


## INTRODUCTION AND DATA SOURCES

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

Retums submitted to Revenue Canada, Taxation, for the year 1987 were used to derive the information contained in these profiles. The statistics were compiled for the businesses reporting sales of between $\$ 25,0(0)$ and $\$ 2,0 \times 0,000$ ) The choice of this paricular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Corporate data in this report are extracted from tax returns, which typically consists of a T 2 form, a set of financial statements and supporting schedules. Similarly, unincorporated business tax returns, which report self-employment income, typically consist of a Tl (general) form, a set of financial statements and other supportive schedules.

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

## METHODOLOGY

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

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

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

## DATA LIMITATIONS

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

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

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

## STANDARD INDUSTRIAL CLASSIFICATION (SIC) DEFINITION

The SIC for each industry is described at the bottom of table 1.
Logeing Industry ..... 0411
Service Industrics Incidental in Crude Pretroleum and Natural Gas ..... 091()
Services Industries Incidental to Mining ..... 0920
Women's Clothing Industries ..... 24.40
Sawmill. Plarning Mill \& Shingle Mill Producus Industries ..... 2.510
Houschold Furnilure Industries ..... 2610
Commercial Printing Industrics ..... 2810
Platemaking. Typeseting \& Bindery Industry ..... 2820
Publishing Industrics ..... 2830
Omamental and Aschitectural Metal Products Industries ..... 3030
Stamped. Pressed and Coated Mctal Products Industrics ..... $3(150$
Hasdwarc, Tool and Cutery Industrics ..... 3060
Machine Shop Industry ..... 3081
Single Family Housing ..... 4011
Residential Renovation ..... $4(1) 3$
Excavating and Grading ..... 4214
Other Site Work ..... 4219
Concretc Pouring and Finishing ..... 4224
Masonry Work ..... 4231
Siding Work ..... 4232
Plumbing ..... 4241
Wet Heating and Air Conditioning Work ..... 4243
Electrical Work ..... 4261
Drywal! Work ..... 4272
Finish Camentry ..... 4274
Painting and Decorating Work ..... 4275
Omamental and Miscellancous Fabricated Metal Installation ..... 4292
Land Developers ..... 4491
Truck Transpori Industries ..... 4560
Gencral Fieight Trucking Industry ..... 4561
Dry Bulk Materials Trucking Industry ..... 4564
Forest Products Trucking Industry ..... 4565
School Bus Operations Industry ..... 4573
Taxicab Industry ..... 4581
Postal Service Industry ..... 4841
Courier Service Industry ..... 4842
-Wholesale Peroleum Products ..... 5111
Wholesale Food ..... 5210
Wholesale Apparel ..... 5310
Wholesale Motor Vehicle Pars and Accessories ..... 5520
Wholesale Plumbing, Heating, Air Conditioning Equipment and Supplies ..... 5622
Wholesale Lumber and Building Materials ..... 5630
Wholesale Fam Machinery, Equipment and Supplies ..... 5711
Wholesale Industrial Machinery Equipment and Supplies ..... 5731
Wholesale Waste Materials ..... 5910
Wholesale Gencral Merchandise ..... 5980
Food (Groceries) Stores ..... 6011
Food (Specialty) Siores ..... 6012
Prescription Drugs and Patent Medicine Storcs ..... 6030
Pharmacies ..... 6031
Men's Clothing Stores ..... 6121
Women's Clothing Stores ..... 6131
Clothing Stores n.e.c. ..... 6141
Fabric and Yarn Stores ..... 6151
Mouschold Furniture Stores ..... 6210
Furniture, Refinishing and Repair Shop ..... 6213
Appliance, Television, Radio and Stereo Stores ..... 6220
Appliance, Television, Radio and Stereo Stores ..... 6221
Television Radio and Stereo Stores ..... 6222
Appliance, Television, Radio and Stereo Repair Shops ..... 6223
Automobile ( New ) Dealers ..... 6311
Automobile (Used) Dealer ..... 6312
Gasoline Service Stations ..... 6331
Tire, Matmety Parls and Accessories Shores ..... 63,12
Garages (General Repairs) ..... 6351
Paint and Hody Kepair Shops ..... 6352
General Stores ..... 6412
Other Gencral Merchandise Stores ..... 6413
Flonst Shops ..... 6521
Hardwase Sures ..... 6531
Sporting Goods Stores ..... 6541
Musical Instrument and Record Stores ..... 6550
Jeweliery Stores ..... 6561
Toy, Hobby Noveliy and Souvenir Swores ..... 6.580
Gifh Novelty and Souvenir Stores ..... 6582
Sccond-Mand Merchandise Stores, n.e.c. ..... 6591
Vending Machine Operators ..... 6911
Direal Scllers ..... 6921
Operators of Buildings and Duellings ..... 7510
Operators of Residental Buildings and Dwellings ..... 7511
Operators of Non-Residential Buildings ..... 7512
Insurance and Real Estale Agencies ..... 7611
Computes Services ..... 7721
Adventising Agencies ..... 7791
Management Consulting Services ..... 7771
Hotels and Motor Hotels ..... 9111
Motels ..... 9112
Licensed Restrurants ..... 9211
Unlicensed Restaurants (Including Drive-Ins) ..... 9212
Take-Out Food Services ..... 9213
Calcrets ..... 9214
Taverns, Bars and Night Clubs ..... 9221
Entertainment Production Companies and Artists ..... 9631
Sports and Recreation Clubs and Services ..... 9650
Barber Shops ..... 9711
Beaury Shops ..... 9712
Combination Barber and Beauty Shops ..... 9713
Laundry and Cleaners ..... 9720
Power Laundries and/or Dry Cleaners ..... 9721
Self-Serve Laundries and'or Dry Cleaners ..... 9723
Industrial Machincry and Equipment Rental and Leasing ..... 9911
Audio-Visual Equipment Rental \& Leasing ..... 9912
Automobile and Truck Rental and Leasing Services ..... 9921
Pholographers ..... 9931
Welding ..... 9942
Services to Buildings and Dwellings ..... 9950
Janitorial Services ..... 9953
Ticket and Travel Agencies ..... 9961

TABLE 1. Selected opemating ratios, in percent of sales. 1987
Yukon, Single Family Housing (SIC 4011)

| Total! 1 ) | Bottom | Sower | Uoder | Toc |
| :---: | :---: | :---: | :---: | :---: |
| - -. | 25\% | middle 25\% | midde 25\% | $25 \%$ |


| Businesses in sample \{No.\} Low sales value (\$000 s) High sales value ( $\$ 000$ 's) |  | $\begin{array}{r} 19 \\ 19 \\ 19 \end{array}$ |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Indus | i:y aver | age (2) |  |  |  | dootting | bus ines | ses anly |  |
| Selected expense item | Total | Bottam 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upder midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Total | Bot 40 m 25\% | $\begin{array}{r} \text { Lower } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  |  |  | arcent of | (3ales |  |  |  |  | cent of | 3ales |  |
| Cost of seles | 21.1 | -- | - | - | - | 65.6 | 31.7 | - | -- | -- | -- |
| Occupency exponses | 7.0 | -- | - | -- | - | 27.5 | 7.2 | -- | - | - | - |
| Depreciotion | 3.9 | -- | - | -- | -- | 97.5 | 4.0 | -- | - |  |  |
| Repairs \& maintenance | 0.7 | -- | - | - | -- | 45.4 | 1.6 | - | -- | -- | -- |
| Hest. light o tolephone | 0.8 | -- | -- | -- | -- | 71.1 | 1.9 | -- | - | -- | " |
| Rent | 1.6 | -- | -. | -- | -- | 38.4 | 4.1 | -- | -* | -- | -- |
| Personnel expenses | 13.3 | -- | -- | -- | -- | 80.7 | 16.5 | -- | -- | -- | - |
| Finencis expenses | 1.6 | - | - | -- | - | 90.3 | 1.8 | -- | -- | -- | -- |
| intersst 8 bank charpes Drofessionat fees | 0.7 | - | -- |  |  | 71.1 90.3 | 1.0 | -- | -- | -- | -- |
| Other expenses | 45.0 | -- | - |  | - | 100.0 | 45.0 | -- | -- | - | -- |
| Profit (loss) | 12.0 | -- | -- | -- | -- | 100.0 | 12.0 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -- | -- |

Symbole
zero or no observations
-. too small too be expressed
no: soplicable
$\times$ confidentis
Foctnotes

(2) Velve in gach cell $=\frac{\text { Totel weighted expenditur on given item }}{\text { Total weighted sales of all businesses in the }} \times 100$ for each quatile.

This portion of the table pertins only to the businesses reporting the specific mpense irem. Therefor these ratios or celculated individually ena the total will not necessarily sual $100 \%$

## Notes

Deto are shown by quartiles when as leas? 13 of the sampled Dusinesses reporp the specific itum
 one quarter of the total number of Dusinesses. Within ench quartite. in average ratio is presented. for comparison purposes. the migh and low volues of sales ere shown.

Mow to use the esblat

(2) The selected renge will indicate the proper guartil青, i. the bottom 25\%, the lower hiddie 25\%. the upper midde 25\% or the top $25 \%$.
(3) Data pertaining to the selected selfs size pange will be in that quartile

## Stenderd Industrial CIEssificetion Osfinition (SIC 1880):

SIC 4011 - Single Fimily Mousing Contrectors
Businesses primarily engaged in the development and consiruction of single detached and single ettached dwellings such as: cottages single duplexes. garden homes. semi-detached nouses, single aitached houses. single detached houses. erecting prefabicated homes, row houses lexcept row duplexesi. single residences and summer homes

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon, Single family Housing (SIC 4011)

(1) These estimetes ere based on B sample of businesses reporting 5 oles bermeen $\$ 25,000$ and $\mathbf{3 2 , 0 0 0 , 0 0 0 \text { . }}$

See table 1 for symbols and noies.

TABLE 3. Financial rettos(1) for incarporated businesses only, 1987
Yukon, Single Family Housing (SIC 4011)

|  | Total (2) | $\begin{array}{r} 80+10 \mathrm{~m} \\ 25 \% \end{array}$ | Lowap middle 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low soles value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 15 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.6 | -- | -- | - - | -- |
| beverege ratios Oebt/equity ratio (times) Interest coverage ratio (times) Olot ratio (times) | $\begin{array}{r} 0.8 \\ 16.5 \\ 0.4 \end{array}$ | -- | -- | -- | -- |

(1) The ratios poprosent the average of retios for each business in the group and cennot on colculated from the figures shown in table 2 .

See Tobit 1 for symols and notes.

## Definitions:

1. Liquidity retio:

Current = current assets / current liabilizies
2. Levertge ratios:
al Bebt/equity = soral liabilities / equity.
b) Debt ratio = iosal liabilifies / lotal esseis
c) Interest coverage $=$ net profi - inerest expense $/$ inferest expense.

TABLE 6. Selected operating characteristics of small bustnesses by sales quartile. 1985-1987
Yukon. Services Industries Incidentel to Mining (Sic 092)




| Number of observations in semple | 6 |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 36.207 | - | -- | -- |
| Average expense \$ | 35.191 | -- | -- |  |
| Average net diolit (loss: \$ | 1.036 | - | -- | -- |
| Businesses reporting eprofit (W0.) | 4 |  |  |  |
| Average sales $\$$ | 50.544 | -- | -- | -- |
| average expense 5 | 36.812 | - | - | -- |
| Average net profis \$ | 13,732 | - | -- | -- |
| Businesses reporting lose (Mo.) | 2 |  |  |  |
| Aversge solos $\$$ | 29.038 | -- | -- | -- |
| Average expense 5 | 34.351 | -- | -- | -- |
| Average net loss $\$$ | $-5.313$ | -- | -- | - |

(1) These estimates or based on sample of businesses feporting soles detween $\$ 25,000$ and $\$ 2.000,000$.

See lable i for symbols and noies

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

 only inose businesses reporting ataiemeni of changes.
See Tidele 1 for symols and nopes.

TABLE S. Employment changes by size of business. 1984-1987 besed on SIC cissisificetion in ise7
Yukon, Services Industrise Incidentel to Mining (Sic 092)

| Business ize expressed in everage labour units(l) | Number of businesses | $\begin{array}{r} \text { Total psyroll } \\ (\$ 000 \text { s }) \end{array}$ | Averase labour units(1) | Changes in number of businesses with peid mployees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newiy } \\ \text { roporting(2) } \end{array}$ | No langer reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 28 | 4.860 | 53 | 13 | 3 |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}21 \\ 2 \\ 5 \\ \hline\end{array}$ | $\begin{array}{r} 2.093 \\ x \\ x \end{array}$ | 18 34 4 - | $\begin{array}{r}10 \\ 1 \\ 2 \\ \hline\end{array}$ | 3 |
| 1987 |  |  |  |  |  |
| Totel | 39 | 10.337 | 222 | 14 | . |
| $\begin{aligned} & 1 \text { ess than } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { and over } \end{aligned}$ | $\begin{array}{r}29 \\ 5 \\ 5 \\ \hline\end{array}$ | $\begin{array}{r} 3.627 \\ 5.516 \\ 1.194 \end{array}$ | $\begin{array}{r} 87 \\ 110 \\ 25 \\ - \end{array}$ | 10 2 2 - | $\because$ $\cdots$ $\cdots$ |

 Survey of Employment. Payroll and hours. Statistics Canada, Catalogue 72-do2. An overoge labour uni? could be interbreted es a full-qime employes Note that the business size groups used are derermineo bi phe Cancol level. ihus if business has ot lest 500 mployees in Conade stole but less thar thal number in any given province it is shown in the goo ond over group.
121 Reters io businesses reporting no payroll deductions in the previous year
131 Refers to Dusinesses reporting no payroll deductions in the following year
"Mewly reporfing" and "no longer peporting" businesses are assumed to have been in activity for six months and the information is adjusied according!y

See iable i for symbois and notes

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Yukon, Services Industries ineidental to mining (SIC 092)

| -. | (1) | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { miode } 25 \% \end{array}$ | Upper $\text { midale } 25$ | $\begin{aligned} & \text { 700 } \\ & 25 . \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Higt sates value (\$000's) - -- -- |  |  |  |  |  |
|  |  | Average (\$000's) |  |  |  |
| Assets |  |  |  |  |  |
| Cash | $x$ | -- | -- | -- | -- |
| Accounts and notes receivable | $x$ | -- | -- | -- | -- |
| Inventory | $x$ | -- | -- | -- | -- |
| Other current assets | x | -. | -- | -- | -- |
| Total current assets | $x$ | -- | -- | -- | -- |
| Fixed assets | x | - | - | - | -- |
| Less: Accum, dep. on fixed assets | * | -- | - | -- | - |
| Other assets | $\times$ | - | - | - | - |
| Total asseta | x | -- | =- | -- | - |
| Listilities and equity |  |  |  |  |  |
| Current loans | x | -- | -- | -- | -- |
| Other current liabilities | - | -- | -- | -- | -- |
| Mor toages Dayabie | $\times$ | -- | -- | -- | -- |
| Long ferm dedt | x | -- | -- | -- | -- |
| Other liabilities | $x$ | -- |  | -- | -- |
| Totel liebilities | $x$ | -- | -- | -- | -- |
| Total equity | X | -- | -- | -- | -- |

lif These estimates are oesed on sample of businesses reporting sales between $\$ 25.000$ snd $\$ 2.000,000$
See Table 1 fo: symbols anc notes

TABLE 3. Ftnancial ratios(1) for incorporated businesses only. 1987
Yukon. Services Industries Incidental to Mining (SIC 092)

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde 25\% | Upper <br> middle $25 \%$ | To 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) <br> Low sales value ( 8000 's) <br> High sales value $\left(\$ 000^{\circ}\right.$ s) | $(1)^{3}$ | -- | -- | -- | -- |
|  |  |  | Average |  |  |
| Liquidity retio Cuprent ratio 〈times; | 0.3 | -- | $\cdots$ | -- | - |
| Leverage retios <br> Debtiequity retio \{times? <br> Interest coverage ratio (times) <br> Oebt ratio (times) | $\begin{array}{r} 5.9 \\ 14.9 \\ 0.9 \end{array}$ | -- | -- | -- | $\cdots$ |

(11) The ropios represent the overage of retios for each business in the group ond connot de colculated from the figures shown in fable 2
12) These espinetes me besed on sample of businesses reporting sales between $\$ 25,000$ and $\$ 2,000,000$.

See isble ifor symbols and nores

Definlions:

1. Liquidity retio:

Current = current ossets/eurrent liboilities
2. leverage retios:
a) Debt/equity = total liabilipies / aquity
b) Deb: ra:io = total liabilitios fotal assets
el Interes: coverage $=$ net profis (interest expense / interess expense.

TABLE 1. Selected operating ratlos. In percent of sales, 1987
Yukon. Services Industries Incldental to Mining (SIC 092)


Symbols
2ero or no observetions

- 100 smell too De expressed
.. nor applicsole
$\times$ confidenitar


## footnotes

1) Thest estimetes bre besed on sample of businessis reporting sieles Detween 325.000 sing 52,000,000,
(2) Yelue in each coll $=\frac{\text { Total weighted exponditure on given item }}{\text { Totsl weighted sales of all businesses in the somple }} \times$ foo for esen quetile

This poption of the tsole pertains only to the businesses reporing the specific gxpense iqum. Therefore phese retios ore celculated individually enc the qotel will not necesserily equa: $100 \%$.

## 0te

Datb are shomm oy queptiles when at least 13 of the somplab businesses report the specific item.
 one querter of the $20: 81$ number of businesses. Hithin each quarsile, the avergge rotio is prosenteo. For comparison purposes. the high and low values of sal es er shown

How to use the toblet

121 The selected range will indicete the proper quertile, i. e. the bot tom 25\%. the lower middit 25\%. the upper middl 25\% or the top $25 \%$
(3) Date perthining to the telectad sles tice renge will be in thet quertile

Stendard Industrial Claseificestion Definition ISIC 1980):
SIC 0920 - Sepvice Induetries Incidental so Mining
Busimesses primarily engaged in contract drilling and orner services incidentel eomining establishments

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

|  | Total 1 ) | $\begin{array}{r} 90+10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower | Upoer midele 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No. Low saies value ! $\$ 000 \mathrm{~s}$; High sales value $\{5000$ s! | $(1)$ | -- |  | -- | -- |
|  |  |  | verage $1 \$ 000$ |  |  |
| Opereting sctivities Cash from oderations Deprectation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | K | -- | -- | -- | - |
| Investment activities <br> Disposal of fixed assers <br> Purchase of limed assets <br> lncrease in investment <br> Docrease in invosiment | $x$ $\chi$ $\times$ $\times$ $\chi$ | -- | -- | -- -- -- | -- |
| Financing ectivities <br> Incresse in long term debt <br> Rodarment of long term debt <br> Loans from shareholders <br> Reparment of loans from shareholders <br> Advances \& loans from government <br> lnerease in equity <br> Decrease in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> -- | - - - - - - - | - <br> - <br> - <br> - <br> - |
| Increase(decresse) in cosh \& equivelents Cash s equivalenis-Beginning of the year Cash equivelents - End of the year | $x$ $\times$ $\times$ x | -- | -- | -- | -- |

111 inese espimates ar basec on sample of incorporated businesses podoring sales between 825.000 and 82.000 .000 . Somple count includes only shose businesses reporting estasement of changes
see rable for symools and notes

TABLE 5. Employment changes by Eize of business. 1984-1987 based on SIC classificetion in 1987 Yukon. Truck Trenspor: Industrles (SiC 45s)

|  |  |  |  | Changes in number of businesses with poid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in everage \|abour units(1) | Number of Dusinesses | Total paypoll ( $\$ 000^{\prime} \mathrm{s}$ ) | Average labour units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No longer <br> reporting(3) |

1984
Total
1055 than 20
$20-99$
$100=499$
500 and over
1587
Totel
1 less then 20
$20-99$
$100-499$
500 and over

[^0]TABLE 6. Selected operating characteristics of small bustnesses by sales quartile. 1985-1987
Yukon. Truck Transport Industries (Sic 456)


1985

| Wumber of observations in swaple <br> Average sales \$ <br> Average expense \$ <br> Average net orofit (loss) \$ | $\begin{array}{r} 36 \\ 320.695 \\ 3011.639 \\ 19.056 \end{array}$ |
| :---: | :---: |
| Businesses reporting a profit (Mo.) | 28 |
| Average soles \$ | 305.021 |
| Average expense | 277.640 |
| Average net profit \$ | 27.381 |
| Businesses reporting a less (Mo.) |  |
| Averoge salis \$ | 315.695 |
| Average expense \$ | 327.878 |
| Average net loss \$ | -12.18 ${ }^{\text {a }}$ |

TABLE 1. Selected operating ratios. in percent of fales. 1987
Yukon. Truck Transport Industries (SIC 456)

|  | To:31(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { modie } 25 \%$ | Upeer $\text { middele } 25 \%$ | 10\% 2: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Rusinesses in samp!e No Low sales value $\$ 200$ s $j$ High saies value i $3 \supset 00^{\circ}$ s | $\begin{array}{r} 38 \\ 11 \\ 11 \end{array}$ |  |  | $\ldots$ | -- |


| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { Y busi- } \\ & \text { nesses } \\ & \text { roporting } \end{aligned}$ | Redoraing businasses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bot $40 m$ $25 \%$ | $\begin{array}{r} \text { Lowe P } \\ \text { mid } 01 \\ 25 \% \end{array}$ | $\begin{array}{r} \text { UpDer } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 x \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | Uoder <br> middle 25\% | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
|  | Precent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Vohicle expenses | 43.4 | -- | -- | -- | -- | 97.4 | 44.6 | -- | - | -- | - |
| Dedreciation | 11.5 | .- | -- | .- | -- | 80.5 | 14.3 | -- | -- | -- | -- |
| Redsits s mainienance | 13.8 | -- | -- | -. | - | 82.6 | 16.7 | -- | -- | -- | -- |
| Fuel expense | 18.1 | - | - | -. | - | 77.0 | 23.5 | -- | -- | -- | -- |
| Pereonnel expenses | 15.5 | -- | - | -- | =- | 71.9 | 20.9 | -- | - | -- | -- |
| Financial expenses | 5.5 | -- | -- | - | "- |  | 5.6 | -- | -- | -. | -- |
| Interest \& bank charges fiolessionat iees | 3.9 | -- | -- | -- | -- | 87.7 90.8 | 1. 1.9 | -- | -- | -- | -- |
| Other expenses | 25.5 | - | -- | -- | -- | 98.2 | 30.0 | -- | -- | - | -- |
| Profit (loss) | 5.0 | -- | -- |  | -- | 38.2 | 5.1 | - | =- | -- | -- |
| Tote 1 | 100.0 | -- | -- | -- | -- | 100.0 |  | - | -- | -- | -- |

Syebol:
zero or no observations
-- 100 smel! 100 be expressed
not sopliceble
$x$ confiontiel

## Footnotes

(1) These estimetes are besed on sample of businesses reporting seles beimeen \$25.000 and \$2.000.000. To: weighted expendizure on a given item
21 Velue in ecech ce: $=\frac{\text { Totol weighec ss es of mil ousinesses in the senole }}{} \times 100$ for atech Quertile
(3) Value in each cell $=\frac{\text { latal weignted expenditure on given ifem }}{\text { rotel weighted soles of businesses ceporting inis ifam of axpenditure }}$ (ot each quertile

This portion of the table pertains only to the businesses reporting the specific expense iqu. Therefore qhese ratios are calculated individutly and the total mill not necessarily equel 100 z

## Notet

Date are show by quarilies when at lest 13 of the stmpleg businesses report the specific item
 one quarer of the cosal number of businesses. Withim eech quartil the everage patio is presented. for comprison purposes. the high end low velues of seles sie snown.

How to use the tables
11 Locet the appropriste salas pangu that is displayed on the two lines entitled tom sales valuem and migh seles value"
121 The selected renge will indicere the proper qusptile. i. the botton 25z, the lower midde 25\%, the upper nidde 25z or the 100 $25 \%$.
(3) Data pertaining to the selected stivs sige fonge wilf bi in thet quartile

## Stenderd Industrist Clessificetion Definition ISIC 18s01:

SIC 4560 = Truck Tpenspere Industry
Businesses drimarily engaged in the provision of all types of tpucking. quansfer and pelated services. Truck ebroker-operatorsorm included in this industry

TABLE 2. Balance sheet profile for incorporated ousinesses only, 1987
Tukon. Truck Transport Induseries (SIC 456)

| - | Total(1) | Bot 10 m 25\% | Lower | $\begin{aligned} & \text { Uode } \\ & \text { die } 25 \text { : } \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Lon sales value ( 8000 's) Migh sales value ( $\$ 000^{\circ}$ s) | $\left(\begin{array}{l}22 \\ (1)\end{array}\right.$ | - | -- | -- | -- |
|  | Average ( $8000^{\prime}$ s) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | - | -- |  | " |  |
| accounts and notes receivable | 11 | -- | -- | - |  |
| Inventory | - | - | -- | - | - |
| Other current assets | 12 | -- | -- | - | -- |
| Total cutent assets | 22 | - | - | - | - |
| Fixed assets | 72 | - | - | -- | -- |
| Less: Accum. dep. On fixed assets | 6 | -- | -- | -- | -* |
| Other assets | 6 |  |  |  |  |
| Total ersets | 101 | - | - | - | - |
| Lisbilities and equity |  |  |  |  |  |
| Current loans Opher current liabilities | 12 31 | -. | -- | -- | -- |
| Opher current Total curtent liabilities | 42 | -- | -- | -- | -- |
| Mortgages Dayble | - | - | -- | $\cdots$ | -- |
| Long term dept | - | -- | -- | -- | -- |
| Other liabilitios | 41 | -- | -- | -- | -- |
| Total limbilities | 83 | -- | -- | -- | -- |
| Total equisy | 18 | -- | -- | -- | -- |

(1) These estimstes are based on sample of businesses reporting selss between $\$ 25,000$ and $\mathbf{1 2 . 0 0 0 , 0 0 0}$.

See table 1 for symbols and notes

TABLE 3. Financisi ratios(1) for incorporated businesses only. 1987
Yukon. Truck Trensport induetrles (SIC 456)

|  | Tots) (2) | $\begin{aligned} & \text { Bot tom } \\ & 25 x \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | UDDe? <br> midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (NO.) <br> Low ealos value ( $8000^{\prime}$ s) <br> Migh sales value ( $8000^{\prime}$ s) | $\begin{aligned} & 22 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current retio (times) | 0.5 | -- | -- | -- | -- |
| Leverage patios <br> Debt/eavity ctio (times) <br> Interest coverage ratio (times) <br> Debt retio (times) | $\begin{aligned} & 4.7 \\ & 2.7 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The fasios reprosent the gverege of ratios for esh business in the group shd connot be calculated from the figures shown in iable 2 .
(2) These estimetes are bated on sarple of businesses reporing soles betwen 525,000 and 52,000,000.

Set isble ifor symbols and notes.

## Definitions:

\$. Liquidiry petio:
Current surrent assess / curren: |iabilitios
2. Leveroge retios:
al Debi/equity $=$ total liabilities / equity.
b) Dedratio $=$ rotal libuilities/ iotal assets.
c) Interest coveroge ant profit interest expense/interest expense.

TABLE 4. Statement of changes in financial pesition for incorporated businesses oniy. 1987
Yukon, Paineing and Decorating Work (SiC 4275)

| Total 111 | Bottom | Lower | Uode : | Tor |
| :---: | :---: | :---: | :---: | :---: |
|  | 25\% | midole 25:\% | miode $25 \%$ | $25:$ |


| Businesses : sample iNo. Low sales value ( $\$ 000 \mathrm{~s}$ ! Higt sales value (g000's) | (1) | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average (\$000 s 1 |  |  |  |  |
| Operstimg ctivities Cash from opersions Dedrecistion Other | $x$ <br> $\times$ | -- | -- | -- | -- |
| Dividends | $\times$ | -- | -- | -- | - |
| Investment activities <br> Dispossl of fixed ossets <br> Pupchase of fixed assets <br> Incresse in investment <br> Deciese in investment | $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Financing ectivities <br> lncresse in long term debt Redayment of long term debt Loans from shar hoiders Resayment of loans from shareholdeis advances 8 loans fion government Increase in equity Decrease in equity Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - <br> - <br> - <br> - <br> - <br> - | - - - - - - | - - - - - - | - - - - - - |
| Increase(decrease) in cash equivelents Cash s equivalents-Beginning of the year Cesh t equivelents - End of the year | $x$ $x$ $x$ | -- | -- | -- | -- |

[11 inese spimates are Dased on sample of incorporared businesses reporing sales between \$25,000 and \$2.000.000. Sample count includes
oniy :hose Dusinesses feoriting statemen: of Changes
see feble, tor symols sho notes

TABLE 5. Employment changes by sixe of business, 1984-1987 besed on sic ciassifieation in t987
Yukon, Painting and Decorating Work (SIC 4275)

(1) Average laboup units are calculated by dividing potal payroll by the average annual wage and salary rete as peporied in the

Survey of Emplovmen. Payrall and hours. Stalistics Conada. Calalogue 72.002 . An Buerage labour unit could be interpresed as a
full-time employee. Note thot the business size groups useo ore determined et the Censedelevel Thus if ousiness hes of lets?
500 employees in canaca as athole but less than that number in any given province it is shown in the 500 end over group
121 Reters 10 Dusinesses reporing no payroll deductions in the previous year
131 Reters to cusinesses reporting no payroll deductions in the following year
"Nowly repopting" and "nc longer repopting" businesses are assumed ro hove been in acrivity for six months and fite informsion is a ojusiea accordingly.

See iable ? for symbols and notes.

TABLE 6. Selected operating characteristles of suli businesses by sales quartile. 1985-1987 Yukon. Painting and Decorating Work (Sic 4275)

|  | Total(1) | Botyom 25\% | $\begin{array}{r} \text { bower } \\ \text { miode } 25 \% \end{array}$ | $\begin{aligned} & \text { Upoer } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample | 4 |  |  |  |  |
| Average sales \$ | X | $\cdots$ | - | $\cdots$ | - |
| Average expense 8 (lose) | $\times$ | -- | - | - | - |
| Average net profit (loss) \$ | X | -- | - | - | - |
| Businesses reporting profit (Wo.l | 3 |  |  |  |  |
| Aversge sales \$ | $\times$ | - | -- | -- | - |
| Average expense \$ | $x$ | - | -- | -- | -- |
| Average net profit \$ | $\times$ | - | -- | -- | -- |
| Businusses reporting lose (Mo.) | 1 |  |  |  |  |
| Aversge sales | * | -- | - | - | - |
| Aversge expense \$ | $x$ | - | - | -* | -- |
| Averoge net loss $\$$ | X | -- | -- | -- | - |

Mumber of observations in sample

Average sales $s$
Average expense 5
Avarage net profit (loss)s

Businesses reporting profit (Mo.) Average salus $\$$ Average axpense \$ Averge net $\quad 69.828$

Businesses reporting loss (Mo.)


6
78.752
71.932
6.820

5
77.154
69.828
7.326
78.752
71.932
6.820

5
77.154
69.828
7.326

79.087
83.671
-4.584

1987

Number of observetions in samole
Average sales $\$$
Average expenses
Average expense $\$$ (loss) $8 ~$

Businesses reporting profit (Mo.)
Average sales s
$110.802^{5}$
110.802
$\begin{array}{ll} & \\ - & - \\ -- & - \\ -- & -\end{array}$
--
-
-

Average expense $\$$
3.025

Average net profits
4
138.834
132.115
6.719

Businusses reporting lose (Mo.)


1
26,705
34.762
Average expense s.
34.762
-8.057

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

(1) These estimes are based on sample of Dusinesses reporting sales between $\mathbf{\$ 2 5 . 0 0 0}$ and $\mathbf{8 2 . 0 0 0 . 0 0 0}$.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of saies, 1987
Yukon, painting and Decorting Work (SIC 4275)

|  | Total 11 | Bottom 25\% | midote $\begin{array}{r}\text { Lower } \\ \text { 25\% }\end{array}$ | Unpe: $\text { middle } 25 \%$ | -70\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses it samole (No.1 | 5 |  |  |  |  |
| Low sales value ( 8000 s) | (1) | -- | -- |  |  |


| Selectud expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Redorting businesses only 131 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Tota | Bot tom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | Top 25\% |  | Tota | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
|  | Percent of salos |  |  |  |  |  | Percent of sates |  |  |  |  |
| Cost of sales | 13.9 | -- | -- | -- | -- | 60.0 | 33.1 | -- | -- | - | -- |
| Decupency expenses | 16.0 | -- | -- | - | -- | 100.0 | 16.0 | -- | -- | - | =- |
| Depreciation | 11.3 | -- | - |  |  | 100.0 | 11.3 | -- | -- | -- | -- |
| Repaits 8 maintenance Heat. 1 ght of teiephone | 1.7 1.9 | -- | -- | -- | -- | 40.0 80.0 | 4.3 | -- | -- | -- | -- |
| Hest. light o qeiephone Ren? | 1.1 | -- | -- | -- | -- | 20.0 | 5.4 | -- | -- | -- | -- |
| Persannel expenses | 21.9 | -- | -- | -- | - | 80.0 | 27.3 | -- | -* | -- | -- |
| Financial expenses |  | -- | -- | -- | -- | 100.0 80.0 | 4.0 | -- | -- | -- | -. |
| Interest \& bank charges Professional fees | 2.8 1.2 | -- | -- | -- | -- | 80.0 100.0 | 3.4 1.2 | -- | -- | -- | -- |
| Other expenses | 40.5 | -- | -- | -- | -- | 100.0 | 40.5 | -- | -- | - | -- |
| Prafit (lose) | $-2.2$ | -- | -- | -- | -- | 100.0 | -2.2 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | . . | -- | -- | -- | - |

## Sybols

zero or ho observitions
200 smbll too be expressed
not sopliceble

* confidentis


## Foot notes

(1) These estimetes are based on Bemple of businesses reporifin sules between \$25,000 ond \$2,000,000

121 Yalue in each cell $=\frac{\text { Totbl weighted expendiupe on given isem }}{\text { Total weighted sales of gil businesses in the sample }}$ x 100 for each quartile.
(3) Volue in eech c
$\frac{\text { iotsl weighsed expendiqupe on given item }}{\text { Totsl weighted seles of businesses reporting this item of mpenditurt }} \times 100$ for esch quertile
This portion of the isdie pertains oniy to thb businesses reporting the specific expmse iqem. Therefor these retios ern csiculated indivioualiy and the lotat will not necessarily equsl $100 \%$.

Motes
Date ar shown by quariiles when et lest 13 of the sampled businesses report the specific iemm
Records were ranked in escending order according to sales size. Eech quertile (i. Dotton 25\%. lower midole 25s, erc.) repesents on quarqer of the topl number of Dusinesses. Within etch quertile, the overage ratio is presenter. for comparison Durposes. the high end low values of sales are shown.

How to vee the tubles

(2) The selectad range will indicse the proper quertile. i. e. the bottom 25\%, the lower midde 25\%, the uper middl 25\% or the 1OD $25 \%$
(3) Dots oertsining to the selucted seles size range will be in that quartile

## Stenderd Induserisl Clessificetion Definition (SIC 1980):

516 4275 - Otinting and Decorsting Contrectort
Businesses ol marily engaged in pain ing. paperhanging and decorating in buildings and painting of hasy lengineeringl structures Included are businesses pi imarily engaged in pziot or paper stripping and perking lot or road surtace merking. inis industry includes the painting of pridges and structures. interior decorating. paint siripping lexcept furniturel, interior and exterior painting of buildings. Daper hanging linterior decopatingl and wallpaper hanging and femovel

TABLE 2. Balance sheet prof 1le for incorporated businesses only, 1987
Yukon. Painting and Decormeting Work (SIC 4275)

|  | To:al(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Uoper <br> midde $25^{\text {m }}$ | $\begin{aligned} & \text { TOD } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole \{No.1 Low sales value ( $\$ 000$ 's) Hiph sales value $\left\{\$ 000^{\prime}\right.$ s) | $(11)^{4}$ | -- | -- | -- | -- |
|  | Average 15000's |  |  |  |  |
| Aseets |  |  |  |  |  |
| Accounts and notes receivable | $x$ | -- | -- | *- | -- |
| Inventory | $x$ | -- | - | - | - |
| Other current assets | X | -- | -- | -- | - |
| Totil current sssets | $X$ | - | -- | -- | - |
| Fixed assets | $x$ | -- | -- | -* | ** |
| Less: Accum. dep. on fixed assets | X | -- | - | -- | -- |
| Oiher essets | $X$ | -- | -- | =- | -- |
| Total mstets | X | - | - | - $\quad-$ | - - |
|  |  |  |  |  |  |
| Current loans | x | -- | - ${ }^{\text {- }}$ | - | -- |
| Dther current liabilities | X | -- | -- | -- | -- |
| Total current liabilities | $x$ | - - | -- |  | - - |
| Mortgeges payable | X | -- | -- | - - | -- |
| Long term debt | $x$ | -- | -- | -- | -- |
| Other liabilitios | X | -- | -- | -- | - |
| Totel lisbilities | X | -- | =- | -- | - |
| Total equity | X | =- | -- | -- | - |

11 These estimates ore based on s stmple of businesses reporiing sales betwegn $\$ 25,000$ sho $\$ 2,000,000$.

See Iable 1 for $s y m b o l s$ and notes

TABLE 3. Financiel retios(1) for incorporated businessee only, 1987
Yukon. Palnting and Decoreting Mork (SIC 4275)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> midde 25\% | Upper <br> middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole \{No.1 Low salis value $1 \$ 000^{\prime}$;) High sales value ( $9000^{\circ}$ s) | $\begin{aligned} & \{1\}^{4} \\ & (1)^{2} \end{aligned}$ | -- | -- | -- | -- |
|  | Aversose |  |  |  |  |
| Liquidity retio Current patio (times) | 1.0 | -- | -* | -- | -- |
| Leverage ratios <br> Oebt/equity retio \{times \} <br> Interest coverage ratio \{times) <br> Dobt ratio (times) | $\begin{aligned} & 3.5 \\ & 4.9 \\ & 0.8 \end{aligned}$ | -- | - | - | - |

III The folio fepresent the overae of ratios for each business in the group and connot be colculbted from the figures show in table 2 .
121 These estimetes tre besed on samplo of bueinesses reporting steles between $\$ 25,000$ and $\$ 2,000,000$.
Soe roble 1 for symools and notes

## Definition:

1. Liquidity retio:

Gurrent = curfent assets / current libbilitios
2. Leverage retios:
a) Debt/equipy = lotal liabilities / equity.
b) Deot ratio = total liabilities / toial assess
c) Interes: coversge $=$ net profit - interest expense/ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Yukon, Finish carpentry (SIE 4274)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \end{array}$ | Lowe: mtode 25: | Upoe: $\text { midole } 25 \%$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample No.) Low saies value (\$000's) High sales value ( 8000 's? | - | -. | -- |  | -- |
|  |  |  | Average 18000 |  |  |
| Dperating ectivities Cosh from operstions Depreciation Dither | $x$ $\times$ $x$ | -- | -- | -- | -- |
| Dividends | $x$ | - | -- | -- | -- |
| Investment ectivities Dispossi of fixed sssets Purchase of fixed asseis lncrease in investment Decrease in investment | $x$ $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Financing etivities <br> Increase in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Reosyment of loans fiom shareholders <br> Advances 6 loans from government <br> Incresse in equity <br> Decrease in equity <br> Othe? | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ |  | - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | - - - - - - |
| Incpeseldecresel in cesh \& equivelents Cshe equivelents-Beginning of the year Cosh sequivelents - End of the yoar | $x$ $\times$ $\times$ $\times$ | -- | -- | - | -- |

(1) These estimates besed or ample of incorporeted businesses reporting ssles between $\$ 25.000$ and $\mathbf{3 2 . 0 0 0 . 0 0 0 \text { . Smple count includes }}$ only those businesses reporing a stotement of chenges
see teble l for symocls and notes

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classificstion in ige7 Yukon. Finish Carpentry (SIC 4274)

 Survey of Employment. Payroll and Hours. Statistics Conade. Calalogue 72-002. An overage lodour unit could be interpreied as e fuli-ime employee Note inst the business size groups used ore determined of the cenede level thus it a business hes of leest 500 employees in canade as a whole but lass than thet number in any given province it is shown in the 500 and over group
$(2)$ Refers to businesses eqdorting no payroll deductions in the previous year.
(3) Refers to businesses rejorting no paypoll deductions in the following year
"Hew y peopting" and "nd longer reporting" Dusinesses ere assumed to hove been in activity for six nonths and the information is adjusted accoroingly

See isole 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Finish Earpentry (SIC 4274)


| Mumber of observations in semple <br> Average sales <br> Average expense <br> Average net protit (loss) \$ | 3 |
| :---: | :---: |
| Businesses reporting apofit (Mo.) | 3 |
| Average sales \$ | $\times$ |
| Averape expense | $x$ |
| Average net Drotit \$ | $\times$ |
| Businesses reporting loss (Mo.) | - |
| Average stes \$ | $x$ |
| Average expense \$ | $\times$ |
| Average net loss \$ | $x$ |


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



1987


| $\begin{array}{r} 13 \\ 78.756 \\ 62.505 \\ 16.251 \end{array}$ | -- |  | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{array}{r} 12 \\ 80.940 \\ 62.582 \\ 18.358 \end{array}$ | -- | =- | -- | -- |
| $\begin{array}{r} 1 \\ 60.162 \\ 65.540 \\ -5.398 \end{array}$ | =- | -- | -- | -- |

[^1]TABLE 1. Selected operating ratios, in percent of sales, 1987
Yukon, Finlsh Earpentry (SIC 4274)

|  | Iotal(1) |  | $\begin{array}{r} \text { Eotrom } \\ 25 \% \end{array}$ |  | $\begin{aligned} & \text { Lower } \\ & \text { le } 25 \% \end{aligned}$ |  | Upoes <br> midole 25\% |  |  | TOC 2E* |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sams!e (No.) Low sales value ( $\$ 000 \mathrm{~s}$ ) High saies value 3000 s: |  | $\begin{aligned} & 12 \\ & 111 \\ & 11! \end{aligned}$ |  | -- |  | -- |  |  |  |  |  |
| Selected expense item | Industry average (2) |  |  |  |  | \% busi- <br> nesses <br> roporting | Reporting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot50m } \\ 25 \% \end{array}$ | Lowe! $\begin{array}{r} \text { midale } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | T0ヶ曹! | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lomer } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uooer } \\ \text { miodl } \\ 25 \% \end{array}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 12.4 | - | - | -- | -- | 33.7 | 36.8 | - - | -* | -- | -* |
| Dccupancy expenses | 9.4 | -- | -- | =- | -- | 8.8.8 | 10.5 | - - | $=$ | - | -* |
| Deprecietion | 3.7 | -- | -- | -- | -- | 79.2 | 4.5 | -- | -- | -- | -* |
| Repaips 8 maintenance | 1.5 | -- | - | -- | -- | 25.0 | 6.0 | -- | - | -- | =- |
| Meat. 1 ight 8 relephone | 1.4 | -- | -- | -* | -- | 79.2 | 1.8 | -- | -- | =- | - |
| Rent | 2.8 | -- | ** | -- | -- | 70.9 | 4.0 | -- | - | - | - |
| Peisonnel expenses | 15.0 | -- | -- | - | -- | 90.0 | 16.7 | - | -- | -- | - |
| Finmeial expenses Inqeresi \& bank charges Professional tees | $\begin{aligned} & 9.0 \\ & 0.6 \\ & 0.4 \end{aligned}$ |  |  |  | -- | 78.2 <br> 60.4 <br> 50.4 | $\begin{aligned} & 1.2 \\ & 1.0 \\ & 0.6 \end{aligned}$ | -- | -- | $=-$ |  |
|  |  |  |  |  | - |  |  | -- | - - |  |  |
|  |  |  |  |  | - |  |  | - | =- | - | - |
| Dther expenses | 37.1 | - - | - |  | - | 100.0 | 37.1 | -- | -* | - - |  |
| Profit (loss) | 25.0 | - | - | = | = | 100.0 | 25.0 | $=\sim$ | $=$ | - | -* |
| Total | 100.0 | -- | - - | -- | -- | 100.0 | * - | -- | -* | =- | - |

## Syebol

    zero or no observetions
    - too smill 100 be expressed
no: appi coble
- confidentis


## Foornotes

Ill These estimates bre Desed on semple of businesses peporing soles berwern 525,000 end $\$ 2,000.000$ Totsi wighted expenditure on given isem

(3) Velue in pach cell: $\frac{\text { lotal weighted expendituce on given item }}{\text { Tolal weighted sales of businesses peporiing ihis ipen of expendiqure }}$

This portion of the table pertains only io the businesses reporting the specific expense item. Therefore phese retios are celculated individually and the rotel will not necesserily equel 100 z

## Motes

Data ere shown by qusriiles when fi letst i\} of the sompled Dusinesses poport the specilic item.
 one quarper of the totel number of Dusinesses. Within each quartile. the average retio is presented. for comperison ourposes. ine high and low values of sties are shown

How to use the tebles
(1) Locte the appropritte seles renge thet is displeyed on the two lines entitled bow sites vilue and migh sel es vilut
(2) The selected renge will indicete the proper quartile. i. e. the bottom 252. the lower middle 25\%, the upper midole 258 or the top $25 \%$
131 Deta perinining to the silected sels size renge will be in thet quartile

## Stendep Industrisl Eleseificetion Ofinision (5IC 1080):

S1C 4274 - Finish Cerpentry Contrectors
Businesses ppimartly engagec in on-site cabinetry. millmork installation, prefaticetad sath and door installation, garag door installation, exterior ard interior eriming and miscelianeous haraware installapion. fncluded bre businesses engegec in ine installation anc finisning of catinetry. construction of built in cabinets. the installation of interior and exterion wood trim

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon. Finish Carpentry (SiC 4274)

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

(1) These estimates ore beseo on sample of businesses reporting sales beiween $\$ 25.000$ ond $\$ 2.000 .000$.

See Ttble ? for symbols and notes

TABLE 3. Financial ratios (1) for incorporated businesses only. 1987
Yukon. Finish Cerpentry (SIC 4274)

|  | Totai(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower midde 25\% | UpDer middie 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (NO.) Low seles velue ( $\$ 000$ 's) High pales value ( $\$ 0000^{\prime}$ s) | $\left(\begin{array}{l} 1 \\ (1) \end{array}\right.$ | -- | -- | -- | -- |
|  | Averape |  |  |  |  |
| Liquidity retio Current ratio (times) | $x$ | -- | -- | -- | -- |
| ```Leverage retios Debt/equity ratio (times) Interest coverage retio (times) Debt ratio (times)``` | $x$ $x$ $x$ | -- | -- | - | -- |

111 The retios represent the mernge of retios for esch business in the group and csnnot be calculated fion the figures ghow in toble 2.
(2) There estimetes ere bestd on equple of businesses reporting sei es between 525,000 und 22,000,000.

See ieble 1 for symois and notes.

Definitione:

1. Liquidity Petio:

Cuprent : current ossets/ current liobilipies.
2. Leverege retiot:
a) Debt/equity = sotal liabilities / equity
b) Debi ferio = qotal liabilities/ total assets.
c) Interest coverage * net profit interest expenst/ interest expense

TABLE 4. Statement of changes in financial positton for incorporated businesses only. 1987
Yukon, Drywall Work (SIC 4272)

 only phose Dusinesses reporiing e starement of chonges
Sel fole f for symols and noies

TABLE S. Employment changes by stze of businese. 1984-1987 based on SiC cisesification in ig87 Yukon. Drywall Work (SIC 4272)

 Surver of Employmen:. Payroll and Mours. Siaristics Canaca. Catalogue 72-002. An average ladour unit couto bo interdeled Bs a fuil-time employee Noie ther the business size groups used ere detmined of the Conadolovel. Thus if a pusiness hes ap less? 500 employees in canade as ahale bup less than that number in any given province it is show in the 500 ond over proud
(2) Reters to Dusinesses feporing no Dayroll deductions in the previous year
(3) Refers to businesses ceporing no payroll deductions in the following year
"Newly reporting" and "no longer reporting" businesses bre assumed to have been in activity for six morths and the information is adjusied accordingly

See iatele for symbols and notes.

TABLE 6. Selected operating characteristics of small busínesses by sales quartile. 1985-1987 Yukon, Drymall Work (SIC 4272)




| 4 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| $x$ | -- | - | -- | -- |
| $x$ | -- | -- | *- | ** |
| $x$ | -- | -- | -- | -* |
| 3 |  |  |  |  |
| $x$ | -- | -- | -- | -- |
| $x$ | -- | -- | -- | -- |
| K | -- | -- | -- | -- |
| 1 |  |  |  |  |
| $x$ | -- | - | -- | -* |
| $x$ | -- | -- | -- | -- |
| $\times$ | -- | -- | -- | -- |

Wumber of observations in sample
Average saies $\$$
Average oxpense $\$$
Average net profit (loss) $\$$
Businesses reporting profit (Mo.)
Average sales $\$$
Average expense $\$$
Average net profits
Businesses reporting a loss (Mo.)
Average sales $\$$
Average expense $\$$
Average net loss $\$$

| 4 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| $x$ | -- | -- | -- | +- |
| $x$ | -- | -- | -- | -- |
| $\times$ | -- | -- | -- | -- |
| 4 |  |  |  |  |
| $x$ | -- | -- | -- | - |
| $x$ | - | -- | -- | -- |
| $x$ | - | -- | -- | -- |
| - |  |  |  |  |
| K | =- | -- | -- | + |
| $x$ | =- | -- | -- | -- |
| $\times$ | =- | -* | -- | -- |

[^2]TABLE 1. Selected operating ratios, in percent of sales. 1987
Yukon. Drywall work (SIC 4272)

|  | To8a1:1) |  | Bottom 25 . |  | Lowe:midde 25\% |  | UoDer <br> midde 25\% |  |  | $\begin{aligned} & \text { Tc: } \\ & 23^{\circ} . \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if sample (No.) Lom saies vaiue (\$000's) Migh sales vaiue ( $\$ 000$ 's) | $111^{5}$ |  |  |  | -- |  | -- |  |  | -- |  |
| Selected expense item | Industiy overage(2) |  |  |  |  | $\left\{\begin{array}{l} \text { \% busi- } \\ \text { nesses } \\ \text { reporting } \end{array}\right.$ | Reporting businesses only ( 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midile } \\ & 25 \% \end{aligned}$ | Uoper midole 25\% | $\begin{aligned} & 700 \\ & 25 x \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { miodI } \\ 25 \% \end{array}$ | UpDer middle $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of seles | 3.3 | -- | -- | -- | -* | 41.3 | 8.0 | -- | -- | -- | - |
| Occupancy expenses | 7.8 | - | -- | -- | -- | 75.0 | 10.4 | - -- | -- | -- | - |
| Deprectetion | 4.6 | -- | -- | -- | -- | 75.0 | 6.2 | -- | -- | -- | -- |
| Repaits \& maintenance | 0.1 | -- | -- | -- | -- | 25.0 | 0.4 | - - | - | - | -- |
| Heot. l ght \& telephone | 0.5 | -- | -- | -- | -- | 50.0 | 1.0 | -- | -- | -- | -- |
| Rent |  | -- | -- | -- | -- | 75.0 |  | -- | -- | -- | -- |
| Personnel expenses | 35.8 | -- | -* | -- | -- | 100.0 | 35.8 | - | -- | = | -- |
|  |  | - | - | -- | -- |  |  | - | -- | - | -- |
| Inferest \& bank charges Professional fees | 1.4 | -- | -- | -- | -- | 75.0 50.0 | 1.8 1.2 | -- | -- | -- | -- |
| Oeter expenes | 38.0 | -- | -- | -- | -- | 100.0 | 36.0 | -- | -- | -- | -- |
| Profit (108s) | 15.2 | -- | -- | -- | -- | 100.0 | 15.2 | -- | -- | -- | - |
| Tots 1 | 100.0 | -- | -- | -- | -- | 100.0 | $\cdots$ | -- | - | *- | - |

$5 y \mathrm{mbols}$
zaro or mo oosarvalions

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## Foosnotes

(1) These estimeses ari Dased on s sample of Dusinesses reporting seles between 25.000 end $\$ 2.000 .000$

2l Value in each $c$ ell $=$ Total weighied expenditure on ogiven item

This portion of the table perteins only to the businesses reporting the specilic expense item. Inerefore these ratios ste celculated indivicutily sad the totel mot necessar ily equil 100 \%

## Notes


 on querter of the total number of businesses. Within esch guertile. the average ratio is prssented. For comparison purposes. the high and lom velues of sales ere shown

How to uet the soldes

(2) The selected renge will indicote the proper queriile, i. the bottom 25z. the tower middie 25z. the upper nidde 25z or the top 25\%.
(3) Data pertaining to the eslectod seles sizeronge will be in theq quaptile

## Stenderd Induetriel Elsseifiession Oefinition (SIC 1980):

SIC 4272 - Drymell Consfectors
Businesses primarily engaged in the installation of grywall sheets or panels. including pelated taping of joints. sanding and other drywal: 'inishing this industry includes businesses engaged in orywall finishing (faping. sanding. slipplingl. drywall installation installation of gypsum wallbard. sheetrock installation lory wallboard. dryall sitppling and faping oryal! joints

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Yukon, Drywill Work (SIC 4272)

|  | Toral(1) | $\begin{array}{r} \text { Bo: } \% \text { om } \\ 25 \% \end{array}$ | Lower miodie 25: | UDDe: $\text { midele } 25^{\circ}$ | $\begin{aligned} & \text { Top } \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(1)^{2}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Other current assets <br> Total current asset: <br> Fixod essets <br> Less: Accum. dep. on fixed ssets <br> Other ossets | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | - <br> - <br> - <br> - <br> - | - - - - - - - | - | $=-$ <br> -- <br> - <br> - <br> - <br> - |
| Total assets | $x$ | -- | -- | . -- | -- |
| Lisbilities and equity <br> Curcent loans <br> Other current liabilities <br> Total current liabilities <br> Mortgoges Dayable <br> Long term debt <br> Other liabilities | $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - <br> - <br> - <br> - | - <br> - <br> - <br> - | - | - <br> - <br> - <br> - |
| Total liabilities Total equity | x | - | -- | -- | -- |

111 These estimetes are based on a sample of Dusinesses reporting sales between $\$ 25,000$ no $\$ 2,000,000$.
See table 1 for symbols and motes

TABLE 3. Financial ratios (1) for incorporated businesses only, 1987
Yukon, Drywill Work (SIC 4272)

|  | Total(2) | $\begin{array}{r} 80+t 0 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper midde 25: | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) Migh sales value ( 8000 's) | $(11)^{2}$ |  | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current rasio (times) | $x$ | -- | -- | -- | -- |
| Leverage retios <br> Dobtlequity rofio (imes) <br> Interest coverage ratio (times) <br> Oebt retio (times) | $x$ $\times$ $\times$ | -- | -- | -- | -- |

(1) The ratios represent the wrepe of retios for cach busingss in the group ond canop of colculated from the figures shown in lable 2 .
(2) These estimates ere besed on sempl of businesses peporting seles between 525.000 und $52,000,000$.

Set Table 1 for moble and notes

Definitions:

1. Hiquidity rotio:

Gurfent $=$ cuprent asseqs/ cuprent liabilities.
2. Leverege retios:
8) Debt/equity = qois liztilities / equipy
of Debt ratio = lotal liabilities f iotal assets
c) Intiores coverage $=$ net profit interest expense/ inperest expense

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

| Total(1) |  | $\begin{array}{r} \text { Bo } 110 \mathrm{~m} \\ 25 \% \end{array}$ | Lower $\text { midale } 25 \%$ | UDDe 1 <br> midde 25: | $\begin{aligned} & \text { TOD } \\ & 25^{\prime \prime} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Bus:nesses in sample (No.) Low sales value 15000 s) High saius value $(5000$ s) | $\begin{aligned} & 2 \\ & (1)^{2} \\ & (1)^{2} \end{aligned}$ | -- | -- | -- | -- |
| Average (\$000's) |  |  |  |  |  |
| Operating ectivities Cash from operations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | - |
| Dividends | X | -- | -- | -- | - |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Oecresse in investmen? | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | =- | - | - | -- |
| Finsencing ectivities <br> lncrese in long term debt <br> Ressyment of long term debt <br> Loans from shareholders <br> Reparment of loans from shareholders <br> Advances \& loans from government <br> lnctease in equity <br> Decrease in auity <br> Diker | $\begin{aligned} & X \\ & X \\ & X \\ & X \\ & X \\ & X \\ & X \end{aligned}$ | =- $=-$ $-=$ $-=$ -- $=-$ -- | -- -- -- -- -- -- | $=$ $=-$ - $=-$ $=-$ $=-$ $=-$ | - |
| Increaseldecreasel in cash tequivalents Cash f equivalents-Beginning of the year Cash 1 equivalents = End of the year | X X X | -- | -- | -- | - |

(1) These estimates are dased on sample of incorpormied ousinesses poporing salas bermeen $\$ 25,000$ and $\$ 2.000 .000$. Smple count incluots oniv those businesses repotiing o sistement of changes
Ste isble f for symbols and notes

TABLE 5. Employment chenges by size of business. 1984-1987 based on SIC ciassification in 1987 Yukon, Electricsi Work (SIC 4261)

|  |  |  |  | Changes in numb with po | of businesses lore 霉新 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in averoge lobour units(1) | Number of businesses | $\begin{array}{r} \text { Total peyroll } \\ (5000 \text { 's) } \end{array}$ | Average labous units(1) | $\begin{array}{r} \text { Newly } \\ \text { reporting }(2) \end{array}$ | No longe? reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 14 | 308 | 23 | 3 | 1 |
| less than 20 | 13 | X | 23 | 3 | 1 |
| 20-99 | - | - |  | - | - |
| 100-499 | 1 | X | - | - | - |
| 500 and aver | - | - | * | - | - |
| 1887 |  |  |  |  |  |
| Tosel | 9 | 1.423 | 58 | 3 | -•• |
| less then 20 | 8 | X | 38 | 3 | -• |
| $20-99$ | 1 | X | 20 | - | . . |
| $100-499$ | - | - | - | - | . . |
| 500 and over | - | - | - | - | * |

[^3]TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1985-1987$
Yukon. Electrical Work (SIC 4261)



| Number of observations in sample Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 314.132 \\ 298.071 \\ 16.061 \end{array}$ |
| :---: | :---: |
| Businesses reporting profit (Mo.) |  |
| Average sales \$ | 314.132 |
| Aversge expense \$ | 298.071 |
| Average net profit \$ | 16.061 |
| Qusinesses reporting loss (Mo.) |  |
| Aversge sales \$ |  |
| Averoge expense |  |
| Averige net loss \$ |  |


| -- | -- | -- | -- |
| :---: | :---: | :---: | :---: |
| -- | -- | -- | -- |
| - | -- | -- | -- |
| -- | -- | -- | - |
| -- | -- | -- | -- |
| - | - | -- | -- |
| =- | -- | -- | -- |
| - | -- | -- | -. |
| $=$ | - | -- | -- |

Number of observations in gample

## Average sales $\$$

Average expense
Average net profit (loss) \$

Businezses reporting proflt (Mo.)
Average sales $\$$
Average exoense $\$$
Average net profit \$

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

7
184.662
175.851
8.811
$\begin{array}{ll}- & =- \\ - & = \\ - & =\end{array}$
--
-
-
-
161.963
18.612
$296.707^{3}$
309.434
$-12.727$
(1) These estimates are based on sample of businesses reporting sales betwen 325,000 and $32,000,000$

See Taple 1 for symols and nofes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Yukon, Elecerical Work (SIC 4261)

|  |  | 1!1) |  | bottom 25\% | Cowe: <br> midde 25: |  | Upoer$\text { middle } 25 \%$ |  |  | $\begin{aligned} & \text { Tof } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Bus nesses in sampie (Nc. Law sales value ( 8000 's! High sales value $\$ 020$ s |  | $\left.\begin{array}{l} 10 \\ (1) \\ 11 \end{array}\right)$ |  |  |  | -- |  |  |  |  |  |
| Selocted expense item | Industry svarage(2) |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bot 10 Om 25\% | $\begin{array}{r} \text { Lower } \\ \text { midol } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uooer } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  | Totel | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uooer } \\ & \text { middI } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Parcent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 39.7 | -- | -- | -- | -- | 93.3 | 42.6 | - | -- | -- | - |
| Decupmncy expenses | 5.7 | -- | -- | -- | -* | 53.3 | 6.1 | -- | -- | - | - |
| Deprecistion | 3.3 | -- | - | -- | - | 93.3 | 3.5 | -- | -- | - | -- |
| Repoirs \& maintenance | 0.5 | -- | -- | -- | -- | 62.4 | 1.0 | - -- | - | $\cdots$ | -- |
| mest, light \& teistione | 1.1 | -- | -- | -- | - | 93.3 | 1.2 | -- | - | - | -- |
| Rent | 0.7 | -- | -- | -- | -- | 66.5 | 1.0 | -- | -- | - | -. |
| Personnel expenses | 17.1 | -- | - | - | - | 83.3 | 18.4 | - | -- | -- | -- |
| Financial expenses | 1.6 | -- | -- | -- | -- | 93.3 | 1.7 | -- | -- | -- | $=$ |
| Interest $\delta$ bank charges | 0.8 | -- | -- | -- | -- | 88.6 | 0.9 | -- | -- | - | -- |
| Protessional tees | 0.8 | -- | -- | - | -- | 93.3 | 0.8 | -- | - | -- | -- |
| Other expenses | 25.2 | -- | -- | -- | -- | 100.0 | 25.2 | - | -- | - | -- |
| Profit (loses) | 10.7 | -- | =- | -- | -- | 100.0 | 10.7 | -- | - | - | - |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | . . | -- | -- | -- | -- |

## symbols

zero 0: no observations
too $\$$ mal 100 be expressed
not applicable

- confidentisl

Pootnotes


l3। Velu in each cell $=\frac{\text { lotal weighted expenditure on given item }}{\text { lotel wighted seles of businesses peporting shis item of expenditure }}$ for quer file



## Motes

Desa are shown by quertiles when at less i 3 of the sempled businesses report the specific iten
 one quarter of the sotol humber of Dusinesses. Within esch quertile. the over age rerio is presentec. fop comperison pupposes. the high sho low volues of seles ort shown

How to use the tebles

121 The selected range will indicete the proper quartile. i.e. the bottom 25z, the lower midde 25\%. the upper middie 25z of the top 25\%
(3) Doto perteining to the selected sales size renge will be in thet querile

## Stenderd Industriel CIEssifiestion Definition (SIC 1s80):

SIC 4261- Elecericel Conepacsors
Businesses pr marily engoged in the inspallotion and cepair of electrical and commumicotion wiring systems. except fransmission and cistribufion lines incluged in th:s ingustry are audio-visual wiring systems installaion. electic base boto heaters insialletion instaliarion of electric heating blast coils, installation of electic burglar alarm systems. installation of electric power control parels and outlets. Electrical work. electrc life alarm systems instatiation, instaliation of intercommunication systums. flectric liphting systems instaltation. public adoress systems instailation, installation of electric snow melting cables, telephone wititg installbtion and electrical wie installations to houses buildings and sipuciures.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon, Eiectrical Work (SIE 6261)

|  | ietal(1) | Bot 40 m $25 \%$ | Lowe! $\text { middle } 25 \%$ | Uppe: middle 25\% | Tor |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | (1) ${ }^{7}$ | -- | -- | -- | -- |
|  | Avepage ( 8000 's) |  |  |  |  |
| Asset: |  |  |  |  |  |
| Cash | 88 | -- | -- |  | - |
| accounts and notes receivabie Inventory | 88 | - | -- | -- | -- |
| Other current assets | 74 | -- | - | - | - |
| Tatal curient assets | 162 | -- | -- | -. | -- |
| Fixed ussets | 40 | - | -- | -- | - |
| Less: Accum. dep. on lixed ossets | - | -* | -* | -- | - |
| Other sssets | 12 | -- | - | -- | - |
| Total assets | 215 | - | - | --* | -- |
| Lisbilities and equity |  |  |  |  |  |
| Opher current liabilities | 76 | -- | -- | -- | -- |
| Total current liabilitiss | 90 | -- | -- | -- | - |
| Mortgages Dayable | - | -- | -- | - | - |
| Long term debt | - | -- | -- | - | - |
| Other lisioilities | 48 | -- | -- | - | - |
| Totel lisbilities | 138 | - | -- | -- | - |
| Total equity | 77 | -- | - | -- | -- |


See Tell 1 for symbols and notes.

TABLE 3. Financial retios(i) for incorporated businesses only. 1987
Yukon. Electrical Work (S|C 4251)

|  | Total(2) | $\begin{array}{r} 80 t+0 m \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { midele } 25 \% \end{array}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low salas value ( $8000^{\prime} \mathrm{s}$ ) High sales value (9000's) | $(1)^{7}$ | -- |  | -- | -- |
|  |  |  | Average |  |  |
| Liquidity petio Current ratio (times) | 1.8 | -- | -* | -- | -- |
| ```Leverseg retios Debileouity intio (times) Interest coverage patio (times) Debt retio (times)``` | $\begin{array}{r} 1.8 \\ 24.7 \\ 0.6 \end{array}$ | -- | -- | -- | -- |

(1) The retios represent the suerge of retios for esch business im the group ond connot be celculated from the figures shown in toble 2 .
12) Thest estimetes spe besed on somple of businesses reporting seles between 825,000 and $\mathbf{8 2}, 000,000$

See reble 1 for symbol and nozes.

Qefinitions:

1. Liquidity ratic:

Current = current assets / current labilities
2. teverngerios:
al Deti/CQuity = qoqel 1 , abilities / equity
bl Deot ratio = total 1 abilifies / total assets
c) Interest coverage a net profit interest mpense/inqerest expense

TABLE 4. Statement of changes in financisi position for incorporated businesses only. 1987
Yukon, Plumbing (SIC 4241)

 phly those businesses roporing statement of chenges
see Table 1 for symols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 besed on SIC ciessification in i987
Yukon, Plumbling (SIC 4241)

|  |  |  |  | Changes in numb with psi | of businesses loymes |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expicssed in average labour units(1) | Number of Businesses | $\begin{array}{r} \text { Total payroll } \\ \left(\$ 000^{\prime}\right) \end{array}$ | Average labour units(1) | Newly reoorting(2) | No longer rederiing(3) |
| 1984 |  |  |  |  |  |
| Tote 1 | 10 | 437 | 12 | 4 | - |
| tess than 20 | 9 | $x$ | 12 | 3 | - |
| 20-99 | : | - | - | - | - |
| 100-499 | $\dagger$ | $\times$ | - | 1 | - |
| 500 and ove? | - | - | - | - | - |
| 1987 |  |  |  |  |  |
| Totel | 9 | 620 | 25 | 2 | $\ldots$ |
| less then 20 | 8 | k | 14 | 2 | - . |
| 20-99 | i | $\bar{x}$ | 11 | - | - . |
| 500 and ove? | - | $\stackrel{-}{-}$ | 1 | - | $\cdots$ |

(1) Average Isbour units bre calculated by dividing toral poyroll by the suersge annumi wage mad salary rate as reportud in the Survey of Emsloyment. Payroll and Mours. Statistics Cande. Cstalogue p2-002. An guerse isbour unir could be interpreteo as a
 Soc moloyes in Canada as whole but less than thet number in ony given province if is shown in the soo and ouer group.
$(2)$ Refers 10 Dusinesses ceporting no payroll deductions in the previous yeer
(3) Refers to Dusinesses reporting no payrolt deductions in the following year

- Newly repo:ting" and "no longer coporeing" Dusinesses ere assumb to hove been in octivity for six months ond the information is adusted accordingly

See iable 1 for symbois and notes

TABLE 6. Selacted operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Plumbing (SIC 4241)

|  | Tois1(1) | $\begin{array}{r} \text { Bot } 20 \mathrm{~m} \\ 25 \% \end{array}$ | tomer $\text { middle } 25 \%$ | Uoder midole 25\% | Tor 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observations in sample | 139.000 |  |  |  |  |
| Average sates \$ <br> Averape exponse \$ | 139.000 127.791 | -- | -- | -- | -- |
| Average net profit (loss) \$ | 11.209 | -- | -- | -- | -- |
| Businesses peporting aprofit (Mo.) | 7 |  |  |  |  |
| Aversoe sales \$ | 143.991 | -- | -- | -- |  |
| Aversoe expense \$ | 132.284 | -- | .- | -- |  |
| Averege net prolit \$ | 11.707 | - | -- | -- | -- |
| Businestes peporting loss (No.) |  |  |  |  |  |
| Average sales \$ | 32.000 | -- | -- | - | -- |
| Average expense ${ }^{\text {S }}$ | 36.000 -4.000 | -- | -- | -- | -- |
| Average net loss \$ | -4.000 | -- | -- | -- | -- |



| Wumber of observations in sample <br> Average sales \$ <br> Average expense \$ <br> Average net profit (loss) \$ | $\begin{array}{r} 143.795 \\ 138.947 \\ 4.848 \end{array}$ |
| :---: | :---: |
| Businesses poporting erofit (Mo.) |  |
| Average sales ${ }^{\text {S }}$ | 174.377 |
| Average expense \$ | 128.039 |
| Average net profit \$ | 46,338 |
| Busincesen peporting lose (Mo.) |  |
| Average sales ${ }^{\text {d }}$ | 223.345 |
| Average expense \$ | 281.674 |
| Averge net loss | -58.329 |

(1) These estimates ar based on sample of businesses reporting sales between $\mathbf{3 2 5 , 0 0 0}$ and $\mathbf{8 2}, 000,000$

Ser table i for sumbols and noies

TABLE 1. Selected operating ratios. in percent of sales. 1987
Yukon, Plumbing (SIC 4241)


## Symbol:

zero or no observar ons
100 small 200 be expressed
not appliceble
$\times$ confidentisl

## Footnotet

(1) These estimates are besed of sompl of businesses reporting sales betmeen 825.000 md 82.000 .000

> Toial weighted expenditure on a given iten

121 Velue in each cell = $\frac{\text { Toisl weighted sales of all businesses in the sumole } \times 100 \text { for eoch gumpile. }}{2}$,

 individually and the sotal will not necessefily gual $100 \%$.

## Hotes

Deti are shown oy quertiles when et fest 13 of the senpled businesses report the specilic item.
 one quarter of the total munber of Dusinesses. Within esch quartile. thit overage patio is presented for comparison pupposes, the high ano low values of seles er shomm

Mow to use the tables

(2) The selected range wilt indicete the proper guertile. i. the botzom 25x. the lower nidde 25\%, the upper middle 25z or the TOP 252.
(3) Dat perteining to the selected sales size pangowill be in that quertile

## Standerd Induttriel CIEstificetion mefinition (SIt 19e9:

[^4]TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon, Plumbing (SIC 4241)

|  | Total(1) | $\begin{aligned} & 80110 \mathrm{~m} \\ & 0 \quad 25 \% \end{aligned}$ | Lower middle 25\% | upper middle 25: | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses if samole (No.) Low sales value ( $\$ 000$ 's) High sales valua (\$000's) | $(1){ }^{5}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets - . . . . . . |  |  |  |  |  |
| Accounts and notes receivable | 42 | -- | -- | -- | -- |
| Inventory | 2 | -- | -- | -- | -- |
| Other cuprent assets | 20 | -- | - | -- | -- |
| Total cuprent assets | 62 | - | - | -- | -- |
| Fixed ossets | 150 | -- | -- | =- | -- |
| Less: Accum. dep. on fixed assets | - | -- | -- | "- | -- |
| Other assets | 22 | -- | -- | =- | -- |
| Totel aseets | 235 | - | -- | -- | - |
| Limbilities and equity |  |  |  |  |  |
| Other current liabilities | 73 | -- | -- | -- | -- |
| Total current liabllities | 74 | -- | - | -- | - |
| Mortgages dayable | - | -- | - | -- | "- |
| Long term debt | 1 | - | -- | -- | " |
| Other lisbilities | 110 | -- | -- | -- | -* |
| Total liabilities | 185 | - | $\cdots$ | -- | -- |
| Total equisy | 49 | - | -- | -* | - |

(1) These estimetes are based on a sample of businesses reporing sales between $\$ 25.000$ and $\mathbf{3 2 . 0 0 0 . 0 0 0}$.

See table for symbols and notes

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

|  | Totel(2) | Bottom 25\% | $\text { midal Lower } 25 \%$ | Upper $\text { middle } 25 x$ | To $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\circ}$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & 5 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio <br> Current ratio (pimes) | 0.8 | - | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage retio (times) Debt ralio (times)``` | $\begin{aligned} & 3.8 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

[11 The retios represent the werege of retios for each businesg in the group ond connot be csiculsted fom the figures shown in Table 2 .

Set Table 1 for symbols and notes.

Definlsions:

1. Liquidity retio:

Gurrent = current ossets / current libbililies
2. leverege ratios:

```
DeDt/equity = qotal lidbiliries / equiry
    D DaDt ratio = {oral liabilities/fots assets
    cl Interest coverage = net profit * interest expense/ interest expense.
```

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Yukon, Excaveting and Grading (SIC 4214)

|  | iotalil | $\begin{array}{r} \text { Got:om } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe? } \\ & \text { mioale } 25 \text { : } \end{aligned}$ | Upper $\pi i d j 1025$ | $\begin{aligned} & \text { Tof } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Busiresses in samole (No.) Lom sales voive ( $\$ 000$ s) High sales value ( $\$ 000$ 's) | $\begin{aligned} & \{ \\ & \{1\}^{2} \\ & 11\}^{2} \end{aligned}$ | -- | -- | -- |  |
|  |  |  | verage 18000 |  |  |
| Opereting activities Cash from operations Depreciation Other | $x$ $x$ $x$ $x$ | -- | -- | -- | -* |
| Dividends | X | -- | -- | -- | -- |
| Investment ectivities <br> Disposal of fixec assets <br> Pupchase of fixed assets <br> Increase in investment <br> Decresse in investment | $x$ $x$ $x$ $x$ $x$ | -- | - <br> - <br> - | -- | -- <br> - <br> - |
| Financing ectivities <br> Incresse in long term oeb: <br> Redsyment of long term dedt <br> Loans from shareholders <br> Repayment of loans 4 rom shareholders <br> Aovances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Othe: |  | - <br> -- <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | - <br> - <br> - <br> - <br> - | - |
| Increse(deciesse) in cash \& auivelents Cosh equivalents-Beginning of the yeer Cash \& equivalents . End of the year | $x$ $x$ $x$ | -- | -- | -- | -- |

(I) These estimates based on sample of incorporared businesses repoiting setos between $\$ 25.000$ and $\$ 2.000 .000$. Sumple count includes only those Dusinesses reporiing o sterenent of changes.
5et iebl 1 for symbors and not

TABLE 5. Employment changes by size of business, 1984-1987 besed on SiC classificstion in ige7
Yukon, Exceveting and Grading (Sic 4214)

(11) Averoge laboup units are colculted by divicing toral paypoll by the overage annul mage and salary pate ts reported in the Surver of Employmens. Poyioll ang Hours, Statistics Cansos. Coralogue 72-002. An average labour unit coulo be interpreted as a full-time maployee wote thet the business size groups used or ofermined ot the Censde level. Thus if a business has at least 500 empioyers in Canoca os Bmole but less then that number in any given province it is shown in the 500 and over group.
(2) Refers to businesses reborting ho paypoll deductions in the previous year

131 Refers to businesses peporting no payrall beouctions in the following year
*New'y repor: ing and Eno longer redoriing" businesses are assumed po have deen in octivity for six months anc the intormarior is odjusted according'y

Set igole 1 to: smbols ano noies

TABLE 6. Selected operating characteristics of smell busínesses by sales quartile, $1985=1987$ Yukon, Excavating and Grading (SIC 4214)


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

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

Suginesses reporting s loss (No.)
Averege sales 5
Aver ige expense $\$$
Aversge net loss $\$$
149.834
137.884
11.950

10
158.773
140.003
18.770
168.79
168.794
181.987
$-13.193$

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

1987
Wumber of observations in ample
Aver age sales $\$$
Average expense $\$$
Average net brofit (loss) $\$$

| 8 |  |  |  |
| :---: | :---: | :---: | :---: |
| 115.138 | -- | -- | -- |
| 110.017 | - | -- | -- |
| 5.121 | - | - | -- |
| 6 |  |  |  |
| 96.257 | - - | -- | -- |
| 81.852 | - - | - - | -- |
| 14.405 | $=$ | - | -- |
| 2 |  |  |  |
| 196.235 | *- | -- | -- |
| 222.717 | -- | -- | - |
| -26.482 | -- | - | - |

TABLE 1. Selected operating ratios, in percent of seles. 1987
Yukon, Excavating and Grading (SIC 4214)

|  | Total(1) |  | Bottom25\% |  | Lowe.$\text { midole } 25:$ |  | U0021 <br> midde 25: |  |  | 29\% |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Ausinesses in sample inc. Lom soles value : $\$ 000$ 's) high sales vaive ! $\$ 000$ 's |  | (19 |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industiy averoge(2) |  |  |  |  | $\left\|\begin{array}{c} \text { \% busi- } \\ \text { nesses } \\ \text { roporting } \end{array}\right\|$ | Reporting businesses only (3) |  |  |  |  |
|  |  | Bottom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { miodle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { midol } \\ & 25 \% \end{aligned}$ | Top 25\% |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoder } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  |  |  | cent of | soles |  |
| Cost of sales | 1.8 | -- | -- | -- | -- | 22.1 | 8.3 | -- | -- | -- | -- |
| Oceupancy expenses | 34.7 19.9 | -- | -- | -- | -- | 100.0 100.0 | 34.7 19.9 | - | -- | -- | -- |
| Repaips os maintenance | 10.2 | -- | -- | -- | -- | 52.4 | 16.3 | -- | -- | -- | -- |
| Hest. light o telephone | 2.9 1.7 | -- | -- | -- | -- | 70.5 40.8 | 4.1 4.2 | -- | -- | $\because$ | -: |
| Perronnet expenses | 15.1 | -- | -- | -- | -- | 64.9 | 23.3 | -- | -- | -- | -- |
| Financial expenses | 3.3 | -- | -- | -- | -- |  |  |  | -- | -- | -- |
|  | 2.7 |  |  |  |  | 83.8 83.8 | 3.2 0.8 | - | -- | -- | -- |
| Other expenses | 33.9 | -- | -- | -- | -- | 100.0 | 33.9 | -- | -- | -- | -- |
| Protic (loss) | 11.1 | -- | -- | -- | -- | 100.0 | 11.1 | -- | -- | -- | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | -- | -- | -- |

## Sytoole

> zero or mo obsefvarions
> ioc snall too oe mpressea
> not applicabl
$x$ confidentit

## Footnoter

(1) These estinates are based on sempl of businesses reporting alel berween \$25.000 and \$2,000.000


This portion of the thDle pertains only to qhe businesses peportimg the specific oxpense item. Thertore these patios ere calculated individually and the total m . li not necessarily equs $100 \%$

## Motst

Oata are shown by quertiles when bi least 13 of the sumpled businesses peport the specilic item
 one qubrter of the totsl hunoer of businesses. Within each quartite, the bverape retio is presented. For comparison purposts. the high eno low values of seles ere shown

How to use the tebles

21 The selected renge will incicete the proper quertile. i. e. the Dottom 25\%, the lower nidde 25\%. the upper midde 25x or the top $25 \%$
(3) Ost pertaining to the selected sults size range will be in theq guartile.

## Semserd Industriel Clmesificetion Definition (SIC 1880):

SIC 4214 - Excoveling end Griding Contrector:
Businesses primar, ly gngaged in construction site excavating and grading lacluded ofe businesses engaged in construction site blesting. consiruction site orainage. construction site excavating. construction site grading. construction sire land beaking tind tiaring. construction site rock emovel and construction site trenching

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Yukon. Excevating and Grading (SIC 4214)

(1) These estimetes are dasec on ample of businesses reparting seles beiween $\$ 25,000$ and $\$ 2,000,000$.
see table 1 for symools enc notes.

TABLE 3. Financial ratios(1) for incorporeted businesses oniy. 1987
Yukon. Exceveting and Grading (SIC 4214)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) |  |  |  |  |  |
| Lowssles value ( $\$ 000{ }^{\prime} \mathrm{s}$ ) | $(1)$ |  | -- |  |  |
| Migh sales value ( $80000^{\prime}$ s) | (1) |  |  |  |  |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 2.7 | -- | -- | -- | -- |
| Leverage ratios |  |  |  |  |  |
| Debt/eavity retio (times) <br> interest coverage retio (times) | 0.3 | -- | -- | -- | -- |
| Debt ratio (times) | 0.2 | -- | -- | -- | - |

(1) The ratios represent the average of retios for ong business in the group and cannot be calculated fom the figures shown in toble 2 .
(2) These estimetes br besed on sample of businesses reporting stise between 525,000 ond 32,000,000.

See Toul i for symols and notes

Definitions:

1. biquidisy ferio:

Curfent = curfens essets / curpent liabilitiss.
2. Leverget rotion:
a) Debt/equity $=$ cotal l abilities / equity
D) Oebt ratio = total |ladilities/total assets
c) Interns coveroge $=$ net profit interest expense / interest expunsm

TABLE 4. Statement of changes in financial position for incorporated businesses only. ig87
Yukon, Residential Renovarion (SIC 4013)

|  | Total11 | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe: midole 25: | Uppe: <br> m. odle 25: | 100 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low saies value $1 \$ 000$ s) Higt sales vaine (\$000's) | $(i)^{1}$ | -- | -- | -- | -- |
|  |  |  | Average $\$ \$ 000$ |  |  |
| Operting activities Cash from operations Depreciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | x | -- | - | -- | -* |
| Investment activities <br> Oisposal of 4xeo assets <br> Puichase of fixed assets <br> lncresse in investment <br> Decrese in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- - | $-=$ $-=$ $=-$ |
| finencing activities <br> lnciease in long term debt <br> Rejayment of lang term debt <br> Loans from shareholders <br> Reparmen of loans fiom shareholders <br> dovances \& loans from government <br> Incrase in oouity <br> Decrease in equipy <br> Dther | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- $-=$ -- -- - | - <br> - <br> - <br> - <br> - <br> - | - -- -- -- -- | - <br> - <br> -- <br> -- <br> - |
| Increase(decrease) in cesh \& equivalent Cash s equivalents-Beginning of the rear Cash \& equivalents - End of the reer | x x x | -- | -- | -- | -- |

$11\}$ ingse estimbies are desed on sample of incorporated businesses reporting sal bsetween 325.000 and 32.000 .000 . Sample count incluous only those businesses reporting o stetement of changes.
See Tobl 1 for symools and motes

TABLE 5. Empioyment changes by size of business, 1984-i987 based on SIC classification in ig87 Yukon, Residentiel Building and Development (Sic 401)

| Business s:ze expressed in average labour units\{1\} | Number of businesses | $\begin{array}{r} \text { Total osyrall } \\ \left(\$ 000^{\prime}\right. \text { s) } \end{array}$ | Average labour units(1) | Changes in number of businerses with paid emoloyees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | New 1 y <br> reporting(2) | No Ionger reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 29 | 1.623 | 14 | 10 | 6 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \end{aligned}$ | $\begin{array}{r} 28 \\ 1 \\ \hline \end{array}$ | $\begin{aligned} & x \\ & x \\ & - \end{aligned}$ | $\begin{array}{r}81 \\ 3 \\ \hline\end{array}$ | 9 1 - | 5 1 - |
| 500 and over | - | - | - | - | - |
| 1987 |  |  |  |  |  |
| Total | 52 | 4.015 | 147 | 24 | . . |
| $\begin{aligned} & \text { los than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 49 3 - - | 2.830 1.385 - | $\begin{array}{r}97 \\ 50 \\ \hline\end{array}$ | $\begin{array}{r}23 \\ 1 \\ \hline\end{array}$ | ... |



 500 mployees in Canads as a whole but less than that number in any given province it is shown in the 500 shd over group.
121 Refers to businesses peporting mo psyioll deductions in the previous year.
13) hefers 10 businesses reporsing no payioll deductions in the following year
"Nyly eporting" and mo longer pepopting" Dusinesses sre assumed to have deen in activity for six non ths and ine intormetion is - dusted accordingly

See tacie 1 for symbols and notes

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


1985

| Mumber of observations in sample | 3 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | $\times$ | -- | -- | -- |  |
| Average expense 5 | $x$ | - * | - | - | - |
| Average net brofit (loss) \$ | $\times$ |  | -- | -- | -* |
| Businestes reporting a profit (No.) | 1 |  |  |  |  |
| Averoge sales \$ | x | -- |  | -- |  |
| Average expense \$ | x | -- | - | - |  |
| Average net profit \$ | $\times$ | -- | -- | - |  |
| Busineses reporting loss (No.) | 2 |  |  |  |  |
| Average sales \$ | $x$ | -- | -- | -- |  |
| Averape exdense 5 | $\times$ | - | -- | -- |  |
| Average net loss $\$$ | $x$ | -- | -- | -- |  |

1986

Wuber of observations in sample
Average sales $\$$
Avertage expense s
Average net profit (loss) $\$$

| -- | -- | -- |
| :---: | :---: | :---: |
| -- | -- | -- |
| - | -- | -- |
| -- | -- | - |
| -* | - | -- |
| - | -- | - |
| -- | - | - |
| -- | - | -- |
| - | -- | -- |

Usinesest reporting profit (Mo.)
Average sales $\$$
Average expense g
Aver me net profit 5

Susinesses reporting loss (No.)
Averope seles \$
Average monse \$
Average net loss \$

1987

| Wumber of observations in sample <br> Averape sales $\$$ <br> Averson expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 10 \\ 99.195 \\ 90.322 \\ 873 \end{array}$ |  |  | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting profit (Mo.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net profiss | $\begin{array}{r} 5 \\ 96.739 \\ 85.358 \\ 9.381 \end{array}$ | -- |  | -- |  |
| ```Busincsses reporting los: (Wo.) Average sales $ Aversge expense $ Average net loss$``` | $\begin{array}{r} 4 \\ 58.557 \\ 68.913 \\ -12.356 \end{array}$ | -- | -- | -- | -- |

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

See iable 1 for symbals and notes

TABLE 1. Selacted operating rattos, in percent of sales. 1987
Yukon, Residential Renovation (SIC 4013)

|  |  | (11) |  | $\begin{array}{r} 80 t+0 m \\ 25 \% \end{array}$ | owe:$\text { mide } 25 \%$ |  | Unper$\text { midale } 25 \%$ |  |  | TOL$25: 4$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Busiresses in samole (No. Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime}\right.$ s) |  | $\begin{aligned} & 10 \\ & (1) \\ & 11 \end{aligned}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Botiom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Upper middle $25 \%$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 20.7 | -- | -- | -- | - | 52.1 | 39.8 | -- | -- | -- | - |
| Decupency expenses | 20.8 11.8 | -- | -- | -- | -- | 100.0 89.8 | 20.8 12.9 | -- | -- | -- | -- |
| Reosirs \& maintenance | 6.6 | -- | -- | .- | -- | 46.9 | 14.0 | -- | -- | -- | -- |
| Hest. light \& teleotone | 2.4 | -- | *- | -- | -- | ? 0.4 | 3.4 | - | - | -- | - |
| Rent | 0.3 | -- | -- |  | -- | 26.4 | 1.3 | -- | -- | -- | -- |
| Personnel expenses | 14.6 | -- | -- | - | -- | 70.4 | 20.7 | -- | -- | -- | - |
| Finencial expenses | 2.2 | -- | -- | - | -- | 89.8 | 2.5 | -- | -- | -- | - |
| Interest \& Dank charges Professional fees | 0.5 1.8 | -- | -- | - | - | 74.2 73.8 | 2.6 2.4 | $\cdots$ | -- | -- | - |
| Other expenses | 37.0 | -- | -- | -- | -- | 100.0 | 37.0 | -- | -- | -- | -- |
| Profit (loses) | 4.7 | -- | -- | -- | -- | 100.0 | 4. 7 | - | -- | -- | - |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | -•• | -* | =- | -- | - |

Symbole
zero or no observerions

- 100 small 100 oe expiessec
.. not opplicable
$\times$ confidentis


## Foornoter

19 These estimetes ore dsed on sample of Dusinesses pepopting soles petwetn \$25.000 and \$2.000.000.
Total weighteo expenditure on given item


131 Volue in each cell $=\frac{\text { Total weighed expendiqure on given item }}{\text { Total weighted seles of businesses peporting this itpan of expenditure }}$ for fach quartile
This portion of the table perqains only 10 the businesses peporting the specific oxpense iqem. Ther fore these retios ore colculated individuelly and the total will not necessarily equel 100 t.

## Motes

Data are shown by ouartiles wher at lees? 13 of the sempled businesses report the specific item
Records wer panked in mscending order sccording to sales size. Esch quartile li.e. Dotton 25\%, lower giddie 25\%, Etc.l represents one quartar of the cotal number of businesses. Within each quartile, the aver age ratio is presented for comparison purposes, the high and low values of sates are shown.

How to une the tebley
(1) Locate the appropriate sults range thet is displayed on the tmo lines entitied bow sales velue and wigh salos value"
(2) the selected range will indicete the proper quartile. i. the botton 25\%, the lower middle $25 \%$. the upper midde $25 x$ or the 100 25\%
(3) Dess perteining to the selectoo seles size renge will be in thet quertile

## Semoner Induetriet Clussifiention Definition (SIC 1880):

51C 4013 - Residentim Renovation Contrectops
Gusinesses primarily engsged in resiontial additons, mejor improvemenis end repairs. renovetion. rehabilitalion. retro-titting and conversions ingolving mo e than one prode such as: general contractors for residential additions. gereral contraciors for mome improvemenis and repoirs. peneral confraciors for nouse alterations and general contractars for residential renoveqions.

TABLE 2. Balance sheet profile for incorporited bustnesses only. 1987
Yukon, Residential Renovation (SIC 4013)

(11) These estimates are Desed on sampl of Dusinesses reporting seles beiween $\$ 25.000$ and $32.000,000$.

See Table 1 for symols and motes.

TABLE 3. Financial ratios(1) for incorpormted businesses only, 1987
Yukon, Resldentiel Renovetion (SIC 4013)

|  | 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.) <br> Low sales value ( $\$ 000$ 's) <br> Kigh sales value ( $\$ 000^{\prime}$ s) | $(1)^{6}$ $(1)$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 1.0 | -- | -- | -- | -- |
| Loversge ratios <br> Debt/ality ratio (times) <br> Interst coverage ratio (times) <br> Debt rotio (times) | $\begin{array}{r} 2.6 \\ 12.6 \\ 0.7 \end{array}$ | -- | -- | -- | -- |

(1) The retios represent the merage of ratios for ench business in the group and cannot de calculated from the figures shown in toble 2 .
(2) Thmse estimates ere besed on semple of businesses reporting swies between \$25,000 sno \$2,000,000.
see isble 1 for symbols and notes.

Definitions:

1. biquidity retio:

Cupreft $=$ current assets / current liabilities.
2. Leverege petics:
a) Deas/equity = total lisbilities / equity.
b) Debt fatio $=$ tatal liabilities/ tatal assets
c) Interest coverage $=$ net profit - interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated businesses oniy, is87
Yukan, Single Family Housing (SIC 4011)

|  | To:ali! | $\begin{array}{r} \text { Bot:0m } \\ 25 \% \end{array}$ | $\text { ridde } \frac{\text { Lowe! }}{}$ | Uope? $\text { middle } 25 \%$ | 208 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ie sample (Mc. Lon sales value : $\$ 000 \mathrm{~s}$ ) High sales vaiue ( $5000^{\prime}$ s) | $(1)^{5}$ |  |  | -. |  |
|  | Average (\$000's) |  |  |  |  |
| Opersting activities Eash from oderations Dedreciation Other | 10 | -- | -- | -- | -- |
| Dividends | -3 | -- | - | -- | - |
| Investment activities <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decresse in investment | 2 -5 - | -- | - | - | -- -- -- |
| Financing setivities Incrase in long term deb? Reparment of long term deb: Loars from shareholders Redaymen: Of loans from sharenolders Advances $\delta$ loans from government increase in equity Decrease in muity Other | -2 15 -1 | -- <br> - <br> -- <br> -- <br> - | - - - - - - -- | $\square$ <br> - <br> - <br> - <br> - | - - - - - - |
| Incresse(decrease) in cesh sequivelents Cesh \& equivalents-Beginning of the year Cast s equivalents - End of the year | $\begin{array}{r} 17 \\ -17 \\ 1 \end{array}$ | -- | -- | -- | -- |

111 Inese estumates spe based on sample of incorporated ousinasses reporting sal estwen $\$ 25,000$ anc $\$ 2,000,000$. 5 ampl couns includes
onty those businisses reporting statement of changes.
sef iable for symoois and motes

TABLE 5. Employment changes by size of businest. 1984-1987 besed on sic cisesticiction in 19B7
Yukon, Residentiel Building and Development (SIC 401)

| Business size expressed in average labour units(1) | Number of businesses | $\begin{aligned} & \text { Totol payroll } \\ & \text { (\$000's) } \end{aligned}$ | Average labour units 11$\}$ | Changes in number of businesses with poid emplayees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Newly } y \\ \text { repor ing }(2) \end{array}$ | No Ionger reporting(3) |
| 1984 |  |  |  |  |  |
| Torel | 29 | 1.623 | 14 | 10 | 6 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 28 1 - - | $x$ $\chi$ - | 81 3 - | 9 $!$ - | 5 1 - - |
| 1987 |  |  |  |  |  |
| Total | 52 | 4.015 | 147 | 24 | . . |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100 \text { - } 499 \\ & 500 \text { and over } \end{aligned}$ | 49 3 -8 | $\begin{array}{r} 2.530 \\ 1.385 \end{array}$ | 87 <br> 50 | 23 1 - | $\cdots$ |

 Survey of Employment. Payroll and hours. Steristics Canada. Catalogue 92-002 An overage lebour unit could be interpreted as b full-time omployee Note thet the business size groups used are determined et the canada level. Thus it busimess has at leest 500 employees in Cansos as o whol but less than that number in any given province it is shown in the 500 and over group
(2) Reters 10 businesses reporting no payroll deductions in the previous year
(3) Reiers to businesses redo ting mo poyroll deductions in the following year
"Newly reporting" and "no longer reporting" businessts are assumed to hove beep in activity for six months ond the information is adjusied accoroing'y

See Yable i for symbo's and notes

TABLE 6. Selected operating characteristics of smell businesses by sales quartile. 1985-1987
Yukon, Single family Housing (SIC 4011)

|  | Te:s:(1) | Bottom 25\% | Lower mode 25\% | UpDer midole 25: | Tos 25 |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample | 5 |  |  |  |  |
| Average salos $\$$ | 161.939 | -- | -- | -- | -- |
| Average expense \$ | 167.102 | - | -. | -- | -- |
| Average nei diofit (loss) \$ | -5,163 | -* | -- | -- | -- |
| Businesses reporting profis (Wo.) | 2 |  |  |  |  |
| Average sales \$ | 291.034 | -- | -- | -- | -- |
| Average expense ${ }^{\text {a }}$ | 268.009 23.025 | -- | -- | -- | -- |
| Average net profit 3 | 23.025 | -- | - | -- | -- |
| Dusinestes reporting lose (Mo.) | 3 |  |  |  |  |
| Aversge sales \$ | 162.107 | -- | -- | -- | -- |
| Averoge expense \$ | 168.555 | -- | -- |  | -- |
| Averoge net loss \$ | -6.448 | -- | -- | -- | -- |

1986

Mumber of observations in sample
Average sales \$
13
454.719
413.433
41.286

Average net profit (loss) $\$$

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

Usinesses reporting profis (Mo.)
Average sales
Aver oge expense
Average net profis \$
433.328
382.775
50.533
dusinesses reporting toss (Mo.
Average soles
685.625

Average expmise s
Average net loss $\$$
754.690
-69.065

TABLE 1. Selected operating ratios, in percant of sales, 1987
Yukon. Generel Freight Trucking Industry (SIC 4561)

|  | Total 11 |  | Bottor: 25\% |  | Lower$\text { midde } 25 \%$ |  | Uppe:madie 25\% |  |  | $\begin{aligned} & \text { TOD } \\ & 2 E: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samcle No. Low sales value ( $\$ 000$ 's) Migh saies value $\{\$ 000$ 's |  | $\begin{gathered} 28 \\ (1) \\ 11 \end{gathered}$ |  |  |  |  |  |  |  |  |  |
| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{aligned} & \text { x busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reoorting businesses only (3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lowei } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{array}{r} \text { Upoer } \\ \text { midd } \mathrm{e} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ |  | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of saios |  |  |  |  |
| Cost of seles | 0.3 | - | - | - | - | 2.4 | 14.3 | - | -* | - | -- |
| Occupency expenses | 30.9 | -- | -- | - | -- | 100.0 | 30.9 | -- | -- | -- | -- |
| Dedrecistion | 11.2 | - | -- | -- | -- | 74.6 | 15.1 | -- | -- | -- | -- |
| Reosirs \& mointenance | 14.5 | -- | -- | -- | -- | 85.9 | 16.9 | -- | - | -- | -- |
| Hest. light \& telephone | 1.4 | -- | -- | -. | -- | 79.3 | 1.8 | -- | - | -- | -- |
| Rent | 3.8 | -- | -- |  | - | 59.4 | 6.3 | -- | -- | -- | -- |
| Personnel expenses | 14.8 | -- | -- | -- | =- | 80.1 | 18.4 | -- | -- | -- | -* |
| Financisl expenses | 5.3 | -- | - | -- | -- | 100.0 | 5. 3 | -- | -- | - | -- |
| Interest ${ }^{\text {S b bank charges }}$ | 3.3 | -- | -- | -- | -- | 83.7 | 4.0 | - | -- | - | -- |
| Professional fecs | 2.0 | -- | -- | -- | -- |  |  | - | -- | - | -- |
| Other expenses | 44.9 | -- | -- | -- | - | 97.6 | 46.0 | -- | -- | - | -- |
| Profit (loss) | 3.7 | -- | -- | -- | -- | 57.8 | 3.8 | $=$ | -- | -- | -- |
| Total | 100.0 | -- | -- | - | -- | 100.0 | . . | -- | -- | - | -- |

Symols
zero or mo observations
200 small too be exoressed
no: soplicsole
$x$ confiontisl

## Footnotes

(1) These estimstes are besed on sempl of businesses reporting ssles between 125.000 and 32.000 .000 .

Toral weighied expenditure en given item
(2) Volue in each cell = Toial weighted sales of sll businosses in the sample $\times$ loo for ench querile
(3) Velue in est cell $=\frac{\text { Total weighted expenditure on given item }}{\text { Totbl wighted sbles of businesses reporting this item of expenditure }}$ for fach quertile.

This portion of the toble periains only to the businesses roporting the specific expense item, therefore these ratios aro calculated individuelly and the total will not necessarily equel $100 \%$.

## Notes

Date art shown by outariles when at least 13 of the sampled businesses report the specific itum
 one quarter of the totel numer of businesses. Within esch quertile. the over ge ratio is presented. For congerison purposes. the high and low values of sales er showm

## Mow to use the \&

(1) Locate the appropriste sbles range thet is displayed on the two lines ontitied "low seles velue" and migh salas valuem
(2) The selecied range will incicate the proper quarite. i. e. the bopton 25x. phe lowt midde 25x, the upper midelt 25\% or the too 25I.
(3) Dete pertaining to the selected sbles size range will be in that quertile

## Stenderd industrial CItseificetien Definition (SIC 9ese):

SIC 455I Generel Freight Trucking Industry
Businesses primarily engaged in the provision of local and long distancu trucking and transfer of general freight. This industry includes
 trensfer trucking services. genersi treight iruck trensport services and general freight frucking contractors

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Yukon. General Freight Trucking Industry (SIC 4551)

(1) These estimetes er desed on semple of businesses reporting seles beimeen s25.000 sind 82.000 .000 .

Se fate 1 for symbols anc no sits

TABLE 3. Finsmciti retios (1) for incorporated businestes only. 1987
Yukon, General Freight Trucking Industry (SIC 45E1)

|  | Tota)(2) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> middle $25 \%$ | Upper $\text { middie } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value $1 \$ 000$ 's) Migh sales value (\$000's) | $\begin{aligned} & 15 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | -- |
|  | Aversoe |  |  |  |  |
| Liquidity retio Current iatio \{imes\} | 0.4 | -- | -- | - | -- |
| Leverege ratios <br> Oebt/equity retio 〈times) <br> lnterest coversge intio (times) <br> Debt latio (times) | 5.7 0.8 0.9 | -- | -- | -- | -- |


(2) These estimetes erg besed on semple of businesses reporting seises between 325,000 und 32,000,000.

Ser Table 1 for symols and notes

## Definitisns:

1. Liquidity retio:

Curtent s cupfent ossers / curpent liabilitiss.
2. Leverege pilios
al Doblequity $=$ total liobilities / equity
bl Det ratio $=$ sotal liabilities $/$ total assets.
c) Interest coverage zet profit interest expense/interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Yukon, General freight Trucking Industry (SIC 45E1)

(1) These estimetes are desec on sample of incorporated businesses reporing seles detwen 525.000 ong $\mathbf{5 2 , 0 0 0 , 0 0 0 \text { . Senple count inclubes }}$ only those Dusinesses reporting e statement of changes.
see isbl. for symbols and notes

TABLE 5. Employment changes by fize of business, 1984-1987 besed ori SIC ciassificetion in i987
Yukon. Truck Transport Induserles (SIC 458)

| Business size expressed in average labour units! ! ) | Number of businesses | Totei paypall ( 5000 's) | Average labour units(1) | Chenges in number of businesses with paid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Mowly } y \\ \text { reoorting }(2) \end{array}$ | No longer reoorting(3) |
| 1384 |  |  |  |  |  |
| Totel | 37 | 7.573 | 257 | 6 | 3 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | 29 3 2 3 | $\begin{array}{r} 1.934 \\ 1.383 \\ x \\ x \end{array}$ | $\begin{array}{r} 69 \\ 45 \\ 120 \\ 23 \end{array}$ | 5 | 2 1 - |
| 1987 |  |  |  |  |  |
| Totel | 42 | 17.176 | 527 | 5 | $\cdots$ |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { and over } \end{aligned}$ | 30 6 3 3 | $\begin{array}{r} 1.899 \\ 4.203 \\ 10.112 \\ 962 \end{array}$ | $\begin{array}{r} 57 \\ 139 \\ 301 \\ 28 \end{array}$ | 8 | $\cdots$ $\cdots$ $\cdots$ |

 Survey of Emplaymen: Peyrall ano Mours. Sitistics Canada. Catalogue $92 \cdot 002$. An aversge labour unit could be interpreted as o full-pine mployet. Note tha: the business size groups used ore determined at the conoce level. Thus if obusiness has ar leas? 500 employees in Canade as a whole but less than that number in any given province it is shown in the 500 end over group.
(2) Refers to businesses pearting no payroll deductions in the previous yeer
(3) Reters 20 businesses reporting no peytoll deductions in the following yes
ewowly redorting" and "no langer reporiing" businesses ace assumed to have been in activity for six months and ine information is adjusiea acco:dingly

Set iatle : for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Yukon. Genersl Freight Trucking Industry (SIC 4561)

|  | Totelli) |
| :--- | :--- |

1985


| Number of observations in semple <br> Average sales \$ <br> Average expense $\$$ <br> Average net profit (loss) \$ | $\begin{array}{r} 24 \\ 93.137 \\ 86.220 \\ 6.917 \end{array}$ |
| :---: | :---: |
| Businerses reporting a profit (Mo.) | 16 |
| Average sales \$ | 93.694 |
| Average expense ${ }^{\text {S }}$ | 77.808 |
| Average net profit \$ | 15.886 |
| Businessen repoiting lose (mo.) | ${ }^{8}$ |
| Average soles $\$$ | 68.959 |
| Average expense \$ | 73.298 |
| Average not loss \$ | -4.339 |

(1) These estimates or based on semple of businesses reporiing sales between $\$ 25,000$ and $\mathbf{8 2}, 000.000$.

See Teol. 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Yukon, wholesale Petroleum Products (SIC 5111)

|  | Total(1) | Bottom $25 \%$ | midole $\begin{array}{r}\text { Lower } \\ \text { 25\% }\end{array}$ | Upder mode $25 \%$ | 108 $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample INo.1 | 7 |  |  |  |  |
| Low sales value ( 8000 s ) | (1) | - | -- | -- | -- |
| High sales value (\$000's) | $(1)$ | -- |  |  |  |


| Sulocted expense item | Industry suetage\{2 |  |  |  |  | $\begin{aligned} & \text { X busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting ousinesses only ${ }^{\text {a }}$ 3\} |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | Lowe! midde 25\% | Upper miodle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Yop } \\ & 25 \% \end{aligned}$ |
|  | Pepcent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 24.2 | -- | -- | -- | -- | 82.3 | 29.4 | -- | -- | -- | -- |
| Occupancy expenses | 13.2 | - |  | -- | -* | 100.0 | 13.2 | -- | -- | -- | -- |
| Dedrecistion | 3.2 | -- | - | - | -- | 100.0 | 3.2 | , -- | -- | -- | -- |
| Repaics s maintenance | 5.4 | -- | -- | -- | -- | 84.8 | 6.4 | - | -- | -- | -- |
| Heat, light s telephone Rent | 3.9 0.6 | -- | -- | -- | -- | 76.7 30.4 | 5.1 2.1 | -- | -- | -- | -- |
| Personnel expenses | 7.1 | -- | -- | -- | -* | 95.6 | 7.4 | - | -- | -- | -- |
| Financisl expenses | 2.4 | -- | -- | -- | - | 95.6 | 2.5 | -- | -- | -- | -- |
| Inte'est \& Donk charges | 1.8 | -- | - | -- | -- | 80.4 | 2.2 | -- | -- |  | -- |
| Professional fees | 0.7 | - | - | -- | -- | 63.0 | 1.0 | -- | -- |  | -- |
| Other expenses | 52.8 | - | -- | -- | - | 100.0 | 52.8 | -- | -- | -- | -* |
| Profit (loss) | 0.4 | -- | -- | -- | -- | 100.0 | 0.4 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | $\ldots$ | -- | *- | -- | -- |

## Syebol:

zero or no observations
-. ioo small soo be expresseo
not sodicable
x confioentiol

## Foosnotes

(1) These estimetes bre based on stample of businesses peporiing sales between 325.000 and $\$ 2.000 .000$
2) Velue in $=$ Totsl wighted expenditure on given item
3) Value in each cell $=\frac{\text { Total weighted expendifure on given item }}{\text { lotal weighted seles of businesses reporting this item of expendicure }}$ for quartile

This portion of the table pertsins only to the ousinesses reporting the specific expense item. Thernfor these retios are calculated individutly and the totsl will not necessarily equsl 1005

## Morts

Dets ere shown Dy quertiles when at least 13 of the sampled Dusinosses report the specific item
hecoros were ronked in ascenolng erder accopding so sales size. Each quartile li. . bottom 25z, lower middi 25z, etc. reoresents one quarter of the rotsl number of businesses. Within each quartile, thererege fatio is presenteo. for conparison purposes, the high and low values of sties are shown

## How to use the tebles


(2) The selected renge will indicate the proper quertile, i.e. the botron 25z. the lower midde 25z. the upper midde 25\% or the 100 $25 \%$.
(3) Dais pertaining to the selectad sales size range will be in thet quartile.

## stenderd Indutrisl Cleseificetion Definition (SIC 1080):

## SIC 5111 - Tholesele Petroleum Producis

Businesses primarily engaged in wholesale dealing in refined petrol um products. Busimesses primarily engaged in dealing in fuel oil
 feisil Included are businesses engaged in wholeste bulk tank stofion, wholesale diesel fuef, wholessit fuel oil. wholesale furnace oil. wholesale gasoline. wholesale heating oil. wholesale kerosene. wholasale icigutied pefroleum gases, wholessle lubricating oils ano greases. wholesale petrol pum products and wholesale of refined petroleum products.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon, Wholestis Petroleum Products (S|C 5111)

(1) Thuse estimates bre besed on a sample of businesses reporting sales between 525,000 ano $\mathbf{2} 2,000.000$.

See Table i for symbols ano notes

TABLE 3. Financial retios(1) for incorporated businesses only. 1987
Yukon, Wholesale Petroleum Products (SIC 5111)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde 25\% | $\begin{array}{r} \text { UDper } \\ \text { middie } 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Ma.) <br> Low soles value ( $\$ 000$ 's) <br> High sales value (\$000's) | (1) | -- |  | -- | - |
|  | Aversa* |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.1 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coversge retio {times) Debt ratio {times}``` | -56.8 2.1 1.0 | -- | -- | - | -- |

(1) The ratios represent the overge of ratios for each business in the group and cannot be celculated from the figures shown in table 2
(2) Thest estimetes me based on stmpl of businesses raporting smlus butween s25,000 and $\$ 2,000.000$.

See Teble Ifor sybols and notes.

Definltions:

1. Liquidity ratio:

Current = current assets / curroni liabilities.
2. Leverage ritios:

81 Deb:/equity = qutsl|isbilitiss / equity.
b) Deberatio = topsl listilities fotal assets
c) Interest coverage $=$ net profit interest expense / interest expense.

TABLE 4. Stetement of changes in financisi position for incorporated businesses only. ig87
Yukon, Wholessle Petroleum Products (SIC 5111)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lowe $\text { midde } 25:$ | $\begin{array}{r} \text { Upper } \\ \text { midote } 25 \% \end{array}$ | ToL 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000 \mathrm{c}$ s) High sales value ( $\$ 000$ s) | $\left.(1)^{\prime}\right)$ | -- | -- | -- | -- |
|  |  |  | Averse (\$000 |  |  |
| Opereting ectivitiss Cash from ocerations Deoreciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Oividends | $x$ | -- | - | - | -- |
| Investment estivities Dispossl of lixed assets Purchase of fixed assets lncrease in investment Decresse in investment | $x$ $x$ $x$ $x$ | "- | -- | --- | -- |
| Financing ectivities <br> Increase in long term debt Repoyment of long term debt Loans from shareholders Repayment of loans from shareholders Aovances o loans from government Increase in equity Deciease in equity Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- -- -- -- -- | $\begin{array}{r}- \\ - \\ \hline \\ - \\ - \\ \hline\end{array}$ | -- $\begin{array}{r}\text {-- } \\ - \\ = \\ =- \\ =-\end{array}$ | - <br> - <br> - <br> - <br> - <br> -- |
| Increse (decrease) in cash sequivalents Cash dequivalants-Beginning of the yoar Cssh equivelents - End of the year | $x$ $\chi$ $x$ | -- | -- | -- | -- |

111 These estimates ore dased on samole of incorpopied dusinesses reporting sales beiween $\$ 25$, 000 and $\$ 2.000$. 000 . Semple count includes only those businesses reporiing a statement of changes.
Ser Tatele 1 for symbols and notes.

TABLE 5. Empioyment changes by size of business. 1984-1987 based on SIC cifssification in i987 Yukon. Wholesele Petroleum Products (S1C 5111)

|  |  |  |  | Changes in numb with pai | of businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in oversge lobour units(1) | Number of businesses | Total payroll $\begin{gathered}\left(\$ 000^{\circ} \mathrm{s}\right)\end{gathered}$ | Average labour units(1) | Newly <br> reporting(2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 11 | 1.047 | 38 | 2 | 1 |
| lass than 20 | 10 | $\wedge$ | 34 | 1 | 1 |
| 20-99 | - | - | - | - | - |
| 100-459 | - | $\overline{\text { x }}$ | - | - | - |
| 500 and over | 1 | X | 4 | 1 | - |
| 1987 |  |  |  |  |  |
| Tote 1 | 10 | 1,465 | 50 | 2 | - |
| less ithan 20 | 9 | x | 36 | 2 | - $\cdot$ |
| $20^{-}$- 99 | - | - | - | - | - . |
| 500 and over | 1 | $x$ | 14 | - | - . |

(1) Average labour units are colculated by dividing toral poyroli by the averoge annual wage and salary rate as raported in the Sufvey of Employment. Payroll and Hours. Statistics Canado. Catalogue 92-002 an averoge labour unil could be interpreted as a full-time employee Note that the business size groups used pre determined at the Coneor level. Thus if obsings has ot leost 500 employes in Conside os a whole but less thon that number in any given province it is shown in the 500 and over group.
121 Refers 10 Dusinesses reporting no payroll deductions in the provious year
(3) Refers to businesses reporting no payroll deductions in the following yoar
mewly reporting" and "no longer reporting" Dusinesses are assumed to nave been in activity for six months and the information is adjusted accordingly

See isole 1 for symbols and notes

TABLE 6. Selected operating characteristics of smill butinesses by sales quartile, 1985-1987
Yukon, Wholesale Petroleum Produces (SIE 5111)


Number of observetions in semple Averoge sales
Aver age expense $\$$
Averse net profit (loss) s

Businesses peporting a profit (Mo.) Average salos $\$$
Average expense $\$$
Avertige net profits
$\qquad$

Businesses reporting lose (No.)
Averope seles?
Averiepe expense 5
Average net loss $\$$

## -

| $x$ | - | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: |
| X | -- | -- | -- | - |
| X | -- | -- | -- | -- |
| - |  |  |  |  |
| $x$ | -- | - - | -- | -- |
| X | -- | -- | -- | *- |
| X | -- | - | -- | -- |
| - |  |  |  |  |
| $x$ | = | -- | -* | -- |
| $x$ | - - | -- | -- | -- |
| X | -- | -- | -- | =- |

1285

Mumber of observitions in semple
Average sales
Average expenses
Averbpe net protit (loss) s

Businestes reporting profit (Mo.)
Average sties s
Averape expense 5
Average net piofits
19

| 1 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| $x$ | -- | -- | -- | -- |
| $x$ | -- | -- | -- | -- |
| X | -- | -- | -- | - |
| 1 |  |  |  |  |
| $x$ | -- | - | - | - |
| X | - | - - | - | -- |
| X | -- | -- | -- | -- |
| $=$ |  |  |  |  |
| $x$ | =- | - | -- | - |
| $x$ | -- | -- | -- | - |
| X | - | -- | -- | - |

1987
Mumber of observetions in sumple
Average sales $\$$
Average expense $\$$
Average net profit (loss) $\$$
6
204.009
193.650
10.359

407.803
284.718
23.085

100.215
102.582
-2.367

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

(1) These estimetes or besed on a semplof businesses reporting siles between 825,000 end 82.000 .000 .

See Table i for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Yukon, Food (Specialiy) Stores (Sic 6012)

|  | Totalil) | Bot:om 25\% | miodle $25 \%$ | Midoie $\begin{aligned} & \text { Unoer } \\ & \text { 2E\% }\end{aligned}$ | 708 25. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Busingsses in samcle (No.: | 7 |  |  |  |  |
| Low sales value (\$000's) | 11) | -- | -- | -- | -- |
| High sales value $\left(9000^{\prime}\right.$ ) | (1) | -- | -- | -- | -. |


| Selected expense item | Industry aversoge(2) |  |  |  |  | $\begin{aligned} & \text { x busi- } \\ & \text { resses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bot 20 m 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { midole } \\ 25 \% \end{array}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |  | To:al | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middl } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { midd e } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { iod } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Cost of seles | 69.1 | -- | -- | -- | -- | 100.0 | 69.1 | - | - | -- | - |
| Occupancy expenses | 10.4 | =- | -- | -- | - | 100.0 | 10.4 | -- | -- | -- | = |
| Dedreciation | 0.5 | - | -- | -- | -- | 69.7 | 1.2 | -- | -- | $\cdots$ | -- |
| Reosirs 8 maintenance | 0.5 | -- | -- | -- | -- | 69.7 | 0.7 | -- | $\cdots$ | -- | -- |
| Hest, light s telephone | 1.6 | -- | -- | -- | -- | 100.0 | 1. 6 | -- | - | -- | -- |
| Rent | 7.5 | -- | -. | -- | - | 100.0 | 7.5 | - | -* | -- | -- |
| Personnel expenses | 8.5 | -- | -- | -- | -- | 100.0 | 8.5 | -- | -- | -- | -- |
| Financial expenses | 1.5 | -- | -- | -- | -- |  |  | -- | -- | -- | -- |
| Interest \& bank charges Professional fees | 1.1 | -- | -- | -- | -- | 100.0 69.7 | 1.1 0.6 | -- | -* | -- | -- |
| Other expenses | 6.9 | -- | -- | -- | -- | 100.0 | 8.5 | -- | - | -- | -- |
| Profit (loss) | 3.5 | = | -- | -- | -- | 100.0 | 3.5 | - | -- | -- | -- |
| Total | 100.0 | -- | - | -- | -- | 100.0 |  | -- | - | - | -- |

## Symbols

zero or no observations

- too smell too de expressed
not apolicat
$\times$ conliontivl


## footnetes

111 These estimates er based on sample of businesses poporting sal bs bewen $\$ 25,000$ and $\$ 2,000,000$
2) Value in lozs weighted expendisurs on given irem

 ndividuslly and the lotsl will nos necessarily equil 100 s

## motes

Data fre shown Dy quartiles whon st least 13 of the sempled businesses paport the specific item
 one quarter of the zotil number of busimesses. within ench quertile. the overege retio is presented. for comperison purposes, the high end low values of sales ere shown.

## How to use the tebles


 10025 :
(3) Detc peptsining to the eflected seles size renge will be in thet quertile

## Stunderd indulatiel Clesificetion Definition (SIC 1880):

SIC 6012 - Specitily food stores
Businesses primar ily engaged in rereil debling usually in one line of food Included in this industry are those retail oekeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers This industry includes bread and oastry shoos. butcher shops, confectionery stores. dary oroducts stores, delicatessens. fish end sem food stores, fruit ano vegerble storms. health food stores, ice cream stores. milk stores end specialiy food stores lexcept takeout food services!

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon, Food (Speciality) Stores (SIE 6012)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 75 \% \end{array}$ | Lowe: midde 25\% | Uope: middle 25: | $\begin{aligned} & \text { TOO } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) High sales vaiue $\left(\$ 000^{\circ}\right.$ s) | $\begin{aligned} & 2 \\ & (1)^{2} \\ & 11 \end{aligned}$ | -- | -- |  |  |
|  | Aversge (\$000 s ) |  |  |  |  |
| Assets <br> Cash <br> Accounts and notes ieceivable <br> Inventory <br> oither current assets <br> Total cupent ossets <br> Fixed assets <br> Less: Accum. deo, on fixed essets <br> Other assets | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - <br> - <br> - <br> - <br> - <br> - | -- -- -- - - | -- | - <br> - <br> - <br> - <br> - <br> - |
| Totel asatas | $x$ | -- | -- | . -* | -- |
| Liebilities end equity <br> Cuprent loans <br> Other curent lisbilities <br> Total current liabilities <br> Mortgages oayable <br> Long term debt <br> Other liobilities | $x$ $x$ $x$ $x$ $x$ $x$ $x$ | -- -- -- -- | -- <br> - <br> - <br> - | - | - |
| Total liabilities Totel equisy | X | -- | -- | -- | -- |


See Table I for symbols and notes.

TABLE 3. Financial ratios(1) for incorporeted businesses only. 1987
Yukon, Food (Speclelty) Stores (SIC 6012)

|  | Total ${ }^{\text {a }}$ ) | $\begin{array}{r} \text { Bot tom } \\ 25 x \end{array}$ | Lower midde 25\% | Uppe middle 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 0000^{\circ}$ ) | $(1)^{2}$ |  | -- | -- |  |
|  | Aversoe |  |  |  |  |
| Liquidity retio Current ratio (times) | x | -- | -- | -- | -- |
| ```Leverage ratlon Debt/equity ratio (times) Interest coverage ratio (times) Debt (atio (times)``` | $x$ <br> $\times$ <br> $\times$ | -- | -- | -- | -- |

111 Ine retios pepresent she morage of retios for each business in the group and cannot be celculeted from the figures shown in teble 2 .
121 These estimstes fep peter on e smple of businesses reporting seles between $\$ 25.000$ end $82,000.000$
See Tebl 1 for symols end motes

Definitions:

1. Liquidity retio:

Cuprent z curfent essets / current liabilities.
2. Levernge retios:
al Debi/equity = qotal disbilities / equity.
D) Debr retio e rotal lisbilities / rotal assets
c) Inferest coverge s net profit interest expense/ interesp expense.

TABLE 4. Statement of changes in financtal position for incorported businesses only. 1987 Yukon. Food (Specialty) Stores (SIC 6012)

 only those Dusinesses roporting statament of chonges
Soe teble i for smools and notes

TABLE 5. Employment changes by size of business. 1984-1987 besed on SIC classification in i987
Yukon, Food (Specielty) Stores (SIC 6012)

|  |  |  |  | Changes in number of businosses with peid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in sverge labour units\{1) | Number of businesses | Total payroll $\left(\$ 000^{\prime} 5\right)$ | Average Iabour units $\{1$ ) | $\begin{array}{r} \text { Newly } \\ \text { reporting(2) } \end{array}$ | No conger redorting(3) |

## 1984

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

| 27 | 3 |
| :--- | :--- |
| 27 |  |


| 37 | 1 |
| ---: | ---: |
| 37 | $!$ |
| - | - |

500 and over

| 1807 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total | 11 | 1.365 | 10 | 7 | . |
| less then 20 | 9 | 847 | 50 | 6 | . |
| 20-99 | 1 | $x$ | 30 | - | . |
| 100-499 | - | $\overline{-}$ | - | - | $\cdots$ |
| 500 and over | 1 | x | - | 1 | . |

[^5]TABLE 6. Selected operating characterlstics of smili businesses by sales quartile. 1985-1987 Yukon. Food (Speclalty) Stores (SIC 6012)

|  | Total(1) | Battom 25\% | Lower miedle 25 : | Upoe: $\text { middle } 25 \text { : }$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample | 1 |  |  |  |  |
| Average sales \$ | $x$ | =- | -- | -- | -- |
| Average expenses | x | -- | -- | -- | -- |
| Average net profit (loss) \$ | $\times$ | - | -- | -- | -- |
| Businesses reporting a profit (Mo.) | 1 |  |  |  |  |
| Averoge sales | $x$ | - | -- | -- | - |
| Averspe expense \$ | $x$ | -- | - | -- | -- |
| average net protit \$ | $x$ | - | -- | - | - |
| Businesses reporting loss (Mo.) | - |  |  |  |  |
| Average sales | $x$ | =- | -- | - -- | -- |
| Average expense 5 | * | -- | -- | -- | -- |
| Average net loss \$ | $x$ | -- | -- | -- | -- |


| Mumber of observations in sample | 5 |
| :---: | :---: |
| Average sales \$ | 178.514 |
| Average exdense \$ | 175.509 |
| Average net protip (loss) \$ | 3.005 |
| Businesses reporting profit (Mo.) | 4 |
| Average sales 5 | 285.661 |
| Average exdense ${ }^{\text {S }}$ | 288.191 |
| Average net profit $\$$ | 17.170 |
| Businesses reporting logs (Mo.) |  |
| Average ssles \$ | 32.097 |
| Average expense \$ | 35.261 |
| Average net loss\$ | -3.164 |

1987
Wumber of observations in sampla
Average sales $s$
Average expense $\$$
Average net profip (loss) $\$$

|  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 77.873 | -- | -- | =- | -- |
| 69.714 | -- | -- | - | = |
| 8.159 | - | - | -- | -- |
| 5 |  |  |  |  |
| 85.978 | -- | -- | -- | =- |
| 67.185 | - - | = | - | - |
| 18.793 | - | - | - | - |
| - 2 |  |  |  |  |
| 65.716 | -- | -- | -- | - |
| 73.507 | - - | - | -- | -- |
| -7.791 | -- | -- | -- | -- |

TABLE 1. Selected operating ratios, in percent of sales. 1987
Yukon. Women's Clothing Stores (SIC 6131)


## Syebols

zero or no observetions

- 100 smell 100 be expressed
... not opplicsole
$\times$ confidentill


## footnotes

111 These estimetes ored on semple of businesses reporting seles berween $\mathbf{\$ 2 5 : 0 0 0}$ end $\$ 2.000 .000$. loter weighted expenditure on given item
(2) Velue in each cell: $=$ loo for foch quertile

This portion of the table pertains only to the busintsses reporting the specilic uxpense ifem. Therefore these retios are colculated individual!y and the toral will not necesserily maul $100 \%$.

## Motes

Dets re shown by quartiles when ot least 13 of the sampled businesses report the specific item
 one querter of the totel number of businesses. Within eech quartile. the overege retio is presentid. for comperison purposes. the high and low vilues of seles ere shown.

Mow to use the sebles

(2) The selmeted renge will indicete the proper quertile, i.t. the botton 25\%, the lower niddle 25\%, the upper midole 25t or the top 25\%
(3) Data perteining to the selucted as) st size range will be in thet quartile.

Stenderd Industriel Clsesificetion Definition (SIC 1289):
SIC 6131 - Women' Clothing Stores
Businesses primarily engaged in petail dealing in women's clothing lexcept athleticl and accessories. lncluded are businesses engaged in retail women's clothing and accessories. retail momen's apoarel. retail women's clothing. retait women's coats. women's clothing custom



women's uniforms lexcep athleticl and momen's clothing stores

TABLE 2. Balance sheet profile for incorporeted businesses only, 1987
Yukon, Women's Clothing Stores (SIC 6131)

|  | Fota: 11] | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { mioole } 25 \% \end{array}$ | $\begin{array}{r} \text { Uppe } \\ \text {-miode } 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinasses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000$ 's) | $(1)^{2}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Accounts and notes ieceivable | x | -- | -- | -- | -- |
| Inventory | $\times$ | -- | =- | -- | -- |
| Other cuprent assets | $x$ | - | -- | -- | -- |
| Total current assets | $\times$ | -- | -- | -- | - |
| Fixed assets | $x$ | -* | -- | - | -- |
| Less: Accum. ded. On fixed essets | x | -- | -- | -- | - |
| Other assets | X | -- | -- | -- | -* |
| Totel ssats | K | -- | - | -- | - |
| Lisblicies and equity |  |  |  |  |  |
| Other curient lisbilities | x | -- | -- | -- | - |
| Total current liabilities | $\times$ | -- | -- | -- | -" |
| Mortgages dayable | $x$ | - | -- | -- | "* |
| Long term deb? | $x$ | - | -- | - | -- |
| Other liabilities | $x$ | -- | -- | -- | =- |
| Total liabilities | * | -- | -- | - | -- |
| Total equisy | x | -- | -- | -- | -- |

(1) These estimetes are ozsec on sampl of businesses reporting soles between 825,000 and $\$ 2.000 .000$.

Se inble for symouls mo notes

TABLE 3. Financial retios (1) for incorporeted businesses only. 1987
Yukon, Momen's Clothing Stores (Sic s191)



121 These estimetes bre besed on stiple of businesses reporting seles betwen 825,000 ond $52,000,000$.
Set Table 1 for symbols and notes
eefimirions:

1. Liquidity retio:

Current eurrent essess / current lisoilities
2. leverige titios:
8) Debi/equiqy = total liatilities / quisy
0) Debr ittio = qotal liabilipies/ rotel assers.
c) Interest coverage $=$ not profit interest expense/ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Yukon, Women's clothing Stores (SIC 6131)

|  | Total(1: | $\begin{aligned} & \text { Sot tom } \\ & 25 \% \end{aligned}$ | Lower miocle 25\% | Uppe: miodle 25\% | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sampie (No. Low sales value ( 8000 's) High sales valua ( $\$ 000^{\prime}$ s) | - | -- | -. | -- | -- |
|  | Average ( 8000 s ) |  |  |  |  |
| Operating activities Cash from ooerations Deprecietion Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | - | -- | -- |
| Investment activities <br> Disposel of fixed assets Purchase of fixed assets Incresse in investment Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Finencing ectivities <br> increase in long term debt <br> Reoryment of long term debt <br> Loans from shareholders <br> Repayment of loans from sharenolders <br> Advances 8 loans drom government <br> increase in equity <br> Deciesse in ecuily <br> Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | - - - - - - - | - <br> - <br> - <br> - <br> - | $\begin{array}{r}\text {-- } \\ \hline- \\ \hline- \\ \hline- \\ \hline- \\ \hline-\end{array}$ | - <br> - <br> - <br> - <br> $=-$ |
| Increase(decrese) in eash equivalents Cash sequivalonts-Beginning of the year Cest souivelents - End of the yeer | $x$ $\times$ $\times$ $\times$ | -- | -- | -- | -- |

 only those businesses reporling tatement of changes
see Table 1 far symools and notes

TABLE 5. Employment changes by size of business. is84-1987 besed on sic citeificition in ise7 Yukon. Women's Clothing stores (SIC 6131)

|  |  |  |  | Changes in numb with pei | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in average labour units(1) | Number of businesses | $\begin{array}{r} \text { Total payroll } \\ (\$ 000 \end{array}$ | Averege labour units(1) |  | No longer -porting(3) |
| 1984 |  |  |  |  |  |
| Totel | 5 | 189 | 11 | - | - |
| less than 20 | 5 | 169 | 11 | - | $=$ |
| $20-99$ | - | - | - | - | - |
| $160-490$ | - | - | - | - | - |
| 500 and ove? |  |  |  |  |  |
| 1987 |  |  |  |  |  |
| Tote 1 | 8 | 239 | 20 | 1 | . $\cdot$ |
|  | 8 | 239 | 20 | 1 |  |
| $20-99$ |  | 23 | 2 | 1 | $\ldots$ |
| 100-499 | - | - | - | - | ... |
| 500 and over | - | - | - | - |  |


 fu'f-time employee. Note that the business size groups useo ere determineo ot the tanadalevel. Inus if obsiness has ot least 500 employees in canaca as a mol but less than that number in any given province is shown in the soo and over group.
(2) Refers to ousinesses reporting no paypoll decuctions in the previous year
(3) Refers to Dusinesses reporting no payroll decuctions in the following vesr
"Newly rodoring" ano "no longer reporfing" businesses are assumed to heve been in ectivity for six months and the informetion is ajusteo accoroingly

See table : for symbols and motes

TABLE 6. Selected operating characteristics of smali businesses by sales quartile. 1985-1987 Yukon, Women's Clothing Stores (Sic 6131)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowar } \\ & \text { middi } 25 \% \end{aligned}$ | Upeer <br> middle 25\% | Top |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in smmple | 1 |  |  |  |  |
| Average sales $\$$ | $x$ | -- | -- | -- | -- |
| Average expense | * | -- | -- | -- | -- |
| Average net profit (loss) \$ | $x$ | -- | -- | -- | -- |
| Businesses reporing eppofit (Mo.) | - |  |  |  |  |
| Average sales | $x$ | -- | -- | -- | -- |
| Averape expense 5 | * | -- | -- | -* | -- |
| Average net Drofits | X | -- | -- | -- | -- |
| Businesses reporting loss (No.) |  |  |  |  |  |
| Aver ope sales \$ | $x$ | -- | -- | -- | -- |
| Average expense 5 | $x$ | -- | -- | , -- | -- |
| Average net loss \$ | $\times$ | -- | -- | - -- | -- |


| Mumber of observetions in sample <br> Averape sales $\$$ <br> Averape expense s <br> Averape net Drofiq (loss) \$ | $\begin{array}{r} 5 \\ 128.885 \\ 123.298 \\ 5.587 \end{array}$ | -- | -- | -- | -- |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses reporting oprofit (No.) | 5 |  |  |  |  |
| Averoge sales 5 | 128.885 | -- | -- | -- | -- |
| Averoge expense \$ | 123.298 | -- | -- | -- | -- |
| Average net protits | 5.587 | - | -- | - | -- |
| Businesses reporting loss (Mo.) | - |  |  |  |  |
| Average sales ! | - | -- | -- | -- | -- |
| Averse expense $\$$ |  | -- | -- |  | -- |
| Average not loss \$ | - | -- | -- | -- | -- |


(1) These estimates are besed on sample of businesses peporting soles berween $\$ 25,000$ onc $\$ 2.000 .000$.
see toble for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Yukon, Gasoline Service Stations (SIC 6331)

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


| Businesses in samcie (Mo.? | (1) | - | - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| High sales value ( $8000{ }^{\text {a }}$ ) | (11) |  |  | -. |  |


| Selected expense item | Inoustry average (2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3 ) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bot tom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{gathered} \text { UdDer } \\ \text { middie } \\ 25 \% \end{gathered}$ | Tod $25 \%$ |  | Total | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{gathered} \text { Lowe? } \\ \text { middle } \\ 25 \% \end{gathered}$ | $\begin{gathered} \text { Upper } \\ \text { middie } \\ 25 \% \end{gathered}$ | To 25\% |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 67.8 | $\cdots$ | -* | -- | -- | 100.0 | 87.8 | -- | -- | -- | -- |
| Decupency expenses | 7.9 | -- | -- | -- | -- | 100.0 | 7.9 | -- | -- | -- | -- |
| Depreciotion | 1.9 | -- |  |  | -- | 100.0 100.0 | 1.9 | -- | -- | -- | -- |
|  | 2.0 3.2 | $\because$ | -. | -- | -- | 100.0 100.0 | 2.0 3.2 | -- | -- | -- | -- |
| Rent ${ }^{\text {Reat }}$ | C.8 | -- | -- | -- | -- | 63.3 | 1.3 | -- | -- | -- | -- |
| Personnel expenses | 11.6 | -- | -- | -- | -- | 83.6 | 13.9 | -- | -- | -- | -- |
| Financial expenses | 1.1 | -- | -- | - | -- | 100.0 | 1.1 | -- | -- | -- | -- |
|  | 0.6 0.5 | -: | -- |  |  | 89.0 82.0 | 0.7 0.6 | - | -- | -- |  |
| 0ther expenses | 10.7 | -- | -- | -- | -- | 100.0 | 10.7 | -- | -- | -- | - |
| Profit (less) | 0.8 | -- | -- | -- | -- | 100.0 | 0.8 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | ... | -- | -- | -- | -- |

## Sybole

zera of no ooservetions
too smell 100 be expressed
not apol icable
$x$ contidentio
Pootnotes
11 These estimares eri besed on sompla of businesses reporting seles between 325,000 and 52.000 .000 Totel weighred dxpendisure on aiven iten $\times 100$ for each quertile


 individubliy and the cotal will not necessarily equil $100 \%$.

## mothe

Oate are shown by quartiliss when er lest 13 of the sumpled businesses poport the specific isem
Records were renked in escending order eccording to seles size. Eech gusitile li. botton 25z. Iower middle 25z, etc. represente one querit of the totsl numper of businesses. Within eech quartile. the suergge retio is presentec. For comparison purposes. the high end low velues of ssies bre shom

## How to use the ted


(2) The sel cited pange will indicete the proper queptile. i. . the botrom 25\%. the lower nidde 25z. the upper midde $25 \%$ or the IOD $25 \%$.
(3) Dett pertioning to the selected seles size fenge will be in thet quartile

## Stenderd Induseriel CItsificetion Definlsion (SIC 1050):

## SIC 5331 - Gesoline Service Stelions

Businesses primarily engeged in retail debling in gesoline. lubricating oils and greases. Included in this industry are firms primarily engaged in lubricating motor venicles. This industry group includes firms descpibec as: retal diesel fuel. filling stations. gas bats, gesoline service stations. retail pusoline. motor vehicles lubricefion services and setf-stup gasoline stations

TABLE 2. Balance sheet profile for incorporated businesses oniy, 1987
Yukon, Gesoline Service Stations (SIC 6331)

|  | Total(1) | Bottom 25\% | miadia ${ }_{\text {Lower }}$ 25\% | upoer <br> middle 25 . | $\begin{aligned} & T 00 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) | 1 |  |  |  |  |
| Low sales value ( $8000{ }^{\text {a }}$ (3) Hign sales value ( 8000 ) | (1) |  | -- | -- | -- |
|  | Avarage ( $\$ 000$ 's) |  |  |  |  |
| Ascete . . .- |  |  |  |  |  |
| Cash Accounts and notes receivable | 12 | -- | -- | -- |  |
| Accounts and notes receivabie | 12 | -- | -. | -- | -. |
| Other current assets | 52 |  |  |  |  |
| Tota! current assets | 64 | -- | -- | -- | -- |
| Fixed assets | 181 |  | -. |  |  |
| Less: Accum. den. on fixed assots <br> Dther assets | 25 | -- | -- | -- | -- |
| Total assets | 270 | -- | -- | -- | -- |
| Licbilities end equity ${ }^{\text {a }}$ |  |  |  |  |  |
|  | 47 | -- | -- | - | -- |
| Total current liabilities | 48 | -- |  | -- | -- |
| Morigages dayable |  | - |  |  |  |
| tong term debt | ? | - | -- | -- | -. |
| Other liabilities | 158 | -- | -- | -- | -- |
| Total linbilities | 214 | -: | -- | - | -- |
| Total equity | 57 | -- | -- | - | -- |


See iable 1 for symbols and notes

TABLE 3. Financíl ratios(1) for incorporeted butinesses only. 1887
Yukon. Gasoline Service Stetions (SIC 5331)

|  | Total (2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midde } 25 \% \end{array}$ | Upoer middle 25\% | $\begin{aligned} & \text { TOO } \\ & 25 x \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales volue (\$000's) High sales value ( $\$ 000$ 's) | $\left(\begin{array}{l}\text { (1) } \\ (1)\end{array}\right.$ |  | -- |  | -- |
|  | Averape |  |  |  |  |
| biquidity retio Current ratio (times) | 1.3 | -- | -- | - | -- |
| ```Leverage retios Debplequity ratio (times) Interest coverage istio (times) Debt ratio (times)``` | 3.8 3.3 0.8 | -- | -- | -- | -- |

(1) The ratios represent the gerege of retios for eech businuss in the group and cannot belculated from the figures shown in lable 2 .
(2) These estimetes ery besed on sexple of businsses reporting sules betwen 525,000 end $52,000,000$.
see table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Curent a current assets / current liabilities.
2. Leverege retios:
ai Debi/equity $=$ poral liabilisies / equity
D) Desp ratio $=$ rota biabilities / potal bssets
c) Inserast coverage $\bar{z}$ net profit . inserest expense / interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses onil. iss7 Yukon. Gasoline Service Stations (S1C E331)

|  | Totalil) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower midele 25: | $\begin{aligned} & \text { UDDe: } \\ & \text { middie } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOF } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Susinesses in samole (No.) Lom sales volue (5000's) High sales value ( $\$ 000^{\prime}$ s) | $\left(\begin{array}{l} 1 \\ (1) \end{array}\right.$ | -- | -- | -- | -- |
|  |  |  | verage 18000 |  |  |
| Operating activities Cash from operstions Dadeciation Other | $x$ <br> $\times$ <br> $\times$ | -- | -- | -- | -- |
| Dividende | x | -- | - | -- | -- |
| Investment ectivitios <br> Dispossl of fixed sssets <br> Purensese of lixed sssets <br> Incresse in investment <br> Decrease in investment | $x$ $\chi$ $x$ $x$ $x$ | -- | -- | - | -- |
| Finencing activities <br> Increase in long term deb <br> Redayment of long term debt <br> Loans from shareholders <br> Redayment of loans from shareholders <br> Aovances \& loans trom governmen? <br> lnciease in equity <br> Decrease in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - - - - - - | - <br> - <br> - <br> - <br> - | - - - - - - - | - <br> - <br> $\therefore$ <br> - <br> - <br> - |
| Increaseldecresel in cash sequivelents Cash equivalents-Beginning of the rear Cash equivalents - End of the yeer | $x$ $x$ $x$ | -- | -- | -- | -- |

$(1)$ These estimetes ar besed on s sempl of incorporateo businesses reporting sal between $\$ 25,000$ end $\$ 2.000 .000$. Senel count includes only those businesses reporqing stetement of chenges
set taol for symools and notes

TABLE 5. Employment changes by size of businese. 1984-1987 based on SIC ciassification in ig87 Yukon. Gasollne Service Stations (SiC 6331)

(II) averege lebour units ore celculated by dividing total peycoll by the overage annual wage and salbry fare es reported in the Surver of Employmen?, Payrall and hours. Statistics Canada. Catslogue 72-002. An overbe lobour unit could be interpreied as o
 500 employes in Canada as a whol dut toss than that number in any given province it is shown in the 500 and over group
(8) Refers 10 Dusinesses reporting nc payrall deductions in the previous year.
(3) Refers ic businesses reporting ne payroll oboucsions in the following year
-New'y reporting" and "nc longer peperting" Dusinesses ore assumed to have been in activity for six months and the intornation is adjusted accordingly

See table I for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Yukon, Gasoline Service Stations (SIC 6331)


1986

Mumber of observetions in semple

$$
\text { Avergot sates } \$
$$

Average expense $\$$
19
541.298
541,798
524.856
524.856
16.942

Average net profit (loss) $\$$

17
usincsies reporting profit (No.)
547.003
529.072
529.072
17.931

Average expense s

Businegses reporting - lose (Mo.)
Aversge sales $\$$
$349.282^{2}$
Average exomens
349.282
362.234
--

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

1987



[^6]TABLE 1. Selected operating ratios. in percent of sales. 1987
Yukon. General Stores (SIC 5412)

|  | Total(1) |  | Bot10m 25\% |  | $\begin{aligned} & \text { Lowe? } \\ & \text { midole } 25^{\prime} \end{aligned}$ |  | Uppe:$\text { modol } 25 \%$ |  |  | $\begin{aligned} & \text { ico } \\ & 250 \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Low sales value ( $\$ 000$ 's) High sales value ( $5000^{\circ}$ s) |  | (1) ${ }^{8}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry averoge(2) |  |  |  |  | $\left\|\begin{array}{c} \text { X busi- } \\ \text { nesses } \\ \text { reporting } \end{array}\right\|$ | Redorting businesses only (3) |  |  |  |  |
|  | Tot 1 | Botrom 25\% | $\begin{array}{r} \text { Lowe? } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  | Total | Bot 10 m $25 \%$ | $\begin{array}{r} \text { tower } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { midol } \\ 25 \% \end{array}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
|  | Peicent of soles |  |  |  |  |  | Percent of soles |  |  |  |  |
| Cost of saies | 35.1 | - | -- | - | -- | 67.8 | 51.9 | - | -- | -- | -- |
| Decupaney expenses | 6.1 | - | - | -- | -- | 100.0 | B. 1 | - | -- | - | - |
| Depreciation | 2.1 | -- | -- |  | -- | 98.1 | 2.1 | -- | -- | -- | -- |
| Repoips a mainterance | 0.4 | -- | -- | -- | -- | 78.5 | 0.6 | - -- | -- | -- | - |
| Heot. light 8 tephone | 2.4 | -- | - | - | - | 98.1 | 2.5 | " - | - | - | - |
| Rent | 1.2 | -- | -- |  | -- | 53.8 | 2.2 | -- | -- | -- | -- |
| Personnel expenses | 11.9 | -- | -- | - | - | 100.0 | 11.9 | -- | -- | -- | * |
| Finsncisl expenses | 3.0 | -- | -- | -- | -- | 100.0 | 3.0 | -- | -- | -- | -- |
| interesi 8 bonk charges | 2.0 | -- | -- | -- | -- | 100.0 | 2.0 | -- | -- | -- | -- |
| Protessionsil fees |  | -- | -- |  | -- | 84.1 | 1.1 | -- | -- | -- | -- |
| Other expenses | 32.6 | -- | -" | - | -* | 100.0 | 32.8 | -- | -- | -- | " |
| Profit (loss) | 11.2 | -- | -- | -- | - | 100.0 | 11.2 | -- | -- | - | - |
| Total | 100.0 | -- | - | -* | -- | 100.0 | $\ldots$ | -- | - | - | -- |

## Sybol:

2ero of no observalions
*- 100 smell 100 de expresseo
not bpplicade

* confidensicl


## pornotet



(3) Valve in ench cell = Toisl weighted expenditure on given item

This porpion of the toble perqsins only to the ousinesses reporting the specific expense iren. Therefore these restos are calculated individully and the coral will not necesserily equal 100\%

Hores
Deta bre shown oy quar:iles when at iesst 13 of the sampled Dusinesses report the specific item
 one querter of the cotel number of businesses. Within each quartile, the over bge tatio is presentid. for comparison purposes, the high and low yslues of sties are show

## Mow to use the retoles


(21) The selocted range will indicete the proper qust tile. i. . the bottom 25\%. the lower niode 25\%. the upper midele 25\% or the ROD 25 E.
(3) Deta pertoining to the selected seles size renge will be in thet quaptile

## Stenderd Industrisl Cibe ification Definition (S1C 1980):

S1C 6412 . Ceneral Stores
Busimesses primarily engaged in retail debling in a generel line of merchandise on fon-depar tmental besis. the most important of mhich is fooc Diner merchandise solo usually includes ready-to-wear apparel. toilifits. cosmetics, hardwara. tarm supplies and housewares Businesses may be deseribed as: country general stores and general starts.

TABLE 2. Balance Eheet profile for incorporated businesses only. 1987
Yukon, Genersi Stores (SIC 6412)

|  | To:al(1) | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } 25 \% \end{array}$ | Uooer <br> midde $25^{\circ}$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value (\$000's) Hign sales value $\$ \$ 000^{\circ}$ s! | (1) $(1)$ | -- |  | -- |  |
|  | Averse ( $5000{ }^{\prime}$ s) |  |  |  |  |
| Asets |  |  |  |  |  |
| Cash | 33 | - | -- | -- | -- |
| Inventory | 33 | -- | -- | -- | -- |
| Opher current asseis | 81 | -- | -- | -- | - |
| Topal current assets | 114 | -- | -- | -- | - |
| Fixed assets | 62 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets | - | -- | -- | -- | -- |
| Other essets | 21 | -- | -- | -- | -- |
| Totel eseets | 197 | -- | *- | . $=-$ | -- |
| Lisbilities and equity |  |  |  |  |  |
| Other current liabilities | 32 | -- | - | -- | -- |
| Total current liabilitios | 53 | - | - | -- | -- |
| Moitgages paysble | - | -- | - | -- | -- |
| Long lerm debt | 26 | -- | -- | -- | -- |
| Other lisbilities | 85 | - | - | -- | -- |
| Totel liebilities | 153 | -- | - | -- | -- |
| Total equity | 34 | -- | - | - | -- |


Ste iable f for symbols and moses

TABLE 3. Financial retios(1) for incorporated businesses oniy. 1987
Yukon, Generel Stores (SIC E412)

|  | To:112) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { midde } 25 \%$ | $\begin{array}{r} \text { Upoer } \\ \text { middle 25\% } \end{array}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Lom sales value ( $\$ 000^{\prime}$ s) Migh sales value ( $9000^{\circ}$ s) | (1) ${ }^{6}$ | -- | -- |  | -- |
|  |  |  | Average |  |  |
| Liquidity petio Curront ratio (times) | 2.2 | -- | -- | -- | -- |
| Leverage ration ```Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)``` | $\begin{aligned} & 4.9 \\ & 2.8 \\ & 0.8 \end{aligned}$ | -- | -- | -- | -- |

(1) The retios reprosent the average of putios for uach business in the group and cannot be celculoted from the figures shown in toble 2 .

Set itble for symbols and notes.

Mefinitiont:

1. Liquidity petio:

Current current essets / current liabilities
2. leveregt retion
a) Debt/equity = qotal liabilities / equity
b) Debi raito = total|iatilites total 解seis
c) Interes: cover age = net profit * interest expense/ intepest expense

TABLE 4. Statement of changes in financial position for incorporated businessea only, i987 Yukon, Generel Stores (SiL 5412)

|  | Totalil) | $\begin{array}{r} \text { Bot } \quad 0 \mathrm{Om} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midole } 25 \% \end{aligned}$ | Upper $\text { midde } 25 \%$ | $\begin{aligned} & \text { Toq } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samp: (No.) Lon sales value ( $\$ 000$ s) High sa!es value (\$000's) | $(1)$ | -- | -- | -- | -- |
|  |  |  | Average 18000 |  |  |
| Opereting ectivities Cash from operetions Deprecistion Other | $x$ $\chi$ $\chi$ $\chi$ | - | -- | -- | -- |
| Dividends | $x$ | -- | - | -- | $\cdots$ |
| Investment ectivities <br> Disposal of fixed assets Purchase of fixed assets Increase in investment Decrease in investment | $x$ $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Finencing ectivitioe <br> lncrease in long term debt <br> Ropayment of long term deb: <br> Loans fiom shareholders <br> Reparment of loans from sharenolders <br> Advances \& lcans from government <br> Increase in equily <br> Decresse in equily <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - - - - - - | $\begin{array}{r}- \\ \hline \\ - \\ \hline \\ \hline\end{array}$ | $\begin{array}{r}-- \\ - \\ - \\ -- \\ -- \\ \hline-\end{array}$ | - <br> - <br> - <br> - |
| Increase(decrase) in cash suivalents Cesh sequivents-8eginning of the yeer Cesh equivelents - End of the yeer | $x$ $\chi$ $\chi$ $\times$ | -- | -- | -- | -- |

111 These estimetes ored on semple of incorporated dusinesses reporing solas between 525,000 ond $52,000,000$. Sample couns includes only those businesses reporting statement of changes
see tode i for symbois and notes.

TABLE 5. Employment changes by size of business. 1984-1987 bused on sic classification in i9B7 Yukon. General Merchandise Stores (SIC 641)

|  |  |  |  | Changes in num with Daid | of burinueses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in averege labour units(1) | Number of businesses | $\begin{array}{r} \text { Total pay oll } \\ \text { SOOO } \end{array}$ | Aversge lsbour units(1) | $\begin{array}{r} \text { Mewly } \\ \text { reporting(2) } \end{array}$ | No onger reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 18 | 3.112 | 235 | 3 | - |
| $\begin{aligned} & \text { lesi than } 20 \\ & 20-99 \\ & 100-469 \end{aligned}$ | 14 |  | $\begin{array}{r} 39 \\ 58 \\ 138 \end{array}$ | 3 - - | : |
| 500 and over | 3 | 1.816 |  | - | - |
| 1987 |  |  |  |  |  |
| Tots 1 | 15 | 2.713 | 202 | 1 | . . |
| $\begin{aligned} & \text { less then } 20 \\ & 20-99 \\ & 100-499 \end{aligned}$ | 19 | [ $\begin{array}{r}\text { x } \\ \text { x } \\ \hline-72\end{array}$ | 32 82 88 | 1 - - | $\cdots$ |
| 500 and over | 3 | 1.172 | 88 | - |  |

(1) Average lobour units are calculbied by divioing totol poyroll by the average minual wage and ealery rate as reported in the

Survey of Employmen. Poyroll ond Hours. Statistics Cansde. Catalogue 12-002. An everege lobour unit could be interpreted es a
full-ime employee Nore thet the business size groups used ore oftermined at ite Conede lovel. Thus if business hes et leest
500 employees in Canade as a whole but less than that number in any piven province it is show in the 500 and over group.
121 Refers 10 Dusinesses reporting no dayioll deduetions in the previous year
(3) Refers to businesses repotting no paybll deductions in the following yeat
"Newly redorting" and "no longer feporing" businesses are assumed to nave been in activity for six months and the information is adjusted accordingl;
see iedle 1 for symools and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. ig85-1987
Yukon, General Stores (SIG 5412)


1986

| Mumber of observations in sample | 2 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average salos \$ | $x$ | -- | -- | -- | -- |
| Aversoe expense \$ | $x$ | -- | - | -- | - |
| Average net profit (loss) \$ | $\times$ | - | - | = | - |
| Businesses reporting a profit (Mo.) | 2 |  |  |  |  |
| Aversoe sales \$ | $x$ | -- | -- | -- | -- |
| Average expense \$ | $x$ | -- | -- | -- | -- |
| Averege net profit \$ | $\times$ | -- | -- | -- | -- |
| Businesses reporting loss (mo.) | - |  |  |  |  |
| Average sales | * | -- | -- | -- | -- |
| Average expense | x | -- | -- | - | -- |
| Average net loss 8 | x | -- | - | -- | - |

Mumber of observations in sample
Average sales $\$$
5
313.389
275.886
37.503
$\begin{array}{ll}-- & -- \\ -- & - \\ -- & \end{array}$

Businesses reporting profit (Mo.)
Aversge sales $\$$
Average expense 9
Average net profit
5
313.389
275.886
37.503

Businesses reporting loss (Mo.)
Aversge sales $\$$
Average expense \$
Average net loss \$
(1) These estinates are based on e sample of businesses reporting sales Detween $\$ 25.000$ anc $\$ 2,000,000$

See rable it for symols and notes

TABLE 1. Selected operating ratios, in percent of zales. 1987
Yukon. Toy. Hobby. Novelty and Souvenlp Stores (SiC 658)

|  | Total(1) |  | $\begin{array}{r} \text { Botrom } \\ 25 \% \end{array}$ |  | midel Lower |  | $\begin{aligned} & \text { UpDer } \\ & \text { midd\| } 25 \% \end{aligned}$ |  |  | $\begin{aligned} & 705 \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sampie (No. Low sales value $1 \$ 050$ si High sales vaiue i\$000's) | $\begin{aligned} & 6 \\ & 111^{6} \\ & 1 i \end{aligned}$ |  | -- |  |  |  |  |  |  |  |  |
| Selected exoense item | Industry ovecoge(2) |  |  |  |  | $\begin{aligned} & \text { \& Dusi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting bus inesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lowe! } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Uooer } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |  | Total | Botiom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 48.5 | -- | -- | -- | - | 75.5 | 83.4 | -- | -- | -- | - |
| Occupancy expenses | 10.1 | -- | -- | - | -- | 100.0 | 10.1 | -- | -- | -- | -- |
| Deoreciation | 1.3 | -. | -- | - | - | 100.0 | 1.3 | -- | -- | -- | -- |
| Reosips s mainionance | 0.2 | -- | -- | -- | -- | 61.2 | 0.3 | -- | -- | -- | -- |
| Heat. light 8 telephone | 0.9 | -- | -- | -- | -- | 100.0 | 0.9 | -- | -- | -- | - |
| Rent $t$ d | 7.8 | -* | -- | -- | - | 100.0 | 7.8 | - | -- | -- | -. |
| Personnel expenses | 11.2 | -* | - | -- | -- | 76.5 | 14.7 | -- | -* | -- | -- |
| Finmencl expenses | 2.3 | -- | -- | -- | - |  | 2.3 | -- | -- | -- | -- |
| Interest 8 bank charges Professionat fees | 1.8 0.4 | -- | -- | -- | -- | 84.7 76.5 | 2.2 0.6 | -- | -- | -- | -- |
| Other expenses | 33.3 | - | - | -- | -- | 100.0 | 33.9 | -- | -- | -- | - |
| Profit (loss) | -6.0 | -* | - | - | -- | 100.0 | -6.0 | -- | -- | -- | -- |
| Totel | 100.0 | -* | -- | -- | - | 100.0 | $\ldots$ | - | - | -- | -- |

## Srebol:

zero op no observa:ions
-- 800 small 100 be expersed
not applicable

* confidenila


## Footnotes

111 These estimates are Desed on sempl of businesses peporting sults between 825,000 end $\$ 2,000.000$

(3) Value in each cell = $\frac{\text { lotel weighted expenditupe on given item }}{\text { Total weighted seles of businasses peporting this item of expenditure }}$ for ech queptile

This portion of the table pertains only to the dusinesses poporting the specific exponse itph. Therafort these potios are calculated individully ano the total will not necessarily equel $100 z$

## Moter

Data ore shown by geartiles when thest 13 of the sampled businesses report the specific itun
 one querter of the tetat number of businusses. Mithin tach quertile, the werege ratio is presented. for comperison purposes, the high and low vilues of sales ar shown

How to use the tebles
(1) Locato the epproppiste sales punge thet is displeyed on the two lines entitled low geleg velue and unigh sales velue
(2) The selected renge will indicete the proper quertile. i. the bot ton 25x. the lower midd $25 \%$, the upper niddle 23\% or the top 25 .
13) Data pertmining to the solfected sales size renge will be in that quertile.

## Stenderd Industrisl Closeificetion Deflnitlon \{SIE 1980\}:

S1f 6580 - ioy. Hobby, Novelty and Souvenif Stores
Businesses primarily engeged in petBil dealing in roys. noboy supplifs, gifes. novelties end souvenirs

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon. Toy, Hobby, Novelity and Souvenir Stares (SIC 658)

|  | Tctal(1) | $\begin{array}{r} \text { Bot } 10 \mathrm{Om} \\ 25 \% \end{array}$ | Lowe $\text { midole } 25 \%$ | UNOE: $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales va'ue ( 8000 s) High sales value ( $8000^{\prime}$ s) | (1) ${ }^{5}$ | -- | -- | -- | -- |
|  | Average ( $\$ 000{ }^{\prime}$ s) |  |  |  |  |
| Asets |  |  |  |  |  |
| Cash | 2 |  |  | -- | -- |
| Accounts and notes receiveble Inventory | 2 | -- | -- | - | -- |
| Other cuprent assets | 126 | - | -- | - | -- |
| Total current assets | 128 |  |  |  |  |
| Fixed assets | 15 |  |  | -- |  |
| Less: Accum. dep. on fixed assets Other seets | 6 | -- | - | -- | -- |
| Total unets | 145 | - | -- | - -- | -- |
| Lisbilities end equity .-. .- .- |  |  |  |  |  |
| Cuprent losns didubilities | 19 29 | -- | -- | - -- | -- |
| Total curient liabilipies | 48 | -- | -- | - | -- |
| Mortgapes Dayable | $\bigcirc$ | -- |  |  |  |
| Long term debt | 15 | -- | - |  |  |
| Other liabilities | 45 | -* | - | -- |  |
| Total liabilltisa | 108 | =- | - | -- | , |
| Total equity | 41 | - | - |  |  |

(1) These estimetes ar based on samplof businesses reporting seles between $\$ 25.000$ and $\$ 2.000 .000$
see Table i for symbols and notes

TABLE 3. Financiti ratios(1) for incorporated businesses only. 1989
Yukon. Toy, Hobby, Novelity end Souvenir Stores (SIC 558)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } 25 \% \end{array}$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businestes in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ ') | (1) ${ }^{5}$ |  | -- |  |  |
|  | Average |  |  |  |  |
| Liquidity ratio Current ratio (times) | 2.7 | -- | -- | -- | - |
| ```Leverage retios Debt/equity ratio (times) Interest coverage retio (times) Debt iotio (times)``` | 2.6 5.0 0.7 | -- | - | -- | - |

(1) The rutios fepresent the werage of retios for ench business in the group and connot be culculetedrom the figures shown in table 2 .
(2) Phese entimetes be besed on emple of businesses reporting soles between $\$ 25,000$ and \$2.000.000.

See Table ifor smbols and notes.

Definitions:

1. Liquidity plicio:

Cuppens = cuprent ossets/cuprent lisobilities
2. Leverege retios:

Deop/equity $=$ qotel liabilities / equity
Dedi potio = total liabilities/ tolal assers
c) Interest coversge z net profit - interes? expense/ interest expense

TABLE 4. Statement of changes in financial position for incorporeted businesses only, i987 Yukon. Toy, Hobby. Noveliy and Souvenlr Stores (SIC 658)

|  | Total(1) | $\begin{array}{r} \text { Botrom } \\ 25 \% \end{array}$ | Lowe! midde 25: | Upper midde 25: | $\begin{aligned} & 90= \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample ino. Lon salas value ( 5000 o s) Migh sales value 3000 's) | - |  |  |  |  |
|  | Average ( $\$ 000$ 's) |  |  |  |  |
| Operating activities Cash from oderations Depreciation Dther | $\begin{aligned} & \bar{x} \\ & \bar{x} \\ & \bar{x} \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $\times$ | -- | -- | -* | -- |
| Investment ectivities Disposal of fixed assets Purchase of fixed assets lncresse in investment Decrease in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | , -- | - |
| Fimancing ectivisies <br> Incresse in long term debt Repaymens of long term debt <br> Leans from shareholders <br> Repsymens of losns from shapehalders <br> fovances $\delta$ ioans fiom government <br> Increase in equity <br> Decrease ip equizy <br> Dither | $-x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - - - - - - | - -- -- -- - | $\begin{array}{r} \\ \square \\ \hline\end{array}$ | , |
| Incresse(decrese) in cesh \& equivilents Cash s equivalonts-Beginning of the yeer Cash \& Equivients - End of the yeer | $x$ $\chi$ $x$ | -- | -- | -- | -- |

III These estimates ore besed on somple of incopporstec businesses reporting sales between 825.000 ond $82.000,000$. Sample count includes
only those businesses reporting steroment of changes.
Ser ievel 1 for symbols and notes.
TABLE 5. Employment changes by size of business, 1984-1987 besed on sic clessification in i987 Yukon, Toy, Hobby. Noveity and Souvenlr Stores (\$1C E58)

(11) Average tobour units afe colculated by dividing tozel peyroll by the overnge annul wage and selaty rate as foported in the Survey of Employment. Payroll end Hours. Stelisifes Cenode. Ceralogue 92-002. An overape labour unit cowlo de interpited es e full-time employe Note thet the business size groups used ore determined at the Ganade level. Thus if obsiness has at least 500 emplopees in Canode as a whole but tess than inst number in ming given province is is shown in the 500 and over group.
(2) Reters 10 Dusinesses reporting no payroll deductions in the provious yeer.
(3) Refers to businesses reporting no payroll deductions in the following yeer.
 adjusiec accordingly
see isole 1 for symbols and notes

TABLE 6. Selected operating charactertetice of smill businesses by sales quartile. 1985-1987 Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 65s)

|  | Total(1) | Bottom $25 \%$ | $\begin{aligned} & \text { Lowe? } \\ & \text { midole } 25 \% \end{aligned}$ | $\begin{aligned} & \text { UDDer } \\ & \text { midole } 2 E \% \end{aligned}$ | Toc 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in sample | 4 |  |  |  |  |
| Average sales \$ | k | -- | -- | -- | -- |
| Average expense \$ | x | =- | -- | -- | -- |
| Averspe net profit (loss) \$ | K | -- | -- | -- | -- |
| ©usinesses reporting profit (Mo.) | 2 |  |  |  |  |
| Averope soles \$ | $x$ | -- | -- | -- | -- |
| Averope expense \$ | $x$ | -- | -* | -- | -- |
| Averspe net profits | X | - | -- | -- | -- |
| Businestes reporting lost (Mo.) | 2 |  |  |  |  |
| Averoge soles \$ | x | -- | -- | - -- | -- |
| Averoge expense \$ | K | -- | -- | -- | -- |
| Averspe net loss\$ | X | -. | -- | .. | -- |

1986


1987


111 these estimetes er besed on ample of businesses reporping soles beimeen $\mathbf{5 2 5 . 0 0 0}$ and $\mathbf{8 2 . 0 0 0 . 0 0 0}$.
See Table 1 for symools and notes

TABLE 1. Selected operating ratios. in percent of sales, 1987
Yukon, Gift. Noveliy and Souvenir Stores (SIC 6582)


## Symbol

zero or no observetions
-- too smell too be expressed
not spplicable
$*$ confidentil

## footnoter

111 These estimates bre besed on sample of businesses poporifo seles betwen $\mathbf{2} 25.000$ thd $82,000.000$.
(2) Value in each cell $=\frac{\text { lotal weighted expend tupe on given iten }}{\text { iotal weighted sales of bll businesses in the sample }} \times 100$ for fech auertile
(3) Velue in each cell $=\frac{\text { loral weighted expenditure on given item }}{\text { Total weighted sales of Dusinesses reporting this item of expenditure }}$.

This portion of the table pertains only to the businesses raporting the specific toxpense item. Therefore these ratios are culbied individually and the lotel will not necesserily equal $100 \%$.

## Noter

Data ar shown by quartiles when B? least 13 of the sampled businesses report the specific item
 one querter of the totsi number of busingses. Within eoch quariile. the everage totio is presented. For comparison purposes. the high and low viotues of sslet ere shown

How so ut the tablet

121 The swlected renge will indicote the proper quaritio. i.e. the botton 25z, the lower midde 25צ, the upper midde 25I or the top $25 \%$.
(3) Dets pertining to the selfcted stiss size range will be in thet cuertile.

## Standard Induttriel Clastificetion Definition (SIE 1880):

SIC ESB2 - Gift. Novelity end Souvenir Stores
Businesses orimarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such es: fetail carvings and ertcratt. fetal handicraft ceramics, reqail seasonal and holiday decoraions. petail handicraft decoupage. retail eskimo carvings. retail gif? wrap supplies, gift shops, retail handcrafted goods inovelties. souvenirsl. joke snops. retail handicraft macrame. retail handicraft neisiwork. ieqsil noveliy merchendise, fetsit handicraft poitery sio cetail souvenifs.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Yukon, Gift, Noveliy and Souvenir Stores (SIC 6582)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( 8000 's) | (1) ${ }^{4}$ | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | $x$ $x$ | -- | -- | -- | -- |
| Accounts and notes rectivable inventory | - | -- | -- | -- | -- |
| Dther current assets | $\times$ | -- | -- | -- | -- |
| Total curient assets | $\times$ | -- | -- | - | -- |
| fixed ussets | $\times$ | -- | -- | - | -- |
| Less: Accum. dep. on fixed astets | $x$ | -- | -- | -- | -- |
| Other assets | $\times$ | -- | -- | -- | - |
| Totel essets | $x$ | -- | -- | . -- | -- |
| Lisbilitios and equity |  |  |  |  |  |
| Other current liobilities | $x$ | -- | -- | - | -- |
| Total current liabilities | $x$ | -- | -- | -- | - |
| Mor l gages parable | $x$ | -- | -- | - | - |
| Long term debt | $x$ | -- | -- | -- | - |
| Other liabilities | $x$ | -- | -- | -- | -- |
| Total lisbilities | $\times$ | -- | -- | $\cdots$ | -- |
| Totel equity | X | -- | - | - | -- |

(1) These estimetes are besed on E sample of businesses reporting 58 les detween $\$ 25.000$ and $\$ 2.000,000$.

See Teble 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Yukon, Gift. Novelty and Souvenlr stores (SIC 6582)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower middle 25\% | Unper <br> midde $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\circ}\right.$ s) | $(1)$ | -- | -- | -- | -- |
|  | Averape |  |  |  |  |
| Liquidity ratio Curpent iatio (times) | 3.0 | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity retio (times) <br> Interest coverage ritio (times) <br> Debi retio (times) | $\begin{aligned} & 1.6 \\ & 6.0 \\ & 0.6 \end{aligned}$ | -- | -- | -- | -- |

(i) The retios represent the ever age of ratios for esch business in the group and cennot be calculated from the figures shown in teble 2 .
(21 These estimetes are besed on semple of businesses peporting seles between $\mathbf{8 2 5}, 000$ and $\mathbf{2 2 , 0 0 0 , 0 0 0}$.
sue foble 1 for ymools and notes.

Definitions:

1. Liquidity retio:

Curpent = current essets / current liabilities.
2. Leverape fetios:
el Debifequity = total liabilities / equity.
b) Debt ratio $=$ total liabilities/totel assets.
c) Interest coverege $=$ ner profi . interest expense / interest expense

TABLE 4. Statoment of changes in financial position for incorporated businesses only, 1987
Yukon, Gift. Novelty and Souvenlr Stores (SIC 6582)

|  | Total(1) | Bettom $25 \%$ | Lower <br> midole 25:. | Uoper | To 25 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses it samole (No.) |  |  |  |  |  |
| Low sa'es value (\$000 s) <br> High sales value ( $\$ 000$ 's) | - | .- | .- | -- | -- |
|  | Average ( 8000 'si |  |  |  |  |
| Operating ectivities |  |  |  |  |  |
| Cash irom oberations | x | -- | -. | -- | -- |
| Dadreciation Other | ${ }_{x}$ | -. | -- | -- | .. |
| Dividends | $x$ | -- | -- | -- | -- |
| Investment ectivities | - |  |  |  |  |
| Discossl of fixed assets | x | -- | -- | -- | -- |
| Inciesse in investmant | $\times$ |  | -- |  | -- |
| Decrease in investment | $\times$ | -- | -- | - | - |
| Financing sctivitios | - |  |  |  |  |
| Incrase in long torm deba Reparment of long term oedt | k | -. | -- | -. | -0 |
| Repayment of longorm debt | k | -. | -- | -. | - |
| Recarment of loans from sharetolders | k | -- | -- | -- | -- |
| Advances 8 loans from government | * | - | -- | -- | -- |
| Incresse in equity | ${ }^{\times}$ | .. | - |  | -- |
| Decrerse in marty | x | .. | .- | -- | -- |
| Increaseldecreesel in cash s equivalents | $\times$ | - | - | -- | -- |
| Cash 8 cquivalents-Beginning of the year | x | -- | -- | -- | -- |
| Cash s equivalents - End of the year | $\times$ | - | -- | -- | -- |

Ill These estimbtes are dased or sample of incorporeted businesses reporting sales between $\$ 25$, oot and $\$ 2,000$, 000 . Semple count includes
only those businesses reporing sterement of changes.
See Table ifor symools and notes

TABLE 5. Employment changes by size of business. 1984-1987 besed on SIC cistsification in i987
Yukon, G1ft, Novelty and Souvenlr Stores (SIC 5582)

| Busiass size expressed in average labour un:ts(1) | Number of businesses | $\begin{array}{r} \text { Total poyrol\| } \\ 1 \$ 000 \text { : } \end{array}$ | Average labour unis(l) | Changes in number of businesses with osid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{array}{r} \text { Nowly } y \\ \text { recorting } \end{array}$ | No Ionger reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 7 | 986 | 62 | - | 3 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-\$ 99 \\ & 500 \text { and over } \end{aligned}$ | 5 1 - | 332 $\times$ $x$ - | 21 38 3 - | : | 3 |
| 1987 |  |  |  |  |  |
| Totel | 12 | 1.022 | 54 | 2 | -.. |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-199 \\ & 500 \text { end over } \end{aligned}$ | $\begin{array}{r}10 \\ 1 \\ 1 \\ \hline\end{array}$ | 311 $x$ $x$ - | $\begin{array}{r}16 \\ 34 \\ 4 \\ \hline\end{array}$ | 2 | . |

(1) Avernge isbour units ar celculated by dividing total payroll by the overege bnabl wage ond selary tate as feported in the Surver of Empioyment. Paypoll and Hours. Staistics Canado. Corologue 92-D02. An overoge lobour unit could be interpioted as full-time employee. Note that the business size groups used ere determined ot the canace level. Thus if business has of lest 500 enoloyees if Canede as ahole but less than that number in any given province it is shom in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in the provious yeer
(3) Refers io Dusinesses reporting no payroll deductions in the following year
"Wewly reporsinge and "no longer reporting" businesses are ossumed to have deen in activity for six months and the information is adjusted ascordingly.

See iable i for symbols and notes

TABLE 6. Selected operating characteristics of small busimesses by sales quartile. 1985-1987 Yukon. Gift. Novelty and Souvenir Stores (SIC 5582)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower middle 25\% | Uoper $\text { midcle } 25 \text { : }$ | Top $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in semple | 3 |  |  |  |  |
| Average sales 5 | $x$ | -- | -- | -- | -- |
| Average expense \$ | $x$ | -- | - | -- | -- |
| Average net profit (loss) g | $x$ | -- | -- | -- | -- |
| Susinesses reporting profit (Mo.) | $x$ |  |  |  |  |
| Average sales ${ }^{\text {a }}$ | $x$ | *- | -- | -- | -- |
| Average expense \$ | $x$ | - | - | -- | -- |
| Average net profits | $x$ | -- | - | -- | -- |
| Ouginesses reporting e lose (Mo.) | 2 |  |  |  |  |
| Average soles \$ | x | -- | -- | -- | -- |
| Aversge expense \$ | $x$ | -- | -- | * -- | - |
| Average net loss \$ | $x$ | -- | -- | -- | - |


| Number of observations in sample | 8 |
| :---: | :---: |
| Average sales \$ | 118.948 |
| Average axpense \$ | 121.254 |
| Average net protit (loss) \$ | -2.306 |
| Businesses reporting profit (No.) | 6 |
| Average seles \$ | 1.015 .489 |
| Averoge expense \$ | 1.010 .907 |
| Average net profit \$ | 4.582 |
| Susinesses reporting loss (Mo.) | 2 |
| Averope seles \$ | 149.696 |
| Averoge expense \$ | 159.267 |
| Averoge net loss\$ | -9.571 |

1987

| Mumber of observations in sample <br> Average soles $\$$ <br> Average expensa \$ <br>  |
| :---: |
| Businesses reporting eprofit (Mo.) <br> Average soles $\$$ <br> Average oxponse \$ <br> Averse net profits |
| Businesser reporting loss (Mo.) <br> Average sales $\$$ <br> Average expense \$ <br> Average net loss |


| 2 |  |  |  |
| :---: | :---: | :---: | :---: |
| $x$ | -- | -- | -- |
| x | -- | -- | -- |
| $\times$ | -- | -- | - |
| 1 |  |  |  |
| $x$ | -- | -- | -- |
| $x$ | -- | -- | -- |
| $\times$ | -- | - | -- |
| 1 |  |  |  |
| $x$ | -- | -- | -- |
| $\stackrel{ }{*}$ | -- | - | -- |
| $\times$ | -- | -- | -- |

(1) These estimates are based on ample of businesses reporting seles beiwen $\mathbf{3 2 5 , 0 0 0}$ and $\mathbf{\$ 2 . 0 0 0 . 0 0 0}$

See lable 1 fop symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987
Yukon. Operstors of Buildings and Dwellings (SIC 751)

|  | Total(1) | Bottom $25 \%$ | Lowe? midde $25 \%$ | Upper $\text { middle } 25^{\circ}$ | $\begin{aligned} & 100 \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samele (No.) Low sales value (\$000 s <br> Migh seles value ( $\$ 000$ 's) | $\left(\begin{array}{l} 30 \\ (1) \\ (1) \end{array}\right.$ |  |  | -- |  |


| Selected expense item | Industiy averope(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses on\|y(3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lowe ! middle $25 \%$ | $\begin{aligned} & \text { Uppe } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Tote 1 | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Lower } \\ & \text { middl } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Uoper } \\ & \text { iddle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of seles |  |  |  |  |
| Decupancy expenses | 21.7 | - | -- | -- | -- | 91.2 | 22.0 | -- | -- | -- | -- |
| Oodrecistion | 12.5 | -- | -- | -- | -- | 96.8 | 12.9 | - | -- | -- | -- |
| Reosirs 8 mainsenance | 1.2 | -- | -- | -- | -- | 20.2 | 5.7 | -- | -- | -- | - |
| Mest. light 8 telephone | 7.4 | -- | -- | -- | -- | 91.5 | 8.0 | -- | -- | -- | -- |
| Rent | 0.7 | -- | -- | - | -- | 4.3 | 16.8 | * -- | -- | -- | -- |
| Personnel expenses | 3.0 | -- | -- | -- | -- | 13.9 | 22.0 | -- | - | -- | -- |
| Financial exponses |  | -- | -- | -- | -- | 97.9 | 10.9 | -- | - | $=$ | -- |
| interest \& bank enarges | 6.5 4.2 | -- | -- | -- | -- | 27.7 94.7 | 23.3 4.4 | -- | -- | $\therefore$ | -- |
| Other expenses | 80.7 | -- | -- | - | -- | 100.0 | 80.7 | -* | *- | -- | -* |
| Profit (loss) | 3.8 | -- | -- | -- | -- | 38.3 | 3.9 | -- | - | =- | -- |
| Total | 100.0 | -- | -- | - | -- | 100.0 | $\ldots$ | -- | -- | - | - |

Symbole
zero or mo observations
-. 200 small 800 be expressed
not applicuble
$\times$ confiontial

## Footnotet

(1) These mimates besed on stomplof businetses poporting seles between 825.000 and 52.000 .000 Totol weighted expenditur on given iom

(3) volue in eech cell $=\frac{\text { Totsi weighted expenditure on given item }}{\text { lots wighted ssles of busingses peporting this iten of expenditure }}$ for foch quertile

This Dorsion of the tobleperteins only to the businesses reporting the specific expense item. Therefore these ratios ere felculstad


## Notes

Dta ore shown oy oust iles when ar best 13 of the sempled businesses coport the specific isen
 ons querter of the torel mumber of businesses. Within eech quartile, the oversge pintio is presented. For comperison purposes. the high and low values of seles or showm

How to upt ine sebles
(I) Locsi the nppropitet seles pange thet is displeym on she two linte entitted bow seles velue end emigh seles velue"
(2) The selected fenge will indicete the proper quartile, i.e. the botton 255. the lower nidde 25t. the uppe miode 25t of the top 25 \%
(3) Dete pertoining to the selected stes size ponge will be in thst quartile.

[^7]TABLE 2. Balance sheet profile for incorporated butinesses only. 1987
Yukon, Operators of Bulldings and Owellings (SIC 751)

| - | Tctal(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower $\text { m } \mathrm{mol} \text { e } 25 \%$ | Upper middle 25\% | $\begin{aligned} & 700 \\ & 25^{\circ} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businester in sample (No.i Low sales value ( 8000 's) Hign sales value ( $\$ 000^{\prime}$ s) | 30 $(1)$ $(1)$ | -- | -- | -- |  |
|  | Average (\$000's) |  |  |  |  |
| Assets - .- |  |  |  |  |  |
| Cash |  |  |  | - | -- |
| Accounts and notes leceivable Inventory | 12 | -- | -- | - | -- |
| Dther current assets | 21 | -- | -- | -- | -- |
| Total current assets | 34 | -- | -- | -- | - |
| Fixed assets | 1.730 | -- | -- | -- | -- |
| Less: Accum. dep. on fixed assets Other sssets | 7 | -- | -- | -- | -- |
| Totel esets | 1.771 | -* | -- | . -- | -* |
| Liebilities and equity Cupient loans | 1 | -- | -- | " -- | -- |
| Other curient liabilities | 725 | -- | -- | -- | -- |
| Total eurrent liabilities | 726 | -- | -- | - | -- |
| Mortgapes payable | - | -- | -- | - |  |
| Long term deb* | 6 795 | -- | -- | -- |  |
| Other lisobilities | 795 | - | -- | -- |  |
| Total liabilities Total equity | $\begin{array}{r} 1.527 \\ 244 \end{array}$ | -- | -- | -- | -- |

111 These estimates are besed on somple of businesses peporting seles between \$25.000 and \$2.000.000.
see Table ifor symbols and nozes.

TABLE 3. Financial ratios(1) for incorporated businesses only. 1987
Yukon. Operstors of 8ulidings and Dwellings (5IC 751)

|  | Totel(2) | $\begin{array}{r} \text { Bot } 80 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowe: } \\ \text { middle } 25 \% \end{array}$ | Upper middte 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low eles value ( $\$ 000$ 's) Hion sales value ( $\$ 000^{\circ}$ s) | $\begin{array}{r} 30 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | -- |
|  |  | Aversoe |  |  |  |
| Liquidiey retio Current ratio (times) | - | -- | -- | -- | -- |
| ```Leverage retios Debt/aquity ratio (times) Interest coveroge rotio (times) Debt petio (times)``` | $\begin{aligned} & 6.3 \\ & 1.4 \\ & 0.9 \end{aligned}$ | -- | -- | -- | -- |

(1) The ratios represent the everge of retios for each business in the groug ond cennot be calculated from the figures show in ioble 2 .
(2) These estimeres spe besed on semple of businesses paporting sules between $\$ 25,000$ nd $\$ 2,000,000$.

Sef Teble 1 for symbols and notes.

## Definitions:

1. Liquidity retio:

Current = curpent asse:s / current lisbilipies.
2. Leverage retios:
al Debi/equity = total liadilities / equity
b) Debt ratio = total liabilifies/ rotal assers
cl Inerest coverage $=$ nel profi *ineerest expense/ interest expense.

TABLE 4. Statement of changes in finencial position for incorporited businesses only. 1987 Yukon. Operators of Buildings and Dwellings (S1C 751)

|  | Tots1(1) | $\begin{array}{r} 80: 10 m \\ 25 \% \end{array}$ | midel ${ }_{\text {Lower }}$ | Upoer middie 25\% | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sample (No. Low soles value ( $\$ 000 \mathrm{~s}$ ) High sales value ' $\$ 000$ 's) | - | -- | -- | -- | -- |
|  | Average ( 8000 \$ |  |  |  |  |
| Operating activities Cssh from oper ations Deprecistion Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | - | -- | -- |
| invertment octivities <br> Disposel of fixed assets Purctuse of fixed assets incresse in investment Decresese in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Financing ectivitias <br> Incresse in long term debt <br> Repayment of long term debt <br> Loans from shareholders <br> Redsyment of loans from shiteholders <br> Advances \& loans from povernment <br> increase in equity <br> Decresse in equity <br> Other | $\begin{aligned} & \bar{x} \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | - <br> - <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - <br> - <br> - | "r | -- <br> - <br> - <br> - <br> - |
| Incresse(decrease) in cash equivalents Cosh \& quivelents-Beginning of the rear Cash equivalents - End of the yoar | $x$ $\times$ $\times$ $\times$ | -- | -- | -- | -- |



TABLE 5. Employment changes by size of business, 1984-1987 besed on 5IC ciasification in igst Yukon, Operetors of Buildings and Owellings (SIC 751)


111 Averoge labout units are calculated by dividing total payroll by the overege onnul wage ond salory rate as reported in the

 500 employees in canode as of wole Dut less thon thet number in ony given province it is show in the 500 end over group
(2) Refers 10 Dusinesses reporfing no poyroll deductions in the previous yeer
(3) Refers to businesses reporting no peyroll deductions in the following year
"Newly reporting" and "nc longer peporting" busintsses are assumed to have oeen in activity for six months and the informetion is acjusted accordingly

5ee foble for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1887
Yukon, Operators of Buildings and Owellings (SIC T51)

|  | Tosal(1) | $\begin{array}{r} \text { Bot:om } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe? } \\ & \text { middle } 25 \% \end{aligned}$ | Upoer $\text { midole } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in sample | 4 |  |  |  |  |
| Average sales | k | -- | -- | -- | -- |
| average expense $\$$ (los) | x | -- | -- | -- | -- |
| Average net profit (loss) \$ | x | -- | - | -- | -- |
| Businesses reporting eprofit (Mo.) | 3 |  |  |  |  |
| Average sales $\$$ | X | -- | -- | -- | - |
| Average expense \$ | x | -- | -- | -- | -- |
| Gverage not orofits | X | -- | -- | -- | -- |
| Businesses peporting loes (Mo.) | 1 |  |  |  |  |
| Qverage sales \$ | $x$ | - | -- | - -- | -- |
| Average expense \$ | $x$ | -- | -- | - -- | -- |
| Average net loss \$ | x | -- | -- | -- | -- |


| Wumber of observations in sample | 12 |
| :---: | :---: |
| Qverage sties $\$$ | 105.997 |
| Average exponse \$ | 81.848 |
| Aversge net profit (loss) \$ | 24.149 |
| Businusses reperting eprofit (Mo.) | 5 |
| Average sales \$ | 109.514 |
| Average expense $\%$ | 71.519 |
| Average net profit | 29.995 |
| Businesses reporting lose (Mo.) | 3 |
| average sales \$ | 135.708 |
| Average expense \$ | 139.682 |
| Average net loss \$ | -3.974 |


(1) These estimeres are based on sample of businesses reporting sales between $\mathbf{2 5}, 000$ and $\$ 2,000,000$.

Sen Table i for symols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Yukon. Operators of Residential Bulldings and Dwellings (SIC 7511)


## Syebole

zero or no observetions
-- 100 smell too de expressed
not sopliceble
$\times$ confidentiol
Pootnoter

$(2)$ Value in esh cest $=\frac{\text { Total weighted expenditure on given item }}{\text { lotal weighted sales of all businesses in the semple }}$ loo for each quertile.

131 Volue in sech cell Total weighted expencitur on given item lotzl weighted soles of businesses reporting this item of expenditufe $\times 100$ for ech quar tile

This portion of the toble pertbins only to the businesses roporting the specific uxpense item. Therefore these pitios ert calculated individually and the cotal will no: nocesserily equel 1005.

## Motes

Dase or shown by quaptiles mhen at least 13 of the sempled businesses report the specific item.
 one querter of the totel number of businesses. Within ench quertile. the aver age retio is presented. for comparison purposes. the nigh and low values of seles bre shown.

How 10 use the teties

(2) The selected renge will indicste the proper quersile, i.e. the bottom 25\%. the lower nidde 25\%, ths upper midde 25z or the $10025 \%$
(3) Dets perteining to the selectod seles sizerenge will be in thet quertile.

Standerd Industrisl Clettifiestion Definition (SIC 18se):
SIC 7511-Operters of Residentisl Buildings and Dwellings
Businesses primerily engaged in operating. Or in owning and operating residentiel buildings and dwellings. This industry includes sporment bulding ofersting. adoriment hotel operating. condominium menagement. letsing of residential buildings and residentisl Duiloings reat estate opersing

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon, Operators of Residential Buildings and Owellings (SiC 7511)

|  | Toral(1) | Bottom 25\% | Lower $\text { midole } 25 \text {. }$ | Uoper $\text { mode } 25^{\circ}$ | $\begin{aligned} & \text { Top } \\ & 25 \mathrm{~m} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses ir sampie (Mo.) Low sales value ( $\$ 000$ 's) Higt sales value ( $\$ 000$ 's) | 20 $(1)$ $(1)$ | -- | -- | -- | -- |
|  | Average ( 8000 's |  |  |  |  |
| Astets |  |  |  |  |  |
| Cash Accounts and notes receivable |  |  |  | -- | -- |
| Accounts and notes receivable Inventory | 18 | -- | -- | -- | -- |
| Other current ossets | 58 | -- | -- | -- | -- |
| Tatal current ossets | 74 | - | "- | -- | -- |
| Fixed assets | 775 | - | - | -- | -- |
| Less: Accum. ded. On fixed nesets | - | $=$ | -- | - | -- |
| Other assets | 33 | - | -- | -- | -- |
| Totel ssets | 882 | - | -- | - | -- |
| Liabilitien and equity |  |  |  |  |  |
| Other current lisbilities | 95 | -- | -。 | -- | -- |
| Total current liobilities | 98 | -- | - | -- | $\cdots$ |
| Mortgages dayable | - | -- | - | -- | - |
| Long term debt | 19 | -- | - | -- | -- |
| Other liabilities | 776 | -- | -- | -- | -- |
| Total liabilities | 892 | -- | -- | -- | -- |
| Total equity | -10 | - | - | - | - |


See iable 1 for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses oniy, 1987
Yuken, Opergtorg of Residentlel buildings and Dwellings (SIc t5il)

|  | Total(2) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upper $\text { midole } 25 \%$ | $\begin{aligned} & \text { TOp } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales vilue ( $\$ 000$ 's) | $\begin{array}{r} 20 \\ \text { (1) } \\ \text { (1) } \end{array}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current ratia (times) | 0.8 | - | -- | -- | -- |
| Leverage retios ```Debt/eavity rotio (times) Interest coverage ratio (times) Debt ratic (times)``` | $\begin{array}{r} -86.1 \\ 1.2 \\ 1.0 \end{array}$ | -- | -- | - | -- |

(11) ine ratios represent the overage of patios for each business in the group ond cannot be calculated from ing figures shown in iable 2 .
(2) These estimetes bre beed on semple of busimesses roporting sples between $\$ 25,000$ and $\mathbf{\$ 2 , 0 0 0 , 0 0 0}$.

Sen reole ifor symols and notes

Definitions:

1. Liquidity retio:

Current $=$ current assets / aurfent liabilities.
2. Leverege plios:
a) Debt/equity $=$ total liabilities / quily
bi Debi ratio $=$ rotal lisbilifies $/$ potal assets.
c) Interes? coverage $z$ net profit - incerest expense / inserest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Yukon. Operators of Residentlal Buildings and Owbllings (SIC 7511)

|  | Total:1) | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> midole 25\% | Uoder midde 25: | $T O D$ 25* |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses ir samble (Nc.) Low sales value (5000's) High se!es value (\$000's) | - | -- | -- | -- | -- |
|  | Average (\$000's) |  |  |  |  |
| Opersting ectivisies Cash 4 rom operations Depraciation Othe? | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | -- | -- | -- |
| Dividends | X | - - | - | - | - - |
| Investment activities <br> Dispossal of fixed assets Purchase of 1 ixed assets lncresse in investment Decrese in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | - | -- |
| Financing ectivities <br> Incrase in long term debt <br> Repayment of long term debt <br> Loens from snareholders <br> Repayment of loans from shareholders <br> advances \& loans 1 tom governmen? <br> Increase in equity <br> Cecrese in equity <br> Other | $x$ $X$ $X$ $x$ $x$ $x$ $X$ $x$ | -- $-=$ $-=$ -- -- -- | -- | \% | -- |
| Incruse(deciesse) in cash bequivalents Cash s equivaients-Beginaing of the year Cash 8 equivalents - End of the reat | $x$ X X | -- | -- | - $=$ | $\cdots$ |

[^8]TABLE 5. Employment changes by size of businesis. $1984-1987$ besed on SIC cisseification in 1987
Yukon, Operators of Residentiel Bulldings sind Owellings (SIC T511)


(1) Average ispoup units are calculated by dividing total peyroll by the average annual wage end salory potes reported in the Surver of Employment. Paypoll and Mours. Statistics Canacm. Catalogue 72-002. An average lbboup unit could be intepreted os a full-qime employee. Note that the business size groups used or determined at the fenco level. thus it business hes er least 500 employees in canaoa as b whole but less then that number in any given province it is shown in the 500 ond over group
(2) Refers to dusinesses peporting no payroll deductions in the provious year
(3) Refers to Dusinesses poporting no paypoll deductions in the following year

Mewly reporting" and mo longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted acco.jingly

See tade f for symbols and notes

TABLE 6. Selected operating charmcteristlcs of small businesses by sales quartile, 1985-1987
Yukon, Opertiors of Residential Bulldings and Dwellings (\$1C 7511)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Uope: $\text { midole } 25^{\circ}$ | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observetions in sample | 2 |  |  |  |  |
| Aversge sales 8 ( | $x$ | -- | -- | -. | -- |
| Average expense \% | $x$ | -- | -- | -- | -- |
| Average net profit (loss) \$ | X | - | -- | -- | -- |
| Businesses reperting profit (No.) | 1 |  |  |  |  |
| Average sales \$ | $\stackrel{x}{x}$ | -- |  | - | -- |
| Averase expense \$ | $\times$ $\times$ | -- | -- | $\cdots$ | -- |
| Average net Drofics | $\times$ | -- | -- | -- | -- |
| Businesses reporting loss (Mo.) | 1 |  |  |  |  |
| Average sales $\$$ | $x$ | -- | -- | . -- | -- |
| Average expense \$ | $x$ | - | -- |  | -- |
| Average net loss \$ | $\times$ | -- | - | -- | -- |

1986

```
Wumber of observations in sample
    Average sales$
    Average expense $
    Average expense $ (loss) $
Businesses reporting e profit (Mo.)
    Average sales $
    Average xpense,
    Average net profits
Businesses reporting a logs (No.)
    Average sales $
    Average expense $
    Average expense $
Wunber of observations in sample Average sales \(\$\)
Average expense \$
average net profit (loss) \$
\begin{tabular}{|c|c|c|}
\hline \multicolumn{3}{|l|}{Businesses reporting eprofit (Mo.)} \\
\hline \multicolumn{3}{|l|}{\multirow[t]{2}{*}{Average sales \$}} \\
\hline & & \\
\hline \multicolumn{3}{|l|}{Average net profit \$} \\
\hline \multicolumn{3}{|l|}{\multirow[t]{2}{*}{Businesses reporting lose (No.)}} \\
\hline & & \\
\hline \multicolumn{3}{|l|}{Average expense \$} \\
\hline Average & net loss \$ & \\
\hline
\end{tabular}
```

3
$x$
$x$
umber of observetions in sample Average sales $\$$
Average expense f
$\begin{array}{ll}-- & - \\ -- & -\end{array}$
$\begin{array}{ll}-- & - \\ -- & - \\ - & \end{array}$
Average sales $\$$
Average expense \&

1987

| Number of observetions in emmole |  |
| :---: | :---: |
| Average sales \$ | 79.898 |
| Average expense \$ | 60.981 |
| Average net protit (loss) \$ | 18.917 |
| Businesses reporting profit (Mo.) |  |
| Average sales S | 99.988 |
| Aversge expense ${ }^{\text {a }}$ | 46.029 |
| Average net profit \$ | 53.959 |
| Queinesses reporting e loge (mo.) |  |
| Aversge soles | 82.535 |
| Average expense s | 83.870 |
| Average net loss \$ | -1.335 |

[^9]TABLE 1. Selected operating ratios, in percent of sales, 1987
Yukon, Operators of Non-Residential Buildings (SIC 7512)


## Syabols

zero of no observetions
-- 100 smel। 100 be expressed
not spplicable

- confidentis!


## Footnetes

(1) These simetes are besed on semple of businesses reporting sales between 325.000 nd 52.000 .000
(2) Value in ench call $=\frac{\text { Total weighted expenditur on given item }}{\text { iotal weighted soles of all businesses in the sample }} \times 100$ for each quartile
(3) Value in esch cell $=\frac{\text { Total weighiec steles of ousinesses raporting this item of expenditure }}{}$ for ech quarsite

This portion of the toble perteins only to the businestes poporing the specific expense item therefore these ratios are celculated individusliy and the cotal will not nocesserily equal 1005 .

Motes
Det are shown Dy quar files when et least 13 of the sampled businesses repori the specific iqem
 one quarter of the total number of businesses, Within meh quertile, ine merape ropio is presented. For comperisen purposes. the high and iow volues of sties ere shom.

## How to use the tebles


(2) The selected range will indicete the proper quertile, i. e. the bottom 25\%, the lowit middi 25z, the upper nidde 25\% or the 10025 z.
13) Deqe perioining to the selected seles size pange will be in thet gutitile

Stenderd Industrisl CIsgificstion Definision (SIC 1980):
SIC 7512 . Operators of Mon-Residentiel Buildings
Businesses primarily engaged in operbting. or owng and operaling non- es dentiml buildings. Fnis industry includes erene oper ating. conference/convention cenppe operating. leasing non-resioential buildings. meteing halt opersting. offict building pental, operating mon-residetiol Duiloings pesl estere. shopping eentre operating. stadium operaping ond thetre building operating.

TABLE 2. Balance sheet proflle for incorporated businesses only. 1987
Yukon, Operators of Non-Residential Bulldings (SIC 7512)

|  | Totsil1) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lowe? } \\ & \text { middie } 25 \% \end{aligned}$ | Uppe? $\text { midde } 25:$ | $\begin{aligned} & \text { TOO } \\ & 25^{2} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Low sales value ( 5000 's) High sales value $(\$ 000$ 's) | $\begin{aligned} & 10 \\ & (1) \\ & (1) \end{aligned}$ | -- | -- | -- | - |
|  | Average ( $\$ 000{ }^{\text {s }}$ ) |  |  |  |  |
| Assets - . - . - . - |  |  |  |  |  |
| Cash Accounts and notes roceiveble | 11 | $\cdots$ | $\cdots$ | - | -- |
| Inventory | 1 | -- | -- | -- | -- |
| Other curfent assets | 12 | - | -- | -- | - |
| Total current essets | 23 | -- | -- | -- | -- |
| Fixed assets | 1.997 | -- | - | -- | -- |
|  | - | -- | -- | -- | - |
| Other ussets |  | -- | -- | -- | -- |
| Total esets | 2.020 | -- | -- | . -- | - |
| Liebilities and equitr |  |  |  |  |  |
| Other cuprent liabilities | 900 | -- | -. | -- | -- |
| Total cuprent lisbilities | 901 | -- | -- | -- | -- |
| Mortgages payable | , | -- | -- | - | - |
| Long term debt | 2 | -- | - | - | -- |
| Deher lisoilities | 802 | -- | -- | -- | -- |
| Total liabilities | 1.706 | -- | -- | -- | -- |
| Total equity | 314 | -- | -- | -- | -- |

(1) These estimetes ar Dosed on sampie of businesses reporting $\$$ ol es Detwen $\$ 25.000$ and 82.000 .000 .

See Table for symbols and notes.

TABLE 3. Financisi ratios(1) for incorporated businesses only. 1987
Yukon. Operstors of Non-Resldentisl Bulldinge (SIC 7512)


(1) The retios represent the werage of ctios for ach business in the group and connot be calculated from the figures shown in tuble 2.
(2) These estimstes are besed on semple businesses reporting seles betwen $\$ 25,000$ and $\$ 2,000,000$.

Sen isble for symols and notes.

Definitions:

1. Liquidity retio:

Current a curpent essets / cuprens listilities
2. levertoge patios:
a) Debi/equity $=$ qoial liabilities / equity.
b) Debi ratio = total liabilities/ total assets
c) Interest coveroge $=$ net prcfin . interest expense/interes? expense

TABLE 4. Statement of changes in financi青l position for incorporated businesses only. 1987
Yukon. Opermtors of Non-Residentil Bulldings (SIC 7512)

(1) Thes estimates are basto on a sample of incorporated businesses reporing sales between \$25,000 end 82,000,000. Semple count includes only those businesses reporting steitent of chonges.
see ieble 1 for symbols and noies

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC classificetion in is87 Yukon, Opertors of Non-Residential Buildinge (SIC 7512)

 Supver of Employmens. Dayroll snd Hours. Stapispics Canode. Catalogut 92-002 an bversge lobour unit coulo be interproied as e full-ime mployee. Note that ine business size groups used ape determinad at the Conda level. Thus if a business has at leas? 500 engloyees in conde as owhol out less than that number in any given province it is show in the 500 and over group.
12) Refers io businesses reporting no payroll deductions in the previous vear.
(31) Refers to businesses reporting no payroll decuctions in the following year
"Newly reportinge and "no longer eporting" Dusinesses are assumed to hove deen in ectivity for six months and the informasion is edusted becordingly
see isole ; for symouls and nozes.

TABLE 6. Selected operating characteristics of emall businesses by sales quartile. 1985-1987
Yukon. Operators of Non-Residential Buildings (SiC 7512)

|  | To:a1! 1) | $\begin{array}{r} \text { Bot } 5 \text { om } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { midole } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in sample | 2 |  |  |  |  |
| Aversge sales \$ | $x$ | - | -- | -- | -- |
| Aversge expense \$ | $x$ | -- | -- | -- | -- |
| Average nei profit (loss) s | $x$ | -- | - | -- | -- |
| Businesses reporting eprofit (Mo.) |  |  |  |  |  |
| Average salos 5 <br> Average expense 4 | X | -- | -- | -- | -- |
| Average net profits | x | -- | -- | -- | -- |
| Businesses reporting loss (No.) | - |  |  | . |  |
| Average sales \$ | $x$ | - | =- | -* | -- |
| Average expense \$ | $x$ | -- | -- | - -- | -- |
| Average net loss \$ | X | -- | - | -- | -- |

1985


1987

| Mumber of observetions in smmple <br> Average sales $\$$ <br> Average expense s <br> Avorage net profit (loss) \$ | $\begin{array}{r} 128.769 \\ 127.207 \\ 1.562 \end{array}$ |
| :---: | :---: |
| Businesses reporting a prolit (Mo.) |  |
| Averspe stles | 128.769 |
| Average expense | 127.207 |
| Average net profit s | 1.562 |
| Buginesmes reporting long (Mo.) |  |
| Average soles! |  |
| Aversge expense \% |  |
| Average net loss \$ |  |

11) These estimates are bosed on senple of businesses peporting soles betwem $\$ 25.000$ ind $\$ 2.000 .000$

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios. In percent of sales. 1987
Yukon, Insurance and Real Estate Agencies (SIC 7611)

|  | Total(1) | Botiom $25 ;$ | $\begin{aligned} & \text { Lowe? } \\ & \text { m.ade } 25 \% \end{aligned}$ | UDDE? $\text { middele } 25^{\circ}$ | Top <br> 2 S |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value (\$200's) Migh sales value $\$ \$ 000^{\circ}$ s! | $\begin{array}{r} 5 \\ \{1 \end{array}$ | .- | -- | -- | -- |


| Selected expense item | Industry average(2) |  |  |  |  | $\begin{aligned} & \text { Wbusi- } \\ & \text { nessesing } \\ & \text { reporting } \end{aligned}$ | Redorting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lowep } \\ \text { middte } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Upper } \\ \text { miodle } \\ 25 \% \end{array}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25x | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 x \end{array}$ | $\begin{array}{r} \text { Uoper } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sioles |  |  |  |  |
| Occupency expenses | 8.1 | -- | - | - | -- | 100.0 | 8. 1 | - | - | - | -- |
| Deprecistion | 2.3 | -- | -- | - | $\cdots$ | 100.0 | 2.3 | -- | - | - | - |
| Redair s maintunance | 0.6 | -- | -- | -- | - | 80.0 | 0.8 | - -- | - | -- | -- |
| Hest. light \& telephone | 2.9 | -- | -- | -- | - | 100.0 | 2.9 | -- | -- | -- | "- |
| Ren: |  | -- | -- | -- | *- |  |  |  | -- | - | -- |
| Personnel expenses | 60.5 | -- | -- | -- | -- | 100.0 | 60.5 | -- | -- | -- | -- |
| Finencisl expenses | 3.3 | -- | -- | -- | -- |  |  | - .- | -- | - | -- |
| intorest \& Dant charges piotessional fees | 1.9 | -- | -- | -- | -- | 100.0 100.0 | 1.9 1.5 | + -- | -- | -- | -- |
| Other expenses | 13.5 | -- | -- | -- | -- | 100.0 | 13.5 | -- | -- | - | -- |
| Profit (loss) | 14.6 | -- | -- | -- | -- | 100.0 | 14.6 | -- | - | -- | -- |
| Total | 100.0 | - | -- | -- | -- | 100.0 |  | -- | ** | -* | -- |

## Syebolt

zero or no observetions
-- too smell too of expressed
nct epplicoble
$x$ confidentill

## Footnates

|1) These हst metes ere besto on somple of Dusinesses reporing 581 es Detween $\$ 25,000$ and $\$ 2,000,000$.
lotel weignted expenditure on a given isem

(31 velue in each cell = $\frac{\text { lotel weighted expenditure on given ifem }}{\text { lotal wighted seles of Dusinesses reporting this item of expenditure }}$ for fortite
This portion of the table pertins only to qhe businesses reporting the specific exponse iqem. Ther ifor these rerios ere celculatio individuelly and the toral will hol necessarily equel $100 \%$

## Wotes

Data ere thown by quartiles when at last 13 of the samplad businesses report phe specific iten
 one querter of the total mumber of businestes. Within each quartile, the oversge retio is presented. for comparison purposes, the migh and low vilues of siles ere shown

## Mow to ust the sebles


(2) The selected range mill indicete the proper quertile. i. e. the botion 25s, the lower nidde 25\%. the upper midde 25s or the sop 252
(3) Dets perteining to the seloctad sales size range mill be in that quertile

Stenderd Industrisl Claseificstion Definision (SIC Issol:
SIC 7811 - Insurmine and Real Estate Agmeiet
Businesses primarily engape tp ether the selling of insurance and pension products as an independent apent or broker or dealimg in ret estate such as buying and selling for others, manging and appraising real estate for others or whose activisies encompass Doth fielas Busimesses engaged in pal estare appraisal services. independent insupance claimadusters. insurance agenis and brokers. insurance and rea! estare agencies, insurance broker services and real estate agencies are included in this industry

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Yukon, Insurance and Real Estate Agencies (SIC 7611)

|  | Total!1) | $\begin{array}{r} \text { BO: } 10 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { mod } 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses in sample (No.) Low sales value ( $\$ 000$ s) High salos value ( $\$ 000$ 's) | $\begin{array}{r} 5 \\ (1) \\ (1) \end{array}$ | -- | -- | -- | -- |
|  | Average ( 8000 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | 9 | -- | -- | -- | -- |
| Inventory | - | -- | -- | -- | -- |
| Other current assets | 71 | -- | -- | -- | - |
| Totel current assets | 79 | -- | -- | -- | -- |
| Fixed assets | 110 | - | -- | -- | -- |
|  | 32 | -- | - | -- | -- |
| Other assets | 32 | -- | -- | -- | -- |
| Total sacts | 221 | -* | -- | - -- | -- |
| Lisbilities and equity |  |  |  |  |  |
| Other current liabilities | 48 | -- | -- | -- | -- |
| Total current liabilities | 51 | -- | $\cdots$ | -- | -- |
| Moriaages payable | - | -- | -- | -- | -- |
| Long term oebt | - | -- | -- | -- | -- |
| Other liabilities | 65 | -- | - | -- | -- |
| Total liabillities | 117 | -- | -- | - | -- |
| Total equity | 104 | -- | -- | -- | -- |

11 inese estimetes are based on a sample of businesses reporting seles between $\$ 25.000$ and $\$ 2.000 .000$.
See isble i for symols and notes.

TABLE 3. Financial retfos(1) for incorporated businesses only, 1987
Yukon, Insurence and Reel Estete Agencles (SIC 7611)

|  | Total(2) | Bot:om 25\% | $\begin{aligned} & \text { Lower } \\ & \text { middle } 25 \% \end{aligned}$ | Upder $\text { middle } 25 \%$ | 10p 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (NO.) Low sales value $\left(\$ 000^{\prime}\right.$ s) High sales value ( $\$ 000$ 's) | $(11)^{5}$ | -- | -- | -- | -- |
|  | Averses |  |  |  |  |
| Liquidity retio Current ratio (times) | 1.5 | -- | -- | -- | -- |
| Leversege potios ```Debt/equity fatio (times) Interest coverage ratio (times) Oebt ratio (times)``` | $\begin{array}{r} 1.1 \\ 11.1 \\ 0.5 \end{array}$ | -- | -- | -- | -- |

(1) The ratios represent the werage of retios for each business in the group ond cennot be calculated from the figures show in table 2 .
(2) These extimates er besed on ample of businasses reporting seles between $\$ 25.000$ and $\$ 2.000 .000$.

5ee imble ifor symbols and notes.

Definitions:

1. Liquidity ratio:

Current = cuprent assers / current libbilities.
2. Leverage retios:
a) Debr/equity = potal liabilities / equity
(b) Debr ratio $=$ rotal lisbilities $/$ total assets
c) lateres coverage $z$ net profip . interest expense / inverest expense

TABLE 4. Statement of ehanges in financial position for incorporated businesses only. 1987 Yukon, Insurance and Real Estate Agencles (SIC 7611)


Ill inese estinetes are besed on a somple of incordorered dusinesses reporting seles between 525,000 no $\mathbf{5 2 , 0 0 0 , 0 0 0 \text { . Senple count inciudes }}$ only those businesses roporing atistement of chenges
See Tribin 1 for symbols and notes.

TABLE 5. Employment changes by fize oi uusiness, 1984-1987 based on SIC ciaselfication in is87 Yukon. Insurance and Res) Estete Agencies (SIC 7811)

| Business size expressed in overage labour un ts (1) | Number of businesses | $\begin{aligned} \text { Total } \\ \\ (\$ 000 \text { soll } \end{aligned}$ | Average labour units(i) | Changes in number of busincsses with osid employees |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Newly reporting(2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Total | 11 | 1.263 | 75 | 1 | 1 |
| $\begin{aligned} & \text { less than } 20 \\ & 20-99 \\ & 100-499 \\ & 500 \text { and over } \end{aligned}$ | $\begin{aligned} & 7 \\ & 1 \\ & 1 \\ & 2 \end{aligned}$ | 474 $x$ $x$ $x$ | $\begin{array}{r} 28 \\ 21 \\ 9 \\ 17 \end{array}$ | $!$ | 1 - |
| 1987 |  |  |  |  |  |
| Total | 15 | 1.385 | 63 | 3 | -• |
| $\begin{aligned} & \text { less than } 20 \\ & 20 \text {. } 99 \\ & 100 \text {. } 499 \\ & 500 \text { and over } \end{aligned}$ | 12 3 3 | 953 - 436 | 43 - 20 | 3 | $\cdots$ |

[^10]TABLE 6. Selected operating characteristics of small businesses by sales quartile, $1985-1987$
Yukon, Insurance and Resi Estate Agencies (SIC 7611 )

|  | Total(1) | Bottom 25\% | Lower $\text { midele } 25 \%$ | Upper riddie 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in tmmple | - |  |  |  |  |
| Average sales 5 | $x$ | -- | -- | -- | -- |
| Averape expense $\$$ | $x$ | -- | -- | -- | -- |
| Averape net Drotit (loss) \$ | $x$ | -- | -- | -- | - |
| Businesses reporting a profit (Wo.) |  |  |  |  |  |
| Averape saies \$ | $x$ | -- | =- | -- | -- |
| Averape expense ${ }^{\text {g }}$ | $x$ | -- | -- | -- | -- |
| Average net Drofits | X | -- | -- | -- | -- |
| Businesees peporsing a loss (Mo.) | - |  |  | , |  |
| Average sales \$ | $x$ | -- | -- | , -- | -- |
| Average expense \$ | $\times$ | -- | -- | - -- | -- |
| Average net loss \$ | $\times$ | -- | -- | -- | -- |

```
Mumber of observetions in sample
    Average sales S
    Avelage expense $
    Average net protit (loss) &
Businesses reporting a profit (Mo.)
    Average sales $
    Average mxoenses
    Average net Diofits
Busingese roporting lose (Wo.)
    Averspe soles S
    Average expense
    Average expense %
    Average sales 
```

    1
    | x |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| $x$ | -- | -- | -- |  |
| $\times$ | -- | -- | $\because$ | -- |
| 1 |  |  |  |  |
| $\times$ | -- | -- | -- | -- |
| $\times$ | -- | -- | -- | - |
| $\times$ | -- | -- | -- | - |
| - |  |  |  |  |
| * | -- | -- | -- | -- |
| $\times$ | -- | $\cdots$ | $\because$ | -- |
|  | -- | -- | -- | -- |

1987
Number of observetions in emmple
Average sales $\$$
Average expense $\$$
Average net Drotit lloss) $\$$

Businesses reporting eprofis (Wo.)
Average sales \$
Averoge expense s
Average net profit $\$$

Businesset peporting lose (Wo.)
Average sales $\$$
Averoge exdenses
Average net loss
(19) These esimetes are based on sample businesses reporting sales betwen $\$ 25,000$ and $\$ 2.000,000$.

See table 1 for symbols and nopes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Yukon, Management Consulping Services (SIC 7191)

|  | Total(1) |  | Bottom 25\% |  | towemiodle 25\% |  | UDDe: midéle 25\% |  |  | $\begin{aligned} & \text { Ton } \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Low sales value ( $\$ 000$ 's) High sales value $1 \$ 000$ 's |  | $\left(\begin{array}{l} 17 \\ 1 \\ 1 \end{array}\right)$ |  | -- |  |  |  |  |  |  |  |
| Se'acted exotsse item | Induster overage(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses on 1 y ( 3) |  |  |  |  |
|  | Total | Bottom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Uoper middl 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Tots 1 | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{array}{r} \text { UpDer } \\ \text { midol } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { TOP } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of zales |  |  |  |  |
| Decupancy expenses | 3.0 | -- | -- | -- | -- | 41.2 | 7.2 | -- | -- | -- | -* |
| Deoreciation | 0.9 | -- | -- | -- | -- | 34.2 | 2.5 | -" | -- | -- | -- |
| Redeits s meintenonce | 0.1 | -- | -- | -- | =- | 8.3 | 4.6 | -- | -- | $\cdots$ | - |
| Hear. lighe \& telephone | 1.1 | -- | -- |  | - | 35.4 | 3.0 | -- | -- | -- | - |
| Rent | 0.7 | -- | -- | -- | - | 8.3 | 8.1 | - -- | -- | -- | -- |
| Personnel expenses | 20.5 | - | -- | -- | -" | 54.6 | 37.6 | -- | -- | -- | -* |
| Finenciel expenses | 2.2 | -- | -- | -- | -- | 72.1 | 3.0 | - | -- | -- | -- |
| inferest \& bank charges Protessionsl fees | 0.3 1.9 | -- | -- | - | -- | 69.8 56.8 | 3.8 | -- | -- | -- | -- |
| Other expenses | 15.3 | -- | -- | - | - | 72.1 | 21.2 | $\cdots$ | -- | -- | ** |
| Profit (loss) | 59.0 | -- | -* | -- | -- | 100.0 | 59.0 | -- | -- | -- | -* |
| Total | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | -- | -* | -- |

Symbols
zero of no observations

- too smell 100 be expresseo
not oppliceble
x confidentic!


## footnotes

(11) These estimeres bre besed on semple of businesses roporting sales between 825,000 und $52,000,000$

(3) Velue in isen cell $=\frac{\text { Total weighted expenditure on given iter: }}{\text { lotal wighted sales of businesses reporting this item of expenditure }}$ for ech quartile

This portion of the table pertbins only to the Dusinesses poportimg the specific oxpense ittm. Thereforg fhest perios ore cticulated
individully and the totel will hot necesser ly equil 100 \%

## Motes

Dstere shown by quertiles when st least 13 of the somplide businesses poport the specific ifem
Records were renked in escending order eccording to stes ize. Esch quartile li. ©. Dottom 25\%. lower midde 25\%, etc. ropresents one quarter of the rotel number of businesses. Within ench quertile. the overage ratio is presenteo. for comper isom purposes, the high sind low values of sales ern shown

Mom to use the tebles

(2) The selected renge will indicme the proper quartile. i. the botton 25z. the lower niod $25 z$. the upper hidole $25 \%$ of the $10025 \%$
(3) Dete pertiming to the selected seles sire ronge will be in ther quertile.

## Stenderd Industrisl CIEssification Definition (SIC 18so):

Sit 7771 - Menegteent Consuliing Services
Bus inesses primarily engagec in providing business ono menagement consulting services such es Dus iness menegement consulsing eervices
 management consulianis, Dersonnel management consuliants and iar itt and customs consuliants

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon, Mansgement Consulting Services (Sic 7771)


111 These estimetes besed on sample of businses reporing so between $\$ 25,000$ and $\$ 2,000.000$.
see iable 1 for symools and notes

TABLE 3. Financial ratios(i) for incorporated businesses only. 1987
Yukon, Menegement Consulting Services (S1c 7771)


(1) The rotios represent the everage of retios for cech ousiness in the group and cannot be calculeted from the figures shown in table 2.

See Toble 1 for symbol and notes.

## Definitions:

1. Liquidity retie:

Current a current assets f curtent liabilities
2. levertape retios:

Debe/equity = toral liabilities / equity
o) Debt ratio $=$ toqal liabilities / toisl assets
c) Interest coverage $=$ neq profit interest expense $/$ interest expense

TABLE 4. Statement of changes in financial position for incorporated bustnesses only, 1987
Yukon, Management Consulting Services (SIC 7771)

|  | Tote111) | $\begin{gathered} \text { B0: } 10 \mathrm{~m} \\ 25 \% \end{gathered}$ | Lowe? middie 25\% | $\begin{array}{r} \text { Upoet } \\ \text { midole } 25 \% \end{array}$ | Top 28: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.! Low sales value ( $\$ 000^{\circ}$ s) High sales value $1 \$ 000^{\prime}$ s) | $\begin{aligned} & 3 \\ & (1) \\ & (1) \end{aligned}$ |  | -- | -- | -- |
|  |  |  | verage 1500 |  |  |
| Operetimg ectivities Cash from operstions Dedreciation Other | $x$ $\times$ $\times$ | -- | -- | -- | -- |
| Dividends | X | -- | - | -- | -- |
| Investment ectivities <br> Disposs of fixed sssets Purchese of fixed essets Incresse in investment <br> Decreses in investment | $x$ $x$ $x$ $x$ | -- | -- | - | -- |
| Financing ectivities <br> Increse in long term debt <br> Repayment of long term debe <br> Loans from shareholders <br> Repayment of loans fiom shareholders <br> Ldvances 8 loans 4 om government <br> Increase in equity <br> Decrease in equity <br> Other | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - <br> - <br> - <br> $=$ <br> - <br> - | - - - - - | $\square$ $=$ $=$ - $=$ - $=$ - | - - - - - - |
| Incresse(decrease) in cash equivalents Cesh equivelents-beginning of the year Cash Equivalents - End of the rear | $x$ $x$ $x$ | -- | -- | -- | $\cdots$ |

 only those businesses peporting stiment of changes
See iable i for symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC climsification in ig87
Yukon, Mangement Consulifing Services (Sic 7771)



 full-time employee More that the business size groups used ore deigmined ot the canode level. ihus if obsiness hes er leset 500 employees in Canada as a whole but less than thas number in any given province it is shomm in the 500 and over group
(2) Refers to Dusinesses reperting no payroll deducitons in the previous year
(3) Refers to businesses reporting no payrall deductions in the following year
"New:y reporting anc "no longer reporting" businesses are assumed to have been in activisy for six months and the information is adjusted accordingly

See iate for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Yukon, Management Consulting Services (SIC 7771)




| Number of observations in sample | 17 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 46.349 | -- | -- | - | -- |
| Average expense \$ | 25.079 |  | -- | -- | -- |
| Average net protit (loss) \$ | 21.270 | -- | -- | -- | -- |
| Businesses feporting profit (No.) | 16 |  |  |  |  |
| Aversee ssles \$ | 46.840 | - | -- | - | -- |
| Average expense \$ | 25.234 | -- | -- |  | -- |
| Averege net profis \$ | 21.606 | - | -- | -- | -- |
| Businesser poporting loge (Mo.) | 1 |  |  |  |  |
| Average salas $\$$ | 57.893 | "- | -- | - | -- |
| Aversge xomse \$ | 57.981 | -- | - | -- | -- |
| Average net loss 5 | -88 | - | - | -- | -. |

(1) These estimeter based on sampl of businesses reporting sales between $\$ 25,000$ and $\$ 2.000 .000$.

See rable 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Yukon. Hotels and Motor Motels (SIC 9111)

|  | Total(1) | $50+10 m$ $25 \%$ | miode Lower | miodie $\begin{aligned} & \text { Uoder } \\ & 25 \%\end{aligned}$ | 900 $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businusses in sample (No.) | 10 |  |  |  |  |
|  | $(1)$ | -- | -- | -- | -. |


| Selected expense item | Industiy average(2) |  |  |  |  | $\begin{aligned} & \text { x busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only ( 3 ) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} \text { Bot } 10 \text { m } \\ 25 x \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } \\ 25 \% \end{array}$ | UDoer midole 25\% | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |  | Tatal | $\begin{array}{r} 80+20 \mathrm{~m} \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } 10 \\ 25 \% \end{array}$ | Upoer miode | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Parcent of sales |  |  |  |  |
| Occupancy expenses | 22.3 | -- | -- | -- | - | 100.0 | 22.3 | - | -- | -- | -- |
| Deprecietion | 4.6 | -- | -- | -- | - | 89.2 | 5.2 | -- | -- | -- | -- |
| Redeirs 8 mointensmce | 2.1 | - | -- | -- | -. | 89.2 | 2. 5 | - | -- | $\cdots$ | -- |
| Hest. light \& telephone | 4.7 | - | -- | - |  | 89.2 | 5.3 | -- | -- | - | - |
| Rent | 16. 6 | -- | $\cdots$ | -- | -- | 32.3 | 32.8 | , -- | - | -- | -- |
| Personnel expenses | 16.1 | -- | -- | - | =- | 78.5 | 20.5 | -- | - | - | -- |
| Financial expenses | 5.6 | - | -- | -- | -- | 100.0 | 5.5 | -- | -- | -- | -- |
| Interest $\delta$ bank charges | 4.9 | -- | -- | -- | -- | 100.0 | 4.9 0.8 | -- | -- |  | -- |
| Professional fees | 0.7 | -- | -- | -- | -- | 89.2 |  | -- | -- | -- | - - |
| Other expenses | 56.8 | -- | - | -- | -- | 100.0 | 56.8 | -- | -- | -- | -- |
| Profit (loss) | -0.8 | -- | -- | -- | - | 100.0 | -0.8 | -- | -- | - | - |
| Total | 100.0 | -- | -* | -- | -- | 100.0 | $\ldots$ | -- | -- | -* | - |

## Syebols

24PO of no observetions
-- 100 smell 100 be expressed
not applicabis
$\times \quad$ confidential

## feotneres


(2) Velue in ench ceil $=\frac{\text { Tots weignted expenditure on given ipen }}{\text { Total weighed sales of all businesses in the sample }} \times 100$ for each quertile.

This portion of tht toble pertsins only io the businesses reporiing the specific expense item. Therefore these prios ore celculated inoividully and the toisl will not mecesserily equ: $100 \%$

Motes
Doto ere shown by quartiles when at least 13 of the sampled businesses ruport the specific item.
mecords mere ponked in sscending ordep eccording to solss siz. Esch quitile li. bottom 25z. ower midde 25z. etc. represents one querter cf the tctet number of businesses. Within esch quartile. the oversge ratio is presented. for comparison purposes, the high and low velues of sties er shown

How to use the tebles

(21 The selected range will indicte the proper quertile, i. ihe bottom 25\%. the lower midd 25\%, the upper nidde 25\% or the top $25 z$.
(3) Dete perteining to she selecter seles ize penge will be in thot outitile.

Stenderd Industrisf Cleesilicetion Definition ISIC Insol:

## SIC 8111 - Motels and Motor Motels

Business primarily engaged in providing short term accommodetion to the public with or withoup food, bever ape and other services. . hotel-tyos room has access only fiom the interior of the building and motehotel fyot room has access fom both the interiop and erterior. Ircluded se businesses engaged in hostels, hotel accommodetion services lexcept aper tment hotels!. hotel fodging services lexcept epartment hole!sl. hotels lexcept apar tment and private hotelsl and motor holels

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Yukon. Hotels and Motor Motels (SIC 9111)

|  | Total(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midde } 25 \% \end{aligned}$ | upder $\text { modole } 25:$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales vaiue ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $(1)^{9}$ | -- | -- | -- | -- |
|  | Average ( 8000 's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Cash | i | - | -- | -- |  |
| Accounts and notes receivable | 14 | -- | -- | -- |  |
| Diher current assets | 42 | -- | - | -- | -- |
| Total current assets | 56 | - | - | -- | -- |
| Fixed assets | 321 | - | -- | -- | -- |
| Less: Accum. dep. on fixed assets | - | -- | -- | -- | -- |
| Other assets | 47 | -- | -- | -* | -- |
| Total issets | 423 | - | -- | - -- | - |
| Liebilities end equity |  |  |  |  |  |
| Curpent loans Other current liabilities | 25 59 | -- | -- | -- | -- |
| Total current liabilities | 84 | -- | - | -- | -- |
| Mortgages dayabie | - | - | -- | -- | -- |
| Long ierm debt | 31 | - | $\cdots$ | -- | -- |
| Other liabilities | $31!$ | -- | - | - | -- |
| Total linbilitios | 425 | - | -- | -- | -- |
| Total equily | -3 | -- | -- | -- | -- |

(1) These estimates sre oased on semple of businesses peporting sales betwen $\$ 25.000$ anc $\$ 2.000 .000$

See Table 1 for sympols and notes

TABLE 3. Financtai ratios(1) for incorporated businesses only. 1989
Yukon, Hotels and motor Hotels (SIC mil1)


(1) The retios represent the merege of retios for beh business in the group ond cennot pe celculoted fron the figufes shown in isble 2 .

See libl 1 for ymbols and notes

## Definitions:

1. Liquidity peqio:

Cupront a curpent assets / curpent lisbilitims

## 2. Leverege ritios:

al Debylequity $=$ total lisbilities / Rquity
b) Debt etio = toial liabilities/ total assets
c) lnterest coverage $=$ net profit - interest expense/interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. ig87 Yukon, Motels and Motor Motels (SIC 9111)


111 These estimates bre baseo on sample of incorporareo businesses reporting sales between $\$ 25.000$ and $\$ 2.000 .000$. 5 ample count includes
only those businesses coporting s? stemen? of chenges
Ste Itole ifor symbols sino notes.
TABLE 5. Employment changes by size of business, 1984-1987 besed on SIC ciesaiflcation in ise7
Yukon, Motels and Motor Motels (SIC 9111)


IIf averoge labour units are coleulsied by dividing total payrolt by the overnge onnusl wege enc salery cete ss reported in the
 full-qime employee. Note the the ousiness size groups used are determined at the Canode level. "hus if ousiness has ol lest 500 employes in Conaca as athole Dus less than that number in eny given province it is show in the 500 and over groupi
(2) Reters io Dusinesses reporting no payroll deductions in the previous year

131 Refers to businesses poporting no payrolt deductions in the foltowing year

- Maw y reporting" and "no longer reporting" businesses are assumed to heve deen in activity for six monshs gnd qhe information is adjusteo accoroingly

See labie 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon. Motels and Motor Motels (SIC 9111)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | Upper $\text { midele } 25 \%$ | $\begin{aligned} & \text { TOO } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observstions in sample | 3 |  |  |  |  |
| Average sales \$ | $x$ | - | -- | -- | -- |
| Aversge expense $\$$ | * | * | -- | -- | -- |
| Average net profit (loss) \$ | $x$ | - | -- | =- | - |
| Businesses reporting profit (Mo.) | 3 |  |  |  |  |
| Average sales $\$$ | $x$ | -- | -- | -- | -- |
| Average expense 5 | $x$ | -- | - | -- | -- |
| Average net deofit \$ | $x$ | - | - | - | -- |
| Businesses reporting lozt (Mo.) | - |  |  |  |  |
| Average soles \$ | $x$ | -- | -- | - -- | *- |
| Average expense 5 | $\times$ | -- | -- | -- | -- |
| Average net losss | $x$ | -- | -- | -- | -- |

Number of observetions in somple Average sales $\$$ Average expense $\$$ Avet age not orolit (loss) \$

Businceses reporting apofit (Ma.)
Aver age sules \$
Aver rge expense $\$$ Average net profit $\$$

Businesses reporting lose (Mo.) Average sales s Average expense $\$$ Average net loss $g$
602.847
600.945
1.902

10
617.117
596.713
20.404
$123.83^{2}$
123.838
223.319
$-99.481$

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

1987
Wuber of observitions in semole
Average sales $\$$
Averace expense $\$$
Average net Drofit (loss) $\$$
10
421.785
417.302
4.483


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

Businesses peporting a profis (mo.)
Average stles 5
294.814
-
aversge expense ?
273.346

Businceses peporting lose (No.)
Average sales $\$$
548.757

Average expense $\$$
561.258

Average net loss 8
$-12.501$

111 These estimetes are besed on samplo of businesses raporting soles between $\$ 25.000$ und $\$ 2.000 .000$
See itate 1 for symbols and notes

TABLE 1. Selected operating ratios. In percent of sales. 1987
Yukon. Motels (SIC 9112)

|  | Total(1) |  | Bottom 25* |  | Lower$\text { miode } 25^{\circ}$ |  | Upper$\text { middle } 25^{\circ}$ |  |  | $\begin{aligned} & 100 \\ & 25: \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No. Low sales value $\left(\$ 000^{\circ}\right.$ s) High sales value ( 0000 's) |  | $\begin{aligned} & 12 \\ & 19 \\ & 11 \end{aligned}$ |  | -- |  |  |  |  |  |  |  |
| Selected expense item | Industry averogel2) |  |  |  |  | $\begin{aligned} & \text { \%busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only (3) |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upoer midole 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Uoor } \\ \text { middle } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Too } \\ & 25 \% \end{aligned}$ |
|  | Percent of seles |  |  |  |  |  | Percent of seles |  |  |  |  |
| Dccupency expenses | 27.5 | = | -- | -- | - | 100.0 | 27.5 | - | - | - | $\cdots$ |
| Dedreciation | ?. 8 | -- | - | -- | -- | 100.0 | 7.8 | -- | -- |  | -- |
| Repoirs tmointenence | 4.6 | -- | - | - | -- | 93.3 | 4.9 | -- | -- | -- | - |
| Heat, light \& telephone Rent | 15.1 | -- | -- | -- | -- | 100.0 | 15.1 | -- | -- | -- | -- |
| Personnel expenses | 20.0 | -- | -- | -- | - | 100.0 | 20.0 | -- | -- | - | -- |
| Financial expenses | 4.0 | -- | -- | -- | - | 100.0 | 4.0 | -- | -- | -- | -- |
| Interess \& boak charges Professional fees | 3.1 0.9 | -- | -- | -- | -- | $89 . ?$ 100.0 | 3.4 | -- | -- | -- | -- |
| Other expenses | 45.5 | - | -- | - | - | 100.0 | 45.5 | -* | -- | -- | - |
| Protit (loss) | 2.9 | -* | - | - | - | 100.0 | 2.3 | -- | -- | = | * |
| Totel | 100.0 | -- | -- | -* | - | 100.0 |  | -- | - | - | - |

## 5 yneols

```
    zero o: mo observaicions
* to0 smal! too de expresseo
    not spoliceble
```

$\times$ contidentiol

## octnotes

(1) These estimetes bra based on sample of businesses reporting seles betwem $\mathbf{3 2 5 , 0 0 0}$ and 22.000.000.
(2) Yelue in esch cell $=\frac{\text { Total weigheo expenditur on given item }}{\text { Totbl weighted seles of sll businesses in the sample }}$. 100 for each guertile
(3) Volue in etech celt Fotel wighted seles of buginesses reporting this item of expenditure

This portion of the toble pertains only to the businesses reporting the specific oxpense item. Theretore these ratios ere celculated individually and the corel will not necesserily equal 100 t

## Notes


 one guster of the tolal number of ousinesses. Wlithin esch quertile. the wverspe ratio is presented. for conperison purposes. the high and iom values of semes ere thown

## Mow to use the tebles


(2) The sulected range will indicete the prooer guertile. i. . the bottom 25\%. the lower midde 25\%, the upper middi 25\% or the top 25\%
(3) Data pertuining to the sflected sales size renge will de in that oust ile.

## Stenderd Industriel Eleseifiestion Definition (SIC IEsol

\$16 8112 - Motels
Businesses orimarily engaged in short term accommodotion to the public with or without food, Deverege end other services a motel-type roon hes access from ane exterior only and genersily has perking facibities in close ppoximipy. ihese businesses include motel eccommodation services. motel lodging services and motels.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Yukon, Motels (SIC 9112)

|  | Total(1) | Botiom $25 \%$ | Lowe? $\text { midole } 25 \%$ | Upper midale 25\% | iop |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ s) Migh sales value ( $\$ 000$ 's) | (11) | -- | -- | -- | -- |
|  | Average ( 9000 's) |  |  |  |  |
| Asets |  |  |  |  |  |
| Cash | - |  | -- | -- | -- |
| Account and notes receivable | 6 | - | -. | - | - |
| lnventory | - | - | - | $\cdots$ | - |
| Other current assets | 24 | - | -- | - | - |
| Total current assets | 30 | - | - | -- | -- |
| Fixed assets | 219 | - | - | - | -* |
| Less: Accum. dep. on fixed ossete | - | -- | -- | -- | -- |
| Other assets | 4 | -- | -- | -- | -- |
| Totel esents | 253 | - | - | , -- | - |
| Lisbilities and equity |  |  |  |  |  |
| Curent losns | 74 | -- | -- | -- | -- |
| Total current lisbilities | 79 | -- | -- | -- | -- |
| Morigages poyable | - | -- | -- | -- | -- |
| Long term debt | 7 | -- | -- | -- | -* |
| Other lisbilities | 114 | -- | -- | -- | -- |
| Total liabilitien | 200 | - | - | -- | - |
| Totel equity | 53 | - | -- | -- | -* |

(11) Phese estimates art based on sample of businesses paporting sales between $\$ 25.000$ and $\$ 2.000 .000$

5ee Table ; for symols anc notes.

TABLE 3. Financial ratios(1) for incomporated businesses only. 1987
Yukon. Motele (S1C 9112)

|  | Total(2) | $\begin{aligned} & \text { Bottom } \\ & 25 \% \end{aligned}$ | Lower <br> midde 25x | Upper midde 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Lom salas value ( $\$ 000$ 's) Migh sales velue ( 5000 's) | $(1)^{9}$ |  | -- | -- | -- |
|  | Aversige |  |  |  |  |
| Liquidity ratio Currone ratio (times) | 0.4 | -- | -- | -- | -- |
| ```Leverage ratios Debelequity ratio (times) Interest coverage cotio (timus) Debt fotio (times)``` | $\begin{aligned} & 3.8 \\ & 1.8 \\ & 0.8 \end{aligned}$ | -- | $\cdots$ | -- | -- |

(11) The retios represent the everage of ratios for each business in the group and emnot bealculated from the figures shown in isble 2

121 These estinetes re besed on semple of businesses reporting sales betwen $\mathbf{2 5 . 0 0 0}$ and 82.000 .000
Set itole 1 for symbols and notes.

## ofinitiont

1. Liquidity patio:

Curfent = current assers / cuprent lisbilities.
2. Leverage ration:
a) Debrleauity = lolal diabilities / equisy
b) Debr tatio $=$ total liabilities $/$ total assers
c) Interest coverage $z^{\text {net }}$ profit interest expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Yukon. Motels (SIC 9112)

|  | Total(i) | Bot tom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { miod } \in 25 \% \end{aligned}$ | Upe: $\text { mi dale } 25^{\circ}$ | Tos 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (NC.) Low sales value ( $\$ 000 \mathrm{~s}$ ) Migh sales value (\$000's) | - | -- | -- | -- | -- |
|  |  |  | verage $1 \$ 000$ |  |  |
| Operating activities Cash from operstions Dedreciation Other | $\begin{aligned} & x \\ & x \\ & x \end{aligned}$ | -- | --- | -- | -- |
| Dividende | $x$ | -- | -- | -- | -- |
| Investment activities <br> Discosal of fixed assets <br> Purchase of pixed assets <br> Increase in investment <br> Decresse in investment | $\begin{aligned} & \bar{x} \\ & \bar{x} \\ & \bar{x} \\ & x \end{aligned}$ | -- | -- | -- -- -- | -- |
| Financing ectivities <br> Increase in long term debp Redayment of long lerm debi Loans from sharenolders Redeyment of loans from shareholders Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Dther | $\begin{aligned} & \bar{x} \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | - <br> - <br> - <br> - <br> - | - - - - - - | " | -- -- -- -- |
| Increase(decrease) in cash bequivelents Cash sequivalents-buginning of the rear Cash s equivalents - End of the year | $\hat{x}$ $\hat{X}$ $\times$ | -- | -- | -- | -- |

111 inese estimates ore besed on semple of incorpoisted businesses reporting. sales berwen $\$ 25,000$ end $\$ 2,000,000$. Somple count includes of ty those businesses reporting statemen of changes
set itale 1 for symbols and noies

TABLE 5. Empioyment changes by size of business. 1984-1987 based on SIC classificetion in 1987 Yukon. Motels (SIC 81:2)


(1) Average labour units ar colculated by dividing total payoll by the everage annul wage and galary rate as reported in the Survey of Employnent. Pavrall and Hours. Statistics Canade, Casalague 72-002. An everage labour unit coulo be interpreted as a full-time employee. Note that the business size groups used are determined at the Conode level. Thus it a business has at lest 500 employees in Cansecs as owhe but less than that number in eny given province it is shown in the 500 ond over group
(2) hefers to businesses reporsing no payroll osductions in the previous year
(3) Refers 10 businesses reporting no paypoll oducsions in the following ver
"New'y reporiing" and "no longer reporting" Dusinesses are assumed to have deen in activity for six monsths and the information is adjusted accordingly

See fable i for symbols and notes

TABLE 6. Selected operating characteristics of smill businesses by sales quartile. 1985-1987 Yukon, Motels (SIC 9112 )


1985

Number of observetions in sample
Average sties
Average expense $\$$
Average net prof it (logs) $s$
6
501.233
477.132
24.101
--
24.101
--
--

8
501.233
477.132
Average sales $\$$
Average expense 8
24,101

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

1986
Mumber of oblervation in sample
Aver age sales
Average expense g
Aver
9
257.103
218.110

| -- | -- | -- | -- |
| :---: | :---: | :---: | :---: |
| -- | -- | -- | -- |
| -- | -- | -- | -- |
| -- | - | - | - - |
| -- | -- | -- | =- |
| -* | -- | =- | - |
| - - | -* | - $=$ | - |
| -- | -- | -- | -- |
| -* | =- | -- | -- |

Bueinesees reporting apofit (Mo.)
Average sales $\$$
258.539

Average expense \$
Average net profit $\$$
218.001

Businesees reporting lose (Mo.)
Average sales 5
102.611

Average expense s
129.617

Average net loss
$-27.006$


111 These estimetes ar based on somple of businesses reporiing seles betwein 325,000 and 32,000,000
Sen Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales. 1987
Yukon, Licensed Restaurants (SIC 9211)


Symola
zero or no observetions

- too smell too de expressed
not apoliceDle
* confidential


## Feotneter

111 These estimates pe based on semple of businesses peopring seles on qween 325,000 and 32,000,000


This portion of the iable perteins onty 10 the businesses reporting sho spocific expense item Therefore these potios me celculated individublly and the rotal will not necessarily equal $100 \%$.

## Notes

Deta are shown by quartiles when at leas 13 of the sampled businesses riport the nowitic itnm
Mecords wert ranked in escending ofder according to seles size. Esch querqile fi. eot tom 25\%, lower midde 25t, etc. reprisents one quarter of the total mumber of busineses. Within esch quartile, the everge potio is piesented. For conosison purposes, the high and lom vilues of sales tre shown.

Now to use the tebles
(1) Locat the eppropriteteles range thet is displayed on the two lines entitled bow soles velue" and ohigh seles vilue".
(2) The selected range will indicete the proper queptile. i. the botton 25z, the lowt widele 25\%, the upoer midole 25z or the 100 252
(3) Dete pertsining to ene selscted stas size ronge will be in that quertile

Semders Induetrial CIBstifiention Definition (SIC 18BO):
51t 011 - Lieensed Restaurants
8usinesses primer, ly engaged in preparing and serving neals for consumption on the premises with ficense to serve of coholic beverages bicensed food and beverage service restaurants. licensed pestaurants and licensed restauranp services ape included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only. 1987
Yukon, Licensed Restaurants (SIC 9211)

|  | To:a1!1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | Lower $\text { miodle } 25 \%$ | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ s) Migh sales value ( $\$ 000$ s) | $\left(\begin{array}{l}(1) \\ (1)\end{array}\right.$ | -- | -- | -- | -- |
|  | Average ( $\$ 000$ s) |  |  |  |  |
| Asets |  |  |  |  |  |
| Cash |  |  | -- | -- | -- |
| Accounts and motes peceivable Inventory | - | -- | -- | -- | -- |
| Other current issets | 24 | -- | -- | -- | -- |
| Total current mssets | 24 | -- | -- | -- | -- |
| Fixed assets | 152 | -- | -- | -- | -- |
| Less: Accum. ded. on fixod assets | 22 | -- | -- | -- | -- |
| Other ossets | 22 | -- | -- | -- | -- |
| Total essets | 198 | -- | -- | . -- | - |
| Lisbilitios and equity . . . . . . . . . |  |  |  |  |  |
| Other cuprent liabilities | 18 | -- | -- | -- | -- |
| Tolal cuprent liabilities | 19 | -- | -- | - | -- |
| Mortgages dayable |  | -- | -- | -- | -- |
| Long term deb\% | 6 | -- | -- | -- | -- |
| Cther liabilities | 94 | -- | -- | -- |  |
| Total liabilities | 120 | - | -- | - | -- |
| Totel equity | 78 | -- | -- | =- | - |

(1) These estimetes se based on sample of businesses reporting sales detween $\$ 25,000$ and $\$ 2,000,000$.

See table 1 for symools and noles.

TARLE 3. Financial ratios (i) for incorporated businessess only. 1887
Yuton. Licensed Resteurants (SIC 9211)

|  | Total(2) | $\begin{array}{r} \text { Bottom } \\ 25 x \end{array}$ | Lower | Upper $\text { middle } 25 \%$ | 700 $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (NO.) Lowsales value ( $\$ 000$ High sales value ( $\$ 000{ }^{\prime}$ s) | (1) ${ }^{8}$ |  |  |  |  |
|  |  | Aversoge |  |  |  |
| Liquidity retio Current ratio (times) | 1.3 | - - | -- | -- | - |
| Levernge retios <br> Debt/oquity fatio (times) <br> Interest coverage ratio (times) <br> Debt istio (times) | 1.5 3.2 0.6 | -- | -- | -- | -- |

(1) The petios represent the werge of retios for each business in the group and cennot be colculated from the figures shown in table 2 .

Set isble ifor symbols end notes.

## Definitions:

1. Liquidity retio:

Cupent a Current assets / cuprent liabilities
2. Leverege retios:
8) Debifequity = toral liabilisies / equity
b) Debt ratio \& total liabiliqies/toral assers
c) Inverest coverage = net profit interest expense / in ierest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Yukon, Licensed Restaurants (SIC 9211)

(1) These estimeres bre besec on sampi of incorporaied businesses reporting sales between 325,000 and 32.000 .000 . Sample count includes only those businesses peporting a sietoment of changes
See igole I for symols and noies.
TABLE 5. Employment changes by ize of business. 1984-1987 bused on SIC ciassification in 1987
Yukon. Licensed Reseaurants (SIC 9211)


 Survey of Employment. Poyroli and Hours. Statistics Cansde. Catalogue 72-002. An sversge labour uniq could be interpreied es a full-time employer Mole that qhe business size groups used ere determinec at the Cansde level. Thus if business hes bi lest 500 employees in cansea os whol but less then that number in any given province is is shown in the 500 and over group
12) Refers to Dusinesses peorting no payroll deductions in the previous yeer
(3) hefers 20 businesses peporting no payroll deductions in the following year
mewly reporting" and no longer reporting" businesses or assumed to have been in activity for six months and the information is
adustec accordingly
See rable 1 to: sumbols and noies

TABLE 6. Selected operating charactepistics of small businesses by sales quartile, $1985-1987$
Yukon, Licensed Restaurants (S1C 9211)

|  | Total(1) | Botiom 25\% | Lowe ! middle 25\% | Upper middle 25\% | TOO $25:$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in sample Average sales $\$$ | 203. 113 | - | -- | -- | -- |
| Average expenseg | 195.530 | -- | -- | -- | -- |
| Averspe net profit (loss) \$ | 7.583 | -* | -- | -- | -- |
| Businesses reporting eprofit (Mo.) | 4 |  |  |  |  |
| Average sales \$ | 152.484 | -- | -- | -- | -- |
| Average expense \$ | 139,707 | - | -- | -- | -- |
| Average net profit \$ | 12.777 | = | - | - | - |
| Businusses reporting loss (Mo.) | 1 |  |  |  |  |
| Average soles \$ | 355.000 | -- | - | - -- | -- |
| Average expense $\$$ | 363.000 | - | - | - | -- |
| Average net loss \$ | -8.000 | -- | -- | -- | -- |

1986

| Mumber of observations in sample | 13 |
| :---: | :---: |
| Average saies | 323.841 |
| Average expense \$ | 320.708 |
| Average net profit (loss) \$ | 3.133 |
| Businesses reporting aprofit (Mo.) | 10 |
| Average sales \$ | 274.089 |
| Average expense $\$$ | 248.590 |
| Average net profit \$ | 25.499 |
| Businestes reporting lose (Mo.) | 3 |
| Averape sales ${ }^{\text {s }}$ | 690.642 |
| Average expense $\$$ | 755.570 |
| Average net loss \$ | -64.928 |

1987


| $\begin{array}{r} 18 \\ 188.395 \end{array}$ | -- | -- | -- |
| :---: | :---: | :---: | :---: |
| 171,928 | -- | -- | -- |
| 16.468 | - | = | -- |
| - 12 |  |  |  |
| 232,759 | =- | -- | - |
| 201.915 | =- | - | -- |
| 30.844 | - | -- | -- |
| 6 |  |  |  |
| 123.138 | -- | -- | - |
| 127.339 | -- | - | - |
| -4.201 | - | - | - |

(1) These estimetes bre based on ample of businesses reporping soles between $\$ 25,000$ and $\$ 2,000,000$.

See Toble 9 for symbols and nores

TABLE 1. Selected operating ratios. in percent of sales. 1987
Yukon, Take-Out Food Services (SIC 9213)

|  | Total(1) |  | Bottom 25\% |  | Lowermidole 25: |  | Ueoer midde 25\% |  |  | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Gusinesses in sample iNo.) Low sales value ( $\$ 000$ s) High sales value $\left(\$ 0000^{\prime}\right.$ s) |  | $\begin{aligned} & 6 \\ & (1)^{6} \\ & (1) \end{aligned}$ |  |  |  | -- |  |  |  |  |  |
| Selected expense item | Industiy overage(2) |  |  |  |  | $\begin{aligned} & \text { \% busi= } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Redorting businesses only ${ }^{\text {a }}$ 3) |  |  |  |  |
|  | Total | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lowe! } \\ \text { middie } \\ 25 \% \end{array}$ | Uoper midde $25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Total | $\begin{array}{r} \text { Bot\&om } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midd } 1 \text { e } \\ 25 \% \end{array}$ | Uoper middel $25 \%$ | $\begin{gathered} \text { TOD } \end{gathered}$ |
|  | Percent of sales |  |  |  |  |  | Percent of geles |  |  |  |  |
| Cost of ssies | 41.7 | -- | -* | -* | - | 30.0 | 48.3 | -- | -- | -- | -- |
| Oceupency expenses | 13.9 | - | -- | - | -- | 100.0 | 13.9 | -- | -- | - | -- |
| Duprecistion | 2.9 | -- | - | -- | -- | 60.0 | 4.8 | -- | -- | -- | -- |
| Repairs s maintenance | 2.0 | -- | -- | -- | - | 100.0 | 2.0 | - -- | -- | -- | -- |
| Heat. light \& teleohone Ren | 3.5 5.5 | -- | - | -- | -- | 80.0 80.0 | 4.3 9.2 | -- | -- | -- | -- |
| Personnel expenses | 17.0 | -- | -- | -- | - | 100.0 | 17.0 | -- | -- | -- | -- |
| Financial expenses | 3.1 | -- | -- | -- | -- | 10.0 | 3.8 | -- | -- | -- | -- |
| Interest 8 bank charges Professional fees | 2.7 0.3 | -- | -- | -- | -- | 80.0 60.0 | 3.4 0.6 | -- | -- | -- | -- |
| Other expenses | 18.1 | -- | -- | -- | -- | 100.0 | 11.1 | -- | -- | -- | -- |
| Profit (loss) | 6.2 | -- | -- | -- | -- | 100.0 | 6.2 | ** | -* | -* | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | . | - | -- | - | -- |

## syebol

- zero or no ooservations
- 100 smell 100 de expressed
.. nor applicsol.
- confianzill


## Footnotes

(1) these estimetes bre onsed on sample of businesses reporting sales between $\mathbf{8 2 5}, 000$ end 52.000 .000
lotas wighed loxpenditur on given item

131 Value in esch cell $=$ lotal wightod expenditur on given item
inis portion of the teble pertains only to the businesses reporting the specific expense item. inerefore these petios ere celculated individustiy and the total will not necesserily equal 1002.
mores
Deto are shown by quertiles when ar lems 13 of the sempled businusses report the specific item.
Records were ponked in ascending order becording io seles size. Esch quipqil (i. botion 25z. Iowtr midale 25t, efc.l reprisents one quarter of the cotal number of ousinesses. Wi hin esch quertile. the suer ge petio is presented. For conperison purposes. the high and lom vilues of seles mer shown.

Mow to ust the tobles

 $10025 \%$
(3) Dess perteining to the selected seles size penge will be in thet oustile

Stunderd Indutrial Clestifiestion Definition (SIC 18e0):
SIC 9213 - Isk-Dut Food Services
Businesses primarily engageo in prepar ing ond selling peckeged op wropec food to the public for consumption amay fon the premises such as: take-out chinese foods. doughnut shops. take-out fish and chips. take-out fripd chicken. hot dog stands. ice cratat stands. fake out pizzeries. refreshment booths end prepared food take-out services lexcepi caterers and mobile food strvictsl

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon, Tske-Out Food Services (SIC 9213)

|  | Tctal(1) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { miode } 25 \% \end{aligned}$ | $\begin{aligned} & \text { Upoer } \\ & \text { midole } 25 ; \end{aligned}$ | TOD -5. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses it sample (No.! Low sales value ( $\$ 000$ s) High sales value ( $3000^{\circ}$ ) | (1) ${ }^{1}$ | -- | -- | -- | -- |
|  | Avetage ( 8000 's) |  |  |  |  |
| Asets |  |  |  |  |  |
| Cash Accounts and notes receivable |  |  | -- | -- | -- |
| Accounts and notes receivable Inventory | X | -- | -- | - | -- |
| Other cuppent ossets | $x$ | -- | -- | -- | -- |
| Total current sssets | $x$ | -- | -- | -- | -- |
| Fixed assets | $x$ | - | -- | -- | -- |
| Less: Accum. deD. on fixed nesets | x | - | - | -- | -- |
| Other assets | $\times$ | -- | - | - | -- |
| Total eseets | $x$ | -- | -- | -- | -- |
| Liebilities and equity |  |  |  |  |  |
| Other current liabilities | $\times$ | .- | -- | -- | -- |
| Total cupent liabilities | $\times$ | - | $\cdots$ | =- | =- |
| Morteages payable | $\times$ | - | =- | - | = |
| long term deb? | $x$ | - | - | -- | " |
| Dther lisbilitios | X | -- | =- | -- | -* |
| Total liabilities | $x$ | -- | - | -- | - |
| Total equity | $x$ | - | -- | -- | - |

(11) These estimates gre oased on a sample of businesses reporiing seles detween $\$ 25.000$ and $\$ 2.000 .000$

Set Table I for symbols and notes.

TABLE 3. Financial retios(1) for incorporated businesses only, 1887
Yukon. Take-Out Food Services (SIC 9213)


(1) The ratios represent the merage of retios for cech business in the group ond cannor be celculated from the figures shom in Tibl 2
(2) These estimates ars beed on sample of businesses reporting siles between $\$ 25.000$ ond $\$ 2.000 .000$

See Table for symbols and motes.

## Definitions:

1. Liquidity rimio:

Current s curpent assets / current liabilities
2. Leverege felios:
e) Debt/equiqy = eotsl liatilities / equity
D) DeDi ratio = 20tal liabilities/ roqul sssees
c) Interes: coverage $=$ neq profi - interest expense / interest uxpense

TABLE 4. Statement of changes in financial position for incorporated businesses only. ig87
Yukon, Teke-Dut Food Services (SIC 9213)

|  | Total(1! | $\begin{array}{r} 50 \% \text { tom } \\ 25 \% \end{array}$ | $\text { miode } 25 \%$ | $\begin{array}{r} \text { Uoper } \\ \text { middie } 25 \% \end{array}$ | $\begin{aligned} & \text { TOD } \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Bus:nesses in samsle (Mo. Low sales value ( $\$ 000 \mathrm{~s}$ ) Migh sales value (3000's) | $\begin{aligned} & 1 \\ & (1) \\ & (1) \end{aligned}$ | .- |  | -- | -- |
|  |  |  | e'age (\$000 |  |  |
| Opersting ectivities Cash from operations Dedrecietion Other | $x$ $k$ $x$ | -- | -- | $\cdots$ | -- |
| Dividende | X | -* | -- | - | - |
| Investment activities <br> Disposel of fixed sesets <br> Purchase of fixed assets <br> Increse in investment <br> Decresse in investment | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- | -- | - | -- |
| Financing activities <br> Increse in long term debt <br> Repsyment of long term debt <br> Losns from shareholoers <br> Redayment of loans trom shareholders <br> Advances $\delta$ loans from government <br> Incresse in equity <br> Decresse in equity <br> Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | - - - - - - | - -- -- - - - | $\begin{array}{r}\square \\ \hline \\ \hline\end{array}$ | - <br> - <br> - <br> - |
| Incresseldecrese) in cosh s equivelents Cash equivelonts-Beginning of the year Cash equivalents - End of the year | $x$ $x$ $x$ | -- | -- | -- | -- |

 only those businesses repopting starement of changes
See inble i for symbols and notes
 Yukon. Teke-out Food Services (Sic 2213)

|  |  |  |  | Changes in numb with De | of businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business ize expressed in average labour units(1) | Number of businesses | Total payroll ( $\$ 000$ 's) | Average laboup units(1) | $\begin{array}{r} \text { Newly } y \\ \text { reporting }(2) \end{array}$ | No longer reporiting(3) |
| 1984 |  |  |  |  |  |
| Topal | 6 | 501 | 39 | 2 | 1 |
| less than 20 | 6 | 501 | 39 | 2 | 1 |
| $20-99$ | - | , | - | - | - |
| 100-499 | - | - | - | - | - |
| 500 and over | - | - | - | - | - |
| 1987 |  |  |  |  |  |
| Total | 7 | 504 | 53 | 2 | . . |
| less than 20 | 7 | 504 | 53 | 2 | . . |
| 20-99 | - |  | , | 2 | ... |
| 100-499 | - | - | - | - | . . . |
| 500 and over | - | - | - | - | . . . |


 full-time emoloyet. Mose that the business size groups used are determined bi the can odo lovel. Thus if business has ei leas? 500 employees in Conade os or whole but less than thet number in ony given province it is shown in the 500 and over group
(2) Refers to businesses reporting no payroll deductions in the previous year.
(3) Refers so businesses reporting no parioll deductions in the following year
-Mewly reporting ano mo longer reporting ousinesses are assumed to heve been in activity for six months and the information is solusied acco oingly
see tale fior symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Yukon, Toke-Dut food Services (SIC g213)

|  | To:al(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { midole } 25 \% \end{array}$ | $\begin{aligned} & \text { Uoper } \\ & \text { miod:e } 25! \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25: ~ \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Mumber of observations in sample | 3 |  |  |  |  |
| Average sales \$ | $x$ | -- | -- | -- | -- |
| Average axpense \$ | $x$ | -- | -- | -- | -- |
| Average net profit (loss) \$ | $x$ | -- | -- | -- | - |
| Businesses reporting peofit (Mo.l | 3 |  |  |  |  |
| Average sales 5 | $x$ | -- | - | -- | - |
| Sversge expentes | $\times$ | -- | -- | -- | -- |
| Average net profits | $\times$ | - | - | -- | -- |
| Businesses pedorting loss (Mo.) | - |  |  | - |  |
| Average sales 5 | $x$ | -- | -- | - - - | - |
| Average expense \$ | $\times$ | -- | -- | * -- | -- |
| Average net loss \$ | k | -- | -- | -- | -- |

1986


1987

| Mumber of observations in sample | , |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 176.008 | -- | -- | -- | -- |
| Average expense \$ | 166.398 | = | -- | -- | -- |
| Average net profit (loss) \$ | 9.610 | =- | -- | - | -- |
| Businesses raporting eprofit \Mo.l | 6 |  |  |  |  |
| Average sales \$ | 186.488 | - | -- | -- | - |
| Average expense $\$$ | 170.894 | =- | -- | -- | - |
| Average net profits | 15.594 | =- | - | -- | -- |
| Dusinesses reporting elose (Mo.) | 144. 1 |  |  |  |  |
| Average sales $\$$ | 144,567 | -- | -- | -- | -- |
| Averoge expense \$ | 152.909 | -* | -- | -- | -- |
| Average net loses | -8.342 | -- | -- | -- | -- |

(1) These estimates are based on sample of businesses reporting sales between 525.000 and 82.000 .000

See iablil for symools and notes

TABLE 1. Selected operating ratios. in percent of sales. 1987
Yukon, Caterers (SIC 9214)

|  | To:al(1) |  | Bottom 25: |  | midd Lome: $25 \%$ |  | Upper$\text { middle } 25^{\circ}$ |  |  | ict |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Qusinesses it samcle (No. Low sales value! $\$ 000$ s) Migh sales value ( $\$ 000$ 's) |  | $\begin{array}{r} 6 \\ (1) \\ (1) \end{array}$ |  |  |  | -- |  |  |  |  |  |
| Selected expense item | Indusity averoge(2) |  |  |  |  | $\left\lvert\, \begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}\right.$ | Reporting businesses only $(3)$ |  |  |  |  |
|  | Total | Bottom 25\% | $\begin{aligned} & \text { Lowe r } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | Uoder middle $25 \%$ | $\begin{aligned} & 100 \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { midd } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { ToD } \\ & 25 \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of seles | 57.9 | -- | -- | -- | -- | 100.0 | 57.9 | -- | -- | -- | - |
| Decuponcy expenses | 13.4 | -- | -- | =- | -- | 52.0 | 14.8 | . -- | - | - | - |
| Deprecistion | 0.5 | -- | -- | -- | -- | 16.0 | 3.3 | -- | -- | -- | -- |
| Repairs 8 mointenance | 0.4 | -- | -- | -- | -- | 92.0 | 0.4 | , -- | -- | -- | -- |
| Meat. Iight \& telephone | 4.0 | -- | -- | -- | -- | 92.0 | 4.3 | -- | - | -- | -* |
| Rent | 8.5 | -- | -- | -- | -- | 76.0 | 11.2 | -- | -* | -- | "- |
| Personnel expenses | 19.7 | -- | -- | -- | -- | 100.0 | 19.7 | -- | - | -- | $\bullet$ |
| Finenciel expenses | 0.8 | -- | -- | -- | -- | 100.0 | 0.8 | -- | - | - | -- |
| lnterest o dank charges | 0.4 | -- | -- | -- | -- | 25.2 92.0 | 1.8 0.4 | -- | -- | -- | -- |
| Other expenses | 11.6 | -- | -- | -- | -- | 100.0 | 11.6 | - | - | -- | -- |
| Profit (loss) | -3.4 | -- | -* | -- | -- | 100.0 | -3.4 | -- | -- | -- | - |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 | - . | -- | - | -* | - |

## Symbols

```
zero or no ooservalions
too smell }100\mathrm{ oe expressed
    mot mpplicable
* confidenlial
```


## foot noter

(1) These estimeqes ere besed on E senple of businesses reporting stive betwen 525,000 end 82.000 .000

21 velue in each cell $=\frac{\text { lotsi wighes expenditure on given isem }}{x}$ foo for esch quertile
(3) Velue in esch cell $=\frac{\text { Tozal weighted expenditure on givon item }}{\text { Totel wighted sales of businesses reporting this item of expendipure }}$ for toch quertle.

This portion of the sol perqains only to the businesses peporting the specific expense item Therefort these ratios ere calculoted individually end the 10 esl will not necesserily aqu! $100 \%$

## Motet

Deta ert \$hown by querilits when ot lanst 13 of the sampled businesses report the splucific iqum
fecords were ranked in secending oroer eccording to ssies size. Esen quertile li. bottom 25\%. Iower midde 25s. etc. popresents one quarter of the lotel numoer of businesses. Within esch quertile. the surgge ratio is presented. Fop comparison purposes, the high and low velues of $\$ 8$ les ere shown.

How to use the tebles

(2) The selected range will indicete the proper guterile. i. the bottom 25\%. the lowep midde 25z, the upper midde 25z or the 10025 \%
(3) Dest pertmining to the sulected stes size renge will be in thet quertill

## Standerd Industrisl Clutificetion onfinition (SIC 18so):

[^11]TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon, Ceterers (SIC 9214)

|  | Total(1) | $\begin{array}{r} \text { Bot } 40 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> midde 25\% | Jope $\text { midete } 25:$ | $\begin{aligned} & \mathrm{iOD} \\ & 25: \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value (\$000's) Migh salas value ( $\$ 000$ 's) | $(1)^{3}$ | -- | -- |  |  |
|  | Average (\$000 s ) |  |  |  |  |
| Astet: <br> Cash <br> Accounts and notes peceivable <br> Inventory <br> Other curcent asseis <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - - - - - - - | -- -- -- -- -- | - - - - - - - | - - - - - - |
| Totel asents | X | =- | -- | . -- | -- |
| Lisbilities ond equity <br> Cupent loans <br> Other current liabilities <br> Total current liabilities <br> Mortgages payale <br> Long term debt <br> Other lisbilities | $x$ $x$ $x$ $x$ $x$ $x$ $x$ | - <br> - <br> - <br> - | -- -- -- -- | \|r $\begin{array}{r}-- \\ - \\ - \\ - \\ \hline-\end{array}$ | - |
| Total liabillties Total equity | X | -- | -- | -- | -- |

(1) These estimetes are based on a sample of Dusinesses reporqing sales between \$25.000 sho \$2.000.000

See Table for symols and notes

TABLE 3. Financiel ritios (1) for incorporeted businesses only. 1987
Yukon, Ceterers (SIC 9214)

|  | Total(2) | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ | $\begin{array}{r} \text { Lower } \\ \text { middle } 25 \% \end{array}$ | $\begin{array}{r} \text { UDDer } \\ \text { middl } 25 \% \end{array}$ | Top 25\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low salas value ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $\left.(1)^{3}\right)$ |  | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity patio Current fatio (times) | 1.2 | -- | -- | -- | -- |
| ```Leverage ratios Debt/equity ratio (times) Interest coverage retio (times) Debt retio (times)``` | 2.3 8.6 0.7 | -- | -- | -- | -- |

(i) The retios represent the eversge of potios for esch business in the group and cannot de celculated from the figures shown in toble 2 .

121 These estianter besed on smple of businesses reporting sales between $\$ 25,000$ ond $\mathbf{2} .000 .000$.
Set lebl i for symbols notes.

Dfinitions:

1. biguidity retie:

Cuprent a curtent assets / current liabilities.
2. Leverige retios:
a) Debifequity = cotal liabiiities/ equity.
b) Debt ratio = 1018 liebilities/ toial asseis
c) Interest coverspe a ner profit interest expense/ inierest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Yukon, Ceterers (SIC 9214)

(11) These estimaies are dised on sample of incorporated businesses fecopting sales beiween $\$ 25.000$ and $\$ 2,000,000$. Somple count includes onty those businesses reporting statement of changes.
See itable i fot symools and notes.

TABLE 5. Employment changes by size of business. 1984-1987 based on SIC ciassification in 1887
Yukon. teterers (SIC 8214)


 Surver of Employment. Paypoll and Hours. Stotistics Canads. Cat ologue 72-002. An average labour unit could be iniefpreted as a fuit-time enoloyee. Note thas ing Dusiness size groups useo ere oftermined at the Camede lovel. Thus if a business hes at leas? 500 emoloyets in Cbade as mole dut less than that nunoer in any given province is is shom in the 500 and over group
(2) Refers to businesses redofting no payroli oeductions in the previous year.
(3) Refers 10 businesses reporting no payroli deductions in the following yeer
-Nowly reporting" and "no longer reporting" businesses are assumed to hove been in achivity for six months and the information is adjusted accordingly

See inde ifor symbols and notes

TABLE 6. Selected operating characteristics of sisil businesses by sales quartile. 1985-1987
Yukon, Ceterers (SIC 9214)

|  | Te:al(1) | $\begin{gathered} \text { Bottom } \\ 25 \% \end{gathered}$ | $\pi: \ 01 e^{\text {Lowe }} 25 \%$ | Upoer midde 25\% | 100 $25 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Wumber of observetions in semple | - |  |  |  |  |
| Average sales \$ | $x$ | - | -- | - | - |
| Average exdense \$ | $x$ | -- | - | - | -- |
| Average net protit (loss) \$ | X | -- | -* | $\cdots$ | -- |
| Businesses raporting a profit (No.) | $\bullet$ |  |  |  |  |
| Average siles 5 | $x$ | - | -- | -- | -- |
| Average expense $\$$ | $x$ | - | -- | -- | -- |
| Averege net profits | $x$ | -- | -- | -- | -- |
| Busineses peporting loss (Mo.) | * |  |  |  |  |
| Average sales $\$$ | $x$ | - | - |  | - |
| Average expense \$ | $x$ | - | -- | - | - |
| Average net loss \$ | $\times$ | -- | -- | -- | -- |


| Wumber of observetions in sample | 1 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | $x$ | -- | -- | -- | -- |
| Average expense \$ | $x$ | -- | -- | - |  |
| Average ne: profit (loss) \$ | $\times$ | -- | -- | - | - |
| Businesses reporting profis (Mo.) | 1 |  |  |  |  |
| Average sales \$ | K | -- | -- | - | -- |
| Average expense $\$$ | K |  | -- | -- | -- |
| Average net profit 5 | $\times$ | -- | -- | -- | -- |
| Businesses reporting toss (Mo.) | - |  |  |  |  |
| Average ssies | $x$ | -- | -- | - | -- |
| Average expense \$ | $x$ | -- | -- |  | -- |
| Average net loss \$ | $\times$ | -- | -- | -- | -- |

Wumber of observetions in sumple
Averseg sales
Average expense $g$
Average net profit (loss) 5
6
74.847
71.640
3.207

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


:
$\therefore$
$151.699^{3}$
128.583
23.108
Average sales $\$$
Average net profits

Businesses peporting loss (Mo.)

## Average stas $\$$

Average expense $\$$
Average net loss 5
$71.65 i^{3}$
71.651
76.039
.4 .390
(1) These estimetes ape based on somple businesses raporing s. 5 les berween $\$ 25.000$ and $\$ 2.000 .000$.

Sine incle 1 fo: symbols and nofes

TABLE. Selected operating ratios, in percent of sales. 1987
Yukon, Taverns. Bars and Nighe Clubs (SIC 9221)

|  | Tetal(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | midde Lower | $\begin{aligned} & \text { Upoer } \\ & \text { middie } 25: \end{aligned}$ | 100 250 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in somple (No.l Low sales value (\$000's) <br> High sales value (5000's) | $\left(\begin{array}{r} 5 \\ (1) \end{array}\right.$ | -- | -- | -. | -- |


| selected expense item | Industry overage 2 \ |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { peporting } \end{aligned}$ | Repopting businesses only (3) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | 8ot 10 m 25\% | Lower middl. 25\% | Upder middl. 25\% | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middle } \\ 25 \% \end{array}$ | Upper middle 25\% | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
|  | Paicent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Cost of sales | 42.0 | -- | -- | -- | -- | 100.0 | 42.0 | =- | - | - | - |
| Occupancy expenses | 28.2 | -- | -- | -- | -- | 100.0 | 21.2 | -- | -- | -- | -- |
| Deprecietion | 13.7 | -- | -. | -- | -- | 78.5 | 17.4 | -- | -- | - | -- |
| Reptits b maintenance | 3.7 8.2 | -- | -- | -- | -- | 100.0 100.0 | 3.7 8.2 | -- | -- | -- | -- |
| Rest. light en ephone | 8.2 2.6 | - | -- | -- | -- | 35.5 | 8.2 7.6 | -- | -- | -- | -- |
| Personnel expenses | 13.8 | -- | -- | -- | -- | 100.0 | 13.8 | -- | -- | -- | -- |
| Finencisl expenses | 6. 6 | -- | -- | -- | -- | 100.0 | 5.6 | -- | -- | - | -- |
| Intoiest s bank charges Protessions ies | 5.5 1.1 | -- | -- | -- | -- | 78.5 78.5 | 7.0 1.4 | -. | -- | -- | -- |
| Other expenses | 18.4 | - | -- |  | - | 100.0 | 18.4 | - | -- | -- | -- |
| Proflt (loss) | -9. 2 | -- | -- | - | - | 100.0 | $-9.2$ | $\cdots$ | -- | - | -- |
| Total | 100.0 | -- | -- | -- | -- | 100.0 | $\cdots$ | - | -- | -- | - |

Symole

- zero op no observations
- too small toc be expressed
not epplicsble
$\times$ confideniial


## Footnates

(1) These estimetes er besed on sumpl of businessts reporting sates between 825,000 and $82,000,000$
(2) Value in each cell $=\frac{\text { Totel weighted expenditure on given irem }}{\text { Total weighted sales of sll businesses in the sampl }} \times$ loo fop esch ousrtile

131 Velue in eech cell $=\frac{\text { Total weighted expenditure on given item }}{\text { Total weighted sales of Dusinesses reporsing inis item of expendisure }}$ for foch ouertile
This portion of the quble pertains only to the Dusinesses reporting the specific oxpensm item. fhermfore ihese retios are celculared individually and the lotel will not necessarily equel $100 \%$.

## Notes

Data sere show by quartiles when at lest 13 of the sempled businesses pepart the specific iten
Records were renked in becending order eccording to seles size Esem quertile li. . botrom 25\%. Iower middle 25\%, etc. represents one querter of the rotel mumber of Dusinesses. Within each quertile, the everege retio is presented. for comperison purposes. the high and low velues of seles ere shown

How to use she teties

121 The selectod renge will ingicete the proper quertile. i. the bottom 25\%. the lower midel 25t. the upoer widde $25 \%$ or the top 25x.
(3) Deto Dertsining to the selector selts size pange will be in thet quertile.

## Seenderd Induserisl Cleseificetion Deflnition (SIC 1Pso):

## Sic 221 - Poverns. Bers end Night Cluds

Busingsses primarily engageo in selling alcoholic brverages for consumption on the premises. food may be sold es secondery actlvity Bars ldrinking places'. beer garoens, beer parlours. brasseries foeer gardensl. cabarets inight clubsl and cocktal founges are included in this industry

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon. Teverns, Bars and Night Clubs (SIE 9221)

|  | 7otal 11 | Botiom $25 \%$ | $\begin{array}{r} \text { Lower } \\ \text { midole } 25 \% \end{array}$ | UDDe: $\text { midde } 25^{\circ}$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low soles value ( 8000 's) High sales value 13000 's | $(11)$ | -- | -- | -- | -- |
|  | Average (5000's) |  |  |  |  |
| Assets |  |  |  |  |  |
| Accounts and notes receivable | k | -- | -- | -- | -- |
| Inventory | $\times$ | -。 | -- | - | -- |
| ather current assets | $\times$ | -- | -- | -- | -- |
| total curcent assets | X | - | -- | -- | -- |
| Fired assets | $x$ | - | -- | - | -- |
| Less: Accum, dep. on fixed assets | X | -- | -- | -- | - |
| Other assets | $x$ | -- | - | - | - |
| Totsl uswets | $\times$ | -- | -- | . -- | -- |
|  |  |  |  |  |  |
| Other current lisbilities | $x$ | -- | -- | - | -- |
| Total curtent lisbilities | $x$ | -- | -- |  | - |
| Mortgages dayable | $x$ | -- | -- | - | -- |
| Long term oebt | $x$ $\times$ | -- | -- | -- | -- |
| Other liabilities | $X$ | - | -- | - | - |
| Total liabilities | $x$ | - | *- | -- | -- |
| Total equity | $x$ | -- | - | -* | -- |

(1) These stimetes are besed on stmple of businesses reporting sales deimeen 525.000 end $\mathbf{~ 2 ~ 2 ~ , ~ 0 0 0 . 0 0 0 . ~}$

See Jable 1 for symbots and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Yukon, Taverns, Bars and Night Ciubs (SIC 9221)

|  | Tots 1 (2) | Botrom 25\% | $\begin{aligned} & \text { Lower } \\ & \text { midd } 25 x \end{aligned}$ | $\begin{aligned} & \text { Uppel } \\ & \text { middl } 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low siles vilue ( $\$ 000$ 's) High sales value ( $\$ 000^{\prime}$ s) | $(1)^{3}$ |  | -- |  |  |
|  | Average |  |  |  |  |
| Liquidity retio Surrent ratio (times) | 1.2 | -- | -- | -- | - |
| Leverege retios <br> Debt/equity ratio (times) <br> interest coverage ratio \{times) <br> Debt retio (times) | $\begin{array}{r} -60.8 \\ 1.4 \\ 1.0 \end{array}$ | -- | $\cdots$ | -- | -- |

(1) The retios represent the meroge of retios for esch Dusiness in the group end cennot be celculeted from the figures show in lable 2

See Inble i for symbols end notes.
otinitions:

1. Liquidity retio:

Curponi = curpent osets / current libbilities
2. Leveroge ratios:

Detz/eau 1y = toial bibbilities / equiqy.
of Deti ratio = toqal liabilities / total ossets
c) Interest coverage $=$ net profit * interest expense/ interest mepense.

TABLE 4. Statemant of changes in financial position for incorporated businesses only. 1987 Yukon. Teverns. Bars and Night Clubs (SIC 9221)

|  | Total(1) | Bottom $25 \%$ | Lowe! $\operatorname{mide} 25^{\circ}$ | Upde: midde 25: | To5 25: |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Low sales value ( $\$ 000$ 's) High sales value $\left(\$ 000^{\prime}\right.$ s) | $(1)^{9}$ | -- |  | -- | -- |
|  |  |  | erage (\$000 |  |  |
| Opersting activities Cash trom operations Oepreciation Other | $x$ $\times$ $\times$ | -- | -- | -- | -- |
| Oividends | $\times$ | - | - | - | -* |
| Investment ectivitios <br> Disposal of fixed assets <br> Purchase of fixed assets <br> Increase in investment <br> Decresse in investment | $x$ $\times$ $\times$ $x$ | -- | -- | - | -- $=-$ |
| Financing ectivities <br> Increase in long tern debt Kepayment of lang term debt <br> Loans from shareholders <br> Repoyment of loans from sharaholders <br> Advances \& loans from government <br> Increase in equity <br> Decrease in equity <br> Other | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- -- - - - - | - <br> - <br> - <br> - <br> - | -- <br> - <br> - <br> - <br> - <br> - <br> - <br> - | $=$ <br> - <br> - <br> - <br> - |
| Incresse(decrease) in cash \& equivelents Cash equivalents-Beginning of the year Cash s equivalents - End of the year | X X X | -- | -- | -- | $\because$ |

(1) These estimetes ore desed on sample of incorporared businesses reporting sales berween $\mathbf{2 5 , 0 0 0}$ ond $32,000.000$. Sample count includes only those businesses reporting statement of changes
See ind i for stmbois and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on sic clessification in ise7 Yukon, Tiverns, Bars and Night Clubs (SIC 9221)

|  |  |  |  | Chenges in numb with pe | of businesses loyees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size expressed in overage labour unis(1) | Number of businesses | Total payroll $\left(3000^{\prime} s\right)$ | Average labour units(1) | Nowly <br> reporting(2) | No longer reporting(3) |
| 1984 |  |  |  |  |  |
| Totel | 5 | 352 | 27 | - | - |
| less than 20 | 5 | 352 | 27 | - | - |
| $20-99$ | - | 35 | 2) | - | - |
| 100-495 | - | - | - | $=$ | - |
| 500 and over | - | - | - | - | - |
| 1987 |  |  |  |  |  |
| Totel | 5 | 287 | 23 | 3 | ... |
| less than 20 | 4 | K | 23 | 2 | . . |
| 20-99 | 1 | $x$ | - | 1 | . |
| $100-499$ | - | - | - | , | $\cdots$ |
| 500 and over | - | - | - | - | $\cdots$ |

[^12]TABLE 6. Selected operating characteristics of small businasses by sales quartile, $1985-1987$
Yukon, Taverns, Bars and Night Clubs (Sic 9221)

|  | Tota (1) | $\begin{array}{r} \text { Bot } \% \text { om } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Lower } \\ & \text { midole } 25 \% \end{aligned}$ | Upper $\text { imidde } 25^{\circ}$ | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in sample | 1 |  |  |  |  |
| Average ssies \$ | $x$ | -- | -- | -- | -- |
| Average expense $\$$ | $x$ | -- | -- | -- | -- |
| Average net profit (loss) \$ | X | -* | -- | -- | -- |
| Businesses reporting a profit (No.) | 1 |  |  |  |  |
| Average sales $\$$ | $x$ | -- | - | -- | - |
| Average expense 5 | x | -- | -- | -- | -- |
| Average net protits | x | -- | -- | -- | - |
| Businusses reporting a less (Wo.) | - |  |  |  |  |
| Aversge sales \$ | $x$ | -- | -- | * | -- |
| Average exponse 5 | $x$ | -- | - | * | -- |
| Averape net loss\$ | K | -- | -- | -- | -- |


| Wumber of observations in semple <br> Average sales $\$$ <br> Average expense $\$$ <br> Average net profit (loss) \$ |
| :---: |
| Businesses poporing orofit (Mo.) <br> Average sales $\$$ <br> Average expenses <br> Average net protis \$ |
| Businesses reporting loss (Mo.) <br> Average sales $\$$ <br> Averoge expense 5 <br> Average net loss $\$$ |

Wumber of observetions in sample Average soles $g$
Average expense
Average net profit (loss)

Businesses reporting erofit (Mo.) Average sales $\$$ Average expense ?
Average expense
Average net prof it

Businesses reporting lose (Mo.)
Aver age seliss $\$$
Average expense $\$$
Average net loss $\$$

| 4 |  |  |  |
| :---: | :---: | :---: | :---: |
| x | -- | - | -- |
| X | -- | -- | -- |
| X | -- |  | -- |
| 1 |  |  |  |
| $x$ | -- | - | -- |
| $\times$ | -- | -- | -- |
| $\times$ | - | - | -- |
| 3 |  |  |  |
| $\times$ | - | -- | -- |
| X | - | -- | -- |
| K | -- | -- | -- |

[^13]TABLE 1. Selected operating ratios, in percent of sales. 1987
Yukon, Beauty SMops (SIC 9712)

|  | Total(1) |  | $\begin{array}{r} \text { Bot tom } \\ 25 \% \end{array}$ |  | $\begin{array}{r} \text { Lower } \\ \text { midde } 25^{\circ} \end{array}$ |  | Upper middle 25\% |  |  | To\%$25 \%$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sa'ms value (\$000's) Migh sales value ( $\$ 000^{\prime}$ s) |  | $\left(\begin{array}{c} 6 \\ (1) \end{array}\right.$ |  |  |  | -- |  |  |  |  |  |
| Selected expense item | Industiy averoge(2) |  |  |  |  | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting Dusinesses onty 3 ) |  |  |  |  |
|  | Tatal | Bot tom 25\% | lower midde 25\% |  | $\begin{aligned} & \text { ToD } \\ & 25 \% \end{aligned}$ |  | Total | Bottom 25\% | $\begin{array}{r} \text { Lowe } \\ \text { midd } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Upper } \\ & \text { middle } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { Yop } \\ & 25 \% \end{aligned}$ |
|  | Percent of soles |  |  |  |  |  | Percent of ssles |  |  |  |  |
| Occupancy expenset | 16.1 | -- | -- | -- | -- | 100.0 | 16.1 | -- | -- | -- | -- |
| Deoreciation | 2.1 | -- | -- | -- | -- | 83.2 | 2.6 | -- | -- | -- | -- |
| Repairs s maintenance | 0.9 | -- | -- | -- | -- | 49.9 | 1.8 | . | -- | -- | -- |
| Hest. 1 ight 8 ielephone | 3.1 | -- | -- | -- | -- | 83.4 | 3.7 | - - | -- | -- | -- |
| Reni | 10.1 | -- | -- | -- | -- |  |  | - -- | -- | -- | -- |
| Personnel expenses | 23.1 | - | -- | -- | -- | 83.2 | 27.7 | - | -- | -- | -- |
| Finencial expenses | $1 . ?$ | - | -- | - | -- | 83.4 | 2.0 | -- | -- | -- | -- |
| interest $\delta$ Dank charges | 1.0 | -- | -- | -- | -- | 66.8 49.9 | 1.5 | -- | -- | $\cdots$ | -- |
| Other expenses | 38.8 | -- | -- | - | - | 100.0 | 38.1 | - | -- | -- | =- |
| Profit (loss) | 20.3 | -- | - | - | -- | 100.0 | 20.3 | - | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | - | 100.0 | ... | - | -- | -- | -- |

## Symbol:

zero or no observations
too smell too be expressed
not gpplicable
$\times$ confiduntial

## Foornoter



## Motes

Dete are shown by quistiles when et less 13 of the sampled businesses peport the specific ifem
 ont quepter of the topal number of Dusinesses. Within esch guertile. the average ratio is presented. for comparison purposes. the high and low values of sales er shown.

How to une the tebles
[1] locst the approprite setes range that is digplayed on the qwo lines entisled "low sales value" and "high sales volut
12) The selected renge will indicste the proper querilit. i. t. the ootion 255. the lower miode 25\%. the upper nidde 25\% op the $\operatorname{lop} 25 \%$.
l3) Dese pertoining to the selectad sales sizerange will be in fhet qubrile.

## Standerd Industriel Clessificetion Definition (S1C 1980):

\$1c 9712 - Besuty Shops
gusinesses primarily engeged in providing women's hairdressing and bebty services such as bebty perlours. beaty selons, beaty mops. womer's ofly manicuring and women's hair stylist shops

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon, Beauty Shops (SIC 9712)

|  | Total(1) | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Lower midde 25\% | $\begin{aligned} & \text { Lipper } \\ & \text { middle } 25: \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Eusinesses in samble (No.) Low sales value ( 8000 's) High sales value $\left\{\$ 000^{\prime}\right.$ s ) | $\begin{aligned} & 1)^{2} \\ & (1)^{2} \end{aligned}$ |  | -- |  |  |
|  | Average (\$000's) |  |  |  |  |
| Asents <br> Cash <br> Accounts and notes receivable <br> Inventory <br> Dther curtent assets <br> Total current assets <br> Fixed assets <br> Less: Accum. dep. on fixed assets <br> Other assets | $\begin{aligned} & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \\ & x \end{aligned}$ | -- -- -- -- -- | -- - - - - - | - - - - -- -- | -- -- -- - - - |
| Total assets | $x$ | -- | -- | . -- | -- |
| Liebilities and equity Current loans Other curpent liabilities Total current liabilities Mortgages Dayable Long term debt Other liabilities | $x$ $x$ $x$ $x$ $x$ $x$ $x$ | -- -- -- -- | -- <br> - <br> - <br> - <br> - | \% $\begin{array}{r}- \\ -- \\ -- \\ -- \\ \hline\end{array}$ | -- -- -- -- |
| Total liabilitits Total equity | $\times$ | -- | -- | -- | -- |

(11) These estimates ar based on sample of businesses reporting sales between \$25,000 and \$2,000,000.

Ste Table for symbals end notes.

TABLE 3. Financial ratios(1) for incorporated businesses oniy, 1987
Yukon, Beauty Shops (SIC 9712)

|  | Total 22 | $\begin{array}{r} \text { Bottom } \\ 25 \% \end{array}$ | Low r <br> midde 25\% | Upper <br> midde 25\% | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales volue ( $\$ 000$ 's) Migh sales value ( $\$ 000$ 's) | $\begin{aligned} & (1)^{2} \\ & (1)^{2} \end{aligned}$ | -- | -- | -- | + |
|  |  |  | Average |  |  |
| Liquidity patio <br> Current ratio (ifmes) | $x$ | -- | -- | -- | -- |
| Leverage ratios <br> Debt/equity tatio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | $x$ $x$ $x$ | -- | -- | --- | -- |


121 These estimets ere bund on sample of businesses riporting sales between $\$ 25,000$ snd $82.000,000$.
see toble for symbol and notes.

Definitiont:

1. Liquidisy retio:

Currene : current asseis / current liabilities.
2. Lewermer ptios:
a) Debr/equity $=$ total liobiliqies / equisy.
al Debi ratio $=$ total liacilities fotal asses
c| interest coverage $=$ not protit . interest expense $/$ interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987
Yukon. Beauty Shops (SIC 9712)



TABLE 5. Employment changes by size of business, 1984-1987 based on SIC claseification in i987
Yukon. Barber end eetuty Shops (SIC 971)

|  |  |  |  | Changes in num with doid | of businesses ployees |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Business size mpressed in everoge labour units\{i\} | Number of businesses | Total payroll$(\$ 000$ e) <br>  | Average labour units (1) | New y $\text { pedorting }(2)$ | No longer reportingi3) |
| 1984 |  |  |  |  |  |
| Total | 8 | 442 | 28 | 2 | 2 |
| less than 20 | 8 | 442 | 28 | 2 | 2 |
| 20-99 | = | - | - | - | - |
| 100 - 499 500 and over | - | - | - | - | - |
|  |  |  |  |  |  |
| 1987 |  |  |  |  |  |
| Total | 9 | 504 | 35 | 1 | .. |
| less than 20 | 9 | 504 | 35 | 1 | . $\cdot$ |
| 20-99 | - | - | - | - | ... |
| 100-499 | - | - | - | - | - . |

 Surver of Employmeni. Pbyroll and Hours. Statistics Cencia. Csislogue 12-002. An averape labour unit could be interpreted a
 500 employees in cansod as ahole but less than that mumber in any given diovince it is shown in the 500 and over group
(2) Reters 10 businesses teporting no payroll deductions in the previous yer.
(3) Refers 10 businesses reporting no payroll deductions in the following year
"Mewly pepoping and no longer eeporinge busingsses are assumed to have bean in activity for six months and the information is Bdusted accoroingly

See Toble i for symools and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile. 1985-1987
Yukon, Beauty Shops (SIC 9712)


Number of observations in emple
Average sales $\$$
Average expense 5
Average net profit (loss)s
 $\begin{array}{lll}. & - & - \\ -- & -- & - \\ -- & -- & \end{array}$ $\begin{array}{ll}-. & - \\ -- & = \\ -\infty & =\end{array}$

Businesses reporting profit \{Mo.\}
Average sales $\$$
Average expense $\$$
Avarage net prof it \$

Businesses reporting loss (Mo.)
Average seles $\$$
Average roense $\$$
Average net loss \$ $\square$ 1
$x$
$x$ -- -

|  |  |
| :--- | :--- |
| $=-$ | -- |
| -- | -- |
| -- |  |
|  | $=-$ |
| - | $=-$ |
| -- | $=-$ |

1986

Mumber of observations in sample
Avelage sales \$
Avergge expenso \$
Averge ne: Drotit (loss) §

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

Businesses reporting loss (Mo.)
Averoge sales $\$$
Average Expense 5
average net loss \$

1987

Number of observetions in sample
Average sales \$

Average expenses
Average expense (losit (loss) \$

Businesses reporting aprofis (Mo.)
Average sales \$
Average sales
Avergge expense
Average net piofits
6
65.099
51.597
13.502

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

```
    Average sales
\(94.32{ }^{2}\)
Averoge galos 5
109.471
```

Average net loss $\$$
$-15.142$

III These estimates are based on ample of businesses reporting $\$$ sales detwen $\$ 25,000$ ono $\$ 2,000,000$.
See fiole 1 for symbols and notes

TABLE 1. Selected operating ratlos. In percent of sales, 1987
Yukon, Services to Buildings and Dwellings (SIC 995)

| Tota!ll | Lottom | Lower | Iope: |
| ---: | ---: | ---: | ---: |
| $25 \%$ | midde $25 \%$ | middie $25 \%$ | 25\% |



| Selecied expense item | Indusiry mverage (2) |  |  |  |  | $\left\lvert\, \begin{aligned} & \text { \% Busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}\right.$ | Recorting businesses only ( 3 ) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Bot tom 25\% | $\begin{array}{r} \text { Lower } \\ \text { middie } \\ 25 \% \end{array}$ | $\begin{aligned} & \text { Unoer } \\ & \text { middie } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |  | Totel | Botiom 25\% | $\begin{gathered} \text { Lower } \\ \text { middl } \\ 25 \% \end{gathered}$ | Upper midole 25\% | $\begin{aligned} & \text { iop } \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Occupancy expenses | 3.1 | -- | -- | -- | - | 59.9 | 6.3 | -- | -- | -- | -- |
| Dodrecition | 2.5 | -- | -- | -- | -- | 55.5 | 4.5 | -- | -- | -- | - |
| Redoirs 8 maintenamee | 0.1 | -- | -- | - | -- | 31.2 | 0.2 | -- | -- | -- | -- |
| Hest, light \% telophone | 0.7 | -- | -- | -- | -- | 28.7 | 2.5 | -- | -- | -- | -- |
| Rent | 0.5 | -- | -- | -- | - |  | 6.0 | --- | -- | - | -- |
| Personnel expenses | 18.6 | - | -- | -- | -* | 34.1 | 19.7 | -- | -- | -- | -- |
| Finoncial expenses | 1.1 | -- | -- | - | -- | 50.4 | 2.8 | -- | -- | -- | -- |
| Interes? 6 dank charges Professionat fees | 0.5 | -- | -- |  | -- | 50.4 45.9 | 1.0 2.0 | -- | -- | -- | -- |
| Professional lees | 0.9 | -- | -- |  | -- |  | 2.0 | - | -- | -- | -- |
| Other expenses | 16.8 | - | -- | -- | -- | 100.0 | 16.6 | -- | -- | - | -- |
| Profit (loss) | 59.6 | -- | -- | -- | - | 100.0 | 59.6 | -- | -- | -- | -- |
| Totel | 100.0 | -- | -- | -- | - | 100.0 |  | - | -- | -- | -- |

## 5ymool:

zero of no observarions

- $\quad 100$ smoll 100 of expressed
not splicable
$\times$ confioential


## footnotes

(1) These estimetes er basec on ssmpl al businesses reporing sal between 325, 000 snd $52,000.000$.

This portion of the table pertsins only to the businesses peporting the specific expense item. Therefor these ratios er esiculeted individutly are the sotal will noe necessarily equl 100 z .

## notes

Dars are shown oy quariiles when ot lost 13 of the sampled ousinesses report the specific item
Records were ronked in escending order tecording to sules size. Each quarpile li. botton 2sx, lower midd 25\%, etc. represents
 high and low vilues of seles ere shown

How to use the tebles
(1) Locte the appropriste selet renge thet is displeyed on the iwo lines entipled low seles velue" and miph seles value
(2) The selected range will indicate the proper quartile, i. the bot tom 25z, the lower idide $25 \%$. the upper midale $25 z$ or the top 25\%
(3) Deta perteining to the selected sales size range will be in inat quertile.

## Stenderd Industrisl CInssificetion Definition (5IC 1900):

51 C 050 . Services to suildings and Dwellings
Businesses p:imarily engaged in disinfecting ond extepminating. Window cleaning. jonitorial and other services ro buildings and dwelfings

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon, Services to Buildings and Owellings (SIC 995)

|  | Total11) | $\begin{aligned} & \text { Bot tom } \\ & 25 \% \end{aligned}$ | Lower $\text { misde } 25^{\circ}$ | Upper middle 25: | $\begin{aligned} & \text { Top } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in samole (No.) Low sales value ( $\$ 000$ 's) High sales value ( 8000 's) | (1) ${ }^{4}$ | -- | -- | -- | -- |
|  | Querage (\$000's |  |  |  |  |
| AEsets |  |  |  |  |  |
| Cssh | $x$ |  | -- | -- |  |
| Accounts and notes receivabie | $x$ | -- | -- | -- | -- |
| Inventory | $x$ | -- | -- | -- | -- |
| Other current assets | $x$ | -- | -- | -- | -- |
| Total curpent assets | $x$ | -- | - | -- | -- |
| Fixed assets | $x$ | =- | -- | -- | - |
| Less: Accum. dep. on fixed assets | * | -- | -- | -- | - |
| Other assets | $\times$ | -- | -- | -- | -- |
| Totsl essets | $x$ | -- | -- | . -- | -- |
| Liebilities and equity |  |  |  |  |  |
| Other current liabilities | $\times$ | -- | -- | -- | .- |
| Total cuprent liabilities | $x$ | -- | -- | - | -- |
| Mo:tgages payable | x | -- | -* | -- | -- |
| Long term debt | X | -- | - | -- | - |
| Other liabilities | $x$ | -- | -- | -- | -- |
| Total liabilities | $\stackrel{x}{x}$ | -- | -- | -- | -- |
| Totsl equity | $\times$ | -- | -- | -- | -- |

(I) These estimates are based on sampl of businesses reporting sales beqween \$25,000 anc \$2.000.000.

See ieble for symbols and notes

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Yukon, Services to Bullainge and Dwellings (SiC 995)

|  | Total(2) | Bottom 25\% | $\text { midd } 25 \%$ | Uoper <br> midde $25^{\circ}$ | $\begin{aligned} & \text { To } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No.) Low sales value ( $\$ 000$ 's) High sales value ( $8000^{\circ}$ s) | (1) ${ }^{4}$ | -- | -- | -- | -- |
|  | Average |  |  |  |  |
| Liquidity retio Current ratio (timas) | 2.0 | -- | -- | -- | -- |
| Leverage ratios Debt/eavity retio (times) <br> Interest coverage ratio (times) <br> Debt ratio (times) | 0.7 31.0 0.4 | - <br> - | $\square$ $\square$ - | -- -- | - |

(1) The rotios represtht thersor of retios for esch business in the group anc cannot be calculated from the figures shom in table 2 .
(2) These estimetes ribesed on senpl of busimesses reporting sel es between 525,000 end $52,000,000$.

See lable 1 for symbot and notes.

## Definition:

1. Liquidity ratio:

Cuprent $\begin{gathered}\text { cuppent bssets } / \text { cuprent lisbiliqios }\end{gathered}$
2. Lever \#ge retios:
al Debt/equiry $=$ total liabilities / equity
b) Debt ratio = rotal listititios/ total assets
c) Interest coverage ane profit interest expensefinterest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Yukon, Services to Buildings and Owellings (SIC 995)

|  | Total(1) | $\begin{gathered} \text { Bo:tom } \\ 25^{\circ}: \end{gathered}$ | Lowe $\text { midele } 25 \text { : }$ | Upoer $\text { midale } 25 \%$ | $\begin{aligned} & \text { Top } \\ & 25 \therefore \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (No. Lom sales value ( $\$ 000$ 's) Migh saies talue $19000^{\circ}$ s | $(1)$ |  | -- | - | -- |
| Average (\$000's) |  |  |  |  |  |
| Opersting sctivities Cash from operations Dedreciation Other | $x$ $\chi$ $x$ | -- | -- | -- | -- |
| Dividends | $x$ | -- | -- | -- | -* |
| Investment activities <br> Disposel of fixec assets Purchase of lixed assets <br> Incresese in investmen? <br> Decresese in investment | $x$ $x$ $x$ $x$ $x$ | -- | -- | -- | -- |
| Finencing ectivities <br> Incresse in long term deb: <br> Redarment of long term deb <br> Laans feom shareholdeis <br> Reparment of toans from shareholders <br> Lovances \& ioans 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> - | - - - - - - - | - - - - - - |
| Increase(decrase) in cash tequivalents Cash 8 equivelenis-beginning of the yeer Cent oquivelonts - End of the yeer | $x$ $\times$ $\times$ $\times$ | -- | -- | -- | -- |

 only those Dusinesser ceporiing statenent of changes.
seo ioble for symols anc notes

TABLE 5. Employment changes by size of business. 1984-1987 based on sic ciaseificetion in ige7 Yukon, Services to Bulldings end Dwellings (SIC 995)


[^14]TABLE 6. Selected operating characteristics of small businesses by sales quartile. $1985-1987$ Yukon, Services to Buildings and Dwellings (SIC 995)

|  | Total:1) | Bo1:0m $25 \%$ | Lowe? $\text { mioole } 25^{\circ} \text {. }$ | Upper $\pi$ ridoe 25* | $\begin{aligned} & \text { Tof } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 4985 |  |  |
| Mumber of observations in smmole | 4 |  |  |  |  |
| Average sales \$ | $x$ | - | -- | -- | - |
| Average expense \$ | $\times$ | -- | -. | -- | - |
| Average net protit (loss) \$ | $\times$ | -- | -- | -- | -- |
| Businesses reporting a profit (No.) | 3 |  |  |  |  |
| Average soles \$ | $x$ | -- | - | -- | -- |
| Averoge expenses | $\times$ | -- | .- | -- | -- |
| Averege net Drotits | $\times$ | -. | -. | -- | $\ldots$ |
| Businesses reporting loss (Mo.) | 1 |  |  |  |  |
| Average sales $\$$ | $x$ | "- | - | $\cdots$ | -- |
| Average expense \$ | x | -- | -- | - | -- |
| Average net loss \$ | $\times$ | -- | -- | -- | -- |


| Mumber of observations in semole | 3 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | $\times$ | -- | -- | -- | -- |
| Aversge expense \$ | * | -- | -- | -- | +. |
| Average net profit (loss) \$ | $\times$ | -- | -- | -- | ** |
| Buginesees reporting ppofit (No.) | 3 |  |  |  |  |
| Average sales \$ | $x$ | -- | -- | -- | - |
| Average expense \$ | $\times$ | -- | .- | -. | .. - |
| Average net profit $\$$ | $\times$ | -- | -- | -- | -. |
| Businesees reporting lose (Mo.) | - |  |  |  |  |
| Average sales | * | -- | -- | -- | -- |
| Average expenses | $x$ | -- | -- | -- | -- |
| Average net loss \$ | x | -- | -- | -- | -- |


| Mumber of observations in sample | 9 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average sales \$ | 30.223 | -- | -- | -- | -- |
| Average expense ${ }^{\text {S }}$ | 15.897 | -- | -- | -- | -- |
| Averege net Drofit (loss) \$ | 14.326 | -- | - | - | -- |
| Businesest reporting a profit (No.l | 27. 8 |  |  |  |  |
| Average sales $\frac{1}{}$ | 27.762 | -- | - | -- | -- |
| Average expense \$ | 12.379 | -- | -- | -- | . |
| Aversge net profits | 15,383 | -- | -- | -- | -- |
| Susinerset reporting lote (Mo.) | 1 |  |  |  |  |
| Averspe sulos | 71.948 | -- | -- | .- | -- |
| Average exdense | 74.587 | -- | -- | -- | -- |
| Aversge nei loss 5 | -2.639 | -- | -- | -- | -- |

[^15]TABLE 1. Selected operating ratios, in percent of sales, 1987
Yukon, Janitorial Services (SIC 9953)

|  | Total(1) |  | $\begin{gathered} \text { Bottom } \\ 25 \% \end{gathered}$ |  | Lower$\text { mode } 25^{\circ}$ |  | $\begin{aligned} & \text { UDDEI } \\ & \text { miodle } 25 \% \end{aligned}$ |  |  | Too |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Businesses in sample (Mo.) Low sales value ( $\$ 0.00$ s) High seles value $\left(\$ 000^{\prime}\right.$ s) | $\left(\begin{array}{l} 9 \\ (i) \end{array}\right.$ |  | -- |  |  |  |  |  |  |  |  |
| Selected expense item | Industiy average(2) |  |  |  | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ | $\begin{aligned} & \text { \% busi- } \\ & \text { nesses } \\ & \text { reporting } \end{aligned}$ | Reporting businesses only $(3)$ |  |  |  |  |
|  | Total | Bot 10 m 25\% | $\begin{aligned} & \text { Lowe } \\ & \text { middl } \\ & 25 \% \end{aligned}$ |  |  |  | Totol | Botiom $25 x$ | Lomer middle 25\% | Upper middle $25 \%$ | $\begin{aligned} & 700 \\ & 25 \% \end{aligned}$ |
|  | Percent of sales |  |  |  |  |  | Percent of sales |  |  |  |  |
| Oceupency expenses |  | -- | - | -- | -- | 100.0 | 6.2 | - |  | - | -- |
| Deprectation Repoifs $s$ mointenance | 3.9 | -- | -- | -- | -- | 92.0 56.2 | 1.2 0.2 | - | -- | -- | -- |
| Heat. lighe stelophone | 1.3 | -- | -- | -- | -- | 51.7 | 2.5 | -- | -- | -- | -- |
| Rent | 1.0 | -- | -- | - | -- | 16.0 | 6.0 | -- | -- | -. | -- |
| Personnel expenses | 23.9 | -- | -- | -- | -- | 89.4 | 28.7 | =- | -- | -- | - |
| Finenciel expenses | 2.5 | -- | -- | -- | -- | 82.8 |  | -- | -- | -- | -- |
| Inperest \& Dant charges Protessional fees | 0.9 | -- | -- | -- | -- | 82.8 74.8 | 1.1 2.1 | -- | -- | -- | -- |
| Other expenses | 27.4 | -- | -- | - | -- | 100.0 | 27.4 | - | - | - | - |
| Profit (loss) | 40.0 | -- | -- | -- | -- | 100.0 | 40.0 | -- | - | = | -* |
| Totel | 100.0 | -- | -- | -- | -- | 100.0 |  | -- | - | - | - |

Symbols
$z e r o$ of no observarions

- Poo small too de expressec
not spplicable
- conlidentil


## Footnotes

111 These estimetes be besed on sompl of businesses reporing sales between $\mathbf{2 5} .000$ end $\mathbf{2 . 0 0 0 . 0 0 0}$ Totel weighted expenditure on given item

(3) Veiue in each cell s $\frac{\text { Total weighted expenditure on given item }}{\text { Toisl weighted sales of Dusinesses reporting this item of expenditure }}$ for fortile.

This portion of the tadi pertains only to the businesses roporting the specific expense item. Iherefor these retios ere calculated individully and the toial wiil not necesserity equal 100\%.

## moter

Cote ore shown Dy queri les when et leas? 13 of the somplad businesses feport the specific itom
Records were ranked in escending order eccording to selus size Esch quartile fi. ©. Dottom 25t. lower midole 25\%, etc. I fepresents one quifter of the totol number of ousinesses. Within mech quertite. the everge perio is presented. for comperison purposes. the high and low values of selies are shom

Mon to use the tedes
(1) Locate the approdist selas fonge thet is disoloyed on the two lines entiqled tom seles volue" and migh sales velue
(2) The selected fange will indicete the proper quertile. i. e. the Detton 25z. the lower niode 25y. the upper midele 25z or the 200 $25 \%$
(3) Deto pertining to the selected seles sice enge will be in thet quertile

Stenderd Induetriel CIeseificetion Definition (S1C 1880):
SIC 583 - Jenitoricl Services
Businesses primar ly engaged in cieaning and main tenance of buildings and dwellings such as char service. floor waxing. janitorial services. anitorial maintenance of buildings and dwellings and office cinning.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Yukon, Janitorial Services (SIC 9953)

(1) These estimates are ossed on sample of businesses raporing sales between $\$ 25,000$ end $\$ 2,000,000$
see table t for symbols and motes.

TABLE 3. Financial ratios(1) for incorporated businosses only, 1987
Yukon, Jen!torial Sorvices (SIC 9953)

|  | Tots 121 | $\begin{array}{r} \text { Bot } 10 \mathrm{~m} \\ 25 \% \end{array}$ | Lower <br> middle 25\% | Upper $\text { middle } 25 \%$ | $\begin{aligned} & \text { TOD } \\ & 25 \% \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Businusses in sample (No.) Low sales value ( $\$ 000^{\prime}$ s) High sales value ( $\$ 000^{\prime}$ s) | $(1)$ | -- | -- | -- | - - |
|  |  |  | Average |  |  |
| biquidity retio Cupent ratio (times) | 2.0 | -- | -- | -- | - |
| Leverage ratios <br> Deotrequity ratio (times) <br> Interest coverage ratio (times) <br> Debt istio (times) | $\begin{array}{r} 0.7 \\ 31.0 \\ 0.4 \end{array}$ | -- | -- | -- | - |

(19) The ratios represent the merge of ratios for each business in the proup and cannot be celculstod from the figures show in toble 2
(2) These estimeses me baseo on sanple of businesses reporting selus betwen \$25,000 end 22,000,000.

See Tible 1 for smbols and nores.

## Definitions:

1. Liquidity retio.

Curtent $=$ Cuprent esseis $/$ current lisbilities
2. Leverege retion:

1 Dept/equity z total liaoilities / equity
D) Debt ratio z totsl liabilities/ lolal assets
c) Interest coverage : net profit interest expense/interest expense.

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987
Yukon, Janisorial Services (Sic g953)

| Total:1! | B2ttom | Lower | Upoer |
| :---: | :---: | :---: | :---: |
|  | 25\% | miod: 25\% | m. 001025 : |



III these estimates are besed on semple of incorporared businesses peporing sales between $\mathbf{2 2 5}, 000$ and $\$ 2.000 .000$. Sample count includes
only thos businesses reporting stelement of changes
see ted i for symols ono noies

TABLE 5. Employment changes by size of business. 1984-1987 besed on SIC claselftcation in 1987
Yukon. Services to Bulidings and Owellings (SIC 995)

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


| 1984 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total | 14 | 1.243 | 80 | 4 | 3 |
| less than 20 | 12 | 464 | 55 | 3 | 3 |
| 20-99 | 1 | X | 22 | - | - |
| 100-499 | 1 | x | 3 | 1 | - |
| 500 and over | - | - | - | - | - |



 fullotime employes. Note thet the business size groups used ore determined of the lanade level. Thus it business has it less 500 emplayees in Condo as B whole but less than the number in any given province it is shom in the 500 ano over group
(2) Refers 10 ousinesses eporting no payioll deductions in the previous year
(3) Refers 10 Dusinesses eporting no paypoll deductions in the following year
"wewly reporting" and "no longer poporting" businesses are assumed to hove been in activity for six montis and the information is mojus:ed accordingly

See ratie for symbols and notes

TABLE 6. Seiected operating charactertstics of small businesses by sales quartlle, 1985-1987 Yukon, Jenitorial Services (SIC 9953)

|  | iotal(1) | Botsom $25^{\circ}$ | $\begin{aligned} & \text { Lowe, } \\ & \text { miode } 25 \% \end{aligned}$ | upper $\text { middle } 25 \%$ | T00 |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1985 |  |  |
| Number of observations in samplo | 3 |  |  |  |  |
| Average sales <br> Aversoge expense $\$$ | x | -- |  |  |  |
| Average net profit (loss) \$ | $\times$ | -- | .- | -- | -- |
| Businesses reporting profit (Mo.) | 3 |  |  |  |  |
| Averape sales \$ | $\times$ | -- | -- | -- | -- |
| Averuge expense \$ ${ }_{\text {S }}$ | ¢ | -- | -- | -- | -- |
| averege net drofits | $\times$ | -- | -- | -- | -- |
| Busineseer reporting a lose (Mo.) | $\bar{z}$ |  |  |  |  |
| Average sales \$ | x | -- | -- | -- | -- |
| Average expense ${ }^{\text {a }}$ ( Average net loss | x | -- | -- | -- | -- |


| Wumber of observations in smple | 3 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Average soles | $\times$ | -- | -- | -- |  |
| Average expense | x | : |  |  |  |
| Averape net orofit (loss) | $\times$ | -- | -- | -- |  |
| Businesses reporting a profit (No.) | 3 |  |  |  |  |
| Average solos \$ | $x$ | - | - | -- |  |
| Average expense \% | x | -- | -- |  | -- |
| Average net profits | $\times$ | -- | -- | -- | -- |
| Businesses reportinge loss (Mo.) | - |  |  |  |  |
| Average sales \$ | x | -- |  |  |  |
| Aversge expense\$ | $\times$ | -- |  |  |  |
| Ave:sge net loss \$ | $\times$ | -- | -- | -- | -。 |

1987

| Mumber of observetions in sample | 7 |
| :---: | :---: |
| Average sales | 32.862 |
| Average expense \$ | 21.591 |
| Averoge net Drotit (loss) \$ | 11.271 |
| Businesses raporting a profit (Mo.) | 6 |
| दutiage sales | 28.599 |
| Average expense $\$$ | 16.268 |
| Average net profit\$ | 12.331 |
| Businesses reporting loss (Mo.) | 1 |
| Average sales ${ }^{\text {a }}$ | 71.948 |
| Aversge expenses | 74.587 |
| Average net loss | -2.639 |

111 These esqimstes are Dosed on sample of businesses reporsing sales beiween 825,000 and $82.000,000$.
See rable 1 for symbols and notes

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## Ca OOs


[^0]:    (11) average labour units are celculated by dividing total payoll by the average annul wage and solory rote as reported in the Survey of Employment, Payroll and Mours. Statistics Canada. Catologue 72-002. An average labour unit could be interpreted as o full-time employee Note thet the business size groups used are determined et the Conode level. Thus if business hos of least 500 employees in Cánada as owho but less than that number in any given piovince it is shown in the 500 and over group.
    121 Refers 10 businesses reporing no bayroti deductions in the previous year
    (3) Refers to businesses ceporting no paypoll deductions in the following yeer
    "Mewly reporting" and "no :onger reporting" Dusinesses ore assumed to hove been in activity for six months and the information is adiustec according'y

    See table for symools and notes.

[^1]:    (1) These estimetes pe besed on stomple of businesses reporting soles betwen $\mathbf{2 5 . 0 0 0}$ ond \$2.000.000.

    See Toble 1 for symbols and notes

[^2]:    111 These estimstes bre bed on sample of businesses raporting seles between $\$ 25,000$ and $\$ 2,000,000$ See recle for symbols and notes

[^3]:     Survey of Employment. Poypoll ano hours. Statisfics Consén. Ca: alogue 92-002. An sverage labour unit could be interpieted os a fuil- fime employee mote thet the business size groups used ape determinoo ot the canads level. Jhus if obusiness has ot lost 500 amployees in Ganada as whole but iss than that number in any given piovince it is shown in the soo and over group
    (2) Refers to businesses fepoiting no peypoll deductions in the previous yeer
    (3) Refers to businesses reporting no peyrol। deductions in the following yes r.

    Newly reoorting" and "no longer peporting" businesses ap assumed to have been in activity dor six months and the information is adustec sccordingly
    set iatie 1 for symbols and notes

[^4]:    SIC 4241-Plumbing Conifectors
    Businesses primarily engaged in the installition and repar of primery hot end cold witer piping systems li e except spece hetingl such
     insta! bition of piping systens. installation of plumoing fixtures. insiollation of prinery hot water. installation of roof or ancge sysiems lexcept advestroughing and installation of san ilary ware

[^5]:    (1) Average labour units are calculated by dividing total payrali by the overage mnual mege ond asary rate os reportod in the Survey of Employmen. Payroll and mours. Statistics Caneda. Cetalogue $\mathbf{1 2 - 0 0 2}$. An average labour unit covid oe interpreted as en full-time employe Note thet the Dusiness size groups used ore deternined at the Conede lovel, Thus if ousiness hos et lesst 500 mployees in Conade os a whole but less than that number in any given province it is show in the 500 and over group
    (2) Refers 10 businesses reporting no payroll deductions in the previous year.
    (3) fefers to businesses reporting no payroll deductions in the following year
    "newly reporting" ano "no tonger reporting" businesses are assumed to hove dem in activity for six monins and the informetion is adjusted secordingly

    See tode 1 for symbols and notes

[^6]:    (1) These estimetes are based on somple of businiesses reporting sates belwet $\$ 25,000$ and $\$ 2,000,000$.

    See iable for symbols ano notes

[^7]:    Stenderd Induetrist Ciestificetion befinition (515 10801:
    S15 7510 = Opertors of Buildings end Owellinge
    Businesses primar:ly engaged in operating. or in owning and operating Buildings end dwillings

[^8]:    111 these estimates or dased on somp. of incorporated businesses reporting sa between 825.000 end $\$ 2.000$. 000. Senple count inctudes only those Dusinesses feporiting stovent of chsiges
    Set ital i for symbols and notes.

[^9]:    (11) Thase estimaies are based on sampl of businesses reporting sales beiween $\$ 25.000$ and $\$ 2.000 .000$

    See table 1 for symbols and notes

[^10]:     Survey of Employment. Payrall and Mours. Stalistics Conode. Casalogue 92-002. An gverage lsbour unit couid be interpreted os a full-time employes. Note ther the Dusimess size groups used are decermined at ing Canado level. Thus if ousiness has at least 500 mployees in Canada os a whote but less than that number in ony given province it is shom in the 500 and over group
    (2) Refers io Dusinesses peporting no payroll deductions in the provious year.

    13: Refers to Dusinesses reporting no paypoll deductions in the following yeer

    - Newly redortinge and "no longer reporting" Dusinesses are ossumed to have been in octivity for six months and ine information is odusied accordingly

    See table 1 for symbols and notes.

[^11]:    516 1214 - Ceterere
    Businesses primarily engaged in catering whether by modile conteens or in privete halls, cemps, etc Businesses engaged in cefeterios, socibl and inqustrial home food catering services, mobilo conteens and socisl catering services lwedoings. parties. eic. I ere included in this industry

[^12]:     Survey of Empiorment, payroll ond Houss. Sististics Congos. Caislogue 72-002. An sversge labour unit could be interpreted ss e
     500 employes in Canso as a whol but less than inst number in any given province it is shown in the goo and over group.
    121 Refers to Dusinesses reporsing no payroll geductions in the previous yar
    (3) Refers $i 0$ Dusinesses roporting no payroll deouctions in the following yerp
    "Newly reporqing" and Eno longer peporting" businesses are assumed so nove been in activity for six nonths and the information is adjusted accordingly

    See Table i for symbols and notes

[^13]:    
    See Tatie f for symbol and notes

[^14]:    
    Survey of Employmens. Poyroll ane Nours. Statistics Conooe. Cotalogue 72-002. An everege labour unit could be incerpreted as a full-time employe Note thot the business size groups used ofe determined at the conco tovel inus if ousiness hos at less? 500 mployets in Canade as whole Dut las than that number in ony given prowince it is show in the goo and over group
    (2) Reters so businesses reporting no peytoll deductions in the pievious year
    13) Reters 10 businesses reporting no payroll deductions in the following resp
    "mowly reborting" and "no longer reporting" businesses are assumed to have been in activily for six months and the information is oojusieo accordingly

    See rable i for symbols and notes.

[^15]:    (1) inese estimetes bre besed on sample of Dusinesses reporting sales between 825.000 and 82.000 .000

    See table ; for symbols and notes

