreciation | 0.8 | -- | -- | -- | -- | 30.3 | 2.7 | -- | -- | -- | - |
| Repairs \& maintenance | 0.3 | -- | -- | -- | -- | 24.5 | 1.1 | -- | - | -- | - |
| Heat. light \& telephone | 8.9 | -- | -- |  | - | 100.0 | 8.9 | -- | -- | -- | -- |
| Rent | 2.7 | -- | -- | -- | -- | 30.3 | 8.8 | -- | -- | -- | -- |
| Personnel expenses | 4.1 | -- | -- | -- | -- | 30.3 | 13.7 | -- | -- | -- | - |
| Financial expenses | 1.0 | -- | -- | -- | -- | 100.0 | 1.0 | -- | -- | -- | -- |
| Interest 8 bank charges Protessional fees | 1.5 0.6 | -- | -- |  | -- | 30.3 95.1 | 1.5 0.6 | -- | -- | -- | -- |
| Other expenses | 14.2 | -- | -- | -- | -- | 100.0 | 14.2 | -- | -- | -- | -* |
| Profit (loss) | 15.9 | -- | -- | -- | -- | 100.0 | 15.9 | -- | -- | -- | - |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | - | -- | -- |

Symbols
zero or no observeiions
too small 100 be expressed
...noi spplicable

* confidential


## Footnotes

(1) These estimetes er based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
V) Viue in each cell = lozal weighted expenditure on a given item
2) Value in esch cell $=$ for each quartile
(3) Value in each cell $=\frac{\text { lotat weighted expenditure on a given item }}{\text { iotal weighted soles of businesses reporting this iten of axpenditure }} \times$ foo for guartile

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

## Notes

Deta are shown by quartiles when at least 13 of the sampled businesses report the specific item
Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25\%, lower middle 25\%, eqc.) rapresents one quarter of the cotal number of businesses. Within each quartile. the average rotio is presented. For comparison purposes. the high and low values of seles are shown

How to use the sables
(1) Locate the appropriate sales range that is displeyed on the two lines entitled "Low sales value" and migh sales value"
(2) The selected range will indicate the proper quartile, i.e. the bottom $25 \%$. the lower middle $25 \%$, the upper midde $25 \%$ or the 10p 25\%
(3) Data pertaining to the selected sales size range will be in that quartile

Stenderd lndustrial Classification Definition (SIC 1980):
SIC 622 - Applience. Tolevision. Radio and Stereo Stores
Businesses primarily engaged in retail dealing in mojor household appliances. Small electricel appliances, television, radio and sound equipment. Repair shops for such appliances ere included in this industry group

TABLE 2. Balance sheet profile for 1986
Yukon, Appliance, Television, Radio and Stereo Stores (Sic 622)

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value (\$000's) | $(11)^{5}$ | -- |  | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 1 \\ 4 \\ 11 \\ \hline 15 \\ 15 \\ 7 \\ 1 \\ 5 \end{array}$ | -- -- -- - - - | - - - - - - -- | -- -- -- -- -- -- | -- - - - -- -- -- |
| Total assets | 27 | -- | -- | -- | -- |
| Liabilities end equity <br> Current loans <br> Other current liabilities Total current liabilities <br> Mortgages payable <br> Lang term debt <br> Other Iiabilities | $\begin{array}{r}11 \\ 3 \\ 14 \\ \hline 8 \\ \hline\end{array}$ | - - - - | -- -- -- -- | -- -- -- -- | -- -- -- -- |
| $\begin{aligned} & \text { Total liabilities } \\ & \text { Total equity } \end{aligned}$ | 21 5 | -- | -- | -- | -- |

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

See table 1 for symbols and notes.

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

See tabie 1 for symbals and notes

Definitions:

1. Liquidity retio:

Current = current assets / current liabilities
2. Leverage retios:
a) Debt/equity $=$ total liabilities / equity
b) Dett ratio $=$ total liabilities / total assets.
cl Interest coverage $=$ net profit + interest expense foterest expense

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


111 These estimbtes are based on a sample of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2.000$, 000. Sample count includes only those busimasses reporting a statement of changes.
see rable 1 for symbols and notes

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

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Emplovment. Payroll and Hours, Statistics Canada. Catalogue 22-002. An average labour unit could be interpreted as of fuli-time emplovee. Note that the business size groups used are determined aq the canada level. Thus it a business has at loast 500 amoloyees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group
(2) Refers 10 businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payrall deductions in the following year
"Newly feporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accorcingly.

See Table 1 for symbols and notes.

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

|  | Total 11 ) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper <br> middle $25 \%$ | $\begin{aligned} & \text { Tov } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample | - |  |  |  |  |
| Average sales \$ |  |  |  |  |  |
| Average expense $\$$ (loss) \$ Average net Drofit | - |  |  |  | -- |
| Businesses reporting a profit (No.) | - |  |  |  |  |
| Average sales \$ |  | -- | -- | -- |  |
| Average expense \$ | - | -- | -- |  |  |
| Average net profit \$ | - | -- | -- | -- | -- |
| Businesses reporting loss (No.) | - |  |  |  |  |
| Average sales \$ |  | -- | -- | -- |  |
| Average expense \$ | - | -- | -- | -- | -- |

Number of observations in sample
Average sales $\$$
Average expense $\$$
Average net profit (loss) $\$$
Businesses reporting a profit (No.)
Average sales $\$$
Average expense $\$$
Average net profit $\$$
Businesses reporting a loss (No.)
Average sales $\$$
Average expense $\$$
Average net loss $\$$

| Number of observations in sample |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 113,794 | -- | -- | -- | -- |
| Average expense \$ | 103.811 | -- | -- | -- | -- |
| Average net Drofit (los5) \$ | 9.983 |  | -- | -- |  |
| Businesses reporting profit (No.) | 113.78 |  |  |  |  |
| Average sales \$ | 113.794 |  |  | -- |  |
| Average expense \$ | 103.811 | -- |  |  |  |
| Average net protit \$ | 9.983 | -- | -- | -- |  |
| Businesses reporting a loss (No.) | - |  |  |  |  |
| Average sales \$ | - | -- | -- |  |  |
| Average expense \$ | - | -- | -- |  |  |
| Average net loss \$ |  | - | -- | -- | - |

[^6]TABLE 1. Selected operating ratios, in percent of sales. 1986
Yukon, Gasoline Service Stations (SIC 6331)

|  | Total(1) |  | Bottom 25\% |  | Lower$\text { middle } 25 \%$ |  | Uppe: <br> middie 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value $1 \$ 000$ 's High sales value ( $\$ 000^{\prime}$ s) |  | 15 11 11 |  |  |  |  |  |  |  |  |  |
| Selacted expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Totel | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 82.5 | -- | -- | -- | - | 100.0 | 82.5 | -- | -- | -- | - |
| Occupency expenses | 4.8 | -- | -- | -- | -- | 100.0 | 4.8 | -- | -- | = | -- |
| Deareciation | 1.2 | -- | -- | -- | -- | 74.0 | 1.6 | -- | -- | -- | -- |
| Repairs 8 maintenance | 1.3 | -- | -- | -- | -- | 81.4 | 1.6 | -- | -- | -- | -. |
| Heat, light \& telephone | 2.0 | -- | -- |  | -- | 100.0 45.5 | 2.0 | -- | -- | -- | - |
| Rent |  | -- | -- | -- | -- | 45.5 |  | -- | -- | -- | -* |
| Persannel expenses | 6.8 | - | -- | -- | -- | 85.1 | 8.0 | -- | -- | -- | -- |
| Financial expenses | 1.5 | -- | -- | -- | -- |  |  | -- | -- | - | -- |
| Interest \& bank charges Professional fees | 1.0 0.4 | -- | -- |  | -- | 100.0 81.4 | 1.0 0.5 | -- | -- | -- | -- |
| Other expenses | 3.3 | -- | -- | -- | -- | 100.0 | 3.3 | -- | -- | -- | =- |
| Profit (loss) | 1.1 | -- | -- | -- | -- | 81.4 | 1.4 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | ... | -- | -- | -- | -- |

## Symbols

zero of no observations
100 smsll 100 be expressed

- not applicable
confidentisl


## footnotes

\{11 These estimates are based on a sample of businesses reporiing $\$ 81$ es between $\$ 10.000$ ano 82.000 .000 .
Total weighted expenditure on a given item
21 Value in each cell $=\frac{\text { Total weighted sales of all businesses in the sample }}{} \times 100$ for each quertile.
31 Value in each celf $=\frac{\text { Toqal weighted expenditure on given item }}{\text { Tota weighed seles of businesses reporting this item of expenditure }} \times$ for each quartile
This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will no? necessarily equbl $100 \%$

## Notes

Data fre shown by quertiles when at least 13 of the sempled businesses report the specific item
Records were ranked in ascending order according 10 sales size. Each quartile li e. bottom 25\%, lower midde 25\%. etc.l represents one quarter of the total number of businesses. Hithin each quartile. the average rotio is presenied. For comparison purposes. the high and low values of sales are shown

## How to use the tebles

(1) Locate the appropriate sales range that is displayed on the two limes entitled "Low gales value" and "Migh sales vatue"
$(21$ The selected range will indicate the proper quartile. i.e. The botiom $25 \%$, the lower middle $25 \%$. the upper midde $25 \%$ or the top $25 \%$.
131 Dato pertaining to the selected sales size range will be in that quarilite

Standard Industriel Elassification Definition (SIC 1880):
SIC 6331 - Gasotine Service Stations
Businesses primarily engaged in retail dealing in gasoline. lubricating oils and greases, Included in this inoustry are firms primarily engaged in lubricating motor vehicles. This group industry includes firms described as: retail diesel fual. filling stations, gas bars, gesoline service stations. fetail gasoline, motor vehicles lubrication services, and self-serve gasoline stetions.

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

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> midde 25\% | $\begin{array}{r} \text { Upper } \\ \text { middle } 25 \% \end{array}$ | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 15 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average (9000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 10 | -- | -- | -- | -- |
| Accounts and notes receivable | 10 | -- | - | -- | -- |
| Inventory | 27 | -- | -- | -- | -- |
| Other current assets | 3 | -- | -- | -- | -- |
| Total current assets | 50 | -- | -- | -- | -- |
| Fixed assets | 151 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 76 | -- | -- | -- | -- |
| Other assets | - | -- | -- | -- | -- |
| Total assets | 125 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current loans $\begin{aligned} & \text { Other current liabilities } \\ & \text { Oub }\end{aligned}$ | 12 | -- | -- | -- | -- |
| Total current liabilities | 29 | -- | -- | -- | -- |
| Mortgages payable | 9 | -- | -- | -- | -- |
| Long term debt | 70 | -- | -- | -- | -- |
| Other liabilities |  | -- | -- | -- | -- |
| Total liabilities | 108 | -- | -- | -- | -- |
| Total equity | 17 | -- | -- | -- | -- |

(1) these essimates are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$ See rable 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Yukon. Gasoline Service Stations (SiC 6331)

| Total (2) Bottom | Lower | Upper | Top |  |
| :--- | ---: | ---: | ---: | ---: |
|  | $25 \%$ | midde $25 \%$ | middle $25 \%$ | $25 \%$ |
|  |  |  |  |  |


| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime} \mathrm{s}$ ) High sales value ( $\$ 000$ 's) | $\begin{array}{r} ? \\ (1) \\ (1) \end{array}$ | -- | -- | -- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 3.1 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} 14.5 \\ -16.7 \\ 1.2 \end{array}$ | -- | -- | -- | -- |

[^7](2) These estimates are based on a sample of businesses reporting sales beiween $\$ 10,000$ and $\$ 2,000,000$.

See table 1 for symbals and notes.

Definitions:

1. Liquidity retio:

Current $=$ current assets $/$ current |iabilities.
2. Leverege retios:
8) Debtfequisy = tatal lisbilities / equity.
b) Debt ratio = total liabililies/total assets-
c) Interest coverage = nat profit - interest expense / interest expense.

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

|  | io:al<1! | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe: <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ s) High sales value $\left(\$ 000^{\prime}\right.$ s! | $\left(\begin{array}{r} 3 \\ (1)^{3} \end{array}\right.$ | -- |  | -- | -- |
|  |  |  | verage $1 \$ 000$ |  |  |
| Operating activities Cash from oderations Depreciation Other | $\begin{gathered} 10 \\ 13 \\ 1 \end{gathered}$ | -- | -- | -- | - |
| Dividends | = | -- | -- | - | - |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | -16 | -- | -- | -- | - |
| Financing activitios <br> Increase in lang term debt <br> Repayment of lang term debt <br> Loans from shareholders <br> Repayment of laans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r}2 \\ -28 \\ 25 \\ \hline\end{array}$ | -- | -- | -- | - |
| Incrase(decreasel in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 7 8 | -- | -- | -- | -- |

(11 These estimates are dased on a sample of incorporated businesses reporting sales between $\$ 10.000$ and 52.000 .000 . $\$$ ample count includes only those businesses reporting a statemen: of changes
See table i for symbols and noles

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


III Average tabour units are calculated by dividing total payroll oy the average annual wage and salary rate as reported in the Survey of Emplovment. Poyroll and Hours, Statissics Canada. Catalogue 72-002. An average labour unit could be interpreted as fult-time employee. Note that the business size groups used are determined at the cenede level. Thus if obusiness has ef leas? 500 emplovees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
121 Refers to businesses reporiing no payroll deductions in the previous year.
(3) Refers 10 businesses peporting no payroll deductions in the following year
"Newly raporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is iadjusted accordingly

See Table for symbols and notes

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

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

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

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

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

11
451.252
451.252
445.790
5. 462
$582.09{ }^{9}$
564.848
17.245
$444.690^{2}$
444.690
455.968
-11,276

1984

| -- | -- | -- | -- |
| :---: | :---: | :---: | :---: |
| -- | -- | -- | - |
| -- | -- | -- | -- |
| -- | -- | -- | -- |
| -- | -- | -- | -. |
|  |  |  |  |
| -- | -- | -- | -- |
| -- | -- | -- | -- |
| -- | -- | -- | -- |

Number of observations in sample
Average sales $\$$
Average expense $\$$
Average net profit (loss) $\$$
12.18
612.126
609.737
2.389

Businesses reporting a profit (Mo.)
Average sales $\$$
397.099

Average expense $\$$
Average net profit
18.818

Businemses reporting oloss (No.)
665.143

Average sales \$
665.143
691.116

Average expense $\$$
$-25,973$

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

1986

| Number of observations in sample | 19 |
| :--- | ---: |
| Average sales $\$$ |  |
| Average expense $\$$ | 541.798 |
| Average net profit (loss) $\$$ | 524.856 |
|  | 16.942 |
| Businesses reporting profit (No.) |  |
| Average sales $\$$ |  |
| Average expense $\$$ |  |
| Average net profit $\$$ | 547.003 |
|  | 529.072 |
|  | 17.931 |
| Businesses reporting a loss (Mo.) |  |
| Average sales $\$$ |  |
| Average expense $\$$ |  |
| Average net loss $\$$ |  |

(1) These estimates are based on a sample of businesses reporting sales beiween $\$ 10.000$ and $\$ 2,000,000$

See Table 1 for symbols and notes

TABLE 1. Seiected operating ratios, in percent of sales. 1986
Yukon. Toy, Hobby, Novelty and Souvenir Stores (SIC 558)


Sywbols

- zero or no observations
*- too smal! too be expressed
(..) not applicable
confidential
Foot notes
(11) These estimates are based on a sample of businesses peporting sales belween $\$ 10.000$ and $\$ 2.000 .000$

Total weighted expenditure on a given item
(2) Value in each cell $=$ Total waighted sales of gll businesses in the sample $x$ for each quartile

Total weighted sales of sll businesses in the sample
(3) Value in each cell $=\frac{\text { Tatal weighted expenditure on e given item }}{\text { Tatal weighted seles of businesses peporting this item of expendi ture }} \times$ loo for autile.

This portion of the table pertains only to the businesses peporting the specific expense item. Therefore these retios ere calculated individually and the total will not necessarily equal 100\%.

Note:
Data are shown by quartiles when at least 13 of the sampled businesses report the specific item
Records were ranked in ascending order according to sales size. Each quartile fi.e. botton 25\%. Iower middle 25\%. etc. represents one quarter of the cofal number of businesses. Within each quartile, the average patio is presented. For comparison purposes. the high and low values of sales are shown

## How to use the tables

(1) Locate the appropriate sales range that is displayed on the two limes entited "Low sales value" and migh sales value"
12) The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower midde $25 \%$, the upper midde $25 \%$ or the 100 25\%
(3) Data pertaining to the selected sales size range will be in that quartile

Standerd Industrial Clateificetion Definition (SIC 1980):
SIC 558- Toy. Hobby, Novelty and Souvenir Stores
Bus inesses primarily engaged in retail dealing in toys. hobby supplies, gifts, novelties and souvenirs

TABLE 2. Balance sheet prof 11 for 1986
Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

|  | Total(1) | Bottom 25\% | Lowe: <br> middle $25 \%$ | Uppe: middle 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\left(\begin{array}{r}6 \\ (1)\end{array}\right.$ | -- |  | -- | -- |
|  | Average ( 8000 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 2 | -- | -- | -- | -- |
| Accounts and notes receivable Inventory | 1 23 | -- | -- | -- | -- |
| Other current assets | 2 | - | -- | -- | -- |
| Total current assets | 27 | - | -- | -- | "- |
| Fixed assets | 5 | -* | -- | -- | " |
| Less: Accum. ded. on fixed assets | 7 | -- | -- | -- | -- |
| Other assets | 7 | -- | -- | -- | -- |
| Total assets | 37 | -- | -- | -- | -- |
| Limbilities and equity |  |  |  |  |  |
| Current loans Other cursent liabilities | 2 | -- | -- | - | -- |
| Total current liabilities | 2 | -- | - | -- | -- |
| Mortgages dayable | - | -- | -- | -- | -- |
| Long term debt | 40 | -- | -- | -- | -- |
| Other liabilities | 1 | -- | -- | -- | -- |
| Total liabilities | 43 | -- | -- | -- | -- |
| Total equity | -6 | -- | -- | - | -- |

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

See Table 1 for symbols and notes.

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

|  | Total (2) | Bottom 25\% | Lower <br> middle 25\% | Upper <br> midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value $(\$ 000$ 's | $(1)^{4}$ |  | -- |  | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio \{times\} | 51.6 | -- | -- | -- | -- |
| ```Leverage rotios Debt/equity patio {times} Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} -4.2 \\ -10.7 \\ 1.3 \end{array}$ | -- | -- | -- | -- |

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

Definitions:

1. Liquidity retio:

Current = curtent assets / current liabilities
2. Leverage ratios:
e) Debt/equity $=$ total liabilities / equity
b) Debt ratio = total |ibbilities / total assets
c) Interest coverage $=$ net profit $+i n t e r e s t$ expense ; icterest expense

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

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle $25 \%$ | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\{1\}^{1}$ | -- | -- | -- | -- |
|  |  |  | verage (\$00 |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Incraase in investment <br> Decrease in investment | $\begin{aligned} & X \\ & X \\ & X \\ & X \end{aligned}$ | -- | -- | -- | -- |
| Financing activities <br> increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> increase in equity <br> Decrease in equity <br> Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $X$ $X$ $X$ | -- | -- | -- | -- |

11) These estimates are based on sample of incorporated businesses reporiing seles between $\$ 10.000$ and $\$ 2.000,000$. Sample coune includes
only those businesses reparting a statement of changes.
see Table 1 for symbols and notes.

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


[^8]| TABLE 6. Selected operating characterfstics of small businesses by sales quartile, $1984-1986$ |
| :--- |
| Yukon, Toy, Hobby, Novelty and Souvenir Stores (Sic 658) |

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

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

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

| 4 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 71.284 | -- | -- | -- | -- |
| 69.119 | -- | -- | -- | -- |
| 2.165 | -- | -- | -- | -- |
| 2 |  |  |  |  |
| 141.852 | -- | -- | -- | -- |
| 135,780 | -- | -- | -- | -- |
| 6,072 | -- | -- | -- | -- |
| 2 |  |  |  |  |
| 61.637 | -- | -- | -- | -- |
| 63,691 | -- | -- | -- | -- |
| -2.054 | -- | -- | -- | -- |

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

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

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

118,948
118,948
121,254
21,254
$-2,306$

6
1.015 .489
1.010 .907
.010 .907
4.582

2
149.696
159.267
159.26
-9.57
$\begin{array}{ll}-- & - \\ -- \\ --\end{array}$
--
--
-
$\begin{array}{ll} & - \\ -- & -- \\ -- & -\end{array}$
$\begin{array}{ll}- & - \\ -- & -- \\ -- & -\end{array}$
'
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111 These estimates are based on a sample of businesses reporting salas between $\$ 10,000$ and $\$ 2,000.000$.
See Table 1 for symbols and notes

TABLE 1 . Selected operating ratios, in percent of sales. 1986
Yukon, Gift. Novelty and Souvenir Stores (SIC E582)

|  | Total(1) |  | Bot tom 25\% |  | Lower middle 25\% |  | Upper miodle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( 8000 's) <br> High sales value ( $\$ 000$ 's) |  | (1) ${ }^{6}$ |  |  |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Upoer } \\ \text { midd1e } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 70.1 | -- | -- | -- | -- | 100.0 | 70.1 | - | - | -* | -- |
| Occupancy expenses | 6.2 | =- | -- | -- | -- | 100.0 | 6.2 | -- | -- | -- | -- |
| Depleciation | 1.1 | - | -- |  | -- | 100.0 | 1.1 | -- | - | =- | -- |
| Repairs \& maintenance | 0.2 | -- |  | -- | -- | 98.2 | 0.2 | -- | -- | -- | -- |
| Heat. light \& telephone | 2.4 | -- | -- | -- | -- | 100.0 | 2.4 | -- | -- | -- | -- |
| Rent |  | -- | -- | -- | -- |  |  | - | -- | -- | -- |
| Personnel expenses | 22.2 | -- | - | -- | -- | 100.0 | 22.2 | -- | -- | -- | -- |
| Finencisl expenses | 1.6 | -- | - | -- | -- | 100.0 | 1.6 | -- | -- | -- | -- |
| Interest \& Dank charges | 0.7 0.9 | -- | -- |  | -- | 100.0 93.2 | 0.7 1.0 | - | -- | -- | -- |
| Other expenses | 5.2 | =- | - | -- | -- | 100.0 | 5.2 | -- | -- | - | -- |
| Profit (loss) | -5.2 | -- | -- | -- | -- | 100.0 | -5.2 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Symbols

zero or no observations
$t 00$ small too be expressed
not appliceble
con 1 identis?

## footnotes

(1) These estimates are based on a semple of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$ lotal weighted expenditure on given item $\times 100$ for each quartile
121 Value in bach $\mathrm{cell}=$ lotal weighted sales of oll businesses in the sample
(3) Value in each cell $=\frac{\text { lotsi weighted expenditure on given item }}{\text { Totsl weighted sales of businesses reporting this item of expenditure }} \times 100$ for each querqile.

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

## Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item
Records were ranked in ascending order according to sales size. Each quartile li. b. bottom 25\%. lower middie 25\%. etc.l represents one quarter of the total number of businesses. Within each quartile. the average ratio is presented. for comperison purposes, the high and low values of salas ere shown.

## to use the iobles

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

Standard Industrial CIassification Definition (51C 1980):
5!C 6582-Gif\%. Novelty and Souvenir Stores
Businesses primarily engaged in retail dealing in gifis, novelty merchendise and souvenirs such as: reqail carvings and artcraft, retail handicsaft ceramics. retail seasonal and holiday decorations. retail handicraft d'coupage. retail eskimo carvings. retail gift wrap supplies, gift shops. fetail handerafted goods inovelifes, souvenirst, jake shops, retail handicraft mactame, retail handicraft metalwork. retail novelty merchandise. retail handicfat pottery. and retail souvenirs.

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

|  | Total 11 ) | Bottom 25\% | Lowe + middle 25\% | Upper middle 25\% | Top 258 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{array}{r} 6 \\ (1)^{6} \\ (1) \end{array}$ |  | -- | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 2 | -- | -- | -- | -- |
| Accounts and notes receivable | 1 | -- | -- | -- | -- |
| Inventory | 21 | -- | -- | -- | -- |
| Other current assets | - | -- | -- | -- | -- |
| Total curient assets | 25 | -- | -- | -- | -- |
| Fixed assets | 3 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets Other assets | $\frac{1}{7}$ | -- | -- | -- | -- |
| Total assets | 35 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Other current liabilities | 2 | -- | -- | -- | -- |
| Total current liabilities | 2 | -- | -- | -- | -- |
| Mortgages payable | $\sim$ | -- | -- | -- | -- |
| Lang term debt | 37 | -- | -- | -- | -- |
| Other liabilities | 1 | -- | -- | -- | -- |
| Total liabilities | 40 | -- | -- | -- | -- |
| Total equity | -6 | -- | -- | -- | -- |

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

See iable i for symbols and notes

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

|  | Total (2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> midole 25\% | Upper <br> midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & (1)^{3} \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (times) | 52.8 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt iatio (times) | $\begin{array}{r} -4.2 \\ -11.0 \\ 1.3 \end{array}$ | -- | -- | -- | -- |

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

See Table 1 for symbols and notes.

## Definitions:

1. Liquidiey retio:

Current $=$ current assets / current liabiiities
2. Leversge retios:
a) Debr/equity = total liabilities/equity.
b) Debt ratio $=$ total $\mid$ iabilities $/$ total assets
c) Interest coverage $=$ net profit + interes: expense intesest experse

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

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lowe: <br> midde $25 \%$ | Upper middle 25\% | TOD $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 1 \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | rerage $1 \$ 00$ |  |  |
| Operating activities Cash from oderations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | - | -- | =- |
| Investment activities <br> Disposal of fixed assets Purchase of lixed assets Increase in investment Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Financing activities <br> Increase in long term debt <br> Reparment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances $\&$ loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | $x$ $X$ $X$ $X$ $X$ $X$ $X$ $X$ $X$ $X$ | -- | -- $=-$ -- -- -- | --- | -- -- -- -- -- -- |
| Incpease(decrease) in cash equivalents Cash \& equivalents-Beginning of the year Cash \& equivelents - End of the year | $x$ $x$ $x$ | -- | -- | -- | - |

(1) These estimates ere besed on a sample of incorporsted businesses reporting seles between $\mathbf{1 1 0 . 0 0 0}$ and $\mathbf{1 2 . 0 0 0 . 0 0 0 \text { . Sample count Incluots }}$ only those businesses reporiing a statement of changes.
see rable 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986 Yukon. Gift. Novelty and Souvenir Stores (SIC 6582)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \text { 's }) \end{array}$ | Average labour units(1) | Changes in number of businesses with paid emplorees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 16 | 1.549 | 97 | 2 | 2 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 14 2 - - | $x$ x - | $\begin{array}{r}33 \\ 64 \\ \hline\end{array}$ | 2 | 2 |
| 1986 |  |  |  |  |  |
| Total | 29 | 2,035 | 125 | 4 | ** |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}25 \\ 2 \\ 2 \\ \hline\end{array}$ | $\begin{array}{r}851 \\ \times \\ \times \\ \times \\ \hline\end{array}$ | $\begin{array}{r}52 \\ 73 \\ \hline\end{array}$ | 2 2 | $\ldots$ $\cdots$ $\cdots$ |

(1) Average labour units are colculated by dividing rotal payroll by the average annual wage and salary fate as repofled in the Survey of Employment. Payrall and Hours. Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a fult-time employee. Note that the business size groups used are determined ar the Conede level. Thus if o business has ef least 500 employees in Conade as a whale but less than that number in any given province it is shown in the 500 and over group.
(2) Reters to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer feporting" businesses are assumed to have been in activity for six months and the information is adjusied accordingly.
see table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of smail businesses by sales quartile, 1984-1986
Yukon, Gift, Movelity and Souvenir Stores (SIC 6582)


| Number of observations in sample | - |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | $\because$ | -- | -- | -- | -- |
| Average expense \$ <br> Average net profit (loss) \$ | - | -- | - | -- | -- |
| Businesses reporting a profit (No.) | - |  |  |  |  |
| Average salus \$ | - | -- |  |  |  |
| Average expense \$ | - | -- |  |  |  |
| Average net profit \$ | - | - | - | - | - |
| Businesses reporting a loss (No.) | - |  |  |  |  |
| Average sales \$ | - | -- | -- |  | -- |
| Average expense \$ | - | -- |  |  | . |
| Average net loss \$ | - | -- | -- | -- | -- |

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

Businesses peporting profit (No.) Average sales $\$$
Average expense 5
Average net prolit $\$$

Businesses reporting loss (No.)
Average sales $\$$
Average expense $\$$
Average net loss \$
$67 .{ }^{3}$
67.658

65,673
1.985

1
79.700
69.636
10.064

61,637
63,691
$-2,054$

Number of observations in sample
Average sales \$
Average expense
Average net profit (lass) $\$ \quad-2.306$

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

8usinesses reporting loss (No.)
Average sales \$
Averbge expense $\$$
Average net loss $\$$

6
1.015 .489
1.015 .489
1.010 .907
4.582
$149.696^{\frac{2}{6}}$
149.696
159.267
$-9,571$
--
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| $Z$ | - |
| - | - |

$\begin{array}{ll}-- & - \\ -- & - \\ -- & \end{array}$

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

See iable 1 for symbols and notes

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


## Symbols

zero or no observations

- too small too be expressed
( not applicable
confidential
Footnotes
111 These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$
a1 Velue Total weighted expenditure on a given item
(3) Value in each cell $=\frac{\text { Total weighted sales of all businesses in the sample }}{\text { Total weighted expenditure on a given item of businesses reporting this item of expenditure }} \times$ loo $\quad$ Tor each quartile

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

## Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item
Records were ranked in ascending order according to sales size. Esch quartile li. e. bottom 25\%, lower middle 25\%. etc. rapresents ona quarter of the total number of businesses. Within ach quertile, the aver age ratio is presented. for comparison purposes, the high and low values of sales are shown.

How to use the tablas
(i) Locate the appropriate sales range that is displayed on the two limes entitled "Law sales value" and "High sales value"

121 The selected range will indicete the proper quartile, i.e. the bottom $25 \%$. the lower middle $25 \%$, the upper middle $25 \%$ or the top 25\%.
13) Date pertaining to the selected sales size range will be in that quartile

Standerd Industrial Classificetion Definition (SIC 1980 )
SIC 751 - Operators of Buildings and Dwellings
Busimesses primarily engeged in the opereting or in owning and operating buildings and dwellings

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

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lowe: <br> middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { Ton } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 34 \\ & (1) \\ & 11 \end{aligned}$ | -- |  | -- | -- |
|  | Average ( $\$ 000{ }^{\prime} \mathrm{s}$ ) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other curpent assets <br> Total current assets <br> fixed assets <br> Less: Accum. dep. on \&ixed assets <br> Other assets | $\begin{array}{r} 8 \\ 28 \\ 6 \\ 6 \\ 49 \\ 595 \\ 180 \\ 63 \end{array}$ | -- -- - - - -- | - <br> - <br> - <br> - <br> - <br> - | -- -- -- -- -- | - - - - - - - - |
| Total assets | 520 | -- | -- | -- | -- |
| Liabilities and equity Current Ioans Other current liabilidies Total current liabilities Mortgages payable Long term debt Other liabilities | $\begin{array}{r} 52 \\ 15 \\ 67 \\ 307 \\ 98 \\ 11 \end{array}$ | - - $=$ $=-$ -- | -- - - - | -- -- -- -- | - |
| ```Total liabilitias Total equity``` | $\begin{array}{r} 484 \\ 36 \end{array}$ | -- | -- | -- | -- |

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

See Table 1 for symbols and notes

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

|  | Total(2) | Bottom 25\% | Lower <br> middle 25\% | $\begin{array}{r} \text { Upper } \\ \text { middle } 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( 8000 's) <br> High sales value ( $\$ 000$ 's) | $\begin{aligned} & 34 \\ & (1) \\ & (1) \end{aligned}$ | $\begin{array}{r} 11 \\ 56 \\ \hline \end{array}$ | $\begin{aligned} & 56 \\ & 91 \end{aligned}$ | $\begin{array}{r} 91 \\ 29 \end{array}$ | $\begin{aligned} & 211 \\ & 11 \end{aligned}$ |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 2.5 | 0.6 | 8.0 | 0.3 | 1.6 |
| ```Leverage retios Debt/equity ratio (times) Interest coverage ratio (times) Debt iatio (times)``` | $\begin{array}{r} -5.2 \\ 18.9 \\ 1.3 \end{array}$ | -0.6 3.4 2.0 | $\begin{array}{r} -1.6 \\ 67.4 \\ 0.8 \end{array}$ | 4.2 1.8 1.1 | -23.4 1.2 1.1 |

(1) The ratios represan the average of retios for ach business in the group and eannot be calculated from the figures shown in lable 2 .
(2) These estimates are based on a somple of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes.

Definitions:

1. Liquidily ratio:

Curren: = current assets / current liabilities.
2. Leverage ratios:
a) Dobt/equity $=$ total । iabitities $/$ equ:s.
b) Detr satio $=$ total liabilities / totai uasess


TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Yukon, Dperators of Buildings and Dwellings (SIC 751)


111 These estimates are based on sample of incorporated businesses reporting sales between $\$ 10.000$ and $82.000,000$. Sample count includes only those businesses reporting a statement of changes.
See table ifor symbols and notes.
TABLE 5. Employment changes by size of business, 1983-1986 based on SIC ciassification in 1986 Yukon. Operators of Buildings and Dwellings (SIC 751)

| Business size expressed in average labour units(1) | Number of businesses | Total payroll ( $\$ 000{ }^{\circ} \mathrm{s}$ ) | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |


| 1983 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total | 21 | 889 | 41 | 6 | 5 |
| less than 20 | 21 | 889 | 41 | 6 | 5 |
| 20-98 29 | 21 | 889 | 4 | 0 | 5 |
| 100-499 | - | - | - | - | - |
| 500 and over | - |  | - | - | - |
| 1986 |  |  |  |  |  |
| Total | 26 | 2.021 | 104 | 3 | . $\cdot$ |
| less than 20 | 25 | $x$ | 81 | 2 | . $\cdot$ |
| $20-99$ | - | - | - | - | . . |
| $100-499$ | 1 | $x$ | 23 | 1 | . . |
| 500 and over | - | - | - | - | . . |

11) Average labour units are colculated by dividing total payroll by the average annual wage and salary rate as raportad in the Survey of Employment. Paysoll and Hours. Statistics Canade, Catalogue 72-002. An average labour unit could be interprered as a full-i ime employee Note that the business size groups used are determined at the Canada lavel. Thus if a business has at least 500 employees in Canade as a whole but less than the number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reporting no peyroll deductions in the previous year
(3) Refers to businesses reporting no peyrolt deductions in the following year
"Newly reporting" and "no longer peporting" businesses are assumed to have baen in activity for six months and the information is adjusted accordingly

See table * ic symbios and no:es.

|  | Total(1) | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper middle $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample | - |  |  |  |  |
| Average sales \$ | - | -- | -- | -- | -- |
| Averoge expense \$ | - |  | -- | -- | -- |
| Average net Drofit (loss) \$ | - | -- | -- | -- | -- |
| Businesses reporting profit (No.) | - |  |  |  |  |
| Average sales \$ | - | -- | -- |  |  |
| Average expense \$ | - | -- | -- | -- | -- |
| Average net profit \$ | - | -- | -- | -- | -- |
| Businesses reporting loss (No.) | - |  |  |  |  |
| Average sales \$ | - | -- |  | -- | -- |
| Average expense \$ | - | -- | -- | -- | -- |
| Average net loss \$ | - | -- | -- | -- | - |


| Number of observations in sample | 4 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 67.050 | -- | -- | -- | -- |
| Average expense \$ | 52.241 | - | -- | -- | -- |
| Average net profit (loss) \$ | 14.809 | -- | -- | -- | -- |
| Businesses reporting profit (No.) | , |  |  |  |  |
| Average sales \$ | 65.331 |  |  |  |  |
| Average expense \$ | 50.388 |  |  |  | -- |
| Average net profit \$ | 14.943 | -- | -* | -- | -- |
| Businesses reporting a loss (Mo.) | - |  |  |  |  |
| Average sales \$ | 252.000 | -- | -- | -- | -- |
| Average expense \$ | 263.000 | -- | -- | -- | -- |
| Average net loss \$ | - 11.000 | -- | -- | -- | -- |


| Number of observations in sample | 13 |
| :--- | ---: |
| Average sales $\$$ | 97.649 |
| Average expense $\$$ | 74.830 |
| Average net profit (loss) $\$$ | 22.819 |
|  |  |
|  |  |
|  |  |
| Businesses reporting a profit (No.) | 98.554 |
| Average sales $\$$ | 63.525 |
| Average expense $\$$ | 35.029 |
| Average net profit $\$$ |  |
|  |  |
|  |  |
| Businesses reporting a loss (No.) | 105.259 |
| Average sales $\$$ | 108.678 |
| Average expense $\$$ | -3.427 |

[^9]TABLE 1. Selected operating ratios, in percent of sales, 1986
Yukon, Operators of Non-Residential Buildings (SIC 7512)

|  | Total(1) |  | Bottom 25\% |  | Lowe r$\text { middle } 25 \%$ |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.? Low sales value 18000 s High sales value (\$000 s) |  | $\begin{aligned} & 19 \\ & 11 \\ & (1) \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businasses only (3) |  |  |  |  |
|  | Total | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { Upoer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { midd I } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Dccupancy expenses | 28.7 | -- | -- | -- | -- | 100.0 | 28.7 | -- | -- | - | -- |
| Deprec iation | 12.9 | -- | -- | -- | -- | 87.2 | 14.8 | -- | -- | -- | -- |
| Repairs 8 maintenance | 4.6 | -- | -- | -- | -- | 73.1 | 6.3 | -- | -- | -- | -- |
| Heat. Iight \& telephone | 6.8 | -- | -- | -- | -- | 55.6 | 12-3 | -- | -- | -- | -- |
| Rent | 4.4 | -- | -- |  | -- |  |  | -- | -- | - | -* |
| Personnel expenses | 8.5 | -- | -- | -- | - | 42.9 | 19.8 | -- | -- | -- | - |
| Financial expenses | 25.5 | -- | -- | -- | -- | 33.5 93.5 | 27.2 | --- | -- | -- | -- |
| interest \& bank charges Professional fees | 23.1 2.4 | -- | -- | -- | -- | 93.5 93.5 | 24.6 2.6 | -- | -- | -- | -- |
| Other expenses | 12.6 | -- | -* | -- | -- | 93.5 | 13.5 | -- | - | - | -- |
| Profit (loss) | 24.7 | -- | -- | -- | -- | 100.0 | 24.7 | -- | -- | = | - |
| Total 1 | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | - | - | -- |

## Symbols

zero of no observations
too smell too be expressed
not applicable
confidential

## Footnotes

111 These estimates are based on a sample of businesses reporiing sales between $\$ 10.000$ and $\$ 2,000.000$
Total weighted expendizure on a given item
rotal weighted sales of ell businesses im the sample $x-100$ for each quaftile
12) Value in each cell = rotal weighted sales of all businesses in the sample
(3) Value in each cell: $\frac{\text { Total weighted expendisure on given item }}{\text { rotal weighted sales of businesses reporting this item of expenditure }}$ for fortile

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

## Notes

Deta de shown by quartiles when at least 13 of the sampled businesses report the specific item.
Records were ranked in ascending order accopding to sales size. Ebch quertile (i.e. bottom 25z. lower midele 25z, eic. represents one quarter of the total number of businesses. Within each quartila, the average ratio is presented. For comparison purposes, the high and low values of sales are shown

## How 80 use the tables

111 bocate the appropriate sales range that is displayed on the two lines entitigd "Low sales value" and "High sales value"
(2) The selected range will indicate the proper quartile, i.e. the bottom 25\%, the lower migdle 25\%. the upper middle $25 \%$ or the top 25\%.
131 Data pertaining to the selected sales size range will be in that quartile

Standerd Industrisl Classification Definition (51C 1980):
5IC 7512 - Dperators of Mon-Residential Buildings
Businesses primarily engaged in aperating. or owning and operating buildings and dwellings such as: arena operating, conferencelconvention cente operaring. leasing non-iesidential buildings, meeting hall operating. office building rental, real estate operating non-residential boldings. shopoing centie operating. stadum operaling and theatre tivilding operating

TABLE 2. Balance sheet profile for 1986
Yukon. Operators of Non-Residential Buildings (SIt 7512)

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Uoper middie 25\% | $\begin{aligned} & \text { Tof } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 19 \\ & 11\} \\ & 11 \end{aligned}$ | -- |  | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 15 \\ 38 \\ 10 \\ 64 \\ 612 \\ 185 \\ 90 \end{array}$ | - - - - - - - | -- -- -- -- -- | -- -- - - -- -- | -- -- -- -- -- -- |
| Total mssets | 581 | -- | -- | -- | -- |
| Liabilities and equity <br> Current loans <br> Other current liabilities <br> Total current liabilities <br> Mortgages payable <br> Long term debt <br> Other liabilities | $\begin{array}{r} 63 \\ 14 \\ 77 \\ 322 \\ 67 \\ 9 \end{array}$ | -- - -- -- -- | - <br> - <br> -- <br> -- | - | -- -- -- -- |
| ```Total liabilities Total equity``` | $\begin{aligned} & 475 \\ & 106 \end{aligned}$ | -- | =- | -- | -- |

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

See table 1 for symbols and notes

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

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Uppe $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value (\$000's) | $\begin{aligned} & 19 \\ & (1) \\ & 11 \end{aligned}$ |  |  | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 4.5 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio {times} Interest coverage ratio (times) Debt ratio (times)``` | $\begin{array}{r} -4.0 \\ 33.9 \\ 1.6 \end{array}$ | -- | -- | -- | -- |

[^10]See ieble i for symbols and notes.

Definitions:

1. Liquidity ratio:

Current $=$ current assets / current liabilities

## 2. Leverage ratios:

Debi/equity $=$ soral 1 latilities / equity
b) Debi ratio $=$ total iabiliqles / total assets.
c) Interest coverage = neq profit + interest expense interes* expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Yukon, Operators of Non-Residential Buildings (SIC 7512)

|  | Total(1) | Bottom $25 \%$ | Lower <br> middle 25\% | Joper <br> middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ s) | $\begin{aligned} & (1)^{5} \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  |  |  | Average $1 \$ 000$ |  |  |
| Operating activities Cash from operations Dadreciation Other | $\begin{aligned} & -3 \\ & 14 \\ & 10 \end{aligned}$ | -- | -- | -- | -- |
| Dividends | -1 | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{array}{r} 8 \\ -2 \\ -20 \\ - \end{array}$ | -- | -- | -- -- -- | -- -- -- |
| Financing activities <br> Increase in long term debt Repayment of long term debt Loans fram shareholders <br> Repayment of loans from shareholders Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> 0 ther | $\begin{array}{r}20 \\ -10 \\ 57 \\ -71 \\ - \\ \hline-1\end{array}$ | - <br> - <br> - <br> - <br> - <br> - | -- - - - - - - | -- <br> -- <br> -- <br> - <br> -- <br> -- | $-=$ -- -- -- -- |
| Increase(decrease) in cash s equivalents Cash \& equivalents-Beginning of the year Cash 8 equivalents - End of the year | 1 2 3 | -- | -- | -- | -- |

$11)$ These estimates are besed an a sample of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2.000$, 000 . Sample count includes only those businesses reporting a stetement of changes.
see iable i for symbols and notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
Yukon. Dperators of Non-Residential Buildings (SIC 7512)

| Qustaess slis expressed in avetage labour un is!!! | Numbe o: Dusinesses | $\begin{array}{r} \text { Total payral } \\ \$ 000 \end{array}$ | Average abous uri:s:1 | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 21 | 889 | 41 | 6 | 5 |
| $\begin{aligned} & \text { las: than } 20 \\ & 30-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 21 | 889 - | 41 - - | 6 - - | 5 - - |
| 1586 |  |  |  |  |  |
| iotal | 26 | 2.021 | 104 | 3 | $\cdots$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 25 $\vdots$ - | $x$ $\times$ $\times$ | $\begin{array}{r}81 \\ 23 \\ \hline\end{array}$ | 2 1 1 | $\cdots$ $\cdots$ $\cdots$ |

I1t Average labour uniss are calculated by dividing qotal payrall by the average annual wage and salary rate as raported in the Survey of Employment. Payroll and Hours, Statistics Canada. Catalogue 72-002. An Bverbge fabour unit could be interpreted as a full-tme employee. Note that the business size groups used are determined at the Canada lavel, thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
121 Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers to businesses reporting no payroll deductions in the following year

[^11]TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Yukon, Operators of Non-Residential Buildings (SIC 7512)

|  | Total(1) | Bottom 25\% | Lower $\text { middle } 25 \%$ | Upper <br> middle 25\% | $\begin{aligned} & 70 \% \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in smmple | - |  |  |  |  |
| Average sales \$ | - | -- | -- | -- | -- |
| Average expense \$ | - | -- | -- | -- | -- |
| Average net profit (loss) \$ | - | -- | -- | -- | -- |
| Businesses reporting a profit (Mo.) | - |  |  |  |  |
| Average sales \$ | - | -- | -- | -- | -- |
| Average expense \$ | - | -- | -- | -- | -- |
| Average net profit \$ | - | -- | -- | -- | -- |
| Businesses reporting loss (No.) | - |  |  |  |  |
| Average sales \$ | - | -- | -- | -- | -- |
| Average expense \$ | - | -- | -- | -- | -- |
| Average net loss \$ | - | -- | -- | -- | -- |

1985
Number of observations in sample
Average sales $\$$
Average expense $\$$
Average net profit (loss) $\$$
Businesses reporting profit (No.)
Average sales $\$$
Average expense $\$$
Average net profit $\$$
Businesses reporting loss (No.)
Average sales $\$$
Average expense $\$$
Average net loss $\$$

| 2 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| x | -- | -- |  |  |
| X | -- | -- | -- | -. |
| 2 |  |  |  |  |
| x | -- | -- | -- | -- |
| k | -- | -- | - | - |
| $\times$ | -- | -- | - | - |
| - |  |  |  |  |
| $x$ $\times$ $\times$ | -- | -- | -- | - |
| $\times$ | -- | -- | -- | $\cdots$ |

1986

Number of observations in sample Average sales \$
Average expense $\$$
Average net profit (loss) $\$$
86.303
60.752
25.550

Businesses reporting a profit (No.) Average sales $\$$
Average expense
Average net profit \$
$99.7 \because 3$
$59.45 ?$
40.316

Businesses reporting loss (No.) Average sales $\$$
73.434

Average expense
73.743

Average net loss \$
$-309$
(1) These estimates are besed on semple of businesses reporting sales betwean $\$ 10.000$ and $\$ 2.000 .000$.

TABLE 1. Selected operating ratios, in percent of sales, 1986
Yukon, Computer Services (SIC 7721)

|  | Total(1) |  | Bottom 25\% |  | Lower middle 25\% |  | Upper midde $25 \%$ |  |  | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) |  | $(11)^{5}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{array}{r} \text { Upoes } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Battom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Pepcent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 16.5 | -- | -- | -- | -- | 100.0 | 16.5 | -- | -- | "- | - |
| Depreciation | 4.3 | -- | -- | -- | -- | 100.0 | 4.3 | -- | -- | - |  |
| Redairs \& maintenance | 7.3 | -- | -- | - | -- | 71.9 | 10.1 | -- | -- | - |  |
| Hest. light \& telephone | 0.9 | -- | -- | -- | -- | 100.0 100.0 | 0.9 4.1 | -- | -- | -- |  |
| Rent | 4.1 | -- | -- | -- | -- |  |  | -- | -- | -- |  |
| Personnel expenses | 8.2 | -- | -- | -- | - | 23.8 | 34.3 | -- | -- | -- | -- |
| Financial expenses |  | -- | -- | -- | -- |  |  | -- | -- | -- | - |
| Interest 8 bank charges Protessional fees | 0.7 15.0 | -- | -- | -- | -- | 51.7 100.0 | 1.4 15.0 | -- | -- | -- | -- |
| Other expenses | 7.1 | -- | -- | -- | -- | 100.0 | 7.1 | - | -- | -- | - |
| Profit (loss) | 52.4 | -- | -- | -- | -- | 100.0 | 52.4 | =- | - | -- | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | - | -- | -- | - |

## Symbol

2ero o! no observations
too small too be expressed
not soplicable
confidential

## Footnotes

111 These estimates are based on sample of businesses reporing sales between $\$ 10,000$ and $\$ 2.000 .000$
2) Value in each cell = Tatat waighted expenditure on given item
(2) Value in each cell $=$ lotal weighted sales of all businesses in the semple $\times 100$ for each quartile.
(31) Value in each cell $=\frac{\text { lotal weighted expenditure on given item }}{\text { Iotal weighted sales of businesses peporting this item of expenditure }} \times 100 \quad$ for each quartile.

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

## Notes

Date are shown by queptiles when at least 13 of the sampled businesses report the specific item
Records were panked in ascending order according to sales size. Each quartile (i.e. bottom 25\%. lower middte 25\%. etc.) represents one quarter of the total number of businesses. Within each quertile. the average ratio is presented. For comparison purposes. the high ano low volues of sales ape shown

How to ute the tidbles
(1) Locste the appropiare sales range that is oisplayed on the two lines entitled "Low sales value" and migh sales value"

121 The selected range will indicate the proper quartile, i.e. the bottom $25 \%$. the lower nidde $25 \%$, the upper midde $25 \%$ or the top 25z
3) Data Dertaining so the selected sales size range will be in that quartile

Standard Industrial Classification Definition (SIC 1880):
51 C 7721 - Computer Services
Businesses primarily engaged in providing computer facilities on pental, leasing or time sharing basis and such activities as orogratming. planning and sysqems work

(1) These estimates are based on a sample of businesses reporting $53 /$ es between $\$ 10,000$ and $\$ 2,000,000$.

See rable 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Yukon, Computer Services (SIC 7721)

|  | Total (2) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | UDDe P $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime}\right.$ s) | $\{1\}^{3}$ |  |  | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.0 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio {times} interest coverage ratio (times) Debt ratio (times)``` | $\begin{aligned} & 0.6 \\ & 0.2 \\ & 0.4 \end{aligned}$ | -- | -- | -- | - |

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

See Table 1 for symbols and notes

## Definitions:

1. biquidity ratio:

Current = curren: assets / current liabilities.
2. Leverage ratios:
a) Debt/equity = total liabilities / equity
b) Debt ratio = total lisbilities/ total assets
c) Interest coverage $=$ net profit . interest expense $/$ interes: experse

TABLE 4. Statement of changes in financial positton for incorporated businesses oniy. 19B6
Yukon, Computer Services (SIL 7721)


(11) These estimates are based on ample of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2.000,000$. Sample count includes only those businesses reporting atetement of changes
see tatile 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1983-1986 based on sIC classification in i9B6 Yukon, Computer Services (SIC 7721)

|  |  |  |  | Changes in num with pa | of businesses <br> loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units(1) | Number of businesses | Total payroll $\begin{gathered} \\ (\$ 000\end{gathered}$ | Average labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reparting(3) |

## 1983

Total
less than 20
$20-99$

20
100 - 499
500 and over
$3 \quad 101$
101
3
$-$

## 1986

Total

```
    less than 20
    20-99
    100-499
```

    500 and ove
    (11) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reportad in the Survey of Employment. Payroll and Hours. Statistics Caneda, Catalogue 92-002. An average labour unit could be interpreted as a sul500 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) Refers to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusied accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Yukon. Computer Services (SIC 7721)

|  | Total(1) | Bottom $25 \%$ | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample | - |  |  |  |  |
| Average sales \$ | - | -- | -- | -- | -- |
| Average expense \$ | - | -- | -- | -- | -- |
| Average net profit (loss) \$ | - | -- | -- | -- | - |
| Businesses reporting profit (No.) | - |  |  |  |  |
| Average sales \$ | - | -- | -- | -- | -- |
| Average expense \$ | - | - | -- | -- | -- |
| Average net profit \$ | - | -- | -- | -- | -- |
| Businesses reporting a loss (No.) | - |  |  |  |  |
| Average sales \$ | - | -- | -- | -- | -- |
| Average expense \$ | - | -- | --- | -- |  |
| Average net loss \$ | - | -- |  | -- | - |

1985

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

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

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

- 1985

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

1986

| Number of observations in sample | 4 |
| :---: | :---: |
| Average sales \$ | 125.756 |
| Average expense \$ | 76.780 |
| Average net profit (loss) \$ | 48.976 |
| Businesses reporting a profit (No.) | 3 |
| Average sales \$ | 83.096 |
| Average expense ${ }^{\text {a }}$ | 16.084 |
| Average net profit \$ | 67.012 |
| Businesses reporting a loss (No.) | 1 |
| Average sales \$ | 290.116 |
| Average expense \$ | 296.989 |
| Average net loss \$ | -6,873 |

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

See rable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1986
Yukon, Management Consulting Services (SIC 7771)


## Symbols

zero or no observations
100 smel! too be expressed
not applicable
confidentiol

## Footnotes

111 These estimates are based on a sample of businesses paporting sales between $\$ 10,000$ and $\$ 2,000,000$. Totat weighted expenditure on a given item
21 Value in aech ceil $=\frac{\text { Total weighted sales of all businesses in the sample }}{100}$ for eech quartile
131 Value in eech cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times$ loo forch quertile.
This portion of the table pertains onty to the businesses reporting the specific expense item. Therefore these fatios are calculated individusily and the toial will not necessarily equal $100 \%$.

Notes
Deta are shown by quartiles when et leest 13 of the sampled businesses report the specific item.
Records were ranked in ascending order according to sales size. Each ouartile (i. e. bottom 25\%, lower middle 25\%, etc. represents one quarter of the total number of businesses. Within each quarile, the avergge ratio is ppesented. For comparison purposes. the high and low values of sales are shown.

How to use the tables
(1) Locase the appropriate sales range that is displayed on the two lines entitled "Low sales valuen and "High sales value"
(2) The selected range will indicate the proper quartile, i.e. the botton $25 \%$, the tower middle $25 \%$, the upper middle $25 \%$ or the top $25 \%$.
(3) Oata pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):
SIC 7771 - Management Consulting Services
Businesses primarity engaged in providing business and management consulting services such as: business management consulifing services, customs consuttants, financial management consultants, manager development consultants, organization manapement consultants, personnel management consultaris and tariff and customs consultants

TABLE 2. Balance sheet profile for 1986
Yukon, Management Consulting Services (SIC 7771)

|  | Total(1) | Bottom 25\% | Lower <br> middle 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample \{No. Low sales value (\$000's) High sales value $\left\{\$ 000^{\prime}\right.$ s) | $(1)^{7}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cast <br> Accounts and notes receivable Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} - \\ 2 \\ 3 \\ - \\ 5 \\ 2 \\ 2 \\ 86 \end{array}$ | -- -- - - - - - | -- - - - - - - | -- <br> -- <br> -- <br> -- <br> -- <br> - | -- - - - - - - |
| Total assets | 72 | -- | -- | -- | -- |
| Liabilities and equity <br> Current Ioans <br> Other current liabilities Total current liabilities Mortgages payable Long term debt Other liabilities | 4 5 - 6 - | -- - - - - | -- - -- -- -- | -- - - - -- | - |
| ```Total liabilities Total equity``` | $\begin{aligned} & 11 \\ & 60 \end{aligned}$ | -- | -- | -- | -- |

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

See rable 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Yukon, Management Consulting Services (SIC 7771)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { middle } 25 \%$ | Upper <br> middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ s) | $\begin{array}{r} 5 \\ (1)^{5} \end{array}$ | -- |  | -- |  |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | P. 4 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Oebt ratio (times)``` | $\begin{array}{r} 9.2 \\ -21.3 \\ 0.5 \end{array}$ | -- | -- | -- | -- |

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

See Table 1 for symbols and nates

Definitions:

1. Liquidity ratio:

Current = current assets / current iabilities.
2. Leverage ratios:
a) Debt/equity $=$ total liabilities / equity.
b) Debt ratio = total lisbilities / iotal asseis
c) Interest coverage $=$ net profit - interest expense / interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Yukon, Management Consulting Services (SIC 7771)

|  | To:al(1) | Bottom 25\% | Lower middle 25\% | Upper middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) |  |  |  |  |  |
| Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) |  | -- |  | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Operating activities |  |  |  |  |  |
| Cash from oderations Dedreciation | - | -- | -- | -- | -- |
| Dedreciation <br> Other | - | -- | -- | -- | -- |
| Oividends | - | - | -- | -- | - |
| Investment ectivities | - |  |  |  |  |
| Disposal of fixed assets |  |  | -- | -- |  |
| Purchase of fixed assets | - |  | - | -- | -- |
| Increase in investment |  |  | -- | -- | -- |
| Oecrease in investment | - | -- | -- | -- | -- |
| Financing activities | - |  |  |  |  |
| Increase in long term debt |  | -- | -- | -- | -- |
| Repayment of long term debt |  | -- | -- | -. | -- |
| Redayment of loans from shareholders |  | -- | -- | -- | -- |
| Advances \& loans from government |  |  | -- | -- | -- |
| Increase in equity |  |  | -- |  | -- |
| Decrease in equily Other | - | -- | -- | -- | -- |
| Increase(decrease) in cash \& equivalents | - | -- | -- | -- | -- |
| Cash 8 equivalents-Beginning of the year | - | -- | -* | -- | -- |
| Cash s equivalents - End of the year | - | -- | -- | -- | -- |

(1) These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses reporting e statement of changes
see Table for symbols and notes.
TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986
Yukon, Management Consulting Services (SIC 7771)


III Average labour units are calculated by dividing total payroll by the average annual wage and salary pate as reported in the
Surver of Employment. Parroll and Hours. Statistics Canada. Catalague 12-002. An averege labour unit could be interpreted as a fult-time employee. Note that the business size groups used are determined of the Cenede level. Thus if o business hes at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers to businasses reporting no payroll deductions in the previous year.
(13) Refers to businesses reporting no payroll deductions in the fallowing year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.
see iable ifor symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1984-1986
Yukon, Management Consulting Services (SIC 7771)

| Yukon, Management Consulting Services (SIC 7771) |
| :--- | :--- | :--- |


| Number of observations in sample | 3 |
| :--- | ---: |
| Average sales $\$$ | 39.947 |
| Average expense $\$$ | 17.042 |
| Average net profit (loss) $\$$ | 22.905 |
|  |  |
|  |  |
| Businesses reporting profit (No.) | 3 |
| Average sales $\$$ | 39.947 |
| Average expense $\$$ | 17.042 |
| Average net profit $\$$ | 22.905 |
|  |  |
|  |  |
| Businesses reporting a loss (No.) | - |
| Average sales $\$ \$$ | - |
| Average expense $\$$ | - |
| Average net loss $\$$ |  |

1986


[^12]TABLE 1. Selected operating ratios, in percent of sales, 1986
Yukon. Hotels and Motor Motels (SIC 9111)


## symbols

zera or na observations
-. too smell too be expressed
... not applicable

* confidentia


## Footnotes

111 These estimates are based on a somple of businesses reporting $\$ 9 l e s$ beiween $\$ 10,000$ and $\$ 2,000,000$
2) Value in each cellal weighted expenditure on a given item
2) Total weighted soles of ell businesses in the sample $\times 100$ for eech quartile

Ihis portion of the toble pertains only to the businesses reporting the specific expense item. Therefore these retios ere calculated individually and the total will not necessarily equal $100 \%$.

## Motes

Data are shown by queptiles when at least 13 of the sampled businesses report the specific item
Records were ranked in ascending order eccording to sales size. Each quariile li.e. botton 25\%. Iower middle 25z, etc.) represents one quarter of the cotel number of businesses. Within each quartile. the average fatio is presented. for comparison purposes, the high and low values of sales are shown.

## ow to use the tebles

(II) Locate the appropriate sales range that is displayed on the two lines entitted Low sales value" and migh sales value"
(2) The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower niddle $25 \%$, the upper midde $25 \%$ or the top 25\%.
(3) Data pertaining to the selected sales size ranpe will be in that quartile.

Standard Industrial CIasesificetion Definition (SIC 1980):
51 E 511 - Motels and Motor Motels
Business primerily engaged in providing short ierm accommodation to the public with or without food bevarage and other services. A hotel-type room has access only from the inferior of the building and a motel-hotel type room has access from both the interior and exterió.

TABLE 2. Balance sheet profile for 1986
Yukon. Hotels and Motor Hotels (SIC 9111)

|  | Total(1) | Bot tom 25\% | Lower $\text { middle } 25 \%$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Tog } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's) | $\begin{aligned} & 18 \\ & (1) \\ & (1) \end{aligned}$ |  |  |  |  |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current assets <br> Fixed assets <br> less: Accum. dep. on fixed assets <br> Other assets | $\begin{array}{r} 58 \\ 16 \\ 19 \\ 4 \\ 97 \\ 625 \\ 315 \\ 5 \end{array}$ | - <br> - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - <br> - <br> - | - <br> - <br> -- <br> - <br> - <br> -- | -- -- -- -- $=-$ |
| Total assets | 413 | -- | -- | -- | -- |
| Liabilities and equity Current loans other current liabilities Total current liabilitios Mortgages payable Long term debt Other liabilities | $\begin{array}{r} 36 \\ 44 \\ 79 \\ 31 \\ 169 \\ 45 \end{array}$ | - - - - -- | - <br> - <br> - <br> - <br> - | - - - - - | -- -- -- -- |
| ```Total liabilities Total equity``` | 324 89 | -- | -- | -- | -- |

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

See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Yukon, Hotels and Motor Motels (SIC 9111)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle $25 \%$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 16 \\ & \langle 1 \\ & (1) \end{aligned}$ |  |  |  |  |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 2.3 | -- | -- | -- | -- |
| Leverage ratios ```Debt/equity retio (times) Interest coverage ratio (times) Debt ratio (times)``` | 1.9 0.9 0.7 | -- | -- | -- | - |

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

121 These estimates are based on a sample of businesses reporting seles between $\$ 10,000$ and $\$ 2.000,000$.
See table 1 for symbols and notes

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities
2. Leverage retios:
a) Debt/equity = total liabilities / equity
b) Debt ratio = total liabilities / total asse:
c) Interest coverage $=$ net profit - interes? expease ! Interes: expeast

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Yukon. Hotels and Motor Hotels (SIC 9111)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle $25 \%$ | Upoer midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime}\right.$ s) | $\left(\begin{array}{l}\text { (1) } \\ (1)^{5}\end{array}\right.$ | -- | -- | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{array}{r} 17 \\ 29 \\ -11 \end{array}$ | -- | -- | --- | - |
| Dividends | - | -- | -- | - | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | 1 -12 -7 | - - -- | -- -- -- | - <br> - <br> - | - |
| Financing activities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{array}{r} 4 \\ -23 \\ 6 \\ -29 \\ \hline \end{array}$ | -- -- -- -- -- -- | - <br> - <br> - <br> - <br> - <br> - | - - - - - - - | - |
| Increaseldecrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | $\begin{array}{r} 7 \\ 38 \\ 45 \end{array}$ | -- | -- | -- | -- |

[^13]see Tade $\left\{\begin{array}{l}\text { for symbols and notes }\end{array}\right.$

TABLE 5. Employment changes by stze of business, 1983-1986 based on SIC classification in 1986 Yukon. Motels and Motor Motels (SIC 9111)

| Business size expressed in average labour units(1) | Number of businesses | Total payroll $\begin{gathered}\left.\$ 000^{\prime} \mathrm{s}\right)\end{gathered}$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No Ionger peporting(3) |
| 1983 |  |  |  |  |  |
| Total | 23 | 6.286 | 520 | 3 | 5 |
| less than 20 <br> 20-99 <br> 100-499 <br> 500 and over | $\begin{array}{r} 15 \\ ? \\ 1 \\ - \end{array}$ | $\begin{array}{r} 1.43 ? \\ x \\ x \\ 0 \end{array}$ | $\begin{array}{r} 115 \\ 290 \\ 115 \\ - \end{array}$ | 3 | 5 |
| 1985 |  |  |  |  |  |
| Total | 29 | 8.052 | 617 | 5 | -•• |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}19 \\ 9 \\ 1 \\ \hline\end{array}$ | $\begin{array}{r} 1,878 \\ x \\ x \\ x \end{array}$ | $\begin{array}{r}144 \\ 331 \\ 142 \\ \hline\end{array}$ | 2 3 - | $\cdots$ |

[^14]TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Yukon, Hotels and Motor Hotels (SIC 9111)
Total(1) Bottom Lower Upper Tor

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

1985

| Number of observations in smmple | 3 |
| :---: | :---: |
| Average sales \$ | 804.217 |
| Average expense \$ | 777.794 |
| Average net protit (loss) \$ | 26,423 |
| Susinesses reporting profit (No.) | 3 |
| Average sales \$ | 804,217 |
| Average expense \$ | 777.794 |
| Average net profit \$ | 26.423 |
| Businesses reporting loss (No.) | - |
| Average sales \$ |  |
| Average expense \$ |  |
| Aversge net loss \$ |  |


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

Ave

1986

| Number of observations in sample | 12 |
| :--- | ---: |
| Average sales $\$$ | 602.847 |
| Average expense $\$$ | 600.945 |
| Average net profit (loss) $\$$ | 1.902 |
|  |  |
|  |  |
| Businesses reporting arofit (No.) | 10 |
| Average sales $\$$ | 617.117 |
| Average expense $\$$ | 596.713 |
| Average net profit $\$$ | 20.404 |
|  |  |
|  |  |
| Businesses reporting a loss (Mo.) | 2 |
| Average seles $\$$ | 123.838 |
| Average expense $\$$ | 223.319 |
| Average net loss $\$$ | -99.481 |

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

TABLE 1. Selected operating ratios, in percent of sales. 1986
Yukon, Motels (SIC 9112)


## Symbols

zero or mo observetions
too small too be expressed
not epplicable
confidential
Footnotes
(11) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$

21 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 $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted seles of businesses reporting this item of expenditure }}$ foo for each quartile

This portion of the qable pertains only to the businesses peporting the specific expense item. lherefore these ratios ere calcutated individually and the total will not necessarily equal $100 \%$

## Notes

Data are shown by quartiles when at least 13 of the samplad businesses pepori the specific item
Records were panked in ascending order according to sales size. Each quartile fi. e. bottom $25 x$, lower middle $25 \%$, etc. represents one quarter of the cotal number of businesses. Hithin each quertile, the everege retio is presented. For comparison purposes, the high and low values of sales ere shown.

## How 10 Use the tebles

(11) Locate the appropriate sales range that is displayed on the two lines entitled "how sales value" and wigh sales value"

121 The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower midole $25 \%$. the upper midde $25 \%$ or the fop 25\%
(3) Data pertaining to the selected sales size range witl be in that quertile

Standard Industrial Clessificetion Definition ISIC 19801:
SIC 9112 - Motels
Businesses primarily engeged in shor: term accommodetion to the public with or without food. Deverage and other services. a motel-qype roon has access from the exterior only and generally has parking facilities in close proximity.

TABLE 2. Balance sheet profile for 1986
Yukon, Motels (SIC 9112)

|  | Total(1) | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middie } 25 \% \end{aligned}$ | Upper middle 25\% | $\begin{aligned} & \text { Tor } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value $\left(\$ 000^{\circ}\right.$ s) | (1) ${ }^{5}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 36 | -- | -- | -- | -- |
| Accounts and notes receivable | 6 | -- | -- | -- | - |
| Inventory | , | -- | -- | -- | -- |
| Other current assets | - | -- | -- | -- | -- |
| Total current assets | 43 | -- | -- | -- | -- |
| Fixed assets | 49 | -- | -- | -- | -- |
| Less: Accum, dep. on fixed assets | 30 | -- | -- | -- | -- |
| Other assets | 6 | -- | -- | -- | -- |
| Total assets | 68 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Current loans | 4 | -- | -- | -- | -- |
| Total current liabilities | 5 | -- | -- | - | -- |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term debt | 13 | -- | -- | -- | -- |
| Other liabilities | - | -- | -- | -- | -- |
| Total liabilities Total equity | 18 51 | -- | -- | -- | -- |

(11) These estimates are based on a sample of businasses reporting sales between $\$ 10,000$ and $\$ 2.000,000$. See Table 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986 Yukon, Motels (SIC 9112)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Uppe, midole $25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $(1)^{4}$ | -- | -- | -- |  |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 6.0 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/eauity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} -2.6 \\ 0.9 \\ 0.7 \end{array}$ | -- | -- | -- | - |

(11) The ratios rapresent the average of tatios for each busimess in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimates are based on sample of businesses reporting sales berween $\$ 10,000$ and $\$ 2,000,000$

See Table 1 for symbols and notes.

Definitions:

1. Liquidiey retio:

Current $=$ current assets / curtent liabiliqies.
2. Leverage ratios:
a) Debi/equity $=$ otal liabilities $/$ equity
b) Debi ratio $=$ total $\mid$ iabilities $/$ total Essets.
c) Interost coverage $=$ net profit , interest expense/interest expensy,

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Yukon. Motels (SIC 9112)


| Business size expressed in |
| :--- | :--- | :--- | :--- |
| average labour unitsli) |

(1) Average labour units are calculatad by dividing total payroll by the average annual wage and salary pate as raported in the Survey of Employment. Payrall and Hours. Statistics Canade. Catalogue 72-002. An average labour unit could be interpreted as a full-ime emplovee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canade os e whole but less than that number in any given province it is shown in the 500 and over group.
21 Refers to businesses reporting no payroll deductions in the previous year.
31 Refers to businesses peporting no payroll deductions in the following yeer.
"Newly reporting" and "no tonger reporting" businesses are assumed to have been in activity for six months and the informetion is Adjusted accordingly.
see lable 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Yukon, Motels (SIC 9112)


|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of observations in sample | 4 |  |  |  |  |
| Average sales \$ | 940.058 | -- | -- | - | -- |
| Average expense \$ | 917.404 |  | -- |  | -- |
| Average net profit (loss) \$ | 22.654 | -- | -- | -- | -" |
| Businesses reporting a profit (No.) | 2 |  |  |  |  |
| Average sales \$ | 927,361 |  | -- |  |  |
| Average expense \$ | 849.166 |  |  |  |  |
| Average net prolit \$ | 78,195 | -- | - |  |  |
| Businesses reparting a loss (No.) | 2 |  |  |  |  |
| Avarage sales \$ | 1.011 .644 |  | -- |  |  |
| Average expense \$ | 1.032.144 |  | -- |  |  |
| Average net loss \$ | -20.500 | -- | -- | -- | -- |

Number of observations in sample Average sales $\$$
6
501.233
477,132
24.101

Average net profit (loss) \$
24.101

Businesses reporting a profit (No.)
6
501.233
477.132
Average expense $\$$
477.132
24.101

Average net profit \$

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

1986


[^15]TABLE 1. Selected operating ratios, in percent of sales, 1986
Yukon, Licensed Restaurants (SIC 9211)

|  | Total (1) |  | Bottom 25\% |  | Lower$\text { middle } 25 \%$ |  | Upper$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { Top } \\ & \text { 25\% } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) |  | $\begin{gathered} 16 \\ (1) \\ (1) \end{gathered}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry overage(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses onty (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lower } \\ \text { middle } \\ 25 \% \end{gathered}$ | Uoder middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middI } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Parcent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 46.1 | -- | - | -- | -- | 100.0 | 46.9 | -- | - | -- | -- |
| Occupancy expenses | 18.0 | -- | -- | -- | -- | 100.0 | 18.0 | -- | -- | -- | - |
| Dedreciation | 3.0 | -- | -- | -- | -- | 89.2 | 3.3 | -- | -- | -- | -- |
| Repairs \& maintenance | 2.3 | - | - | -- | -- | 89.2 | 2.6 | -- |  | -- | -- |
| Heat. light \& telephone | 4.8 | -- | -- |  | -- | 100.0 | 4.8 | -- | -- | -- | -- |
| Rent | 7.9 | -- | -- | -- | -- | 85.1 | 9.2 | -- | -- | -- | - |
| Personnel expenses | 24.6 | -- | -- | -- | -- | 89.2 | 27.6 | -- | -- | -* | - |
| Financial expenses | 3.2 | -- | - | -- | -- | 100.0 | 3.2 | - | -- | -- | -- |
| Interest 8 gank charges Protessional fees | 1.7 | -- | -- |  | -- | 75.6 80.8 | 2.2 | -- | -- | -- | - |
| Other expenses | 8.4 | -- | -- | -- | -- | 100.0 | 8.4 | -- | -- | -- | - |
| Profit (loss) | -0.2 | -- | -- | -- | -- | 100.0 | -0.2 | -- | -- | -- | - |
| Total | 100.0 | -- | - | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Symbols

zero or no observations

- too smell too be expressed
not apolicable
$\times$ confidentiel


## Foornores

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

Total weighted expenditure on a given item
2) Value in each cell $=\overline{\text { Total weighted sales of all Dusinesses in the sample }} \times 100$ for each quartila
3) Value in each cell= lotal weighted expendisupe on given item

Total weighted expendisure on given item $\times 100$ for each quartile.

This portion of the toble pertains only to the businesses peporting the specific expense item. Tharefore these ratios are calculat individually and the totel will not necesser ily equal $100 \%$

## Notes

Dato are shown by quartiles when at least 13 of the sampled businesses report the specific ifem
Records were ranked in ascending order according to seles size. Each quertile li.e. botton 25年, lower midde 25\%. etc. represents one quarter of the total number of ousinesses. Within each quartile, the average ratio is presented. for comparison purposes. the high and low values of sales are shown

## How to use the tables

ill Locate the appropriate sales range that is displayed on the two lines entitled "low sales value" and "high sales value"
(2) The selacted range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower middle $25 \%$, the upper middle 25\% or the top $25 \%$
(3) Data partaining to the selected sales size range will be in that quartile

## Standerd Industrisl CIBssificetion Definition (S]C 1980):

5ic 9211 - bicensed Restaurants
Businesses primarily engaged in preparing and serving meals for consumption on the premises and licensed to serve alcoholic deverages

TABLE 2. Balance sheet profile for 1986
Yukon. Licensed Restaurants (SIC 9211)

|  | Total(1) | Bottom 25\% | Lower <br> midde $25 \%$ | Upper middle 25\% | $\begin{aligned} & \text { To: } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 16 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
|  | 38 | -- | -- | -- | -- |
| Accounts and notes receivable | 6 | -- | -- | -- | - |
| Inventory | 13 | -- | -- | -- |  |
| Other current assets | 1 | -- | -- | -- | -- |
| Total current assets | 59 | -- | -- | -- | -- |
| Fixed assets | 153 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | 44 | -- | -- | -- | -- |
| Other assets | 14 | -- | -- | -- | -- |
| Total assets | 181 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Other current liabilities | 50 | -- | .. | -- | -- |
| Total current liabilities | 64 | -- | -- | -- | -- |
| Mortgages payable | 3 | -- | -- | -- | -- |
| Long term debt | 84 | -- | - | -- | -- |
| Other liabilities | - | -- | - | -- | -- |
| Total liebilities | 151 | -- | -- | -- | =- |
| Total equity | 29 | -- | -- | -- | - |

(1) These espimates are based on a sample of businesses reporting seles between $\$ 10.000$ and $\$ 2,000,000$.

See fable 1 for symbals and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Yukon, Licensed Restaurants (SIC 9211)

|  | Total(2) | Botiom | Lower <br> $25 \%$ | middle $25 \%$ |
| :--- | :---: | :---: | :---: | :---: |

(1) The ratios represent the average of ratios for each business in the group and cannot be celculeted from the figures shown in table 2 .
(2) These estimates are based on a sample of businesses reporting soles between $\$ 10.000$ and 82.000 .000 .

See Table 1 for symbols and notes.

## Definitions:

1. Liquidity ratio:

Curtent = curpent assets / current liabiliqies
2. Leverage ratios:
al Debt/equity $=$ potal liabilisies / equity.
b) Debr ratio $=$ total liabiliqies / total 马sses:...
cl Interest coverage = net profit *interest expenst f interes: expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Yukon, Licensed Restaurants (SIC 9211)

|  | Total(1) | Bottom 25\% | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ ' 5 ) High sales value $(\$ 000$ 's? | $\left.(1)^{3}\right)$ | -- | -- | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Operating activities Cash from operations Depreciation Other | 25 10 4 | -- | -- | -- | -- |
| Dividends | -4 | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | -6 | - <br> - <br> - | -- | -- -- -- | -- |
| Financing activities <br> Increase in tong term debt Repayment of long term debt <br> Loans from shar eholders <br> Repayment of loans from shareholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | 2 -1 -25 - | - - - - - - -- | - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | 6 15 21 |  | -- | -- | - |

(1) These estimates ore based on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$. Sumple count includes only those businesses reporing siatemen: of changes.
cee iable 1 for symbols and noies.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986
Yukon, Llcensed Restaurants (SIC 9211)

| Business size expressed in average labour units(1) | Number of businesses | $\left.\begin{array}{rl} \text { Total } \\ \\ \left(\$ 0 y 0^{\prime}\right. \\ \$ 0011 \\ \hline \end{array}\right)$ | Average labour units(1) | Changes in number of businesses with poid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }\{2\} \end{array}$ | No Ionger reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 14 | 898 | 64 | 1 | 2 |
| less than 20 | 14 | ${ }_{8} 98$ | 64 | $!$ | 2 |
| $20-9$. 100 | - | - | - | - | - |
| 500 and over | - | - | - | - | - |
| 1986 |  |  |  |  |  |
| Totel | 20 | 1.748 | 135 | 4 | - . |
| less than 20 $20-99$ | 18 2 | $x$ $X$ ¢ | 90 45 | 4 | . $\cdot$. |
| 100-499 | 2 | , |  | - | ... |
| 500 and over | - | - | - | - | . . |

[^16] Survey of Employmeni. Payroll and Hours, Statistics Canada. Catalogue 72-002. An avarage labour unit could be interpreted as a fulfime mployee. Note that the business size groups used ere determined at the candelevel. Thus if e business has at leest 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 ousinesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly feporting" and "no longer reporting" businesses ape assumed to have been in betivity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by saies quartile, 1984-1986
Yukon, Licensed Restaurants (SIC 9211)

|  | Total(1) | Bottom 25\% | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Toy } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (lass) \$ | $\begin{array}{r} 6 \\ 359.801 \\ 328.194 \\ 31.607 \end{array}$ | -- | -- | -- | -- |
| Businasses reporting profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit $\$$ | $\begin{array}{r} 5 \\ 356.677 \\ 324.860 \\ 31.817 \end{array}$ | -- | -- | -- | -- |
| ```Businesses reporting loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 1 \\ 290.907 \\ 298.077 \\ -7.970 \end{array}$ | -- | -- | -- | -- |



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

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

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

$353.241^{4}$
387.366
$-34,125$

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

[^17]TABLE 1. Selected operating ratios, in percent of sales, 1986
Yukon, Uniicensed Restaurants (including Drive-ins) (SIC 9212)

|  | Total(1) |  | Bottom $25 \%$ |  | Lower middle 25\% |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Bus nesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value $(\$ 000$ 's? |  | (1) |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\left\|\begin{array}{c} \text { \% busin } \\ \text { nesses } \\ \text { reporting } \end{array}\right\|$ | Reporting businesses only 3 3 |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd Ie } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { bower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upoer } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 38.6 | -- | -- | -- | -- | 100.0 | 38.6 | -- | -- | -- | - |
| Occupancy expenses | 15.0 | -- | -- | -- | -- | 100.0 | 15.0 | -- | -- | -- | - |
| Depreciation | 1.9 | -* | -- | -- | -- | 100.0 | 1.9 | -- | -- | -- |  |
| Repairs \& maintenance | 1.0 | -- | -- | -- | -- | 100.0 | 1.0 | -- | -- | -- |  |
| Heat. Iight \& telephone | 4.1 | -- | -- | - | -- | 100.0 | 4.1 | -- | -- | -- |  |
| Rent | 8.0 | -- | -- | -- | -* | 86.5 | 9.3 | -- | -- | -- | -- |
| Personnel expenses | 37.1 | -- | -- | - | - | 100.0 | 37.1 | -- | -- | -- | -- |
| Financial expenses | 2.4 | -- | -- | -- | - | 100.0 | 2.4 | = | -- | -- | - |
| Interest \& bank charges Professional fees | 1.6 0.8 |  | -- |  | -- | 100.0 86.5 | 1.6 0.9 | -- | -- | -- | -- |
| Other expenses | 7.4 | -- | -- | -- | -- | 100.0 | 7.4 | -- | -- | -- | -- |
| Profit (lose) | -0.5 | -- | -- | -- | -- | 100.0 | -0.5 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -* | 100.0 | -• | -- | - | - | -- |

## Symbols

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

## Fotnotes

(1) These estimates are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
(2) Value in each cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of all businesses in the sample }} \times 100$ for each quartile.
(3) Value in each cell $=\frac{\text { lotal weighted expenditure on given izem }}{\text { loiel weighted sales of businesses reporiing this item of expendivure }} \times$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. fherefore these retios are calculared individuslly and the total will not necessarily equel 100\%.

## Notes

Date are shown by quartiles when bt least 13 of the sampled businesses report the specific item.
Records were ranked in ascending order according to seles size. Each quartile li.e. Dottom 25\%, lower middle 25z, eic.) represents one quarter of the totel number of businasses. Within each quartile. the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

## How to use the tables

(1) Locate the appropriste sales range that is displayed on the iwo lines entitled wow sales value" and mhigh sales value"
(2) The selected range will indicate the proper quartile. i.e. the bottom $25 \%$. the lower middle $25 \%$, the upper midde $25 \%$ or the top 25z.
(3) Data pertaining to the selected sales size range will be in that quartile.

## Stendard Indugtrisl Classification Definition (SIC 19801:

## Sic 8212 - Unlicensed Restauranes (Including Drive-Ins)

Businesses primarily engageo in preparing and serving meals for consumption on the premises and not licensed to serve alcoholic beverages Included are businesses commonly referped to as "drive-ins" where food is consumed either in customers" motor vehicles or at ables in or about the premises.

TABLE 2. Balance sheet profile for 1986
Yukon, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & T 09 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) | $(1)$ | -- | -- | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventary <br> Other current assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | 8 5 1 14 29 13 2 | -- -- - - - - | -- - - - - -- | - - - - - - -- | -- $=-$ -- - -- -- |
| Total assets | 32 | -- | - | -- | -- |
| Lisbilities and equity <br> Current loans <br> Other current liabilities Total current liabilities Mortgages payable Lang term deb: Other liabilities | $\begin{array}{r}7 \\ 13 \\ 16 \\ \hline 16 \\ \hline\end{array}$ | - - - - -- | - <br> - <br> - <br> -- | -- - - - - | -- -- -- -- |
| Total liabilities Total equity | 33. | -- | -- | -- | -- |

(1) These estimetes are based on sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000,000$.

See Table i for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Yukon, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

| * | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middie 25\% } \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $\begin{aligned} & (1)^{6} \\ & (1)^{2} \end{aligned}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Gurrent ratio (times) | $\cdots$ | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Dabt ratio (times)``` | $\begin{array}{r} 64.0 \\ 11.5 \\ 1.2 \end{array}$ | -- | , | - | -- |

(1) The ratios represent the everage of ratios for each business in the group and cennot de calculated from the figures shown in rable 2 .
(2) These estimetes are pesed on a semple of businesses reporting sales Detween $\$ 10,000$ and $\$ 2,000,000$.

See iable 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current $=$ current assets / current liabilities.
2. Leverage ratios:
a) Debt/equity = total |iabilities / equity
b) Debt ratio $=$ cotal liabilities/total assgts
c) Interest coversge $=$ net profit - interes: experse interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Yukon, Unlicensed Restaurants (including Orive-ins) (SIC 9212)

|  |  | Bot tom 25\% | Lowe: middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000$ 's) | $\left(\begin{array}{l} 2 \\ (1)^{2} \end{array}\right.$ |  | -- |  |  |
|  |  |  | eraga $1 \$ 000$ |  |  |
| Operating activities Cash from operations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ |  | -- | -- | -- |
| Dividends | $x$ | -- | -- | -- | -- |
| Investment activitios <br> Disposal of fixed assets Purchase of $\ddagger i x e d$ assets <br> increase in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- -- -- | - <br> - <br> - |
| Financing activities <br> Increase in long term debt <br> Repayment of long term deb: <br> Loans from shareholders <br> Repayment of loans from shareholders <br> Advances \& loens from government <br> increase in equity <br> Decrease in equity <br> Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | - <br> - <br> - <br> - <br> - | - - - -- -- -- | -- - -- - - -- | -- -- -- -- -- |
| Increase(decrease) in cash \& equivalents Cash 8 equivalents-Bepinning of the year Cash equivalents - End of the year | $x$ $\times$ $\times$ $\times$ | -- | -- | -- | -- |
| (i) These estimates are besed on sample of incopporated businesses peporting seles between $\$ 10,000$ and $\$ 2,000,000$. Sample count includes only those businesses repolting a statement of changes. <br> See table for symbols and notes |  |  |  |  |  |
| TABLE 5. Employment changes by Yukon, Unlicensed Restaurants (inc | Driv | 1983-1986 based on SIC classification in 1986 |  |  |  |



## 1983

Total
less than 20
$20-99$
$100-499$
500 and over

2


X


1986

Total
less than 20
$20-99$

20-99
$100-499$
500 and over
 5 5
$\qquad$
$\qquad$
$\qquad$
$\qquad$
(11 Average labour units are calculated by dividing total paypoll by the bverage annual wage and salary rate as peported in the Survey of Employment, Payroll and Hours. Statistics Canade, Catologue 72-002. An average labour unit could be interpreted as a full-ime employee Mote that the business size groups used ere determined ap the cenade level. Thus if a business has al least 500 emploves in Canada as a whole but less than that number in eny given province it is shown in the 500 and over group
2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refers to businesses reporting no payroll deductions in the following year
"Newly repoping" and "no longer repopting" businesses are essumed to have been in activity for six months and the information is aju usted accordingly.

See rable 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Yukon, Unlicensed Restaurants (inciuding Drive-ins) (SIC 9212)
Totalli) Bottom
$0+10 \mathrm{~m}$
$25 \%$
Lowe:
middle $25 \%$
Upper
middie $25 \%$
Tof
$25 \%$

|  | 1984 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Number of observations in sample | 1 |  |  |  |  |
| Average sales \$ | $x$ | - | -- | -- | -- |
| Average expense \$ | $x$ | - | -- | -- | -- |
| Average net profit (loss) \$ | K | -- | - | -- |  |
| Businesses reporting profit (No.) | 1 |  |  |  |  |
| Average sales \$ | $x$ | -- | -- | - - | -- |
| Average expense \$ | $x$ | -- | -- | -- | -- |
| Average net profit \$ | X | -- | -- | -- | - |
| Businesses reporting lass (No.) | - |  |  |  |  |
| Average sales \$ | $x$ | -- | -- | -- | - |
| Average expense \$ | $x$ | -- | -- | - | -- |
| Average net loss \$ | K | -- | - | - | -- |

1985

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

Businesses peporting profit (No.)
Average soles \$
Aver ape expense $\$$
Average net profit $\$$

Businesses reporting - loss (Mo.)
Average sales $\$$
Average expense \&
Average net loss $\$$


1986

| Number of observetions in sample | 89.556 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 89.556 | -- | -- | - |  |
| Average expense \$ | 85.030 | -- | - | -- | - |
| Average net profit (loss) \$ | 4,526 | -- | -- | -- | - |
| Businessas reporting profit (No.) | 5 |  |  |  |  |
| Average sales \$ | 87.873 | -- | -- | -- | -- |
| Average expense $\$$ | 81.597 | -- | -- |  |  |
| Average net profit \$ | 6.276 | -- | -- | -- | -- |
| Busingsses reporting loss (Mo.) | , |  |  |  |  |
| Average sales \$ | 159.420 | -- | -- | -- |  |
| Average expense $\$$ | 166.574 | =- | -- | -- | - |
| Average net loss \$ | -7.154 | - | -- | -- | - |

(1) These estimetes bre bused on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000,000$.

TABLE 1. Selected operating ratios. in percent of sales, 1986
Yukon, Take-Dut Food Services (SIC 9213)

|  | Total (1) |  | Bottom 25\% |  | Lower middle 25\% |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) High sales value ( $\$ 000$ 's) |  | $\left\{\begin{array}{l} 6 \\ 19 \end{array}\right\}$ |  |  |  | -- |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lower } \\ \text { midd le } \\ 25 \% \end{gathered}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 52.9 | -- | -- | -- | -- | 100.0 | 52.9 | -- | -- | -- | -- |
| Occupancy expenses | 22.3 | -- | -- | -- | -- | 100.0 | 22.3 | -- | -- | -- | - |
| Depreciation | 1.7 | -- | -- | - | -- | 88.2 | 1.9 | -- | -- | -- | -- |
| Repairs \& maintenance | 5.0 | -- | -- | -- | -- | 100.0 | 5.0 | - | -- | -- | -- |
| Heat, light \& telephone | 5.4 10.3 | -- | -- | -- | -- | 100.0 100.0 | 5.4 10.3 | - | -- | -- | - |
| Rent |  |  |  |  |  |  |  |  |  |  |  |
| Personnel expenses | 16.4 | -- | -- | -- | -- | 64.6 | 25.4 | -- | -- | -- | -- |
| Financisl expenses | 0.7 | -- | -- | -- | -- | 100.0 | $0 . ?$ | -- | -- | =- | -- |
| Interest \& bank charges Professional fees | 0.7 | -- | -- | -- | -- | 100.0 22.1 | 0.7 0.2 | -- | -- | -- | -- |
| 0ther expenses | 5.3 | -- | -- | -- | -- | 100.0 | 5.9 | -- | -- | -- | -- |
| Profit (loss) | 1.9 | -- | -- | -- | -- | 100.0 | 1.9 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | ... | -- | -- | -- | -- |

## Symbols

zero or no observations
100 small too be expressed
not applicable
confioentiol

## footnotes

(1) These estimates are based on a sample of businesses reporiing sales between $\$ 10.000$ and $\$ 2.000,000$
2) Toial weighted expanditure on a given item
(3) Value in each cell $=\frac{\text { Total weighted sales of all businesses in the sample expenditure on agiven item }}{\text { Total weighted sales of businesses reporting this item of expenditure }} \times 100 \quad$ for each quartile.

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

## Notes

Data are shown by quartiles whan at least 13 of the sampled businessas report the specific item
Records were ranked in ascending order according to sales size. Each quartile li.e. bottom 25\%. lower middle 25\%, etc.l represents one querter of the total number of businesses. Within each quartile, the average ratio is presented. For comperison purposes. tha high and low values of sales are shown

## How to ute the tables

111 Locate the appropriate sales range that is displayed on the two lines entitled maw sales value" and "high sales value"
21 The selected range will indicate the proper quartile. i.e. the bottom $25 \%$, the lower middle $25 \%$, the upper midde $25 \%$ or the top 25\%
(3) Data perqaining to the selectad sales size fange will be in that quartile.

## Standard Industrial Classification Definition (SIC 1980):

SIC 9213 - Take-Out Food Services
Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption awey from the premises such as: qake-out chinese foods, doughnut shops. take-out fish and chips, take-out fried chicken, hot dog stands, ice crean stands, take-out pizzerias. refreshment booths. and prepared food take-out service lexc. caterers ano motile food servicest

TABLE 2. Balance sheet proflle for 1986
Yukon. Take-Out Food Services (SIC 9213)

|  | Total(1) | Bottom 25\% | Lowe: <br> middle 25\% | $\begin{aligned} & \text { Upper } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & 702 \\ & 25 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) Migh sales value $\left(\$ 000^{\prime} \mathrm{s}\right.$ ) | $\begin{array}{r} 6 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 3 | -- | -- | -- | -- |
| Accounts and notes receivable | - | -* | -- | -- | -- |
| Inventory | $?$ | - | -- | -- | -- |
| Other current assets | $\overline{5}$ | - | -- | -- | -- |
| Total current assets | 5 | -- | -- | -- | -- |
| Fixed assets | 16 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets Othe: assets | 8 3 | -- | -- | -- | -- |
| Total assets | 15 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Curher current liabilities | 2 | -- | -- |  | -- |
| Total current liabilities | 3 | -- | -- | -- | - |
| Mortgages payable | - | -- | -- | -- | -- |
| Long term debt | 4 | -- | -- | - | -- |
| Other liabilities | - | -- | -- | - | -- |
| Total liabilities | 7 | -- | -- | - | -- |
| Totel equity | 9 | -- |  | -- |  |

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

See Table 1 for symbots and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Yukon. Take-Dut Food Services (SIC 9213)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lowe: <br> midde $25 \%$ | Unper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $(1)$ |  | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | X | -- | -- | -- | -- |
| ```Leverage ratios Oebt/equity ratio (times) Interast coverage ratio (times) Debt ratio (times)``` | $x$ $k$ $k$ | -- | -- | -- | -- |

[^18]Definitions:

1. Liquidity retio:

Current $=$ current assets / current liabilities.
2. Leverage retios:

Dabt/equity $=$ total liabilities / equisy
b) Debtratio = total liabilities/total esse:s.
c) Interest coverage $=$ not profit inierest expenso finverest expensw,

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Yukon. Take-Dut Food Services (S|C 9213)

|  | Total(1) | Bottom 25\% | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High salas vaiue ( $\$ 000$ 's) |  |  |  |  |  |
|  | Average (\$000's) |  |  |  |  |
| Operating activities <br> Cash from operations Depraciation Other | - | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities <br> Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | - <br> - <br> - | =- | -- | -- | -- |
| Financing activities <br> Increase in long term debt Redayment of long term debt Loans from shareholders Repayment of loans from shareholders Advances \& loans from governmant Increase in equity Decrease in equity Other | - <br> - <br>  <br>  <br>  | -- -- -- -- - | - - -- -- -- | - <br> - <br> - <br> - <br> - <br> - | $\square$ <br> - <br> - <br> - <br> - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | - |  | -- | -- | -- |
| (1; These estimates are based on a sample of incorporated businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$. Sample count includes only those businesses peporting a statement of changes. <br> see table 9 for symbols and notes. |  |  |  |  |  |
| TABLE 5. Employment changes by Yukon, Take-Dut Food Services (SIC | ze of b <br> 13) | 1983-1986 based on SIC ciassification in 1986 |  |  |  |



(1) Average labour units are calculated by dividing total paypoll by the average annual wage and salary rate as reported in the Survey of Employment. Payroll and Hours, 5iatistics Canada. Catalogue 72-002. An averege labour unit could be interpieted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business hes at least 500 employees in Canada as e whole but less than that number in any given province it is shown in the 500 and over group.
(2) Refers 10 businesses reporting no peyroll deductions in the previous year
(3) Refers to businesses reporting no peyroll deductions in the following year.
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See Table 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Yukon, Take-Out Food Services (SIC 9213)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | $\begin{aligned} & \text { Upper } \\ & \text { midde } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample | 1 |  |  |  |  |
| Average sales \$ | $x$ | -- | -- | -- | - |
| Average expense \$ | $x$ | -- | - | -- | -- |
| Average net prafit (loss) \$ | $x$ | -- | -- | -- | -- |
| Businesses reporting a profit (Mo.) |  |  |  |  |  |
| Average sales $\$$ <br> Average expense \$ | $x$ $x$ | -- | -- | -- | -- |
| Average net orolit \$ | $\times$ | -- | -- | -- | -- |
| Businesses reporting loss (No.) | $\overline{-}$ |  |  |  |  |
| Average sales ${ }^{\text {Average expense } \$} 8$ | $x$ | -- |  | -- | -- |
| Average net loss \$ | $\chi$ | -- | -- | -- | -- |

Number of observations in sample Average sales $\$$
Average expense \$
Average net prof it (loss) $\$$
321.876
307.737

Businesses reporting a profit (No.)
Average sales \$
Average expense $\$$
3
321.876
Average net profit \$
307.737
14.139

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

| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit $\langle$ loss $\$ \$$ | $\begin{array}{r} 8 \\ 108.050 \\ 108.168 \\ -118 \end{array}$ | -- | -- | -- | -" |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses peporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit $\$$ | $\begin{array}{r} 5 \\ 84.505 \\ 81.849 \\ 2.656 \end{array}$ | -- | -- | -- | -- |
| ```Businesses reporting a loss (No.) Average sales $ Average expense $ Average net loss $``` | $\begin{array}{r} 3 \\ 111.251 \\ 118.157 \\ -6.906 \end{array}$ | -- | -- | -- | -- |

[^19]TABLE 1. Selected operating ratios, in percent of sales, 1986
Yukon, Welding (SIC 9942)


## Symbol:

## tero or no observations

too small too be expressed
not applicable
confidential
footnote
(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$ lotal waighted expenditure on a given item
121 Value in each cell $=\frac{\text { Total weighted seles of Bll businesses in the sample }}{\text { tol }} \times 100$ for each quartile
(31 Value in each cell $=\frac{\text { lotal weighted expenditure on a given itam }}{\text { lotal weighted sates of businesses reporting this item of expenditure }}$ foo for mach quar ile.
This portion of the table pertains only to the businesses repopting the specific expense item. Therefore these retios are calculated individually and the total will not necessapily equal 100\%

## Motes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item
Recoros were ranked in ascending order becording to sales size. Each quartile li.e. bottom 25\%, lower midde 25z, etc.l represents one quarter of the topal number of businesses. Within each quartile, the average ratio is presented. For comparison purposes. the high and low values of sales are shown

How to use the tables
llf Locate the appropriate sales range that is displayed or the two lines entitled Low sales value" and "high sales value"
21 The selected range will indicete the proper quertile, i. e. the bottom 25\%, the lower middle $25 \%$. the upper midede $25 \%$ or the top $25 \%$.
(3) Data pertaining to the selected sales size range will de in that quarqile.

Standard Industrisl CIsssificetion Definition (SIC 1980):

## 51C 9942 - Welding

businesses primarily engaged in repair work by welding such as: acetylane welding service, blacksmith service, brazing welding service, elactric welding service (exc. construction sitel. welding repair work, and welding shops.

TABLE 2. Balance sheet profile for 1986
Yukon, Welding (SIC 9942)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { TOF } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime}\right.$ s) | $(1)^{5}$ |  | -- | -- | -- |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | -- | -- | -- | -- |
| Accounts and notes receivable | - | -- | -- | - | -- |
| Inventory | 2 | -- | -- | -- | -- |
| Other current assets | - | -- | -- | "- | -- |
| Total current assets | 3 | -- | -- | -- | -- |
| Fixad assets | 16 | -- | -- | -- | -- |
|  | 9 | -- | -- | -- | -- |
| Other assets | - | -- | -" | -- | -- |
| Total assets | 10 | -- | -- | -- | -- |
| Liabilities and equity |  |  |  |  |  |
| Other current liabilities | - | -- | -- | -- | -- |
| Total current liabilities | 2 | -- | -- | -- | -- |
| Mortgages payable | - | -- | - | -- | -- |
| Long term debt | 5 | -- | -- | -- | -- |
| Other liabilities | - | -- | -- | -- | -- |
| $\begin{aligned} & \text { Total liabilities } \\ & \text { Total equity } \end{aligned}$ | 6 4 | -- | -- | -- | -- |

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Yukon, Welding (SIE 9942)

|  | Total (2) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lower middle $25 \%$ | Upper <br> middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Law sales value ( $\$ 000$ 's High sales value $\left(\$ 000^{\prime} \mathrm{s}\right.$ ) | $\left(\begin{array}{l} 2 \\ 1 \\ 1 \end{array}\right\}^{2}$ | -- |  | -- |  |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | $X$ | -- | -- | -- | -- |
| ```Leverage ratios Oebt/equity ratio {times) Interest coverage ratio \times\ Debt ratio {times}``` | $x$ $\chi$ $\chi$ | -- | -- | - | - |

(1) The ratios represent the avarage of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
(2) These estimetes are besed on ample of businesses reporting seles between $\$ 10,000$ and $\$ 2,000,000$.

See Table 1 for symbols and notes.

## Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity $=$ rotal iabilities $/$ equity.
b) Dect ratio $=$ rotal liabilities/total assets.
c) interest coverage $=n \in t$ protit + interest expense /interes: expens:

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Yukon, Welding (SIC 9942)

|  | Tatal(1) | Bot tom 25\% | Lower <br> midde 25\% | Upper middle 25\% | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in sample (NC.) <br> Low sales value ( $\$ 000$ 's) <br> Migh sales value (9000's) | $\left.(1)^{1}\right)$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Operting activities Cash from operations Depreciation Diner | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | -- | -- | -- | -" |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- -- -- | -- |
| Financing activities <br> Increase in long term debt Repayment of long term debt Loans trom shaieholders Repayman $\begin{gathered}\text { of loans from shareholders }\end{gathered}$ Advances \& loans from gavernment Increase in equity Decrease in equity athe. | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | "- <br> - <br> - <br> - <br> - <br> - | -- - - - - - | $=$ - - - - - - | - |
| Increase(decrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash s equivalents - End of the year | $x$ $x$ $x$ | -- | -- | -- | -- |

[^20]TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986 Yukon, Welding (S|C 9942)

| Business size expressed in overage labour units(1) |  | Total payroll$(\$ 000 \text { s })$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of businesses |  |  | Newly reporting(2) | No langer eporting(3) |

## 1983

| Total | 3 | 30 | 1 | - |
| :--- | :--- | :--- | :--- | :--- |
| 1 ess than 20 | 3 | 30 | - |  |
| $20-99$ | - | - | - |  |
| $100-499$ | - | - | - |  |
| 500 and over | - | - | - | - |

## 1986

Total 6
less than 20
$20-99$
$100-499$

| 6 | 157 |
| ---: | ---: |
| 6 | 157 |
| - | - |

157 ?

100-499
500 and over

[^21]"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingiy.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Yukon, Welding (SIC 9942)

|  | Total(1) | Bottom 25\% | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & 10 \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 3 \\ 25.259 \\ 15.521 \\ 9.738 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting profit (No.) <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit \$ | $\begin{array}{r} 3 \\ 25.259 \\ 55.521 \\ 9.738 \end{array}$ | -- | -- | -- | -- |
| Businesses reperting loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | - | -- | -- | -- | -- |


| Number of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 3 \\ 60.989 \\ 67.198 \\ -6.209 \end{array}$ | -- -- | -- |  | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting a profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit \$ | $\begin{array}{r} 1 \\ 54.000 \\ 54.000 \end{array}$ | -- | -- | -- <br> - |  |
| Businesses reporting a loss (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net loss \$ | $\begin{aligned} & 64 . \div 8 \\ & 73.797 \\ & -9.394 \end{aligned}$ | --- | -- | -- | - |


| Number of observations in sample | 7 |
| :--- | ---: |
| Average sales $\$$ | 90.112 |
| Average expense $\$$ | 54.550 |
| Average net profit (loss) $\$$ | 35.562 |
|  |  |
|  |  |
|  |  |
| Businesses reporting a profit (No.) | 89.612 |
| Average sales $\$$ | 53.030 |
| Average expense $\$$ | 36.582 |
| Average net profit $\$$ |  |
|  |  |
|  |  |
| Businesses reporting a loss (No.) |  |
| Average sales $\$$ | 50.018 |
| Average expense $\$ \$$ | -3.549 |
| Average net loss $\$$ |  |

[^22]|  | Tot | ! $1!$ |  | Bottom 25\% |  | Lower dde 25\% |  | Uppe dde 25 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in sample (No.) <br> Low sales value ( $\$ 000$ 's) <br> High sales value ( $\$ 000$ 's) |  | (1) ${ }^{8}$ |  |  |  | -. |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper miodle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 19.8 | -- | -- | -- | -- | 100.0 | 19.8 | -- | -- | -- | -- |
| Deprecistion | 5.9 | - | -- | -- | - | 100.0 | 5. 6 | -- | -- | -- | -- |
| Repairs \& maintenance | 6.4 | $\cdots$ | -- | -- | - | 96.4 | 6.6 | -- | -- | -- | - |
| Heat. light \& telephone Rent | 7.8 | -- | -- | -- | -- | 55.4 67.2 | 19.5 | -- | -- | -- | -- |
| Pertonnel expenses | 14.5 | -- |  | -- | - | 46.7 | 31.0 | -* | -" | -- | - |
| Financial expenses | 1.7 | -- | -- | - | -- | 100.0 | 1.7 | -- | -- | -- | -- |
| Interest \& bank charges | 0.9 | -- | -- | -- | -- | 100.0 | 0.9 | -- | -- | -- |  |
| Protessional fees | 0.8 | -- | -- | -- | -- | 100.0 | 0.8 | -- | - | - |  |
| Other expenses | 20.4 | -- | -- | -- | -- | 100.0 | 20.4 | -- | -- | -- | -- |
| Profit (loss) | 43.6 | -- | -- | -- | -- | 100.0 | 43.6 | -- | -- | - $=$ | -- |
| Total | 100.0 | -- | $\cdots$ | -- | -- | 100.0 |  | -- | -- | -- | - |

## symbols

zero of no observations
too small too be expressed
not applicsble
$\times$ confidential

## ootnotes

(1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.
(2) Value in each cell lotal weighted expendisure on g given tem
2) Velue in each cell = $\quad$ Toial weighted sales of all businesses in the semple for ach quartile
(3) Volue in ach cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expenditupe }} \times$ for quareile This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculatad individually and the totel will not necessarily equal 100\%

## Notes

Osta are shown by quartiles when at least 13 of the sampled businesses report the specific item
Records were ranked in ascending order according co sates size. Each quarlile li. e. bottom 25\%. Iower midde 25\%. atc.) represents one ouster of the total number of businesses. Within each quartile. the average ratio is presented. for comparison purposes. ithe high and low values of sales are shown

## How to ust the tables

llt Locate the appropitate sales range that is displayed on the two lines entitled "low sales valuem and "High sales value"
(2) The selected range will indicate the proper quartile, i.e. the bottom $25 \%$, the lower miodie $25 \%$, the upper middle $25 \%$ or the top 25\%
(3) Data pertaiming to the salected sales size range will be in that quertile

Stendard Industrial Classificetion Definition (SIC 1980):
Slt 985 - Services to Buildings and Dwellings
Businesses primarily engaged in disinfecting and exterminating, window cleaning. janitorial and other services to buildings and owel ings

| TABLE 2. Balance sheet profile for 1986 |
| :--- | :--- | :--- |
| Yukon, Services to Buildings and Dwellings (SIC 995) |

(1) Fhese estimates are based on sample of Dusinesses reporting sales between \$10.000 and $\$ 2,000,000$.

Sen iable 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986
Yukon, Services to Buildings and Dwellings (Sit 995)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000^{\prime} \mathrm{s}$ ) | $(1)^{3}$ | -- |  | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Curfent ratio (times) | 4.4 | -- | -- | -- | - |
| Leverage ratios <br> Debt/equity ratio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $\begin{array}{r} 2.4 \\ -0.4 \\ 0.5 \end{array}$ | -- | -- | -- | = |

(1) The ratios represent the average of patios for each business in the group and cannot be calculated fom the figures shown in table 2
(2) These estimates are besed on a sample of businesses peporting sales between $\$ 10,000$ and $\$ 2,000,000$.

See lable 1 for symbols and notes.

## Definitions:

1. Liquidity retio:

Cuprent $=$ cuprent assets / cuprent liabilities
2. Leverage ratios:
al Debt/equity = total liabilitios / equity
©) Dettratio = total liatifities total asse:s
() Interes: coverage = aet nufit - toteres: pxpensc interes; expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1986
Yukon, Services to Buildings and Dwellings (SIC 995)


111 These estimates are based on a sample of incorporated businesses reporting seles between $\$ 10,000$ and $\$ 2.000 .000$. Semple count includes only those businesses peporting a statement of changes.
See Table 1 for symbols snd notes

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in ig86 Yukon. Services to Buildings and Dwellings (SIC 995)

| Business size expressed in average labour units(1) |  |  |  | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of businesses | Total payroll | Average labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Total | 8 | 1.218 | 61 | 2 | 1 |
| less than 20 <br> 20-99 <br> 100-499 <br> 500 and over | 7 1 - | $x$ <br> $\times$ | $\begin{array}{r}31 \\ 30 \\ \hline\end{array}$ | 2 | 1 - - - |
| 1986 |  |  |  |  |  |
| Total | 10 | 462 | 46 | 2 | - . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 10 - - | 462 - | $\begin{array}{r}46 \\ - \\ \hline\end{array}$ | 2 | $\cdots$ $\cdots$ |

[^23] Surver of Employmens. Payroll and Hours, Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note thet the business size groups used are determined af the Canada lavel. Thus if a businass has at least 500 mployees in Canada as a whole but less than that number in any given province is is shown in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in the previous year
(3) Refars to businesses reporting no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.
see lable 1 for symbols and notes.

TABLE 6. Selected operating characteristics of smail businesses by sales quartile. 1984-1986 Yukon, Services to Buildings and Dwellings (Sit 995)

|  | Total(1) | Bottom 25\% | Lower $\text { middle } 25 \%$ | $\begin{aligned} & \text { Upper } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1984 |  |  |
| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 5 \\ 17.225 \\ 2.252 \\ 14.973 \end{array}$ | -- | -- | -- | -- |
| Businesses reporting profit (No.) <br> Average sales \$ <br> Average expense \$ <br> Average net profit $\$$ | $\begin{array}{r} 5 \\ 17.225 \\ 2.252 \\ 14.973 \end{array}$ | -- | -- | -- | -- |
| ```8usinesses reporting loss (Mo.) Average sales $ Average expense $ Average net loss $``` | - <br> - | -- | -- | -- <br> -- | -- |


| Number of observations in sample <br> Average sales \$ <br> Average expense $\$$ <br> Average net Drofit (loss) \$ | $\begin{array}{r} 5 \\ 299.286 \\ 291.928 \\ 7.358 \end{array}$ |
| :---: | :---: |
| Businesses reporting a profit (No.) | 4 |
| Average sales \$ | 37.430 |
| Average expense \$ | 20.392 |
| Average net profit \$ | 17.038 |
| Businesses reporting a loss (No.) | 1 |
| Average sales \$ | 583.000 |
| Average expense \$ | 595,000 |
| Average net loss \$ | -12.000 |

583.000
$-12.000$

| -- | -- | -- | -- |
| :---: | :---: | :---: | :---: |
| -- | -. | -- | -- |
| -- | -- | -- | -- |
| -- | -- | -- | -- |
| -- | -- | -- | -- |
| -- | -- | -- | -- |
| -- | -- | -- | -- |
| -- | -- | -- | -- |
| -- | -- | -- | -- |

1986

Number of observetions in sample Average sales \$
average expenso
$\begin{array}{ll}\text { Average net profit (loss) \$ } & 12.019\end{array}$

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

Susinesses reporting loss (No.) Average sales \$
Aver age expense $\$$
Average net loss $\$$

| 8 |  |  |  |
| :---: | :---: | :---: | :---: |
| 25,960 | - | -- | -- |
| 13.941 | -- | -- | -- |
| 12.019 | -- | - | -- |
| 8 |  |  |  |
| 25.960 | -- | -- | -- |
| 13.941 | -- | -- | -- |
| 12.019 | -- | -- | -- |
| - |  |  |  |
| - | -- | -- | -- |
| - | -- | - | -- |
| - | -- | -- | -- |

[^24]See Table 1 for symbols and notes

TABLE 1. Selected operating ratios. In percent of sales, 1986
Yukon, Janitorial Services (SIL 9953)

|  | Total(1) |  | Bot tom 25\% |  | Lowermiddle 25\% |  | Upper middle 25\% |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) |  | $(1)^{8}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bot tom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Botiom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upper } \\ & \text { middI } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 19.8 | -- | =- | -- | -- | 100.0 | 19.8 | -- | - |  | - |
| Depreciation | 5.1 | -- | -- | -- | -- | 100.0 | 5.1 | -- | -- | -- | -- |
| Repairs \& maintenance | 6.4 | -- | -- | -- | -- | 96.4 | 6.6 | -- | -- | - | -- |
| Heat. light \& telephone | 0.8 | -- | -- | -- | -- | 55.4 | 1.5 | -- | -- | -* | -- |
| Rent |  | -- | -- |  | -- |  |  | -- | -- | -- | -- |
| Personnel expenses | 14.5 | -- | -- | -- | -- | 46.7 | 31.0 | -- | -- | -- | -* |
| Financial expenses | 1.7 | -- | -- | -- | -- | 100.0 | 1.7 | -- | -- | - | -- |
| Interest \& bank charges Professional fees | 0.9 0.8 | -- | -- | -- | -- | 100.0 100.0 | 0.9 | -- | -- | -- | - |
| Other expenses | 20.4 | -- | -- | -- | -- | 100.0 | 20.4 | -- | -- | -- | - |
| Prolit (loss) | 43.6 | - | = | -- | -- | 100.0 | 43.6 | -- | -- | =- | - |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | -•• | -- | -- | - | - |

## Symbols

> zero of no observations
> too small too be expressed
> not applicable
confidential

## Footnotes

111 These estimates are based on somple of businesses reporting salas batween $\$ 10,000$ and $\$ 2,000.000$. Total weighted expenditure on a given item
$\left(21\right.$ Value in each cell $=\frac{\text { Total weighted sales of all businesses in the sample }}{\text { Tol }} \times 100$ forh guartile
(3) Value in aach cell $=\frac{\text { Total weighted expenditure on a given item }}{\text { Total weighted sales of businesses reporting this item of expendiqure }} \times 100$ for each quartile.

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

## Notes

Deta are shown by quartiles when at least 13 of the sampled businesses roport the specific item.
Records were renked in ascending order according to sales size. Each quertile li.e. botton 25\%, lower widele 25\%, etc.l represents one querter of the total number of businesses. Within each quartile, the average ietio is presented. For comparison purposes, the high and low values of sales are shown

## How to ute the tables

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

Standerd Industrisl Classification Definition (SIC 19B0):
SIC 9953 - Janitorisl Services
Businesses primarity engaged in cleaning and maintenance of buildings and owellings such as chap service. floor wexing. janitorial
services. janitorial maintenance of buildings and owellings and office cleaning.

TABLE 2. Balance sheet profile for 1986
Yukon, Janitorial Services (SIC 9953)

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

See Table for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1986
Yukon, Janitorial Services (SIC 9953)

|  | Total (2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\left(\begin{array}{l} 3 \\ (1)^{3} \end{array}\right.$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 4.4 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times) | $\begin{array}{r} 2.4 \\ -0.4 \\ 0.5 \end{array}$ | - | -- | -- | -- |

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

See Table 1 for symbols and notes

Definitions:

1. Liquidity ratio:

Curren: = current assets / current liabilities.

## 2. Lever急品 ratios:

a) Debt/equity = total liabilities / equist
b) Debt ratio $=$ total liabilifies / total arsu:s.
el Interest coverage $=$ net profit interest expens $/$ irteres: extense

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1986
Yukon, Janitorial Services (SIC 9953)

|  | Total(1) | Bottom 25\% | Lower <br> middle 25\% | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | - |  |  |  |  |
| Low sales value ( 8000 's) <br> High sales value ( $\$ 000$ 's) | - |  | -- |  |  |
|  | Average (\$000's) |  |  |  |  |
| Operating activities | - |  |  |  | -- |
| Cash from operations Depreciation | - | -- | -- | -- | -- |
| Dther | - | -- | -- | -- | -- |
| Dividends | - | -- | -- | -- | -- |
| Investment activities | - |  |  |  |  |
| Disposal of fixed assets Purchase of fixed assets | - | -- | -- | -- | -- |
| Purchase of increase in investment | - | -- | -- | -- | -- |
| Oecrease in investment | - | -- | -- | -* | -- |
| Financing activities <br> Increase in long term debt Repayment of long term debt Loans from shareholders <br> Repayment of loans from shareholders Advances \& loans from government Increase in equity Decrease in equity Other | - |  |  |  |  |
|  |  | "- | -- | -- | -- |
|  |  | "- | -- | -- |  |
|  |  |  | -- | -- | -- |
|  |  | -- | - | -- | -- |
|  |  | -- | -- | -- | -- |
|  |  | -- | -- |  |  |
|  | - | -- | -. | -- | -" |
|  |  |  |  |  |  |
| Increaseldecrease) in cash \& equivalents Cash \& equivalents-Beginning of the year Cash \& equivalents - End of the year | - | - | -- | -- | -- |
|  | - | -- | - |  |  |
|  | - | -- | -- | -- | -- |

111 These estimetes are based on sample of incorparsted businesses reporting sales between $\$ 10.000$ end $\$ 2.000,000$. 5 emple count includes only those businesses reporting a statement of changes.
see TBble 1 for symbols and notes

TABLE 5. Employment changes by size of business. 1983-1986 based on SIC classification in 1986 Yukon, Services to Buildings and Dwellings (SIC 995)

| Business size expressed in average labour units(1) | Number of businesses | Total payroll$\left(\$ 000^{\prime} \mathrm{s}\right)$ | Average labour units(1) | Changes in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } \\ \text { reporting }\{2\} \end{array}$ | No longer reporting(3) |
| 1983 |  |  |  |  |  |
| Totel | 8 | 1.218 | 61 | 2 | 1 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 7 $?$ | x $\times$ $\times$ | 31 30 - | 2 | 1 |
| 1986 |  |  |  |  |  |
| Total | 10 | 462 | 46 | 2 | - . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 10 | 482 - | 46 | 2 | $\cdots$ |

III Average labour units are calculated by dividing total payroll by the everage annual wage and satary rate as reported in the Survay of Employment, Payrolf and Hours. Statistics Canede. Catalogue 72-002. An average labour unit could be interpreted as a full-time emplovee Note that the business size groups used are determined at the Canade level ihus if a businass has at las? 500 employees in Cenada as a whole but less tham that number in any given province it is shown in the 500 and over group
121 Refers to businesses reporting no payroll deductions in the previous year
13) Refers to businesses reporting no payroll deductions in the following year.
mewly ceporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

See iable 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Yukon, Janitorial Services (SIC 9953)


Total(1)
Bot tom
$25 \%$
middle 25\%
5\%

Upper
middle 25\% 25:

1984
$\qquad$
17.172
17.172
3.227 $\begin{array}{lll}-- & -- & - \\ -- & -- & \end{array}$ 13.945
17.172
3.227
3.227
--
--
-$\begin{array}{ll} & \\ -- & - \\ -- & --\end{array}$
--
Number of observations in sample
Average sales $\$$
Average expense $\$$
Average net profit (loss) $\$$
Businesses reporting a profit (No.)
Average sales $\$$
Average expense $\$$
Average net profit $\$$
Businesses reporting loss (No.)
Average sales $\$$
Average expense $\$$
Average net loss $\$$ -.
-"

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

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

Businesses reporting a lass (No.)
Average sales \$
Average sales $\$$
Average expense $\$$
Average net loss \$
33.270
33.270

18,200
15.070
33.270
33.270
18.200
18.200
15.070


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

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

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

| 8 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 25,960 | -- | -- | -- | - $=$ |
| 13,941 | -- | -- | -- | -- |
| 12.019 | -- | -- | -- | -- |
| 8 |  |  |  |  |
| 25,960 | - | -- | -- | - |
| 13.941 | -- | -- | -- | - |
| 12.019 | -- | -- | -- | -- |
| - |  |  |  |  |
| - | -- | -- | -- | -* |
| - | -- | -- | -- | -* |
| - | -- | -- | -- | -- |

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

See Table 1 for symbols and notes


[^0]:    (1) Average labour units are colculated by dividing total payroll by the average annual wage and salary rote os reported in the

[^1]:    11 Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the

[^2]:    (1) These estimates tre based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000.000$.

[^3]:    11 These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2,000.000$
    See Table 1 for symbols and notes

[^4]:    (1) Thase estimates are based on semple of businesses reporiing sales between $\$ 10.000$ and $\$ 2.000 .000$

    See Table for symbols and notes

[^5]:    (1) Average labour units are colculated by dividing total payroll by the average annual wage and salary rate as feported in the Survey of Employment, Fayroll and Hours. Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time emplovee. Hote that the businass size groups used are determined at the Canade level. Thus if a business has at leas? 500 employebs in Canada as a whole but less than that number in any given province iq 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

[^6]:    (1) These estimates are based on sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

    See table 1 for symbols and notes

[^7]:    (11) The ratios represent the everage of ratios for each business in the group and cannot be calculatad from the figures shown in table 2

[^8]:    If average ! abour unis are calculated by dividing total payroll by the average annul wage and salary rate as reported in the Surver of Employment. Payroll and Mours. Statistics Canada. Catalogue 72-002. An average labour unit could be interprated as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business hes at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group
    12) Refers 10 businesses reporqing no payroll deductions in the previous year.

    13 Refers to busingsses reporiing no peyroll deductions in the following year
    "Newly reporting" and mo longer reporting" businesses are assumed to have been in activity for six montis and the information is adjusted accordingly

    See Table i for symbols and notes

[^9]:    11 these estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2.000 .000$.
    See Table 1 for symbols and notes

[^10]:    (1) The ratios represent the average of ratios for each business in the group and cennot be calculated from the figures shown in table 2 .
    (2) These estimates ere based on sample of businesses reporting seles beiween $\$ 10,000$ and $\$ 2.000 .000$

[^11]:    "Newly reporiing" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

    See lable 1 for symbols and notes

[^12]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

    See Table 1 for symbols and notes

[^13]:    111 These estimates are based on a sample of incorporated businesses reporting salas between $\$ 10.000$ and $\$ 2.000 .000$. Senple count includes only those Dusinesses reporting a statement of changes.

[^14]:    (1) Average labour units are calculated by dividing total payroll by the average annual wage and salary pate as reported in the survey of Employment. Payroll and Hours, Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a fuli-time employee. Note that the business size groups used are determined at the Canada level. Thus if a businass has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.
    121 Refers to businesses reporting no payroll deductions in the previous year
    (3) Refers to businesses reporting no payroll deductions in the following year
    "Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingty.

    See Table 1 for symbots and notes

[^15]:    (1) These estimates are based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$.

    See Table 1 for symbols and notes

[^16]:    (1) Average labour unips are calculated by dividing total payroll by the average annual wage and salary rate as feported in the

[^17]:    (1) These estimates bre based on a sample of businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$

    See Toble 1 for symbols and notes

[^18]:    (1) The ratios represant the bverage of ratios for each business in the group and cannot be calculated from the figures shown in table 2 .
    (2) These estimetes are based on a sample of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

    See Table 1 for symbols and notes.

[^19]:    (1) These estimetes are based an a semple of businesses reporting sales between $\$ 10,000$ and $\$ 2,000,000$.

    See Table 1 for symbols and notes

[^20]:    11 These estimates are besed on s sample of incorporated businesses reporting sales between $\$ 10.000$ and $\$ 2.000 .000$. Sample count includes
    only those businesses recorting a statement of changes.
    see Table, for symbols and notes

[^21]:    (1) Average laboup uni is are caiculated by dividing totai paypoil by the bverage annual wage and salary pate as reportad in the Survey of Employment. Payroll and hours. Statistics Canada, Cataiogue 72-002. An average labour unit could be interppeted as b full-time enployee. Note that the business size groups used ape determined at the Canada tevel. Thus if abusiness has at least 500 employees in Cansda as a whole but less than that number in any given province it is shown in the 500 and over group.
    (2) Relers to businesses reporting no paypoll deductions in the previous year
    (3) Rofers to businesses raporting no payroll deductions in the foliowing yeap

[^22]:    (1) These estimates are based on a sample of businesses feporting sales between $\$ 10,000$ and $\$ 2.000 .000$

    See lable 1 for symbols and notes

[^23]:    (1) Average labour units are calculated by dividing lotal paypoll by the average annual wage and salary fete as reported in the

[^24]:    11 These estimates are based on a sample of businesses reporting seles between $\$ 10.000$ and $\$ 2,000,000$

