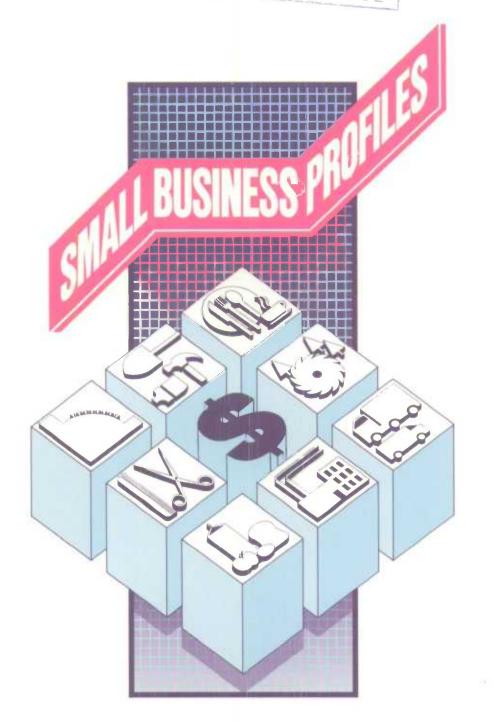


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INTRODUCTION AND DATA SOURCES

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 departments responsible for small business.

Returns 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 \$25,000 and \$2,000,000. The choice of this particular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Corporate data in this report are extracted from tax returns, which typically consists of a T2 form, a set of financial statements and supporting schedules. Similarly, unincorporated business tax returns, which report self-employment income, typically consist of a T1 (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 approximately 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 quartiles has not been shown. In such circumstances, only the total values are published. In table 1, a particular expense item reported 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 earning 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.

AVAILABLE INDUSTRIES FOR 1987

Logging Industry	0411
Service Industries Incidental to Crude Petroleum and Natural Gas	0910
Services Industries Incidental to Mining	0920
Women's Clothing Industries	2440
Sawmill, Planning Mill & Shingle Mill Products Industries	2510
Household Furniture Industries	2610
Commercial Printing Industries	2810
Platemaking, Typesetting & Bindery Industry	2820
Publishing Industries	2830
Ornamental and Architectural Metal Products Industries	3030
Stamped, Pressed and Coated Metal Products Industries	3040
Hardware, Tool and Cuttery Industries	3060
Machine Shop Industry	3081
Single Family Housing	4011
Residential Renovation	4013
Excavating and Grading	4214
Other Site Work	4219
Concrete Pouring and Finishing	4224
Masonry Work	4231
Siding Work	4232
	4241
Plumbing West Hasting and Air Conditioning Work	4243
Wet Heating and Air Conditioning Work	4261
Electrical Work	4272
Drywall Work	4274
Finish Carpentry	4275
Painting and Decorating Work	4292
Ornamental and Miscellaneous Fabricated Metal Installation	4491
Land Developers	4560
Truck Transport Industries	4561
General Freight Trucking Industry	4564
Dry Bulk Materials Trucking Industry	4565
Forest Products Trucking Industry	4573
School Bus Operations Industry	4581
Taxicab Industry	4841
Postal Service Industry	
Courier Service Industry	4842
"Wholesale Petroleum Products	5111
Wholesale Food	5210
Wholesale Apparel	5310
Wholesale Motor Vehicle Parts and Accessories	5520
Wholesale Plumbing, Heating, Air Conditioning Equipment and Supplies	5622
Wholesale Lumber and Building Materials	5630
Wholesale Farm Machinery, Equipment and Supplies	5711
Wholesale Industrial Machinery Equipment and Supplies	5731
Wholesale Waste Materials	5910
Wholesale General Merchandise	5980
Food (Groceries) Stores	6011
Food (Specialty) Stores	6012
Prescription Drugs and Patent Medicine Stores	6030
Pharmacies	6031
Men's Clothing Stores	6121
Women's Clothing Stores	6131
Clothing Stores n.e.c.	6141
Fabric and Yarn Stores	6151
Household 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

AVAILABLE INDUSTRIES FOR 1987

Automobile (Used) Dealers	6312
Gasoline Service Stations	6331
Tire, Battery Parts and Accessories Stores	6342
Garages (General Repairs)	6351
Paint and Body Repair Shops	6352
General Stores	6412
	6413
Other General Merchandise Stores	6521
Florist Shops	
Hardware Stores	6531
Sporting Goods Stores	6541
Musical Instrument and Record Stores	6550
Jewellery Stores	6561
Toy, Hobby Novelty and Souvenir Stores	6580
Gift, Novelty and Souvenir Stores	6582
Second-Hand Merchandise Stores, n.e.c.	6591
Vending Machine Operators	6911
Direct Sellers	6921
Operators of Buildings and Dwellings	7510
Operators of Residential Buildings and Dwellings	7511
Operators of Non-Residential Buildings	7512
Insurance and Real Estate Agencies	7611
Computer Services	7721
Advertising Agencies	7741
Management Consulting Services	7771
Hotels and Motor Hotels	9111
Motels	9112
Licensed Restaurants	9211
Unlicensed Restaurants (Including Drive-Ins)	9212
Take-Out Food Services	9213
Caterers	9214
Taverns, Bars and Night Clubs	9221
Entertainment Production Companies and Artists	9631
Sports and Recreation Clubs and Services	9650
Barber Shops	9711
Beauty 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 Machinery and Equipment Rental and Leasing	9911
Audio-Visual Equipment Rental & Leasing	9912
Automobile and Truck Rental and Leasing Services	9921
Photographers	9931
Welding	9942
Services to Buildings and Dwellings	9950
Janitorial Services	9953
Ticket and Travel Agencies	9961
Transport of the state of the s	7701

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Single Family Housing (SIC 4011)

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

Industry average(2)					7	gairroge	DUSINES	ses only	37	
Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 257
-45-	P	ercent o	of sales				Pe	Percent of sales		
21.1					66.6	31.7				-
7.0					97.5	7.2				-
3.9					97.5	4.0			~ ~	40.5
0.7					45.4	1.6				
0.8										-
1.6		~ =			38.4	4.1				-
13.3			**		80.7	16.5				-
1.6	• •				90.3	1.8				-
0.7					71.1	1.0				-
0.9					90.3	1.0				-
45.0					100.0	45.0				-
12.0		n 40			100.0	12.0				-
100.0					100.0					-
	21.1 7.0 3.9 0.7 0.8 1.6 13.3 1.6 0.7 0.9 45.0	25% 21.1 7.0 3.9 0.7 0.8 1.6 13.3 1.6 0.7 0.9 45.0	25% middle 25% Percent c 21.1	25% middle middle 25% 25% Percent of sales 21.1	25% middle middle 25% Percent of sales 21.1	Percent of sales	Percent of sales 21.1 66.6 31.7 7.0 97.5 7.2 3.9 45.4 1.6 0.8 45.4 1.1 1.6 38.4 4.1 13.3 80.7 16.5 1.6 90.3 1.8 0.7 90.3 1.8 0.7 90.3 1.0 45.0 100.0 45.0	Percent of sales Percent of	Percent of sales	Percent of sales Percent of sales Percent of sales

Symbols

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

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.
- Total weighted expenditure on a given item (2) Value in each cell = x 100 for each quartile. Total weighted sales of all businesses in the sample
- Total weighted expanditure on a given item - x 100 for each quartile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditure

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

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4011 - Single Family Housing Contractors

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

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Single Family Housing (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	15			**	
igh sales value (\$000's)	(1)				
			Average (\$000's)		
Assets					
Cash	-			~	
Accounts and notes receivable	39			*=	
Inventory	40			= ~	
Other current assets	49			W an	
Total current assets	88				
Fixed assets	51			W 40	
Less: Accum. dep. on fixed assets	39				
Other assets	39				
Total assets	177				
Liebilities and equity					
Current loans	16		est des		
Other current liabilities	37				
Total current liabilities	54				
Mortgages payable	•			m e-	
Long term debt					
Other liabilities	25		<i>a</i> =		
Total limbilities	79				stir-do
Total equity	98				no 40

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	7op 25%
Businesses in sample (No.)	15				
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)				
			Average		
Liquidity ratio					
Current ratio (times)	1.6				
Leverage ratios					
Debt/equity ratio (times)	0.8		***		
Interest coverage ratio (times)	16.5	-			-
Debt ratio (times)	0.4				-

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

- al Debt/equity = total liabilities / equity.
 bl Debt ratio = total liabilities / total assets.
 cl Interest coverage = net profit + interest expense / interest expense.

⁽²⁾ These estimates are based an a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Services Industries Incidental to Mining (SIC 092)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
umber of observations in sample	1				
Average sales \$	X				
Average expense \$ Average net profit (toss) \$	×	••			
sinesses reporting a profit (No.)	1				
Average sales \$ Average expense \$	X		• •		
Average net profit \$	â			••	
usinesses reporting a loss (No.)					
Average sales \$ Average expense \$	X X				
Average net loss \$	x			-	
			1986		
umber of observations in sample	5				
Average sales \$	490.782		•-		
Average expense \$ Average net profit (loss) \$	498.421 -7.639				
usinesses reporting a profit (No.)	2				
Average sales \$ Average expense \$	679.638 544.631				
Average net profit \$	135.007	THE RES	**		-
usinesses reporting a loss (No.) Average sales \$	415.997			do 19	
Average expense \$	459.772		••		
Average net loss \$	-43,775	• •			
			1987		
umber of observations in sample Average sales \$	36.207	-		1	
Average expense \$ Average net profit (loss) \$	35.171				
wieleng ust biolit (1092) 9	,,036				
usinesses reporting a profit (No.) Average sales \$	50.544	••	••		
Average expense \$ Average net profit \$	36.812 13,732			Ø 10 40 00	
usinesses reporting a loss (No.)	2				
Average sales \$	29.038				
Average expense \$ Average net loss \$	34,351 -5,313		**	11	
Widings light 1032 &	2,313			• •	

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

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

	Totai(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
usinesses in sample (No.)					
igh sales value (\$000's)	-				
			Average (\$000's)		
perating activities	-				
Cash from operations	×			et as	
Depreciation	X				
Other	X			**	~ *
i v i den ds	×				
nvestment activities	-				
Disposal of fixed assets	Х		dh star		
Purchase of fixed assets	X				
Increase in investment	X		e ==		
Decrease in investment	X				-
inancing activities	_				
Increase in long term debt	×				-
Repayment of long term debt	×				-
Loans from shareholders	×		~ =		-
Repayment of loans from shareholders	×				
Advances & loans from government	Х				
Increase in equity	X			er m	-
Decrease in equity	X			* *	
Other	Х				-
crease(decrease) in cash & equivalents	×				
sh & equivalents-Beginning of the year	X	go de			-
ash & equivalents - End of the year	X			-	-

⁽¹⁾ These estimates are pased on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of Changes. See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Services Industries Incidental to Mining (SIC 092)

				Changes in number with paid	
Business size expressed in everage (abour units())	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total	28	4.860	53	13	3
less than 20 20 - 99 100 - 499 500 and over	21 2 5	2.093 X X	18 34	10	3
1987					
Total	39	10,337	222	14	P 6 0
less than 20 20 - 99 100 - 499 500 and over	29 5	3.627 5.516 1,194	87 110 25	10 2 2	

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

SDURCE: Small Business and Special Surveys Division, Statistics Canada.

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

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

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

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Services Industries Incidental to Mining (SIC 092)

	Total(1)	Bottom 25%	Lower middle 25%	Upper midale 25%	Top 25%
		23%			
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets					
Cash	X			w a	
Accounts and notes receivable	X				
Inventory	X				
Other current assets	Х				
Total current assets	X				
Fixed assets	X			**	
Less: Accum, dep. on fixed assets	X				
Other assets	X			**	
Total assets	х				
Liabilities and equity					
Current loans	X				
Other current liabilities	X				
Total current liabilities	×				
Mortgages payable	X		m **	= -	
Long term debt	X				
Other liabilities	X		**		
Total liabilities	х				
Total equity	X				

^[1] These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Services Industries Incidental to Mining (SIC 082)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)				
			Average		
Liquidity retio					
Current ratio (times)	0.3	4-			
Leverage ratios					
Debt/equity ratio (times)	5.9				
Interest coverage ratio (times)	14.9				
Debt ratio (times)	0.9				

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current = current assets / current liabilities.

2. Leverage ratios:

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

¹²⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Services Industries Incidental to Mining (SIC 092)

	Total(1)	Bottom 25%	hiddle 25%	Upper middle 25%	7or. 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)			~ ~	

		Industry average(2)					Reporting businesses only(3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
		p	ercent c	of sales				Percent of sales			
Cost of sales	-					13.1	0.1		ger alle		
Occupancy expenses	16.5					82.3	20.0				
Depreciation	5.1			T		69.1	7.4				
Repairs & maintenance	8.2					65.1	12.6				
Heat. light & telephone	0.6					48.0	1.3				
Rent	2.5			~ ~		51.4	4.9				
Personnel expenses	14.6		=			47.4	30.8	= ~	* =		
Financial expenses	5.5					91.1	6.0				
Interest & bank charges	0.9					82.3	1.0				
Professional fees	4.6					73.4	6.3				* *
Other expenses	48.1					100.0	48.1				
Profit (loss)	15.3					100.0	15.3			op de	
Total	100.0					100.0		40.40		um dir	***

Symbols

zero or no observations

-- too small too be expressed ... not applicable

confidential

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

Total weighted expenditure on a given item (2) Value in each cell = - x 100 for each quartile. Total weighted sales of all businesses in the sample

Total weighted expenditure on a given item - x 100 for each quartile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditure

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

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

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

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

Standard Industrial Classification Definition (SIC 1980):

SIC 0920 - Service Industries Incidental to Mining

Businesses primarily engaged in contract drilling and other services incidental to mining establishments

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

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's) High sales value (\$000's)	(1)	• •			
			Average (\$000's)		
Operating activities					
Cash from operations	X				
Depreciation	Χ				
Other	Х	••		-	
Dividends	Х	~ ~	••		
Investment activities					
Disposal of fixed assets	X				40.00
Purchase of fixed assets	X				
Increase in investment	X				
Decrease in investment	Х		**		
Financing activities					
Increase in long term debt	X				
Repayment of long term debt	X	**			
Loans from shareholders	X				
Repayment of loans from shareholders	X				
Advances & loans from government	X				
Increase in equity	Х				m 6.
Decrease in equity	X				
Other	X	**			
Increase(decrease) in cash & equivalents	X	••		**	
Cash & equivalents-Beginning of the year	X				
Cash & equivalents - End of the year	X				

^[1] These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000.000. Sample count includes only those businesses reporting a statement of changes See Table 1 for sympols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Truck Transport Industries (SIC 455)

				Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)	Number of businesses			Newly reporting(2)	No longer reporting(3)	
1964						
Total	37	7,573	257	6	3	
less than 20	29	1,934	69	5	2	
20 - 99 100 - 499	3 2	1.383 X	45 120		1	
500 and over	3	Х	23	1	•	
1587						
Total	42	17,176	527	9		
less than 20	30	1,899	67	8		
20 - 99	6	4.203	131	-	***	
100 - 499 500 and over	3	10,112	301 28			

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

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

[&]quot;Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Truck Transport Industries (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper m ddle 25%	Top 25%
			1985		
lumber of observations in sample	15				
Average sales \$	280.504	***	m 40		
Average expense \$ Average net profit (loss) \$	253,064 27,540				
werage net profit (1033) \$	27,340		-		
usinesses reporting a profit (No.)	12				
Average sales \$	389.727				
Average expense \$ Average net profit \$	341,138 48,589				
usinesses reporting a loss (No.)	3				
Average sales \$ Average expense \$	292.013 294.489			50	
Average expense 3	-2,475				
			1986		
umber of observations in sample	36				
Average sales \$ Average expense \$	320.695 301.639				
Average net profit (loss) \$	19.056				
usinesses reporting a profit (No.) Average sales \$	28 305,021				- 11
Average expense \$	277.640		do 107		
Average net profit \$	27.381			••	
usinesses reporting a loss (No.)					
Average sales \$	315.695		**		-
Average expense \$ Average net loss \$	327.878 -12.183				
Average net 1033 e	12.100				
			1987		
umber of observations in sample Average sales \$	98.668				
Average expense \$	91,737				
Average net profit (loss) \$	6,931	=	**	₩ ₩	
sinesses reporting a profit (No.)	23				
Average sales \$	100.526				
Average expense \$ Average net profit \$	83.794 16.732				
sinesses reporting a loss (No.)	10				
Average sales \$ Average expense \$	94.321 103.965				
Average net loss \$	-9.644				

⁽¹⁾ These estimates are based on a semple of businesses reporting sales between \$25,000 end \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Truck Transport Industries (SIC 456)

	Total(1)	Bottom 25%	Lower module 25%	Upper middle 25%	Ton 25:
Businesses in sample (No.7) Low sales value (\$000 si	38				
tigh sales value (\$000's)	(1)				

		Indus	try aver	age(2)			Reporting businesses only(3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	7 or 25%
	Percent of sales					Percent of sales					
Vehicle expenses	43.4					97.4	44.6				
Depreciation	11.5					80.5	14.3				
Repairs & maintenance	13.8					82.5	15.7				-
Fuel expense	18.1			• •		77.0	23.5				
Personnel expenses	16.5					78.9	20.9				
Financial expenses	5.6					100.0	5.6				
Interest & bank charges	3.9					87.7	4.4				
Professional fees	1.7					90.8	1.9				
Other expenses	29.5					98.2	30.0		en en	60 an	-
Profit (loss)	5.0			••		98.2	5.1	**		***	-
Total	100.0					100.0			m =		-

Symbols

- zero or no observations
- too small too be expressed
- not applicable
- confidentie!

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000. Total weighted expenditure on a given item
- x 100 for each quartile. [2] Value in each ceti = -Total weighted sales of all businesses in the sample

Total weighted expenditure on a given item - x 100 for each quartile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditure

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

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

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

How to use the tables

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

 (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 4560 - Truck Transport Industry

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

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Truck Transport Industries (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	22				
High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets					
Cash					
Accounts and notes receivable	11				**
Inventory	-		e =		
Other current assets	12				**
Total current assets	22			* *	40 60
Fixed assets	72				- m
Less: Accum- dep. on fixed assets	7				***
Other assets	6				
Total assets	101				***
Liabilities and equity					
Current loans	12		60 em		
Other current liabilities	31				
Total current liabilities	42			m. etc.	
Mortgages payable	-			n e	
Long term debt	*				
Other Habilities	41				
Total liabilities	83		**		40.00
Total equity	18	**		₩ **	

^[1] These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Yukon, Truck Transport Industries (SIC 456)

Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
22 (1) (1)				
		Average		
0.5			• •	
4.7 2.7 0.8				
	22 (1) (1) 0.5	25% 22 (1) (1) 0.5 4.7 2.7	25% middle 25% 22 (1) (1) Average 0.5 4.7 2.7	25% middle 25% middle 25% 22 (1)

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current * current assets / current liabilities.

2. Leverage ratios:

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

SQURCE: Small Business and Special Surveys Division, Statistics Canada.

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Yukon, Painting and Decorating Work (SIC 4275)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Tog 25:
Businesses if sample (No.)	*				
ow sales value (\$000 s) High sales value (\$000 s)	(1)				
			Average (\$000's)		
Operating activities					
Cash from operations	X				
Depreciation	X		* *		
Other	Х			**	
Dividends	x			4 4	
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	Х				
Increase in investment	X				
Decrease in investment	Х			,	
Financing activities					
Increase in long term debt	X	• •		**	
Repayment of long term debt	X				
Loans from shareholders	Х	**			
Repayment of loans from shareholders	Х				ate a
Advances & loans from government	X				
Increase in equity	X				-
Decrease in equity	X				
Other	X				
Increase(decrease) in cash & equivalents	X				
Cash & equivalents-Beginning of the year	X	10-			-
Cash & equivalents - End of the year	X				

^[1] These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes ly those businesses reporting a statement of changes See Table 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Painting and Decorating Work (SIC 4275)

Business size expressed in average Pabour Units(1)				Changes in number of businesses with paid employees			
	Number of businesses	Total payrol! (\$000's)	Average Labour units(1)	Newly reporting(2)	No longer reporting(3)		
1984							
Total	8	250	8	3	1		
less than 20	8	250	8	3	1		
20 - 99 100 - 499 500 and over							
1987							
Total	9	279	11	1			
less than 20 20 - 99	9	279	11	1	• 4 •		
100 - 499 500 and over					• • •		

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

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

[&]quot;Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
umber of observations in sample	4				
Average sales \$ Average expense \$	X			• •	
Average net profit (loss) \$	Х	**	• •	**	
sinesses reporting a profit (No.)	3 X				
Average sales \$ Average expense \$	X				
Average net profit \$	X	* **			m. co
sinesses reporting a loss (No.)	1				
Average sales \$ Average expense \$	X				
Average net loss \$	×				
		13	1005		
			1986		
umber of observations in sample	6				
Average sales \$ Average expense \$	78.752 71.932	~ -			
Average expense 3 Average net profit (loss) \$	6,820		• •		••
usinesses reporting a profit (No.)	5	(6			
Average sales \$ Average expense \$	77.154 69.828				
Average net profit \$	7.326	• •			
usinesses reporting a loss (No.) Average sales \$	79.087			40° 40°	
Average expense \$	83,671				e a
Average net loss \$	-4.584				
			1987		
			1307		
umber of observations in sample	5				
Average sales \$ Average expense \$	110.802 107.777				
Average net profit (loss) \$	3.025			• •	
usinesses reporting a profit (No.) Average sales \$	138.834			••	
Average expense \$	132,115				
Average net profit \$	6,719	ups diff		• •	
usinesses reporting a loss (No.) Average sales \$	26,705			e e	
Average expense \$	34,762			600 m	
Average net loss \$	-8.057				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Painting and Decorating Work (SIC 4275)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Tos 25%
Businesses in sample (No.1 Low sales value (\$000°s)	5 (1)				
ligh sales value (\$000's)	(1)				M =

Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses	Total	Bottom 25%	Lower	Upper	Top 25%
								25%	25%	
	P	ercent o	f sales			Percent of sales				
19.9					60.0	33.1				
16.0					100.0	16.0				
11.3					100.0	11.3				
1.7					40.0	4.3				
1.9					80.0		~ =			
1.1				~ ~	20.0	5.4				
21.9					80.0	27.3		-		
4.0			-		100.0	4.0				-
					80.0	3.4	- m			-
1.2					100.0	1.2				
40.5					100-0	40.5			=+	-
-2.2					100.0	-2.2				-
100.0					100.0					-
	15.0 11.3 1.7 1.9 1.1 21.9 4.0 2.8 1.2 40.5	16.0 11.3 1.7 1.9 1.1 21.9 4.0 2.8 1.2 40.52.2	16.0 11.3 1.7 1.9 1.1 21.9 2.8 1.2 40.5 2.2	16.0	16.0	16.0 100.0 11.3 100.0 1.7 40.0 1.9 80.0 21.9 80.0 21.9 80.0 4.0 100.0 2.8 80.0 1.2 100.0 40.5 100.0	16.0	16.0	16.0	16.0

Symbols

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

Face passes

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
- Total weighted expenditure on a given item

 12) Yalue in each cell =

 Total weighted sales of all businesses in the sample
- (3) Yalue in each ce:1 = Total weighted expenditure on a given item

 Total weighted sales of businesses reporting this item of expenditure

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4275 - Painting and Decorating Contractors

Businesses primarily angaged in painting, paperhanging and decorating in buildings and painting of heavy lengineering) structures. Included are businesses primarily engaged in paint or paper stripping and parking lot or road surface marking. This industry includes the painting of bridges and structures, interior decorating, paint stripping lexcept furniture), interior and exterior painting of buildings, paper hanging (interior decorating) and wallpaper hanging and removal.

Balance sheet profile for incorporated businesses only, 1987 TABLE 2.

Yukon, Painting and Decorating Work (SIC 4275)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	(1)	d =		24	
High sales value (\$000's)	(1)		sto sal		
			Average (\$000's)		
Assets					
Cash	×				
Accounts and notes receivable	X				
Invantory	X				
Other current assets	×		eq. eln		
Total current assets	×				
Fixed assets	×		ele ut	00 00	
Less: Accum. dep. on fixed assets	×				
Other assets	X				
Total assets	×	~~		, ear for	
iabilities and equity				W.	
Current loans	X		=		
Other current liabilities	X				
Total current liabilities	X				
Mortgages payable	X				
Long term debt	×			~ -	
Other liabilities	X				
Total liabilities	х				
Total equity	Х				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Yukon, Painting and Decorating Work (SIC 4275)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	(1) (1)				
			Average		
Liquidity ratio Current ratio (times)	1.0	•• =		- **	
Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)	3.5 4.9 0.8			# 60 dr 00	

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

SDURCE: Small Business and Special Surveys Division, Statistics Canada.

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

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

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

	Total(1)	Bottom 25%	Lower mrddle 25%	Upper middle 25%	Top 25%					
Businesses in sample (No.)										
Low sales value (\$000's)	-									
High sales value (\$000's)										
	Average (\$000's)									
Operating activities	-									
Cash from operations	X				0.0					
Depreciation	X									
Other	X									
Dividends	X									
Investment activities	-									
Disposal of fixed assets	X									
Purchase of fixed assets	X									
Increase in investment	X									
Decrease in investment	X									
Financing activities	-									
Increase in long term debt	X									
Repayment of long term debt	X			* *						
Loans from shareholders	Χ									
Repayment of toans from shareholders	X		**	••						
Advances & loans from government	X			= =						
Increase in equity	X									
Decrease in equity	X									
Other	Х	6x 40		**						
Increase(decrease) in cash & equivalents	X									
Cash & equivalents-Beginning of the year	X									
Cash & equivalents - End of the year	X									

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes

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

			Changes in number of businesses with paid employees			
Number of businesses	Total payroll (\$000's)	Average labour units[1]	Newly reporting(2)	No longer reporting(3)		
4	X	1	3	-		
4	X	. 1	3	-		
	X					
	X					
3	х	2	3			
3	X	2	3			
	X					
	X					
	businesses 4 4	4 X 4 X - X - X - X	A	## A		

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

[2] Refers to businesses reporting no payroll deductions in the previous year.

[3] Refers to businesses reporting no payroll deductions in the following year.

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

See Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
			1985		
umber of observations in sample	3				
Average expense \$	X				
Average net profit (loss) \$	â				
sinesses reporting a profit (No.)	3				
Average sales \$ Average expense \$	X	e- e-			
Average net profit \$	x		**		
sinesses reporting a loss (No.)	_				
Average sales \$ Average expense \$	×				
Average net loss \$	X	***			
			1986		1_0
umber of observations in sample	4				
Average sales \$ Average expense \$	X				
Average net profit (loss) \$	x			**	-
usinesses reporting a profit (No.)	3				
Average expense \$	X				
Average net profit \$	X		de de	e- e-	
usinesses reporting a loss (No.) Average sales \$	1 X			••	
Average expense \$	x				
Average net loss \$	X			**	
			1987		
umber of observations in sample Average sales \$	78,756			er 10	
Average expense \$	62.505	~ =			
Average net profit (loss) \$	16.251		a *	T-	ab a
usinesses reporting a profit (No.) Average sales \$	BO.940			**	
Average expense \$	62.582			**	***
Average net profit \$	18.358			₩ ₩	-
usinesses reporting a loss (No.) Average sales \$	60.142			**	
Average expense \$	65.540				-
Average net loss \$	-5.398	**			

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Finish Carpentry (SIC 4274)

	Total(1)	Total(1) Bottom 25%		Upper middle 25%	Top 2E%	
Businesses in sample (No.)	12				-	
Low sales value (\$000°s) High sales value (\$000°s)	(1)	10-17				

	Industry average(2)						Reporting businesses only(3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
		P	ercent c	f sales				Pe	rcent of	sales	ales
Cost of sales	12.4		**			33.7	36.8		••		
Occupancy expenses	9.4					89.6	10.5				
Depreciation	3.7					79.2	4.5				
Repairs & maintenance	1.5					25.0	6.0				
Heat, light & telephone	1.4					79.2	1.8				
Rent	2.8					70.9	4.0				
Personnel expenses	15.0					90.0	18.7				
Financial expenses	1.0					79.2	1.2				
Interest & bank charges	0.5					60.4	1.0				
Professional fees	0.4				* =	50.4	0.6				
Other expenses	37.1					100.0	37.1				
Profit (loss)	25.0					100.0	25.0				- 4
Tota!	100.0					100.0					

Symbols

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

Footnotes

- III These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000. Total weighted expenditure on a given item
- (2) Value in each cell = $\frac{}{}$ Total weighted sales of all businesses in the sample
- | I3| Value in each cell | 2 | Total weighted expenditure on a given item | x 100 | for each quartile.

 | Total weighted sales of businesses reporting this item of expenditure | x 100 | for each quartile.

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1880):

SIC 4274 - Finish Corpontry Contractors

Businesses primarily engaged in on-site cabinetry, millwork installation, pre-fabricated sash and door installation, garage door installation, exterior and interior trimming and miscellaneous hardware installation. Included are businesses engaged in the installation and finishing of cabinetry, construction of built-in cabinets, the installation of interior and exterior wood trim.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Finish Carpentry (SIC 4274)

	Total(1)	Bottom 25%	Lower middle 25%	Upper midcle 25%	Top 25:
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	(1)				
nigh sales value (a000 s/			Average (\$000's)		
\seets					
Cesh	X				
Accounts and notes receivable	X				~-
Inventory	X				
Other current assets	X				
Total current assets	X				
Fixed assets	×	~ ~			
Less: Accum. dep. on fixed assets	X				
Other assets	X				
otal assets	X				
iabilities and equity					
Current loans	×				
Other current liabilities	Х			m m	
Total current liabilities	Х				
Mortgages payable	X				
Long term debt	Х				
Other liabilities	X				
Total liabilities	X				
Total equity	Х		==		

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Finish Carpentry (SIC 4274)

	Totai(2)	Bot tom 25%	middle 25%	Upper middie 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	(1)				
			Average		
Liquidity ratio Current ratio (times)	X		el P		
Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)	××××				

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current - current assets / current liabilities.

2. Leverage ratios:

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

See Table 1 for symbols and notes.

⁽²⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Toc 25=
usinesses in sample (No.)	1				
ow sales value (\$000 s) igh sales value (\$000's)	(1)				
			Average (\$000's)		
perating activities					
Cash from operations	X				
Depreciation	X			~~	
Other	X		***		
ividends	Х	••			
nvestment activities					
Disposal of fixed assets	X			* *	
Purchase of fixed assets	Х				
Increase in investment	X		m #		
Decrease in investment	X				
inancing activities					
Increase in long term debt	X				
Repayment of long term debt	X			= +	
Loans from shareholders	X			a	
Repayment of loans from shareholders	X			**	
Advances & loans from government	X				
Increase in equity	X				
Decrease in equity	X				
Other	X		**	**	
ncrease(decrease) in cash & equivalents	X				
ash & equivalents-Beginning of the year	X				
ash & equivalents - End of the year	X				

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Drywall Work (SIC 4272)

				Changes in number with paid	
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)		Newly reporting(2)	No longer reporting(3)
1984					
Total	2	X	1	•	-
less than 20 20 - 99	2	X	1	•	
100 - 499 500 and over	-	X			
1987					
Total	5	626	25	2	
less than 20	5	626	25	2	
20 - 99	-	-			1 • •
500 and over					

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

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

SDURCE: Small Business and Special Surveys Division, Statistics Canada.

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
umber of observations in sample Average sales \$	2 X				
Average expense \$	×		m m		
Average net profit (loss) \$	×		ma dib		
sinesses reporting a profit (No.)	2				
Average sales \$	X				
Average expense \$ Average net profit \$	X				
Average net profit #	^				
usinesses reporting a loss (No.) Average sales \$	X				
Average expense \$	x		es en		Sp. etc.
Average net loss \$	×			**	
			1986		
umber of observations in sample	4 X				
Average sales \$ Average expense \$	×			••	-
Average net profit (loss) \$	X			••	• •
usinesses reporting a profit (No.)	3				
Average sales \$	X				an a
Average expense \$ Average net profit \$	×		**		
usinesses reporting a loss (No.)	1				
Average sales \$	X	dit sec	**		
Average expense \$ Average net loss \$	X				
			1987		
umber of observations in sample	4			-	
Average saies \$ Average expense \$	×				-
Average net profit (loss) \$	x	m 49			-
usinesses reporting a profit (No.)	4				
Average sales \$	×				-
Average net profit \$	x				
usinesses reporting a loss (No.)	_				
Average sales \$	X			₩ =	-
Average expense \$	X		· · ·		-
Average net loss \$	X				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Drywall Work (SIC 4272)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Tor 25%
Businesses in sample (No.) Low sales value (\$000's)	5 (1)		10		
High sales value (\$000's)	(1)				

		Indus	try aver	age(2)			R	eporting	busines	ses only	3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
		F	Percent o	of sales				Pe	rcent of	sales	
Cost of sales	3.3					41.3	8.0				
Occupancy expenses	7.8					75.0	10.4				
Depreciation	4.6					75.0	6.2				
Repairs & maintenance	0.1					25.0	0.4				
Heat. light & telephone	0.5					50.0	1.0			dis no	
Rent	2.6					75.0	3.4				
Personnel expenses	35.8		**			100.0	35.8				
Financial expenses	2.0					75.0	2.6				-
Interest & bank charges	1.4					75.0	1.8				
Professional fees	0.6					50.0	1.2				
Other expenses	35.0					100.0	36.0				
Profit (loss)	15.2					100.0	15.2				
Total	100.0					100.0					

Symbols

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

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.
- Total weighted expenditure on a given item x 100 for each quartile. (2) Value in each cell =
 - Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item (3) Value in each cell = x 100 for each quartile. Total weighted sales of businesses reporting this item of expenditure

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4272 - Drywell Contractors

Businesses primarily engaged in the installation of drywall sheets or panels, including related taping of joints, sanding and other drywall finishing. This industry includes businesses engaged in drywall finishing (taping, sanding, stippling), drywall installation, installation of gypsum wallboard, sheetrock installation (dry wallboard), drywall stippling and taping drywall joints.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Drywall Work (SIC 4272)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	2 (1)		9.0		
High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets	V				
Cash	X				
Accounts and notes receivable	Š				
Inventory	Ĉ.				
Other current assets	X				
Total current assets	x				
Fixed assets					
Less: Accum. dep. on fixed assets	X				
Other assets	^				
Total assets	×				+-
TOTAL BESETS					
Liabilities and equity					
Current loans	×				
Other current liabilities	×				
Total current liabilities	X				
Mortgages payable	×			491-100	
Long term debt	×				
Other liabilities	Х				
Total liabilities	X				
Total equity	X	• **			

^[1] These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Drywall Work (SIC 4272)

	Total(2)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	2 (1) (1)			***	• •
111gii 38/83 Valide (3000 27			Average		
Liquidity ratio					
Current ratio (times)	X				
Leverage ratios					
Debt/equity ratio (times)	X				
Interest coverage ratio (times)	X				
Debt ratio (times)	X	w ee			

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

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

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

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

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

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Electrical Work (SIC 4261)

				Changes in number of businesses with paid employees		
Business size expressed in average (abour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1984						
Total	14	808	23	3	1	
less than 20	13	Х	23	3	1	
20 - 99	1	X		:	44	
500 and over		-	•	-	-	
987						
Total	9	1,423	58	3	• • •	
less then 20	8	X	38	3		
20 - 99	1	X	20		* * *	
100 - 499 500 and over			4		* * *	

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

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

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

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25%
			1985		
umber of observations in sample Average sales \$	283.554			* *	
Average expense \$ Average net profit (loss) \$	273.311	* *		10 de	
usinesses reporting a profit (No.) Average sales \$	415,485				
Average expense \$	360,680				
Average net profit \$	54.805			**	••
sinesses reporting a loss (No.) Average sales \$	300.667				
Average expense \$ Average net loss \$	325.667 -25.000	**		=======================================	• •
			1986		
mber of observations in sample					
Average sales \$	314,132				-
Average expense \$ Average net profit (loss) \$	298.071 16.061	**			
sinesses reporting a profit (No.)	11				
Average sales \$ Average expense \$	314,132 298.071				
Average net profit \$	16.061	* *			
sinesses reporting a loss (No.)	-				
Average sales \$ Average expense \$	-				
Average net loss \$				• •	
			1987		
umber of observations in sample Average sales \$	184 562				
Average expense \$	184.562 175.851				
Average net profit (loss) \$	8.811				
usinesses reporting a profit (No.) Average sales \$	180.575				
Average expense \$	161.963				
Average net profit \$	18,612	* *	••		-
usinesses reporting a loss (No.) Average sales \$	3 296.707			**	
Average expense \$	309.434			••	
Average net loss \$	-12.727	* *			

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Electrical Work (SIC 4261)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (Nc.)	10				
Low sales value (\$000's) High sales value (\$000's)	(1)				

Selected expense item	Industry average(2)				Reporting businesses only(3)						
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25%
	Percent of sales				Percent of sales						
Cost of sales	39.7					93.3	42.6			49.49	
Occupancy expenses	5.7					93.3	6.1			40.40	
Depreciation	3.3					93.3	3.5				
Repairs & maintenance	0.5					62.4	1.0		~ ~		
Heat, light & telephone	1.1					93.3	1.2				
Rent	0.7					66.5	1.0				
Personnel expenses	17.1					93.3	18.4				-
Financial expenses	1.6					93.3	1.7				-
Interest & bank charges	0.8					88.6	0.9				-
Professional fees	0.8					93.3	0.8		**		-
Other expenses	25.2					100.0	25.2				-
Profit (loss)	10.7					100.0	10.7			40,40	
Total	100.0					100.0					-

Symbols

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

Footnotes

- [1] These estimates are based on a sample of businesses reporting so at between \$25,000 and \$2,000,000.
- | Total weighted expenditure on a given item | x 100 | for each quartile.

 | Total weighted expenditure on a given item | x 100 | for each quartile.

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4261- Electrical Contractors

Businesses primarily engaged in the installation and repair of electrical and communication wiring systems, except transmission and distribution lines. Included in this industry are audio-visual wiring systems installation, electric base board heaters installation, installation of electric heating blast coils, installation of electric burglar alarm systems, installation of electric power control panels and outlets, electrical work, electric fire alarm systems installation, installation of intercommunication systems, electric bighting systems installation, public address systems installation, installation of electric snow melting cables, telephone wiring installation and electrical wire installations to houses buildings and structures.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Electrical Work (SIC 4261)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7			j.	
Low sales value (\$000's) High sales value (\$000's)	(1)	= ==		••	4.7
			Average (\$000's)		
Assets					
Accounts and notes receivable	88	**			
Inventory	-	- 0			
Other current assets	7.4				
Total current assets	162				
Fixed assets	40				
Less: Accum. dep. on fixed assets	-				
Other assets	12		0.0	**	
Total assets	215	0-0-	••		
imbilities and equity					
Current loans	14				
Other current liabilities	76				
Total current liabilities	90				
Mortgages payable	-	* *			
Long term debt	-		~ -		
Other liabilities	48		**	₩ ₩	
Total liabilities	138				
Total equity	77	***			

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Electrical Work (SIC 4251)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	(1) (1)				***
			Average		
Liquidity ratio Current ratio (times)	1.8		est est		
Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)	1.8 24.7 0.6	* *	**		

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

- al Debt/equity = total Habilities / equity.
 bl Debt ratio = total Habilities / total assets.
 c) Interest coverage = net profit = interest expense / interest expense.

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

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

	Total(1)	Bottom	Lower	Upper	Top				
		25%	middle 25%	middle 25%	25%				
dusinesses in sample (Nc.)	2								
ow sales value (\$000 s) high sales value (\$000 s)	(1)	===							
	Average (\$000's)								
Operating activities									
Cash from operations	X								
Depreciation	X	***							
Other	X		••	0 =	• •				
Dividends	Х				w e				
Investment activities									
Disposal of fixed assets	X		the size						
Purchase of fixed assets	X			w P					
Increase in investment	X			40.40	e t				
Decrease in investment	Х								
Financing activities									
Increase in long term debt	X								
Repayment of long term debt	X								
Loans from shareholders	X								
Repayment of loans from shareholders	X								
Advances & loans from government	X								
Increase in equity	X		~ ~		-				
Decrease in equity	X				-				
Other	Х								
Increase(decrease) in cash & equivalents	X				-				
Cash & equivalents-Beginning of the year	X		and the		-				
Cash & equivalents - End of the year	X		10h 60-						

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Flumbing (SIC 4241)

Business size expressed in average labour units(1)				Changes in number of businesses with paid employees		
	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1984						
Total	10	437	12	4	*	
less than 20	9	х	12	3		
20 - 99 100 - 499	1	x		1		
500 and over						
1987						
Total	9	620	25	2		
less than 20	8	Х	14	2		
20 - 99	-	X	11		4 9 1	
100 - 499 500 and over		2				

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

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

[&]quot;Newly reporting" and "no longer reporting" businesses ere assumed to have been in activity for six months and the information is adjusted accordingly

See Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
			1303		
umber of observations in sample	8				
Average saies \$ Average expense \$ Average net profit (loss) \$	139.000 127.791 11.209	- •		••	40 AM
usinesses reporting a profit (No.) Average sales \$	143.991				Na
Average sales 3 Average expense \$ Average net profit \$	132.284		**		to to
usinesses reporting a loss (No.)	1				
Average sales \$ Average expense \$ Average net loss \$	32.000 36.000 -4.000	••		••	***
			1986		
umber of observations in sample	8				
Average sales \$ Average expense \$	158.713 151.507	**			
Average net profit (loss) \$	7.206				-
usinesses reporting a profit (No.) Average sales \$	5 213.057				with sea
Average expense \$ Average net profit \$	186.568			• •	* ** ** **
usinesses reporting a loss (No.)	3				
Average sales \$ Average expense \$ Average net loss \$	88,871 117,379 -28,508	••		***	
			1987		
lumber of observations in sample	7				4
Average sales \$ Average expense \$	143.795				
Average net profit (loss) \$	4.848		eth da		gh m
usinesses reporting a profit (No.)	174 277				
Average saies \$ Average expense \$	174.377				
Average net profit \$	46.338			**	de dos
Dusinesses reporting a loss (No.)	2 2 2 4 5				
Average sales \$ Average expense \$	223.345 281,674	0.00			
Average net loss \$	-58.329			••	**

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Plumbing (SIC 4241)

	Total(1)	Total(1) Sottom 25%		Upper middle 25%	Top 254	
Businesses in sample (No.)	. 7					
Low sales value (\$000's) High sales value (\$000's)	(1)		• •			

	Industry average(2)					Reporting businesses only(3)				
Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	F	ercent c	of sales				Pe	Percent of sales		
36.8					68.3	53.9		••		
B. 3					100.0	8.3				100 40
2.3					84.1	2.7	-			
1.4						4.4				
2.5							0.0			
2.1			10 10		73.8	2.8				
15.1					84.1	17.9				
4.1					100.0	4.1	-			
3.0					100.0	3.0				40.4
1.1					84.1	1.3				
23.1					100.0	23.1				w 4
12.B					100.0	12.8				
100.0					100.0					
	36.8 8.3 2.3 1.4 2.5 2.1 15.1 4.1 3.0 1.1 23.1	Total Bottom 25% 36.8 8.3 1.4 2.5 2.1 15.1 4.1 3.0 1.1 23.1 12.8	Total Bottom Lower 25% middle 25% Percent c 36.8 8.3 2.3 1.4 2.5 2.1 15.1 4.1 3.0 1.1 23.1 12.8	25% middle middle 25% 25% Percent of sales 36.8	Total Bottom Lower Upper Top 25% middle 25% 25% Percent of sales 36.8	Total Bottom Lower Upper 25% 25% 25% 25% 25% 25% 25% 25% 25% 25%	Total Bottom Lower Upper 25% reporting Percent of sales 36.8 68.3 53.9 8.3 84.1 2.7 1.4 31.7 4.4 2.5 100.0 2.5 2.1 84.1 17.9 4.1 84.1 17.9 4.1 84.1 17.9 4.1 100.0 4.1 3.0 100.0 3.0 1.1 100.0 3.0 23.1 100.0 23.1 12.8 100.0 23.1	Total Bottom Lower Upper 25% 25% 25% 25% 25% 25% 25% 25% 25% 25%	Total Bottom Lower Upper 25% middle 25% reporting 25% middle 25% middle	Total Bottom Lower Upper 25% Z5% Z

Symbols

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

Footnotes

- (1) These estimates are based or a sample of businesses reporting sales between \$25,000 and \$2,000,000.
- | Total weighted expenditure on a given item | x 100 | for each quartile. | Total weighted sales of all businesses in the sample
- (3) Value in each cell = Total weighted expenditure on a given item x 100 for each quartile.

 Total weighted sales of businesses reporting this item of expenditure

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

Notes

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

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

Now to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4241 - Plumbing Contractors

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

Balance sheet profile for incorporated businesses only, 1987

Yukon, Plumbing (SIC 4241)

	Total(1)	Bottom 25%	Lower m:ddle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	5 (1)	4-11-			
High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets Cash					
Accounts and notes receivable	42				M1 400
Inventory	76				
Other current assets	20				
Total current assets	62				
Fixed assets	150				
Less: Accum. dep. on fixed assets	_				
Other assets	22				
Total assets	235			40.00	
Liabilities and equity				100	
Current loans	1		# · ·		en es
Other current liabilities	73		** ***		
Total current liabilities	7.4		- m		
Mortgages payable	_		40 th	***	
Long term debt	1				
Other liabilities	110	40 **		m	
Total liabilities	185		**		
Total equity	49	***			

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%			
Businesses in sample (No.)	5							
ow sales value (\$000's) high sales value (\$000's)	. (1)				~ *			
			Average					
Liquidity ratio Current ratio (times)	0.8				an 60			
Leverage ratios Debt/equity ratio (times)	3.8		••		m e			
Interest coverage ratio (times) Debt ratio (times)	O. B							

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

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

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

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

	Total(1)	Bottom 25%	Lower midale 25%	Upper middle 25%	Top 25%					
Susinesses in sample (No.)	2									
ow sales value (\$000's) High sales value (\$000's)	(1)									
		Average (\$000°s)								
Operating activities										
Cash from operations	X									
Depreciation	X									
Other	X	mb ch	m +0	**						
Dividends	X			••						
Investment activities										
Disposal of fixed assets	X									
Purchase of fixed assets	X			h- m						
Increase in investment	X		• •							
Decrease in investment	Х		**							
Financing activities										
Increase in long term debt	X									
Repayment of long term debt	X									
Loans from shareholders	Х	on to	• •							
Repayment of loans from shareholders	X				4 4					
Advances & loans from government	X									
Increase in equity	X									
Decrease in equity	X	m 0								
Other	Х									
Increase(decrease) in cash & equivalents	X									
Cash & equivalents-Beginning of the year	Х									
Cash & equivalents - End of the year	X									

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

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

Business size expressed in average labour units(1)				Changes in number of businesses with paid employees		
	Number of businesses	Total payroli (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1984						
Total	7	1.324	58	3		
less than 20	6	X	4	2	-	
20 - 99 100 - 459 500 and over	1	ž	54	1		
1987						
Total	5	296	11	2		
less than 20	5	296	11	2		
20 - 99 100 - 499 500 and over						

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

¹²⁾ Refers to businesses reporting no payroll deductions in the previous year.
13) Refers to businesses reporting no payroll deductions in the following year.

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
			1985		
mber of observations in sample	9 142.480				
Average sales \$ Average expense \$	142,385				
Average net profit (loss) \$	95			••	**
sinesses reporting a profit (No.)	6				
Average sales \$ Average expense \$	346.908 329.520				
Average net profit \$	17,388				
sinesses reporting a loss (No.)	3				
Average sales \$	181.141	• •			
Average expense \$ Average net loss \$	192.377 -11.236				
			1986		
mber of observations in sample	14				
Average sales \$	149.834				
Average expense \$ Average net profit (loss) \$	137.884		• •		
sinesses reporting a profit (No.) Average sales \$	158.773				
Average expense \$	140.003				
Average net profit \$	18,770		• •	• •	
sinesses reporting a loss (No.)	168,794				
Average sales \$ Average expense \$	181.987				
Average net loss \$	-13.193			• •	
			1987		
umber of observations in sample	8				
Average sales \$	115,138	4.0	Np. 498		
Average expense \$ Average net profit (loss) \$	110.017 5.121		en en		
average net plotte (10337 ¢	37121				
sinesses reporting a profit (No.)	96.257				
Average sales \$ Average expense \$	81.852				
Average net profit \$	14,405	6.0		• •	
sinesses reporting a loss (No.)	2				
Average sales \$ Average expense \$	196,235 222,717				
Average net loss \$	-26.482				= 0

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Excavating and Grading (SIC 4214)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	100 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)			~ =	
High sales value (\$000's)	(1)			••	• •

		Indus	try aver	age(2)		% busi- nesses reporting	F	Reporting	g busines	ses only	3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
		F	ercent o	of sales				p.	Percent of sales		
Cost of sales	1.8		-			22.1	8.3				
Occupancy expenses Depreciation	34. 7 19. 9					100.0	34.7			20-1-	
Repairs & maintenance	10.2					62.4	16.3				
Heat, light & telephone Rent	1.7					40.8	4.2				
Personnel expenses	15.1					64.9	23.3				**
Financial expenses	3.3				=	94.6	3.5				
Interest & bank charges Professional fees	2.7					83.8	3.2				
Other expenses	33.9					100.0	33.9				
Profit (loss)	11.1				-	100.0	11.1				**
Total	100.0			-		100.0	* * •				

Symbols

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

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000. Total weighted expenditure on a given item
- (2) Value in each cel! = x 100 for each quartile

Total weighted sales of all businesses in the sample

Total weighted expenditure on a given item - x 100 for each quartile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditure

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

Notes

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

Records were ranked in ascending order according to sales size. Each quartile live, bottom 25%, lower middle 25%, etc.1 represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4214 - Excevating end Greding Contractors

Businesses primarily engaged in construction site excavating and grading. Included are businesses engaged in construction site blasting, construction site drainage, construction site excavating, construction site grading, construction site land breaking and clearing, construction site rock removal and construction site trenching.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Excavating and Grading (SIC 4214)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets	v			**	
Cash	X				
Accounts and notes receivable	x				
Inventory Other current assets	Ç				* **
Total current assets	x		der ode	der des	
Fixed assets	X		w =		
Less: Accum. dep. on fixed assets	X			~ ~	
Other assets	X				~ ~
otal essets	X				
				•	
iabilities and equity					
Current loans	Х		44		
Other current liabilities	X		40		
Total current liabilities	X		© #		
Mortgages payable	X				
Long term debt	X				
Other tiabilities	X				
Total liabilities	Х				
Total equity	X				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Yukon, Excavating and Grading (SIC 4214)

Total(2) Bott	om Lower 5% middle 25%	Upper middle 25%	Top 25%
FOM 29162 A9166 (2000 2)		==	4 =
	Average		
Liquidity ratio Current ratio (times) 2.7			-
Uebt/equity ratio (times/			t eve

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

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

SDURCE: Small Business and Special Surveys Division, Statistics Canada.

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Yukon, Residential Renovation (SIC 4013)

	Total (1)	Bottom 25%	Lower middle 25%	Upper m:ddle 25%	Too 25%
dusinesses in sample (No.)	1				
ow sales value (\$000's) high sales value (\$000's)	(1)			• •	
			Average (\$000's)		
perating activities					
Cash from operations	X	- *			
Depreciation	X				
Other	X			• •	
lividends	X			••	***
Investment activities					
Disposal of fixed assets	×			W Dr	
Purchase of fixed assets	X				
Increase in investment	X				
Decrease in investment	Х		••	••	
inancing activities					
Increase in long term debt	X		~ ~		
Repayment of long term debt	×				
Loans from shareholders	X				
Repayment of loans from shareholders	X				
Advances & loans from government	X				
Increase in equity	X			~ *	
Decrease in equity	X				
Other	X	w e.			
(norease(decrease) in cash & equivalents	х				
ash & equivalents-Beginning of the year	X				
ash & equivalents - End of the year	X				

These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
 See Table 1 for symbols and hotes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Residential Building and Development (SIC 401)

Business size expressed in average labour units(1)			Average Labour units(1)	Changes in number with paid	
	Number of businesses	Total payrol! (\$000's)		Newly reporting(2)	No longer reporting(3)
1984					
Total	29	1,623	84	10	6
less than 20 20 - 99 100 - 499 500 and over	28	X X	81	9 1 -	5 1 -
1987					
Total	52	4,015	147	24	• • •
less than 20 20 - 99 100 - 499	49	2.630 1.385	97 50	23	• • •
500 and over		-	-		

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

SDURCE, Small Business and Special Surveys Division, Statistics Canada.

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

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

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

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

	Total(1)	Bottom 25%	Lower m:ddle 25%	Upper mrddle 25%	Top 25%
			1985		
			1303		
umber of observations in sample	3				
Average sales \$	X			• •	
Average expense \$ Average net profit (loss) \$	×			•	-
usinesses reporting a profit (No.)	1				
Average sales \$	X				
Average expense \$	X				
Average net profit \$	Х				
usinesses reporting a loss (No.)	2				
Average sales \$	X	44.44			
Average expense \$	X	n en			
Average net loss \$	Х			-	
			1986		
umber of observations in sample	3 X				
Average expense \$	x			do do	
Average net profit (loss) \$	X				
usinesses reporting a profit (No.)	3 X				
Average sales \$ Average expense \$	x	-			
Average net profit \$	×				
usinesses reporting a loss (No.)	-				
Average sales \$	X			** **	
Average expense \$ Average net loss \$	××				
			1987		
number of observations in sample	10				
Average sales \$	91.195				
Average expense \$ Average net profit (loss) \$	90.322				
dusinesses reporting a profit (No.)	94.739			**	
Average sales \$ Average expense \$	94.739 85.358				
Average net profit \$	9.381				
dusinesses reporting a loss (No.)	4				
Average sales \$	58.557				-
Average expense \$	68.913				
Average net loss \$	-12,356				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Residential Renovation (SIC 4013)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Tor 25%
Busiresses in sample (No.)	10				
Low sales value (\$000's) High sales value (\$000's)	(1)				

		Indus	try aver	age(2)			R	Reporting businesses only(3)			
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	700 25%
		F	ercent c	of sales				Percent of sales			
Cost of sales	20.7					52.1	39.8				••
Occupancy expenses	20.8					100.0	20.8				
Depreciation	11.6					89.8	12.9				
Repairs & maintenance	6.6		~ =			46.9	14.0				
Heat. light & telephone	2.4					70.4	3.4				
Rent	0.3					26.4	1.3				
Personnel expenses	14.6		~ ~			70.4	20.7	min min			
Financial expenses	2.2					89.8	2.5				
Interest 8 bank charges	0.5					74.2	0.6				
Professional fees	1.8					73.8	2.4				
Other expenses	37.0					100.0	37.0			-	
Profit (loss)	4.7					100.0	4.7				
Total	100.0					100.0					

Symbols

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

Footnotes

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
- | Total weighted expenditure on a given item | x 100 | for each quartile. | Total weighted sales of all businesses in the sample
- | Total weighted expenditure on a given item | x 100 | for each quartile.

 | Total weighted sales of businesses reporting this item of expenditure

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4013 - Residential Renovation Contractors

Businesses primarily engaged in residential additions, major improvements and repairs, renovation, rehabilitation, retro-fitting and conversions involving more than one trade such as: general contractors for residential additions, general contractors for home improvements and repairs, general contractors for house alterations and general contractors for residential renovations.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Residential Renovation (SIC 4013)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	6 (1)			*-	
High sales value (\$000's)	(1)		Average (\$000's)		
			Ave. age (3000 37		
ssets					
Cash		~ ~	~-		
Accounts and notes receivable	7			10 de	~ ~
Inventory	-	de de	en en	this also	-
Other current assets	15		de no		
Total current assets	22			no. do.	~ ~
Fixed assets	35	~ =			
Less: Accum. dep. on fixed assets	-				
Other assets	6				
Total assets	63				
Liabilities and equity					
Current loans	-				
Other current liabilities	21				
Total current liabilities	21	46. 40			
Mortgages payable	-	** ***	* *		
Long term debt	-			es de	
Other liabilities	24				
Total liabilities	46				
Total equity	17				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Residential Renovation (SIC 4013)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)		***		
			Average		
Liquidity ratio					
Current ratio (times)	1.0	~ ~			
Leverage ratios					
Debt/equity ratio (times)	2.6	~ ~	~~	an en	
Interest coverage ratio (times)	12.6			~~	
Debt ratio (times)	0.7		~ -		

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	7 op 25%
Businesses in sample (No.)	5				
Low sales value (\$000's) High sales value (\$000's)	(1)			• •	
			Average (\$000's)		
Operating activities					
Cash from operations	-				
Depreciation	10				
Other	4				
Dividends	-3				
Investment activities					
Disposal of fixed assets	2				
Purchase of fixed assets	-6				
Increase in investment	-				
Decrease in investment					
Financing activities					
Increase in long term debt					
Repayment of long term debt	- 2				
Loans from shareholders	15				
Repayment of loans from shareholders	~ 1				9.0
Advances & loans from government				~ ~	
Increase in equity	*				
Decrease in equity					
Other					-
Increase(decrease) in cash & equivalents	17				
Cash & equivalents-Beginning of the year	-17				
Cash & equivalents - End of the year	1				

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Residential Building and Development (SIC 401)

			Average labour units(1)	Changes in number with paid	
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)		Newly reporting(2)	No longer reporting(3)
1984					
Total	29	1.623	84	10	6
less than 20 20 - 99 100 - 499	28	X	81	9	5
500 and over		•	•	•	•
1987					
Total	52	4.015	147	24	
less than 20 20 - 99	49	2.630	97 50	23	
100 - 499 500 and over		-			• • •

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

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

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

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

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

	Tcta:(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
Number of observations in sample Average sales \$	5 161,939				
Average expense \$ Average net profit (loss) \$	167,102 -5,163		~*	••	
Average net profit (No.) Average expense \$ Average net profit \$	2 291.034 268.009 23.025				• •
Businesses reporting a loss (No.) Average sales \$ Average expense \$ Average net loss \$	3 162.107 168.555 -6.448	1	Ē	= =====================================	===
			1986		
fumber of observations in sample	13				
Average expense \$ Average net profit (loss) \$	454.719 413.433 41.286				m m
Businesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit \$	433.308 382.775 50.533	••	==		
Susinesses reporting a loss (No.) Average sales \$ Average expense \$ Average net loss \$	685.625 754.690 -69.065				
			1987		
lumber of observations in sample	13				
Average sales \$ Average expense \$ Average net profit (loss) \$	209.696 193.802 15.894	••			
usinesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit \$	203.527 182.633 20.894			0.00 0.00	
usinesses reporting a loss (No.) Average sales \$ Average expense \$	198.142 211.373	••			ala: 46 10-10
Average net loss \$	-13.231		44 40		

^[1] These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE i. Selected operating ratios, in percent of sales, 1987

Yukon, General Freight Trucking Industry (SIC 4561)

	Total(1)	Bottom 25%	hiddle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	28				
ow sales value (\$000's)	(1)				

		Indus	try aver	age(2)			Reporting businesses only(3)				3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To:
		F	ercent c	of sales				Percent of sales			
Cost of sales	0.3					2.4	14.3				
Occupancy expenses	30.9					100.0	30.9				
Depreciation	11.2					74.6	15.1				-
Repairs & maintenance	14.5					85.9	16.9				
Heat, light & telephone	1.4			- ~	~ -	79.3	1.8				-
Rent	3.8					59.4	6.3				
Personnel expenses	14.8					80.1	18.4				
Financial expenses	5.3					100.0	5.3			- m	-
Interest & bank charges	3.3					83.7	4.0				
Professional fees	2.0		~-			94.4	2.1				-
Other expenses	44.9					97.6	46.0				-
Profit (loss)	3.7					97.6	3.8				-
Total	100.0				••	100.0					-

Symbols

zero or no observations

too small too be expressed

not applicable

confidential

(1) These estimates are based on a semple of businesses reporting sales between \$25,000 and \$2,000,000.

Total weighted expenditure on a given item (2) Value in each cell = - x 100 for each quartile Total weighted sales of all businesses in the sample

Total weighted expenditure on a given item - x 100 for each quartile. (3) Value in each cell : Total weighted sales of businesses reporting this item of expenditure

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

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

Records were ranked in ascending order according to sales size. Each quartile li.e. bottom 25%, lower middle 25%, etc.1 represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown

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

Standard industrial Classification Definition (SIC 1880):

SIC 4551 General Freight Trucking Industry

Businesses primarily engaged in the provision of local and long distance trucking and transfer of general freight. This industry includes general freight cartage services, general freight local trucking services, general freight trucking services, general freight trucking services, general freight trucking services, general freight trucking services.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, General Freight Trucking Industry (SIC 4561)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses ir sample (No.) .ow sales value (\$000's) digh sales value (\$000's)	15 (1) (1)		::		-:-
			Average (\$000's)		
Assets					
Cash	_	6s 6s			
Accounts and notes receivable	9				
Inventory	_				
Other current assets	8				
Total current assets	16				
Fixed assets	67				
Less: Accum. dep. on fixed assets	-				
Other assets	4	• •	• •		
Total assets	87				
Liabilities and equity				***	
Current loans	12				
Other current liabilities	27				
Total current liabilities	39	de de			40.40
Mortgages payable	-				
Long term debt	~	~ ~			
Other liabilities	34			• •	• •
Total liabilities	74	e =			
Total equity	13				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See lable 1 for symbols and notes.

TABLE 3. Financial ratios(i) for incorporated businesses only, 1987 Yukon, General Freight Trucking Industry (SIC 4561)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	15				
ow sales value (\$000 s) ligh sales value (\$000's)	(1)		••		
			Average		
Liquidity ratio Current ratio (times)	0.4			• =	**
Leverage ratios Oebt/equity ratio (times)	5.7				
Interest coverage ratio (times) Debt ratio (times)	O. B O. 9			••	

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

See Table 1 for symbols end notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

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

⁽²⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Yukon, General Freight Trucking Industry (SIC 4561)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Tor 25%
Businesses in sample (No.)					
Low sales value (\$000's) High sales value (\$000's)	1			••	••
			Average (\$000's)		
Operating activities					
Cash from operations	X			**	
Depreciation	X				
Other	×				An an
Dividends	X		en des		
Investment activities	**				
Disposal of fixed assets	X	**			
Purchase of fixed assets	X				
Increase in investment	X	de de			••
Decrease in investment	X				
Financing activities	Jul 14				
Increase in long term debt	X				
Repayment of long term debt	X				
Loans from shareholders	X			**	
Repayment of loans from shareholders	X				
Advances & loans from government	X				
Increase in equity	X				
Decrease in equity	X		no dis		
Other	Х	+-		**	
Increase(decrease) in cash & equivalents	х			**	
Cash & equivalents-Beginning of the year	Х			no so	
Cash & equivalents - End of the year	X	m. ee			

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Truck Transport Industries (SIC 456)

				Changes in number with paid	
Business size expressed in average labour units(1)	Number of businesses	Totai payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total	37	7,573	257	6	3
less than 20	29	1.934	69 45	5	2
20 - 99 100 - 499	2	X X	120		1
500 and over	3	^			
1987					
Total	42	17.176	527	9	
less than 20	30	1.899	67	8	
20 - 99	6 3	4,203 10,112	131 301	1	
500 and over	3	962	28		

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

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

⁽³⁾ Refers to businesses reporting no payrol! deductions in the following year

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

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

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
			1985		
lumber of observations in sample Average sales \$	5 64,113				
Average expense \$ Average net profit (loss) \$	52.703 11.410		w ex	***	
usinesses reporting a profit (No.)	5				
Average sales \$ Average expense \$	64.113 52.703				
Average net profit \$	11.410				
dusinesses reporting a loss (No.)	1 - 1			,	
Average expense \$	-				
Average net loss \$					
			1985		
umber of observations in sample Average sales \$	260.652			-	
Average expense \$	236.983				
Average net profit (loss) \$	23.669				•
Usinesses reporting a profit (No.) Average sales \$	10 260.182				
Average expense \$	235,127				
Average net profit \$	25.055				
usinesses reporting a loss (No.) Average sales \$	70.756				ages with
Average expense \$ Average net loss \$	79.740 -8.984		40 40 40 40		
Average net 1035 \$	0.204				
			1987		
	24				
Number of observations in sample Average sales \$	93.137				
Average expense \$ Average net profit (loss) \$	86.220 6.917				
usinesses reporting a profit (No.)	16				
Average sales \$ Average expense \$	93,694 77,808		~ ~		
Average net profit \$	15,886				00.0
usinesses reporting a loss (No.) Average sales \$	68.959				_
Average expense \$	73.298				
Average net loss \$	-4.339				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Wholesale Petroleum Products (SIC 5111)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7	3840			
Low sales value (\$000's)	(1)		44 44		
High sales value (\$000's)	(!)			w e	-

		Industry average(2)					F	leporting	busines	ses only (3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Tor 25%
	Percent of sales							Pe	ercent of	sales	
Cost of sales	24.2					82.3	29.4				
Occupancy expenses	13.2					100.0	13.2	,			
Depreciation	3,2					100.0	3.2				
Repairs & maintenance	5.4					84.8	6.4			ter ap-	
Heat, light & telephone	3.9					76.7	5.1				
Rent	0.6					30.4	2.1				
Personnel expenses	7.1		+-			95.6	7.4				-
Financial expenses	2.4			-		95.6	2.5				
Interest & bank charges	1.8					80.4	2.2				-
Professional fees	0.7					69.0	1.0				-
Other expenses	52.8			**		100.0	52.8				
Profit (loss)	0.4					100.0	0.4				+-
Total	100.0					100.0					-

Symbols

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

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000. Total weighted expenditure on a given item
- (2) Value in each cell = - x 100 for each quartile. Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item - x 100 for each quartite. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditure

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

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 5111 - Wholesale Petroleum Products

Businesses primarily engaged in wholesale dealing in refined petroleum products. Businesses primarily engaged in dealing in fuel oil and liquefied petroleum gases are classified in this industry regardless of whether their sales are considered to be wholesale or included are businesses engaged in wholesale bulk tank station, wholesale diesel fuel, wholesale fuel oil, wholesale furnace retail. oil, wholesale gasoline, wholesale heating oil, wholesale kerosene, wholesale liquified petroleum gases, wholesale lubricating oils and greases, wholesale petroleum products and wholesale of refined petroleum products.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Wholesale Petroleum Products (SIC 5111)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%				
Businesses in sample (No.)	4								
Low sales value (\$000's) High sales value (\$000's)	(1)								
		Average (\$000's)							
Assets									
Cash	Х	w =							
Accounts and notes receivable	X				40 mm				
Inventory	X	~~							
Other current assets	X								
Total current assets	X	* *							
Fixed assets	X								
Less: Accum. dep. on fixed assets	X								
Other assets	Х			• •					
Total essets	X								
iabilities and equity				Y.,					
Current loans	X								
Other current liabilities	X		***						
Total current liabilities	X								
Mortgages payable	X								
Long term debt	X								
Other liabilities	X								
otal liabilities	X	-							
Total equity	X								

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Wholesale Petroleum Products (SIC 5111)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	4 (1) (1)			* *	
			Average		
Liquidity ratio Current ratio (times)	1.1	••	• •		
Leverage ratios Debt/equity ratio (times)	-66.8	- *			**
Interest coverage ratio (times) Debt ratio (times)	2.1				

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

- al Debt/equity = total liabilities / equity.
 bl Debt ratio = total liabilities / total assets.
 cl Interest coverage = net profit = interest expense / interest expense.

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

TABLE 4. Statement of changes in financial position for incorporated businesses only. 1987 Yukon, Wholesale Petroleum Products (SIC 5111)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's) High sales value (\$000's)	(1)		=		
			Average (\$000's)		
Operating activities					
Cash from operations	×				
Depreciation	X			40 gs	• •
Other	Х				
Dividends	Х		••		
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	×				- m
Increase in investment	X				
Decrease in investment	X	es 4	* =	, do so	
Financing activities					
increase in long term debt	X				
Repayment of long term debt	X		~=		
Loans from shareholders	×		***		
Repayment of loans from shareholders	X				
Advances & loans from government	X				
Increase in equity	X		en th		
Decrease in equity	X				
Other	X		w =	**	
Increase(decrease) in cash & equivalents	X				
Cash & equivalents-Beginning of the year	X	**			**
Cash & equivalents - End of the year	Х		= *		

It! These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Wholesale Petroleum Products (SIC 5111)

				Changes in number of businesses with paid employees			
Dusiness size expressed in everage labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)		
1984							
Total	11	1,047	38	2	1		
less than 20	10	X	34	1	1		
20 - 99 100 - 499	-						
500 and over	1	Х	4	1			
1987							
Total	10	1,465	50	2			
less than 20	9	X	35	2			
20 - 99 100 - 499							
500 and over	1	Х	14	-	4 4 4		

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

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

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Wholesale Petroleum Products (SIC 5111)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
mber of observations in sample	5				
Average sales \$ Average expense \$	X				
Average net profit (loss) \$	x			de de	
sinesses reporting a profit (No.)	- ·				
Average sales \$ Average expense \$	X				
Average expense 3 Average net profit \$	X				
sinesses reporting a loss (No.)				•	
Average sales \$	X				
Average expense \$	Х	***	• •		
Average net loss \$	Х			u- u-	
			1985		
mber of observations in sample Average sales \$	1 X		~ ~		
Average expense \$	X		**		
Average net profit (loss) \$	Х				de de
sinesses reporting a profit (No.)	1				
Average sales \$ Average expense \$	X			***	
Average net profit \$	â	**		••	
sinesses reporting a loss (No.)					
Average sales \$ Average expense \$	X				
Average net loss \$	x				
			1987		
umber of observations in sample	6				
Average sales \$ Average expense \$	204.009 193.650			***	
Average net profit (loss) \$	10.359				
sinesses reporting a profit (No.)	4				
Average sales \$ Average expense \$	307.803 284.718			***	
Average net profit \$	23.085	••	***		
sinesses reporting a loss (No.)	2				
Average sales \$ Average expense \$	100.215 102.582				
Average net loss \$	-2.367				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Food (Specialty) Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	7 oc 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)			**	
High sales value (\$000's)	(1)				

		Industry average(2)					Reporting businesses only(3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	700 257
		Percent of sales					Percent of sales				
Cost of sales	69.1					100.0	69.1				
Occupancy expenses	10.4					100.0	10.4				-
Depreciation	0.9					69.7	1.2				
Repairs & maintenance	0.5					69.7	0.7			-	
Heat, light & 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	100 400		40 40		100.0	1.5				-
Interest & bank charges	1.1					100.0	1.1				
Professional fees	0.4		40-40-	• •		69.7	0.6		****		-
Other expenses	6.9					100.0	6.9				-
Profit (loss)	3.5					100.0	3.5	-			-
Total	100.0					100.0					-

Symbols

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

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
- Total weighted expenditure on a given item - x 100 for each quartile (2) Value in each cell = Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item - x 100 for each quartile. (3) Value in each cell # Total weighted sales of businesses reporting this item of expenditure

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

Notes

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

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

How to use the tables

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

Standard industrial Classification Definition (SIC 1980):

SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bekeries 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 pastry shops, butcher shops, confectionery stores, dairy products stores, delicatessens, fish and sea food stores, fruit and vegetable stores, health food stores, ice cream stores, milk stores and specialty food stores lexcept take-out food services!

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Food (Specialty) Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Too 25%
usinesses in sample (No.) ow sales value (\$000's) igh sales value (\$000's)	(1) (1)		D-6		
			Average (\$000's		
Assets					
Cash	Х			**	
Accounts and notes receivable	X			* =	es de
Inventory	X				
Other current assets	×				**
Total current assets	X		• =		
Fixed assets	X	• •			** **
Less: Accum. dep. on fixed assets	X				
Other assets	X				qui din
Total assets	X			••	
Liabilities and equity				*	
Current loans	X				
Other current liabilities	X	* *			**
Total current liabilities	X			ate ate	
Mortgages payable	X				
Long term debt	X				• •
Other Hiabilities	X				
Total liabilities	Х		••		
Total equity	X				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Food (Specialty) Stores (SIC 6012)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	(1) (1)			-:	
			Average		
Liquidity ratio Current ratio (times)	х	til en			
Leverage ratios Debt/equity ratio (times)	X		10 TE		
Interest coverage ratio (times) Debt ratio (times)	â				w a

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

See Table 1 for symbols end notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

- al Debt/equity = total liabilities / equity.
 bl Debt ratio = total liabilities / total assets.
 c) Interest coverege = net profit = interest expense / interest expense.

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

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

	Total(1)	Sottom 25%	Lower middle 25%	Upper middle 25%	Toc 25%
Businesses in sample (No.)	-				
ow sales value (\$000's) igh sales value (\$000's)					
			Average (\$000's)		
Operating activities	_				
Cash from Operations	X	***			
Depreciation	X				
Other	Х		Manual Services		
Dividends	×				**
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	X				
Increase in investment	X				m +0
Decrease in investment	Х		**		
Financing activities	_				
Increase in long term debt	X				
Repayment of long term debt	X				
Loans from shareholders	X				
Repayment of loans from snareholders	X				
Advances & loans from government	X				
Increase in equity	X				
Decrease in equity	X				
Other	X		**	*-	
Increase(decrease) in cash & equivalents	X				
Cash & equivalents-Beginning of the year	X				
Cash & equivalents - End of the year	X		***		

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Food (Specialty) Stores (SIC 5012)

			Changes in number of businesses with paid employees			
Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No fonger reporting(3)		
5	727	37	1			
5	727	37	1			
			-			
11	1,366	80	7	• • •		
9	847 X - X	50 30	6	•••		
	businesses 5 5 -	5 727 5 727 5 727 	5 727 37 5 727 37 	Number of businesses Total payroll (\$000's) Average labour units(1) Newly reporting(2)		

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

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

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Food (Specialty) Stores (SIC 6012)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
				16	
			1985		
Number of observations in sample	1				
Average sales \$ Average expense \$	X		• •		
Average net profit (loss) \$	x		en 10		
usinesses reporting a profit (No.)	1				
Average sales \$ Average expense \$	X				
Average net profit \$	×			* *	
usinesses reporting a loss (No.)	-			٠	
Average expense \$	X X				
Average net loss \$	â		* -	=======================================	
*			4000		
			1986		
umber of observations in sample	5				
Average sales \$	178.514				
Average expense \$ Average net profit (loss) \$	175.509 3.005	• •			
usinesses reporting a profit (No.)	4				
Average sales \$	285.551				
Average expense \$ Average net profit \$	268.191 17.470				
usinesses reporting a loss (No.)	1				
Average sales \$	32.097 35.261				
Average expense \$ Average net loss \$	-3.164			===	
			1987		
umber of observations in sample	7				
Average sales \$	77.873				alle see
Average expense \$ Average net profit (loss) \$	69.714 8.159		**		
usinesses reporting a profit (No.)	5				
Average sales \$	85.978				
Average expense \$ Average net profit \$	67,185 18.793		**		
usinesses reporting a loss (No.)	2				
Average sales \$ Average expense \$	65.716 73.507				
Average net loss \$	-7.791			*=	

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Women's Clothing Stores (SIC 6131)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Tor 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)		**		
tigh sales value (\$000's)	(1)		40.44	**	

	Industry average(2)					Reporting businesses only(3)				
Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25:
	P	ercent c	fsales				Percent of sales			
56.2					80.2	70.0				-
6.9					100.0	6.9				-
1.2					100.0	1.2				***
0.2				0.00	60.5		~ ~			
1.1		que est		w 40	100.0	1.1				-
4.4			***		60.5	7.3				
7.4					100.0	7.4				
2.6					100.0	2.6				-
2.1					98.8					-
0.6					100.0	0.6			ad 99	-
24.2			-		100.0	24.2	-			-
2.7					100.0	2.7				-
100.0					100.0					-
	56.2 6.8 1.2 0.2 1.1 4.4 7.4 2.6 2.1 0.6 24.2	Total Bottom 25% 56.2 6.3 1.2 0.2 1.1 4.4 7.4 2.6 2.1 0.5 24.2 2.7	Total Bottom Lower 25% middle 25% Percent c 56.2 6.8 1.2 0.2 1.1 4.4 7.4 2.6 2.1 0.5 24.2 2.7	Total Bottom Lower Upper 25% middle 25% 25% Percent of sales 56.2	Total Bottom Lower Upper 25% 25% 25% 25% 25% 25% 25% 25% 25% 25%	Total Bottom Lower Upper Top % businesses 25%	Total Bottom Lower Upper Top % businesses Total	Total Bottom Lower Upper 25%	Total Bottom Lower Upper 25% middle 25% reporting 25% middle 25%	Total Bottom Lower Upper 25% middle middle 25% 25% 25%

zero or no observations

too small too be expressed

not applicable

confidential

(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000 Total weighted expenditure on a given item

(2) Value in each cell = - x 100 for each quartile

Total weighted sales of all businesses in the sample

Total weighted expenditure on a given item

- x 100 for each quartile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditure

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

Notes

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

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

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6131 - Nomen's Clothing Stores

Businesses primarily engaged in retail dealing in women's clothing (except athletic) and accessories. Included are businesses engaged in retail women's clothing and accessories, retail women's apparel, retail women's clothing, retail women's clothing and accessories, retail women's apparel, retail women's clothing, retail women's coats, women's clothing custom tailoring, retail dresses, retail women's dressing gowns, retail foundation garments, retail women's gloves, retail women's headwear, retail women's hosiery, retail lingerie, retail millinery, retail women's neckwear, retail skirts, retail women's slacks and pants, retail women's sleepwear, retail women's sportswear (except athletic), retail women's suits, retail women's sweaters, retail women's undergarments, retail women's uniforms lexcept athleticl and women's clothing stores.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Women's Clothing Stores (SIC 6131)

	Tota: (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	2 (1)			fi	
High sales value (\$000's)	(1)				
			Average (\$000's)	
Assets					
Cash	X			***	
Accounts and notes receivable	x				
Inventory	X	n, =			
Other current assets	X				
Total current assets	X				
Fixed assets	X			* *	
Less: Accum. dep. on fixed assets	X			n a-	~ ~
Other assets	Х				m. 40
Total assets	Х		49.80		
Liabilities and equity					
Current loans	×				
Other current liabilities	X				-
Total current liabilities	X				
Mortgages payable	X				ee ==
Long term debt	X	+ =			
Other liabilities	X				-
Total liabilities	Х				**
Total equity	X				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Yukon, Women's Clothing Stores (SiC 6131)

	Total(2)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
v sales value (\$000's) ph sales value (\$000's)	(1)			• •	*-
			Average		
Liquidity ratio Current ratio (times)	×		'	4.0	
Leverage ratios Ombt/equity ratio (times)	×		***		
Interest coverage ratio (times) Debt ratio (times)	X			ED rib.	

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current = current assets / current liabilities.

2. Leverage ratios:

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

SDURCE: Small Business and Special Surveys Division, Statistics Canada.

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

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

	Total (1)	Bottom 25%	modele 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)					
Low sales value (\$000's) High sales value (\$000's)					
			Average (\$000's)		
Operating activities					
Cash from operations	X				
Depreciation	X				
Other	X		**	**	
Dividends	X				
Investment activities					
Disposal of fixed assets	X		**		
Purchase of fixed assets	X				
Increase in investment	X				
Decrease in investment	X			,	
Financing activities				3.	
Increase in long term debt	X				
Repayment of long term debt	X				
Loans from shareholders	X		65 m		- 1
Repayment of loans from shareholders	X				
Advances & loans from government	X				-
Increase in equity	X			**	
Decrease in equity	X				
Other	X		••	p 4	
Increase(decrease) in cash & equivalents	x				-
Cash & equivalents-Beginning of the year	X				
Cash & equivalents - End of the year	X				

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Women's Clothing Stores (SIC 6131)

				Changes in number with paid	
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total	5	169	11		
less than 20	5	169	11	60	-
20 - 99 100 - 499					
500 and over			The Sales of		
1987					
Total	8	239	20	1	
less than 20	8	239	20	1	
20 - 99					
100 - 499 500 and over	-				* 4 *

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

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

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
Number of observations in sample	1				
Average sales \$					
Average expense \$	X X			= +	
Average net profit (loss) \$	X				***
usinesses reporting a profit (No.)					
Average sales \$ Average expense \$	X				
Average net profit \$	x			** **	
usinesses reporting a loss (No.)	1				
Average sales \$	X				
Average expense \$	X	- +		y	
Average net loss \$	X		• •		
			1986		
A Sylvanian Control			-		
umber of observations in sample Average sales \$	128.885				
Average expense \$	123.298		• =		
Average net profit (loss) \$	5.587			**	
usinesses reporting a profit (No.)	5				
Average sales \$ Average expense \$	128.885				
Average net profit \$	5.587				
usinesses reporting a loss (No.)	-				
Average sales \$	-				
Average expense \$ Average net loss \$	46			* *	
			1987		
umber of observations in sample	7				
Average sales \$	212.546			••	
Average expense \$ Average net profit (loss) \$	206,332				
weer also that (1088) \$	6,214				
usinesses reporting a profit (No.) Average sales \$	267.392				
Average expense \$	257.278				
Average net profit \$	10.114			••	
usinesses reporting a loss (No.)	1				
Average sales \$	48.006	~ ~			
Average expense \$ Average net loss \$	53.493 -5.487				
manage her less w	3,401				3.0

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000 s)	10			AL HELDER	
digh sales value (\$000's)	(1)		**	₩ ₩	

		Industry average(2)					R	eporting	Reporting businesses only			
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 257	
		p	ercent c	of sales					rcent of	sales		
Cost of sales	67.8		**			100.0	67.8	**				
Occupancy expenses	7.5			**		100.0	7.9					
Depreciation	1.9					100.0	1.9					
Repairs & maintenance	2.0					100.0	2.0					
Heat, light & telephone	3.2					100.0	3.2					
Rent	0.8					63.3	1.3	NOT THE			-	
Personnel expenses	11.6					83.6	13.9	***			-	
Financial expenses	1.1			An ou		100.0	1.1				-	
Interest & bank charges	0.6					89.0	0.7				-	
Professional fees	0.5					82.0	0.6					
Other expenses	10.7			** =		100.0	10.7			••	~	
Profit (loss)	0.8					100.0	0.8				-	
Total	100.0					100.0					-	

Symbols

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

- (1) These estimates are based on a sample of businesses reporting seles between \$25,000 and \$2,000,000
- Total weighted expenditure on a given item (2) Value in each cell = — x 100 for each quartile. Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item
- 13: Value in each cell = - x 100 for each quartile. Total weighted sales of businesses reporting this item of expenditure

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

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 5331 - Gesoline Service Stations

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

Balance sheet profile for incorporated businesses only, 1987 TABLE 2.

Yukon, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	9				
Businesses in sample (No.) Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets					
Cash			app. Mar		
Accounts and notes receivable	12			up mir	
Inventory	-				
Other current assets	52		***		
Total current assets	6.4				
Fixed assets	181				
Less: Accum. dep. on fixed assets	-				
Other assets	25				
Total assets	270			,	
Liabilities and equity				3	
Current loans	2				
Other current liabilities	47		46.00		
Total current liabilities	48				
Mortgages payable		• •			
Long term debt	. 7		eo en		
Other liabilities	158			-	
Total liabilities	214				
Total equity	57				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Gasoline Service Stations (SIC 5331)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's) High sales value (\$000's)	(1)				
High sales value (3000 s)	(17				
			Average		
Liquidity ratio					
Current ratio (times)	1.3	Min up			- 0
Leverage ratios					
Debt/equity ratio (times)	3.8				
Interest coverage ratio (times)	3.3			==	
Debt ratio (times)	0.8		* *		

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Eurrent * current assets / current liabilities.

2. Leverage ratios:

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

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Yukon, Gasoline Service Stations (SIC 6331)

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

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Gasoline Service Stations (SIC 6331)

				Changes in number with paid	
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Totai	16	862	62	3	5
less than 20	16	862	62	3	5
20 - 99	_				
500 and over					V-11190
1987					
Total	22	1.695	105	4	
iess then 20	20	1.656	104	2	
20 - 99	1	X	-	1	
100 - 499 500 and over	-	X	-		

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

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

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

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	7ob 25%
			1985		
	18				
iumber of observations in sample Average sales \$ Average expense \$ Average net profit (loss) \$	612,126 609,737 2,389				
usinesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit \$	14 397.099 378.281 18.818	==			:-
usinesses reporting a loss (No.) Average sales \$ Average expense \$ Average net loss \$	665.143 691.116 -25.973		::		
			1986		
Average net profit (loss) \$	541,798 524,856 16,942		==	==	•••
Businesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit \$	17 547.003 529.072 17.931	=	=======================================		
Average energy a loss (No.) Average expense \$ Average net loss \$	349.282 362.234 -12.952		**		
			1987		
Number of observations in sample Average sales \$ Average expense \$ Average net profit (loss) \$	18 527.355 517.776 9.579			==	
Businesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit \$	555.579 541.127 14.452	=======================================		Ξ	
Businesses reporting a loss (No.) Average sales \$ Average expense \$ Average net loss \$	333.677 345.411 -11.734		::		

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	. 8				
Low sales value (\$000's) High sales value (\$000's)	(1)	**		**	* 41

		Indus	try aver	age(2)			R	eporting	busines	ises only	3) Top
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 257
		F	ercent c	f sales				Pe	rcent of	sales	
Cost of sales	35.1	**			-	67.8	51.9				
Occupancy expenses	6.1					100.0	6.1			**	
Depreciation	2.1					98.1	2.1				
Repairs & maintenance	0.4					78.5	0.6				
Heat, light & telephone	2.4			-		98-1	2.5	· ++	en e		-
Rent	1.2					53.8	2.2				-
Personnel expenses	11.9					100.0	11.9	*			-
Financial expenses	3.0			**		100.0	3.0			4.0	-
Interest 8 bank charges	2.0					100.0	2.0		W0 W0		-
Professional fees	1.0					84.1	1.1				
Other expenses	32.6					100.0	32.6			••	
Profit (loss)	11.2					100.0	11.2				
Total	100.0			- W		100.0					-

Symbols

zero or no observations

too small too be expressed

not applicable

confidential

Footnotes

(1) These estimates are based on a sample of businesses reporting sales: between \$25,000 and \$2,000,000. Total weighted expenditure on a given item

- x 100 for each quartile. (2) Value in each cell = Total weighted sales of all businesses in the sample

Total weighted expenditure on a given item

x 100 for each quertile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditure

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

Notes

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

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

How to use the tables

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

 The salected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%
- (3) Data pertaining to the selected seles size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6412 . General Stores

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

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	6 (1) (1)	••			
			Average (\$000's)		
Assets					
Cash	~				
Accounts and notes receivable	33				
Inventory	-			-	
Other current assets	8 1				
Total current assets	114				
Fixed assets	62				en et
Less: Accum. dep. on fixed assets		40 40			
Other assets	21				
Total assets	197		vis ===		
Liabilities and equity				1	
Current loans	21				
Other current liabilities	32				
Total current liabilities	53				
Mortgages payable	-				
Long term debt	26				40 10
Other liabilities	85	e #	et es		
Total liabilities	163				
Total equity	34				

III These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table I for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, General Stores (SIC 6412)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	7 or 25%
Businesses in sample (No.)	6				
Low sales value (\$000's) High sales value (\$000's)	(1)	••			•
		Lib	Average		
Liquidity ratio Current ratio (times)	2.2			**	-
Leverage ratios Debt/equity ratio (times)	4.9	et ge			
Interest coverage ratio (times) Debt ratio (times)	2.8				

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

See Table 1 for symbols end notes.

Definitions:

1. Liquidity ratio:

Current * current assets / current liabilities.

2. Leverage retion:

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

^[2] These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Yukon, General Stores (SIC 5412)

1 (1) (1)				
				• •
		Average (\$000's)		
X				
X				
X			**	- 1
×	We do			***
X				
X				
X				
Х		**		•
X				
X	* *		66 90	
X		* *		40.0
X				
X				
X				
Х				
Х		**		
X				
X			**	-
X		**	••	-
	X X X X X X X X X X X	X X	X X X X X	X

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting salas between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes.

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

				Changes in number with paid	
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total	18	3.112	235	3	
less than 20 20 - 99 100 - 489 500 and over	14 1 - 3	X X 1,816	39 58 -	3	
1587					
Total	15	2,713	202	1	* * *
less than 20 20 - 99 100 - 499 500 and over	11	X X 1,172	32 82 88	1	

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

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

[&]quot;Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, General Stores (SIC 5412)

	Tota!(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
umber of observations in sample	3				
Average sales \$ Average expense \$	X				
Average net profit (loss) \$	x				
sinesses reporting a profit (No.)	3				
Average sales \$	X				
Average expense \$ Average net profit \$	×				
sinesses reporting a loss (No.)					
Average sales \$	X				
Average expense \$	X				
Average net loss \$	X				
			1986		
umber of observations in sample Average sales \$	2 X				
Average expense \$	x				
Average net profit (loss) \$	X		-		
usinesses reporting a profit (No.)	2				
Average sales \$ Average expense \$	X				
Average net profit \$	â	••	• •	••	
usinesses reporting a loss (No.)	11				
Average sales \$ Average expense \$	X				
Average net loss \$	x				
			1987		
umber of observations in sample	5				
Average sales \$	313.389	~ ~			
Average expense \$ Average net profit (loss) \$	275.886 37,503				
usinesses reporting a profit (No.)	5				
Average sales \$ Average expense \$	313,389 275,886				
Average net profit \$	37.503				
usinesses reporting a loss (No.)					
Average sales \$ Average expense \$					
Average expense 3 Average net loss \$	_				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%		
Businesses in sample (No.)	6	45 46		34.11	
Low sales value (\$000 s) High sales value (\$000's)	(1)			w 10	

		Indus	try aver	age(2)			Reporting businesses only(3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bot	tom 25%	Lower middle 25%	Upper middle 25%	To: 257
	Percent of sales							Percent		rcent of	sales	
Cost of sales	48.5					78.5	83.4					
Occupancy expenses	10.1					100.0	10.1					
Depreciation	1.3					100.0	1.3					
Repairs & maintenance	0.2					61.2	0.3	1				40.0
Heat. light & telephone	0.9					100.0	0.9					
Rent	7.8					100.0	7.8					
Personnel expenses	11.2			•-		76.5	14.7					-
Financial expenses	2.3					100.0	2.3					-
Interest & bank charges	1.8					84.7	2.2			~ ~		
Professional fees	0.4					76.5	0.6					-
Other expenses	33.9	**				100.0	33.9				4-	-
Profit (loss)	-6.0					100.0	-6.0					-
Total	100.0			~ ~		100.0						•

Symbols

zero or no observations

too small too be expressed

not applicable

confidential

[1] These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.

Total weighted expenditure on a given item - x 100 for each quartile. (2) Value in sach cell = Total weighted sales of all businesses in the sample

lotal weighted expenditure on a given item - x 100 for each quartile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditure

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

Motes

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

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

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

 (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6580 - Toy, Hobby, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000 s) High sales value (\$000's)	5 (1) (1)				
			Average (\$000's		
Assets Cash					
Accounts and notes receivable	2				
Inventory	-				
Other current assets	126				
Total current assets	128				
Fixed assets	15	-			
Less: Accum. dep. on fixed assets	-	**			
Other essets	6				
Total essets	145				**
Liabilities and equity					
Current loans	19				
Other current liabilities	29			~~	-
Total current liabilities	48				
Mortgages payable	•	m m			
Long term debt	15				
Other liabilities	45			• •	
Total liabilities	108			***	
Total equity	41		**		

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	, 5				
v sales value (\$000's) gh sales value (\$000's)	(1)				
			Average		
Liquidity ratio Current ratio (times)	2.7				
Leverage ratios Debt/equity ratio (times)	2.6		• •	Ø 6-	
Interest coverage ratio (times) Debt ratio (times)	5.0	**			***

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities

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

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-				
Low sales value (\$000's) High sales value (\$000's)	•				
			Average (\$000's)		
Operating activities	-				
Cash from operations	X				
Depreciation	X				
Other	Х		**		
Dividends	X			**	
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	Х				
Increase in investment	Х				
Decrease in investment	Х		**	,	
inancing activities	-				
Increase in long term debt	X				
Repayment of long term debt	Х				7.0
Loans from shareholders	Х				
Repayment of loans from shareholders	Х				
Advances & loans from government	X				
Increase in equity	Х		o =		
Decrease in equity	X				
Other	X	***			
Increase(decrease) in cash & equivalents	Х .				
Cash & equivalents-Beginning of the year	Х		• •		
Cash & equivalents - End of the year	X				

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

				Changes in number of businesses with paid employees			
Business size expressed in average labour units(1)	Number of businesses	Total payrol1 (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)		
1984							
Total	9	1.039	65	46	3		
less than 20	7	385	24 38	- 11	3		
20 - 99 100 - 499	1	X	38				
500 and over		61			1174 6		
1987							
Total	13	1.059	56	3			
less than 20	11	348	18	3			
20 - 99 100 - 499		X	34				
500 and over		2	-	-			

⁽¹⁾ Average Labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Datalogue 72-002. An average labour unit could be interpreted as 6 full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Tot 25%
			1985	2	
			1303		
lumber of observations in sample	4				
	X				
Average net profit (loss) \$	x	**			
usinesses reporting a profit (No.)	2				
	X				
Average net profit \$	â				
unitaria de la compania del compania del compania de la compania del compania de la compania del compania de la compania de la compania de la compania de la compania del co	2				
	2 ×				
Average expense \$	X				
Average sales \$ Average expense \$ Average net profit (loss) \$ Average net profit (loss) \$ Average sales \$ Average expense \$ Average sales \$ Average expense	Х				
			1986		
lumber of observations in sample	8				
Average sales \$	118.948		der der		
Average expense \$ Average net profit (loss) \$	121.254				ear de
Businesses reporting a profit (No.)	6				
Average sales \$	1,015,489				
Average expense 3 Average net profit \$	1,010,907 4,582	•-			
dusinesses reporting a loss (No.)	2				
Average sales \$	149.696	**	+-		
Average net loss \$	159.267 -9.571			-	an de
			1987		
lumber of observations in sample	2				
Average sales \$	X				
Average expense \$	X				
wearage net profit (10857 #	^				
dusinesses reporting a profit (No.)	1				
	X				
Average expense 3 Average net profit \$	â		••		-
usinesses reporting a loss (No.)	1				
Average sales \$	X				
Average expense \$ Average net loss \$	X				
wielede uer inza 4	^				

¹¹¹ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
ow sales value (\$000's)	(1)				
ligh sales value (\$000's)	(1)		~ ~	- ~	

	Industry everage(2)						F	eporting	ting businesses only(3)		
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 253
	Percent of sales						Percent of sales				
Cost of sales	46.5					72.3	64.3				
Occupancy expenses	9.6		~=			100.0	9.6				
Depreciation	1.4					100.0	1.4				
Repairs & maintenance	0.1					54.2	0.3				
Heat, light & telephone	1.0					100.0	1.0				
Rent	7.1					100.0	7.1		-		**
Personnel expenses	11.3					72.3	15.6				
Financial expenses	2.0					100.0	2.0				
Interest & bank charges	1.5					81.9	1.9				
Professional fees	0.4					72.3	0.6				
Other expenses	39.2					100.0	39.2				
Profit (loss)	-8.5					100.0	-8.5				10.0
Total	100-0					100.0					40.4

Symbols

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

Footnotes

- [1] These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
- (2) Value in each cell = ______ x 100 for each quertile
 - Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item x 100 for each quartile.

Total weighted sales of businesses reporting this item of expanditure

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6582 - Gift. Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as: retail carvings and artcraft, retail handicraft ceramics, retail seasonal and holiday decorations, retail handicraft découpage, retail eskimo carvings, retail gift wrap supplies, gift shops, retail handicrafted goods (novelties, souvenirs), joke snops, retail handicraft macramé, retail handicraft metalwork, retail novelty merchandise, retail handicraft pottery and retail souvenirs.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's) High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets					
Cash	Х				
Accounts and notes receivable	X				at en
Inventory	×		40-40		
Other current assets	Х				
Total current assets	X	e =			
Fixed assets	X				
Less: Accum. dep. on fixed assets	Х				
Other assets	Х				
Total assets	х			*=	~ =
Liabilities and equity					
Current loans	X			9	
Other current liabilities	X				
Total current liabilities	X				
Mortgages payable	X			₩ ₩	
Long term debt	X				m 10
Other Hiabilities	Х				
Total liabilities	Х	m 40		**	
Total equity	X				-

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	/ 4				
Low sales value (\$000's) High sales value (\$000's)	(1)				
			Average		
Liquidity ratio Current ratio (times)	3.0				
Leverage ratios Debt/equity ratio (times)	1.6				4-
Interest coverage ratio (times) Debt ratio (times)	6.0 0.6	**	qui de ser de		

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

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

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Yukon, Gift, Novelty and Souvenir Stores (SIC 5582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses ir sample (No.)	-				
Low sales value (\$000's) High sales value (\$000's)	-		• •		
			Average (\$000's)		
Operating activities					
Cash from operations	X				
Depreciation	X		4.6	m •	
Other	X	n •			
Dividends	x		••		
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	X			**	
Increase in investment	X				
Decrease in investment	×			,	
Financing activities				N	
Increase in long term debt	×	* *			
Repayment of long term debt	Х	0.00	e e		
Loans from shareholders	X			~~	
Repayment of loans from shareholders	X				
Advances & loans from government	X				
Increase in equity	X	* *	m		
Decrease in equity	X				
Other	Х	**		***	- 0
Increase(decrease) in cash & equivalents	X				
Cash & equivalents-Beginning of the year	X				
Cash & equivalents - End of the year	Х				

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Gift, Novelty and Souvenir Stores (SIC 6582)

				Changes in number with paid	
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average (abour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total	7	986	62		3
less than 20 20 - 99 100 - 499	5 1 1	332 X X	21 38 3		3
500 and over					
Total	12	1.022	54	2	
less than 20 20 - 99 100 - 499 500 and over	10	311 X X	16 34 4	2	

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

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

¹³⁾ Refers to businesses reporting no payroll deductions in the following year.

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
lumber of observations in sample	3				
Average sales \$	X				
Average expense \$ Average net profit (loss) \$	â				
usinesses reporting a profit (No.)	1				
Average sales \$	X			44 60	
Average expense \$ Average net profit \$	X				
lusinesses reporting a loss (No.) Average sales \$	2 X	**			
Average expense \$	x			5	**
Average net loss \$	Х		-		
			1986		
					7
lumber of observations in sample	В				
Average expense \$	118.948				
Average net profit (loss) \$	-2.306		*-		
dusinesses reporting a profit (No.)	6				
Average sales \$	1.015.489				
Average expense \$ Average net profit \$	1.010.907			••	
dusinesses reporting a loss (No.)	2				
Average sales \$	149.696				
Average expense \$ Average net loss \$	159.267				
			1987		
lumber of observations in sample	2				
Average sales \$ Average expense \$	X				
Average net profit (loss) \$	x			es de	
usinesses reporting a profit (No.)	1				
Average sales \$ Average expense \$	X				
Average met profit \$	â				
Dusinesses reporting a loss (No.)	1				
Average sales \$	X			₩ ₩	
Average expense \$ Average net loss \$	X				
MANAGE NET INDA	^				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	7 op 25%
Businesses in sample (No.)	30				
High sales value (\$000's)	(1)	**			

		Indus	try aver	age(2)			F	Reportin	g busines	ses only	3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%		Upper middle 25%	To: 25
		P	ercent d	of sales				Р	ercent of	sales	
Occupancy expenses	21.7					98.9	22.0				
Depreciation	12.5					96.8	12.9				-
Repairs & maintenance	1.2					20.2	5.7			~ ~	-
Heat. light & telephone	7.4					91.5	8.0				
Rent	0.7					4.3	16.8				-
Personnel expenses	3.0				0.0	13.9	22.0				
Financial expenses	10.7					97.9	10.9				-
Interest & bank charges	6.5					27.7	23.3				-
Professional fees	4.2					94.7	4.4				-
Other expenses	60.7					100.0	60.7				-
Profit (loss)	3.8					38.3	3.9				•
Total	100.0					100.0					-

Symbole

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

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000. Total weighted expenditure on a given item.
- x 100 for each quartile (2) Value in each cell = Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item (3) Value in each cell = - x 100 for each quartile Total weighted sales of businesses reporting this item of expenditure

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

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

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

How to use the tmbies

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

 (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Date pertaining to the selected sales size range will be in that quartile.

Standard Industrial Cimssification Definition (SIC 1980):

SIC 7510 - Operators of Buildings and Dwellings

Businesses primarily engaged in operating, or in owning and operating buildings and dwellings.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	30			ST	
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)			**	
			Average (\$000's)		
Assets					
Cash				m es	
Accounts and notes receivable	12				
Inventory				**	
Other current assets	21		**		
Total current assets	34				
Fixed assets	1,730				
Less: Accum, dep. on fixed assets	-				
Other assets	7				
Total assets	1,771		4-4	. ••	
Liabilities and equity					
Current loans	1				
Other current liabilities	725		dis dis		
Total current liabilities	726	e= 10			
Mortgages payable	-				
Long term debt	6	* =			
Other liabilities	795	90.40			
Total liabilities	1.527		ab =0		
Total equity	244	**			an an

^[1] These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Operators of Buildings and Dwellings (SIC 751)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	30		••		
High sales value (\$000's)	(1)			**	
			Average		
Liquidity ratio Current ratio (times)	*			••	
Leverage ratios Debt/equity ratio (times)	6.3			qu en	
Interest coverage ratio (times) Debt ratio (times)	1.4			• •	

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

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

⁽²⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Yukon, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)					
Low sales value (\$000's) High sales value (\$000's)				••	49 60 40 60
			Average (\$000's)		
Operating activities	-				
Cash from operations	X				
Depreciation	X				
Other	X				
Dividends	X				
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	X				
Increase in investment	X				
Decrease in investment	X				
Financing activities					
Increase in long term debt	X				
Repayment of long term debt	X				
Loans from shareholders	X				
Repayment of loans from shareholders	X				40 10
Advances 8 loans from government	X			- 0	
increase in equity	X				
Decrease in equity	Х				
Other	Х	**		**	
Increase(decrease) in cash & equivalents	X			**	
Cash & equivalents-Beginning of the year	X			**	
Cash & equivalents - End of the year	X				

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Operators of Buildings and Dwellings (SIC 751)

			Changes in number of businesses with paid employees		
Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
21	961	45	3	2	
21	961	45	3	2	
-					
23	1,499	63	5		
21	X X	56 7	1	•••	
	21 21 	21 961 21 961 21 97 23 1.439 21 X	21 961 45 21 961 45	Number of Total payroll Average labour units(1) Newly reporting(2) 21 961 45 3 21 961 45 3	

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

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

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

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
lumber of observations in sample Average sales \$	4 X				
Average expense \$ Average net profit (loss) \$	X				
usinesses reporting a profit (No.)	3				
Average sales \$	X			***	
Average expense \$ Average net profit \$	X				
usinesses reporting a loss (No.)	1			,	
Average sales \$	X				
Average expense \$ Average net loss \$	X				
			1986		
umber of observations in sample	12				
Average expense \$	105.997				
Average net profit (loss) \$	24.149	••			
usinesses reporting a profit (No.) Average sales \$	101.514			I 1111	
Average expense \$ Average net profit \$	71.519		~ ~		
usinesses reporting a loss (No.)	3				
Average sales \$ Average expense \$	135,708	~ ~			
Average net loss \$	-3.974	••			
			1987		
umber of observations in sample Average sales \$	139.907				
Average expense \$	133,413				
Average net profit (loss) \$	6.494		W do	eo 4v	
usinesses reporting a profit (No.) Average sales \$	7	w de			*** 400
Average expense \$ Average net profit \$	128.788		* *		
usinesses reporting a loss (No.)	3				
Average sales \$	82.534			**	
Average expense \$ Average net loss \$	83.670				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Operators of Residential Buildings and Dwellings (SIC 7511)

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

		Indus	try aver	age(2)			R	eporting	busines	ses only	3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Tog 25%
				Percent of sales							
Cost of sales	1.0					5.0	20.4				
Occupancy expenses	25.1					95.0	26.4				-
Depreciation	12.3					85.0	14.5				
Repairs & maintenance	4.0					80.0	4.9	9	9.0		-
Heat, light & telephone	8.0		0.0			85.0	9.4				
Rent	0.8					15.0	5.1				-
Personnel expenses	7.9					45.0	17.5				-
Financial expenses	25.0					95.0	26.3				
Interest & bank charges	22.1					90.0	24.5				-
Professional fees	2.9					80.0	3.6				**
Other expenses	35.2					100.0	35.2				-
Profit (loss)	5.8					95.0	6.1			**	
Total	100.0					100.0			-		

Symbols

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

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
- Total weighted expenditure on a given item (2) Value in each cell : x 100 for each quartile. Total weighted sales of all businesses in the sample
 - Total weighted expenditure on a given item
- x 100 for each quartile. 13: Value in each cell = lotal weighted sales of businesses reporting this item of expenditure

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

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

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

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

Standard Industrial Classification Definition (SIC 1980):

SIC 7511 - Operators of Residential Buildings and Dwellings

Businesses primarily engaged in operating, or in owning and operating residential buildings and dwellings. This industry includes apartment building operating, apartment hotel operating, condominium management, leasing of residential buildings and residential buildings real estate operating.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Operators of Residential Buildings and Owellings (SIC 7511)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25:
Businesses in sample (No.)	20				
Low sales value (\$000's) High sales value (\$000's)	(1)				~ ~
			Average (\$000's)		
Assets					
Cash	18			-	
Accounts and notes receivable Inventory	18				
Other current assets	58		91.100		
Total current assets	7.4	**		e	
Fixed assets	775				
Less: Accum. dep. on fixed assets	_				
Other assets	33			~ ~	
Total assets	882				
Liabilities and equity					
Current loans	3				
Other current liabilities	95		- •		***
Total current liabilities	98				
Mortgages payable	-		= =		
Long term debt	19			40 40	
Other Habilities	776				
Total liabilities	892				
Total equity	-10				main m

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Operators of Residential Buildings and Dwellings (SIC 7511)

	Total(2)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.) Low sales value (\$000's)	20					
High sales value (\$000's)	(1)			••		
	Average					
Liquidity ratio						
Current ratio (times)	O. B			~ ~	**	
Leverage ratios						
Debt/equity ratio (times)	-86.1				- *	
Interest coverage ratio (times)	1.2					
Debt ratio (times)	1.0					

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities

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

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

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

	Total(1)	Bottom 25%	Middle 25%	Upper middle 25%	Top 25%					
usinesses in sample (Nc.)	-									
w sales value (\$000's) gh cales value (\$000's)					**					
		Average (\$000's)								
perating activities	44									
Cash from operations	X									
Depreciation	×									
Other	X	0 9	*-							
lividends	×									
nvestment activities										
Disposal of fixed assets	X									
Purchase of fixed assets	X			**						
Increase in investment	×			***						
Decrease in investment	×									
inancing activities										
Increase in long term debt	X	0.00								
Repayment of long term debt	Х									
Loans from snareholders	×				an e					
Repayment of loans from shareholders	X		~ ~	m.m.						
Advances & loans from government	×									
Increase in equity	X				m 4					
Decrease in equity	X				-					
Other	X	~ ~			-					
increase(decrease) in cash & equivalents	X									
ash & equivalents-Beginning of the year	X		**		-					
ash & equivalents - End of the year	X				-					

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Operators of Residential Buildings and Dwellings (SIC 7511)

		Total payroil (\$000's)	Average labour units(1)	Changes in number with paid	
Business size expressed in everage labour units(1)	Number of businesses			Newly reporting(2)	No (onger reporting(3)
1984					
Total	10	508	24	111	1
less than 20	10	508	24	1	1
20 - 99 100 - 489 500 and over				-	
1987					
Total	9	951	40	1	* * *
less than 20 20 - 99 100 - 499 500 and over	8 1 -	X X -	33 7 -	1 -	:::

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

[2] Refers to pusinesses reporting no payroli deductions in the previous year.

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Operators of Residential Buildings and Dwellings (SIC 7511)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Too 25%
				_	
			1985		
Number of observations in sample	2 X				
Average sales \$ Average expense \$	X				
Average net profit (loss) \$	X				
lusinesses reporting a profit (No.)	1				
Average sales \$	Х			* =	
Average expense \$ Average net profit \$	X				
Businesses reporting a loss (No.)	1			,	
Average saies \$ Average expense \$	X	• •			
Average met loss \$	Ŷ				
			1986		
Number of observations in sample	3				
Average sales \$	X				
Average expense \$ Average net profit (loss) \$	Ŷ.				* *
Businesses reporting a profit (No.)	2				
Average sales \$ Average expense \$	X				
Average net profit \$	x			6.6	4.0
Businesses reporting a loss (No.)	1				
Average sales \$	X				
Average expense \$ Average net loss \$	X		==		
			1987		
Number of observations in sample	5				
Average sales \$	79.898		**		
Average expense \$ Average net profit (loss) \$	60.981				
Businesses reporting a profit (No.)	3				
Average sales \$	99.988		4+ to		
Average expense \$ Average net profit \$	46.029 53.959				
Businesses reporting a loss (Mo.)	2				
Average sales \$	82.535		'		
Average expense \$ Average net loss \$	83.870 -1.335				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower meddle 25%	Upper middle 25%	Tor 25:
Businesses in sample (No.)	10				
Low sales value (\$000's) High sales value (\$000's)	(1)				

0.8 2.6	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
2.6		ercent c	of sales							
2.6				Percent of sales					Percent of sales	
					100.0	20.8				
					100.0	12.6				
0.4					3.9	9.8				***
7.2			1	~ =	93.5	7.7				
0.7		- *			1.3	52.0				
1.7					5.2	32.3				
6.7		en 40			98.7	6.8				
2.1					10.4	20.5			~ =	0.1
4.6					98.7	4.6				0 0
7.6					100.0	67.6				0.4
3.2					100.0	3.2		M-46		-
0.0					100.0					
	1.7 6.7 2.1 4.6 7.6 3.2	1.7 6.7 2.1 4.6 7.6 3.2	1.7 6.7 2.1 4.6 7.6 3.2	1.7	1.7	1.7 5.2 6.7 58.7 2.1 10.4 4.6 98.7 7.6 100.0	1.7 5.2 32.3 6.7 5.8 2.1 10.4 20.6 4.6 98.7 4.6 7.6 100.0 67.6 3.2 100.0 3.2	1.7 5.2 32.3 6.7 98.7 6.8 2.1 10.4 20.5 4.6 98.7 4.6 7.6 100.0 67.6 3.2 100.0 3.2	1.7 5.2 32.3 6.7 58.7 6.8 2.1 10.4 20.6 4.6 98.7 4.6 7.6 100.0 67.6 3.2 100.0 3.2	1.7 5.2 32.3 6.7 58.7 6.8 4.6 98.7 4.6 100.0 67.6 3.2 100.0 3.2

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

- (1) These estimates are based on a semple of businesses reporting sales between \$25,000 and \$2,000,000. Total weighted expenditure on a given item
- x 100 for each quartile (2) Value in each cell =
 - Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item - x 100 for each quartite, (3) Value in each cell =
 - This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

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

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

How to use the tables

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

Total weighted sales of businesses reporting this item of expenditure

- (2) The selected range will indicate the proper quertile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile,

Standard Industrial Classification Definition (SIC 1980):

SIC 7512 - Operators of Non-Residential Buildings

Businesses primarily engaged in operating, or owning and operating non-residential buildings. This industry includes arena operating, conference/convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, operating non-residential buildings real estate, shopping centre operating, stadium operating and theatre building operating.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
usinesses in sample (No.) Dw sales value (\$000's) ligh sales value (\$000's)	10 (1) (1)			- :	
			Average (\$000's)		
Assets	_				*=
Accounts and notes receivable	11			40.00	
Inventory	-			m -e-	
Other current assets	12				
Total current assets	23				
Fixed assets	1.997		-		
Less: Accum. dep. on fixed assets					
Other assets	-				
Total assets	2.020				
iabilities and equity					
Current loans	1			Sill a man	
Other current liabilities	900	* =			
Total current liabilities	901				
Mortgages payable	-				W 0-
Long term debt	2				* =
Other liabilities	802				
Total liabilities	1,706				
Total equity	314				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Yukon, Operators of Non-Residential Buildings (SIC 7512)

	Total(2)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	10				
nigh sales value (2000 s/	(1)		Average		
Liquidity ratio Current ratio (times)				• •	
Leverage ratios Debt/equity ratio (times)	5 4				w eb
Interest coverage ratio (times) Debt ratio (times)	2.2				

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current * current assets / current liabilities.

2. Leverage ratios:

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

⁽²⁾ These estimates are based on a sample of businesses reporting salas between \$25,000 and \$2,000,000.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Yukon, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Ton 25%				
Businesses in sample (No.)	-			20					
Low sales value (\$000's) High sales value (\$000's)	-								
	Average (\$000's)								
Operating activities	-								
Cash from operations	X								
Depreciation	Х			~ -					
Other	X								
Dividends	×		10 th						
Investment activities									
Disposal of fixed assets	X			~ ~					
Purchase of fixed assets	Х				mm 400				
Increase in investment	X	* *		• •					
Decrease in investment	Х								
inancing activities	-								
Increase in long term debt	X				e 0				
Repayment of long term debt	X								
Loans from shareholders	X								
Repayment of loans from shareholders	X								
Advances & loans from government	X		• •	~ *					
Increase in equity	X								
Decrease in equity	X				-				
Other	X			• •					
Increase(decrease) in cash & equivalents	х								
Cash & equivalents-Beginning of the year	X	***							
Cash & equivalents - End of the year	X								

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Operators of Non-Residential Buildings (SIC 7512)

				Changes in number with paid	
Business size expressed in average labour units(1)	Number of businesses	Total payrol! (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total		241	10	2	1
less than 20	8	241	10	2	1
20 - 99 100 - 499 500 and over		-	:		:
1987					
Total	11	421	17	3	
less than 20	11	421	17	3	
20 - 99 100 - 499 500 and over		-			

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

[&]quot;Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25%
				n .	
			1985		
umber of observations in sample	2				
Average sales \$	X				40.40
Average expense \$ Average net profit (loss) \$	X X				
meetings list profit (1033) e	^				
usinesses reporting a profit (No.)	2 X				
Average sales \$	X		** **		
Average expense \$ Average net profit \$	x			**	
usinesses reporting a loss (No.)	-				
Average sales \$	X	de de			
Average expense \$ Average net loss \$	x	==			~ -
			1900		
			1986		
umber of observations in sample	9				
Average sales \$	86.303			en fin	
Average expense \$	60.753			etr etr	
Average net profit (loss) \$	25.550				
usinesses reporting a profit (No.)	7				
Average sales \$	99.773		ede ede		de ed
Average expense \$ Average net profit \$	59.457 40.316				de ed
usinesses reporting a loss (No.)	72 424				
Average sales \$ Average expense \$	73.434			**	
Average net loss \$	-309				
			1987		
umber of observations in sample	5				
Average sales \$	128.769			eth cin	an a
Average expense \$ Average net profit (loss) \$	127.207			en de de se	
mrenege het provit (1000) e					
usinesses reporting a profit (No.)	4				
Average sales \$	128,769				
Average expense \$ Average net profit \$	1.562				
usinesses reporting a loss (No.)	1				
Average sales \$	-	edu edu		de en	
Average expense \$	-				40 10
Average net loss \$	-				

III These estimates are based on a sample of businesses reporting sales between \$25,000 and \$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)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	H 5			
tigh sales value (\$000's)	(1)		w **		- *

	Industry average(2)						Reporting businesses only(3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total Bottom 25%		Lower middle 25%	Upper middle 25%	To: 257
	Percent of sales					Percent of sales					
Occupancy expenses	8.1					100.0	8.1				
Depreciation	2.3		* =			100.0	2.3				the a
Repairs & maintenance	0.6				ster time	80.0	0.8				
Heat, light & telephone	2.9		-			100.0	2.9				
Rent	2.2					60.0	3.7	10			-
Personnel expenses	60.5					100.0	60.5				
Financial expenses	3.3			**		100.0	3.3			~ -	-
Interest & bank charges	1.9					100.0	1.9	4			-
Professional fees	1.5					100.0	1.5				-
Other expenses	13.5					100.0	13.5			~-	
Profit (loss)	14.6					100.0	14.6				-
Total	100.0					100.0					-

Symbols

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

- [1] These estimates are based on a sample of businesses reporting sales between \$25,000 end \$2,000,000.
- Total weighted expenditure on a given item x 100 for each quartile. (2) Value in each cell = Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item - x 100 for each quartile (3) Value in each cell 2 Total weighted sales of businesses reporting this item of expenditure

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

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1880):

SIC 7611 - Insurence and Real Estate Agencies

Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields. Businesses engaged in real estate appraisal services, independent insurance claim adjusters, insurance agents and brokers, insurance and real estate 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)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
usinesses in sample (No.) ow sales value (\$000's) igh sales value (\$000's)	5 (1) (1)	==		36	
		m_	Average (\$000's)		
Assets					
Cash	-				
Accounts and notes receivable	9		e- 10		
Inventory	-				
Other current assets	71				
Total current assets	79				
Fixed assets	110	* *			
Less: Accum. dep. on fixed assets	-				
Other essets	32		* *		
Total assets	221			161	nin nin
Liabilities and equity					
Current loans	3				
Other current liabilities	48			No. other	
Total current liabilities	51			no no	
Mortgages payable	-				
Long term debt +	-			-	
Other liabilities	65				
Total (iabilities	117				
Total equity	104				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Insurance and Real Estate Agencies (SIC 7611)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
ow sales value (\$000's) igh sales value (\$000's)	(1)				
			Average		
Liquidity ratio Current ratio (times)	1.5		÷ =	er er	
Leverage ratios Debt/equity ratio (times)	1.1				-
Interest coverage ratio (times) Debt ratio (times)	11.1		W 40	de d	

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

See Table 1 for symbols and notes.

Definitione:

1. Liquidity ratio:

Current = current assets / current liabilities.

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

⁽²⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 end \$2,000.000.

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

	Tota:(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
usinesses in sample (No.)	-				
ow sales value (\$000's) ligh sales value (\$090's)				••	
			Average (\$000's)		
perating activities	_				
Cash from operations	×			* *	en de
Depreciation	X	**			***
Other	X				
lividends	х			do do	***
nvestment activities					
Disposal of fixed assets	X			67.00	
Purchase of fixed assets	X				
Increase in investment	X				
Decrease in investment	X				**
inancing activities					
Increase in long term debt	×				
Repayment of long term debt	X			44	
Loans from shareholders	X				
Repayment of loans from shareholders	X		• •		**
Advances & loans from government	X			~ 4	61.69
Increase in equity	X				
Decrease in equity	X				***
Other	Х	41.00		* *	**
(ncrease(decrease) in cash & equivalents	X		**		
ash & equivalents-Beginning of the year	X				the day
ash & equivalents - End of the year	X				

III These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Insurance and Real Estate Agencies (SIC 7511)

			Changes in number of businesses with paid employees			
Number of businesses	Total payroll (\$000's)	Average (abour units(1)	Newly reporting(2)	No longer reporting(3)		
11	1.263	75	1	1		
7 1 1 2	474 X X X	28 21 9 17	1	1		
15	1,389	63	3	4 + +		
12	953 - - 436	43	3	•••		
	11 7 1 1 2	11 1.263 7 474 1 X 1 X 2 X 15 1.389 12 953	11 1.263 75 7 474 28 1 X 21 1 X 9 2 X 17 15 1.389 63 12 953 43	Number of businesses Total payroll Average labour units(1) Newly reporting(2)		

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
			1985		
umber of observations in sample Average sales \$	x				
Average expense \$	Х				
Average net profit (loss) \$	X			→ =	
usinesses reporting a profit (No.)					
Average saies \$ Average expense \$	X			** TF	
Average net profit \$	x			**	
usinesses reporting a loss (No.)					
Average sales \$	×		***		
Average expense \$	Х				
Average net loss \$	Х			10	
				-	
			1986		
_					
umber of observations in sample	1				
Average sales \$	X			90 es	
Average expense \$ Average net profit (loss) \$	â			** **	
usinesses reporting a profit (No.)	1				
Average sales \$	X			9.0	***
Average expense \$	X	• •	40 to		
Average net profit \$	Х		••	••	
usinesses reporting a loss (No.)	5				
Average sales \$ Average expense \$	×				
Average net loss \$	×		-		
			1987		
umber of observations in sample	3				
Average saids \$ Average expense \$	×				
Average net profit (loss) \$	x		m 10	40 40	
usinesses reporting a profit (No.)	3				
Average sales \$	X				
Average expense \$ Average net profit \$	×		** **		46.40
usinesses reporting a loss (No.) Average sales \$	×				
Average expense \$	×				-0-
Average net loss \$	X				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	17			B	
Low sales value (\$000's) High sales value (\$000's)	(1)	~ ~			* *

		Industry everage(2)					Reporting businesses only(3)				3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Botton 25		Upper middle 25%	To:
		F	ercent c	of sales					Percent of	fsales	
Occupancy expenses	3.0					41.2	7.2	-			
Depreciation	0.9					34.2	2.5	-			
Repairs & maintenance	0.4					8.3	4.6				
Heat, light & telephone	1.1					35.4	3.0	**			
Rent	0.7					8.3	8.1	-			
Personnel expenses	20.5					54.6	37.6	-	-		-
Financial expenses	2.2					72.1	3.0				
Interest & bank charges	0.3					69.8	0.4	-		+ -	-
Professional fees	1.9					56.8	3.4				-
Other expenses	15.3					72.1	21.2	-			
Profit (loss)	59.0					100.0	59.0	-			-
Total	100.0					100.0					-

Symbols

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

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000. Total weighted expanditure on a given item
- x 100 for each quartile. (2) Value in each cell = Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item - x 100 for each quartile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditure

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

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

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

How to use the tables

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

 (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 7771 - Management Consulting Services

Businesses primarily engaged in providing business and management consulting services such as: business management consulting services, customs consultants, financial management consultants, management consultants, organization management consultants, personnel management consultants and tariff and customs consultants.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
usinesses in sample (No.) ow sales value (\$000's) ligh sales value (\$000's)	5 (1) (1)				
			Average (\$000's)		
Assets					
Cash	-				
Accounts and notes receivable	2				
Inventory	-				
Other current assets	15				
Total current assets	17	* *		• •	
Fixed assets	5				
Less: Accum. dep. on fixed assets	-				
Other assets	270				
Total assets	291			••	
Liabilities and equity					
Current loans					
Other current liabilities	11				
Total current liabilities	11			10- es	
Mortgages payable	-			4.40	= -
Long term debt	-				
Other liabilities	206	er es		0.0	
Total liabilities	218			***	
Total equity	73				

III These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Management Consulting Services (SIC 7771)

	Total(2)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
usinesses in sample (No.) ow sales value (\$000's) tigh sales value (\$000's)	5 (1) (1)				
			Average		
Liquidity ratio Current ratio (times)	1.5				
Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)	3.0 89.4 0.7				

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current = current assets / current liabilities.

2. Leverage ratios:

- al Debt/equity = total liabilities / equity
 b) Debt ratio = total liabilities / total assets.
 c) Interest Coverage = net profit = interest expense / interest expense

SDURCE: Small Business and Special Surveys Division, Statistics Canada.

⁽²⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 end \$2,000,000.

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

	Total(1)	80110m 25%	Lower middle 25%	Upper middle 25%	Top 25:
Businesses in sample (No.)	3				
Low sales value (\$000's) High sales value (\$000's)	(1)	* *			*
			Average (\$000's)		
Operating activities					
Cash from operations	X				
Depreciation	X				
Other	X				••
Dividends	×				
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	Х				
Increase in investment	X				
Decresse in investment	X	••			
Financing activities					
Increase in long term debt	X			m.e	
Repayment of long term debt	X				
Loans from shareholders	X				
Repayment of loans from shareholders	X				
Advances & loans from government	X				
Increase in equity	X				
Decrease in equity	Х		••		
Other	X		n e		
Increase(decrease) in cash & equivalents	X	W **	• •		
Cash & equivalents-Beginning of the year	X		• =	e et	
Cash & equivalents - End of the year	X			••	0.0

¹¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes mly those businesses reporting a statement of changes. See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Management Consulting Services (SIC 7771)

				Changes in number with paid	
Business size expressed in average labour units(1)	Number of Total payroll businesses (\$000 s)	Average Fabour units[1]	Newly reporting(2)	No longer reporting(3)	
1584					
Total	10	246	8	1	2
less than 20	10	246	8	1	2
20 - 99 100 - 499 500 and over		-			
1387					
Total	11	625	24	6	• • •
less then 20	11	625	24	6	
20 - 99 100 - 499					
500 and over	-	-		-	

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

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

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

[&]quot;New!y reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
			1985		
umber of observations in sample	1				
Average sales \$ Average expense \$	X				
Average net profit (loss) \$	X				
usinesses reporting a profit (No.)	1				
Average sales \$ Average expense \$	X				
Average net profit \$	x	• •	••		
usinesses reporting a loss (No.)	_				
Average sales \$ Average expense \$	X	10 to		\$	
Average net loss \$	Ŷ.	* *			
			1986		
umber of observations in sample	13				
Average sales \$ Average expense \$	40.027				
Average net profit (loss) \$	34.418	60 de		* *	
usinesses reporting a profit (No.)	13				
Average sales \$ Average expense \$	40.027	0 m			
Average net profit \$	34,418	**		40-100	
usinesses reporting a loss (No.)	•				
Average sales \$ Average expense \$					
Average net loss \$	40				
			1987		
umber of observations in sample	17				
Average sales \$ Average expense \$	46.349			40 Min	
Average net profit (loss) \$	21.270		de de		
usinesses reporting a profit (No.) Average sales \$	16 46.840				
Average expense \$	25.234				
Average net profit \$	21.606		so do		
usinesses reporting a loss (No.)	57.000				
Average sales \$ Average expense \$	57.893 57.981	***			
Average net loss \$	-88				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Hotels and Motor Hotels (SIC 9111)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)		**		

		Indus	try aver	age(2)			R	Reporting	busines	ses only	3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25
		F	ercent o	f sales				Pe	rcent of	sales	
Occupancy expenses	22.3					100.0	22.3				-
Depreciation	4.6					89.2	5.2				-
Repairs & maintenance	2.4					89.2	2.6				-
Heat, light & telephone	4.7					89.2	5.3			w 40	
Rent	10.6				etre gas	32.3	32.8				-
Personnel expenses	16.1					78.5	20.5				-
Financial expenses	5.6					100.0	5.6	1001 1001			
Interest & bank charges	4.9					100.0	4.9				
Professional fees	0.7					89.2	0.8				
Other expenses	56.8					100.0	56.8				
Profit (loss)	-0.8					100.0	-0.8				-
	100.0					100.0					-

Symbols

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

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000
- Total weighted expenditure on a given item - x 100 for each quartile. (2) Value in each cell = Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item (3) Veige in each cell = x 100 for each quartile. Total weighted sales of businesses reporting this item of expenditure

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9111 - Hotels and Motor Hotels

Business primarily engaged in providing short term accommodation to the public with or without food, Deverage and other services. A hotel-type room has access only from the interior of the building and a motel-hotel type room has access from both the interior and exterior. Included are businesses engaged in hostels, hotel accommodation services (except apartment hotels), hotel lodging services lexcept apartment hotels), hotels (except apartment and private hotels) and motor hotels.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Hotels and Motor Hotels (SIC 9111)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	9 (1)				
High sales value (\$000's)	(1)		1,000,000		
			Average (\$000's		
Assets					
Cash					
Accounts and notes receivable	14				w m
Inventory	-				
Other current assets	42				
Total current assets	56 321				
Fixed assets	321				
Less: Accum. dep. on fixed assets	-				
Other assets	47			* *	
Total assets	423				
iebilities and equity					
Current loans	25				
Other current liabilities	59	n			
Total current liabilities	8.4				m =
Mortgages payable	-				
Long term debt	31				
Other liabilities	311			• •	
Total limbilities	426				
Total equity	-3		-		-

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Hotels and Motor Hotels (SIC 9111)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	9 (1)				
High sales value (\$000's)	(1)		Average		
			WASIDA		
Liquidity ratio Current ratio (times)	0.7				
Leverage ratios				,	
Debt/equity ratio (times)	-149.0	= -			
Interest coverage ratio (times)	1.2	* =			
Debt ratio (times)	1.0				

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current limbilities.

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

⁽²⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 end \$2,000.000.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Yukon, Hotels and Motor Hotels (SIC 9111)

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

II) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000.000. Sample count includes only those businesses reporting a statement of changes See Tebie 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Hotels and Motor Hotels (SIC 9111)

				Changes in number with paid	
Business size expressed in everage labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total	29	7,380	579	8	1
less than 20	20	1.915	145	8	1
20 - 99	8	X	302 132		
500 and over					-
1987					
Total	32	8,958	649	4	•••
less than 20	23	2.403	170	3	
20 - 99 100 - 499	8	X	262 217	1	
500 and over	-	-	-	•	

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

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

[&]quot;Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
La company of the second	3				
fumber of observations in sample Average sales \$	×				
Average expense \$	X	~ =	**		
Average net profit (loss) \$	X				***
usinesses reporting a profit (No.)	3				
Average sales \$ Average expense \$	X				
Average net profit \$	x			***	~ ~
usinesses reporting a loss (No.)					
Average sales \$	Х				
Average expense \$ Average net loss \$	X				
			1986		
umber of observations in sample	12				
Average sales \$	602,847	∞ =			
Average expense \$ Average net profit (loss) \$	600.945				
dusinesses reporting a profit (No.)	10				
Average sales \$	617,117				
Average net profit \$	596.713 20.404	6: 40 40: 40		~ =	
usinesses reporting a loss (No.)	2				
Average sales \$	123.838				
Average expense \$ Average net loss \$	223,319 -99,481				~ ~
			1987		
lumber of observations in sample	10				
Average sales \$ Average expense \$	421.785 417.302				
Average net profit (loss) \$	4.483	· ·	₩ ==	40 00	
usinesses reporting a profit (No.)	6				
Average sales \$ Average expense \$	294.814 273.346				
Average net profit \$	21,468	w w.			
usinesses reporting a loss (No.)	4				
Average sales \$ Average expense \$	548.757 561.258			***	
Average expense 3 Average net loss \$	-12.501				

It! These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Motels (SIC 9112)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	12		**	W FI S	
Low sales value (\$000's) High sales value (\$000's)	(1)				

Lower Upper middle 25% 25%	Top 25%	% busi~ nesses reporting	Total 27.5 7.8	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 253
		100.0	7.8	••			
		100.0	7.8				
		93.3					
			4 0		m 40		
			4.9				
**		100.0	15.1				do 10
		-					~ "
	**	100.0	20.0				
		100.0	4.0	en de			-
		89.7	3.4		***		
		100.0	0.9				NO. 1
		100.0	45.5	**			•
		100.0	2.9				100-1
**		100.0					uto -

Symbols

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

- | 11) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

 Total weighted expenditure on a given item
- (2) Velue in each cell = - x 100 for each quartile. Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item - x 100 for each quartile. (3) Value in each cell : Total weighted sales of businesses reporting this item of expenditure

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 190%.

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

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

Now to use the tables

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

 (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected seles size range will be in that quartile.

Stendard Industrial Classification Definition (SIC 1880):

S1C 9112 - Motels

Businesses primarily engaged in short term accommodation to the public with or without food, bevarage and other services. A motel-type room has access from the exterior only and generally has parking facilities in close proximity. These businesses include motel accommodation services, motel lodging services and motels

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Motels (SIC 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	9 (1)				
	(17		Average (\$000's)		
Assets					
Cash					
Accounts and notes receivable	6				
Inventory	-				
Other current assets	24				
Total current assets	30				
Fixed assets	219				
Less: Accum. dep. on fixed assets	•				
Other assets	4			**	
Total essets	253			,	-
Liabilities and equity					
Current loans	5			also sple	
Other current liabilities	74				
Total current liabilities	79				
Mortgages payable	-				
Long term debt	7			40-50	
Other liabilities	114				
Total limbilities	200				
Total equity	53				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Motels (SIC 9112)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	(1) (1)				
			Average		
Liquidity ratio Current ratio (times)	0.4			• •	
Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)	3.8 1.8 0.8	••	::	:-	40- 100 100 40- 40 80-

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

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

¹²⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987

Yukon, Motels (SIC 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Toc 25%						
Businesses in sample (Nc.)	_										
Low sales value (\$000 s)											
High sales value (\$000's)		**									
		Average (\$000's)									
Operating activities	-										
Cash from operations	X	~ ~			- 0						
Depreciation	X			**							
Other	X										
Dividends	x		m &	••							
Investment activities											
Disposal of fixed assets	X										
Purchase of fixed assets	X										
Increase in investment	X										
Decrease in investment	Х										
Financing activities	-			No.							
Increase in long term debt	X	0.0									
Repayment of long term debt	Ж										
Loans from shareholders	X			***							
Repayment of loans from shareholders	X										
Advances & loans from government	Х			••							
Increase in equity	X	~ ~									
Decrease in equity	X	***			m m						
Other	X										
Increase(decrease) in cash & equivalents	Х										
Cash & equivalents-Beginning of the year	X										
Cash & equivalents - End of the year	Х										

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting, sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Motels (SIC 9112)

				Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)	Number of businesses	Total payroli (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1984				*		
Total	20	1.077	85	5	1	
less than 20 20 - 99 130 - 459 500 and over	20	1.077	85	5 - -	:	
1987						
Total	18	1,336	97	3		
less than 20 20 - 99 100 - 499 500 and over	18	1.336	97 - - -	3		

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

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

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

[&]quot;Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
lumber of observations in sample	501.233				
Average sales \$ Average expense \$ Average net profit (loss) \$	477.132 24.101				
usinesses reporting a profit (No.) Average sales \$	501.233				
Average expense \$ Average net profit \$	477.132 24.101				
usinesses reporting a loss (No.) Average sales \$			49.40		
Average expense \$ Average net loss \$		••			
			1986		
umber of observations in sample Average sales \$	9 257.103				
Average expense \$ Average net profit (loss) \$	218.110 38.993				. :
usinesses reporting a profit (No.) Average sales \$	258.539				
Average expense \$ Average net profit \$	218,001 40,538	a 4		• •	
usinesses reporting a loss (No.) Average sales \$ Average expense \$	102.611 129.617		40		
Average net loss \$	-27.006				
			1987		
	15				
umber of observations in sample Average sales \$	223.515			40	
Average expense \$ Average net profit (loss) \$	213.706 9.809				
usinesses reporting a profit (No.) Average sales \$	308.392				
Average expense \$ Average net profit \$	284.691 23.701	===			
dusinesses reporting a loss (No.) Average sales \$	187.016	* 4			
Average expense \$ Average net loss \$	190.434				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Licensed Restaurants (SIC 9211)

	Total(1)	Bottom 25%	Lower middle 25%	Upper m.ddle 25%	Tor 25%
Businesses in sample (No.) Low sales value (\$000's)	13				
High sales value (\$000's)	(1)			40 to	

	Industry average(2)					Reporting businesses onty(3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25%
		P	ercent d	fsales				P	ercent of	sales	
Cost of seles	34.7					92.7	37.4				-
Occupancy expenses	16.3					100.0	16.3				-
Depreciation	2.6			0.00		76.6	3.4				-
Repairs & maintenance	1.8					94.7	1.9		-		
Heat, light & telephone	4.1			w #		100.0	4.1				-
Rent	7.7					79.4	9.7				-
Personnel expenses	27.4					100.0	27.4		**		
Financial expenses	3.1					83.9	3.7				-
Interest & bank charges	2.0					57.2	3.5				10
Professional fees	1.1					83.9	1.3				-
Other expenses	12.3					100.0	12.3	**			-
Profit (loss)	6.2					100.0	6.2				
Total	100.0					100.0					-

Symbola

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

- [1] These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000
- Total weighted expenditure on a given item x 100 for each quartile. Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item - x 100 for each quartile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditura

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

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

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

Now to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 8211 - Licensed Restaurants

Businesses primarily engaged in preparing and serving meals for consumption on the premises with a license to serve alcoholic beverages. Licensed food and beverage service restaurants, licensed restaurants and licensed restaurant services are included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Licensed Restaurants (SIC 9211)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25:-
Businesses in sample (No.) Low sales value (\$000 s)	B (1)				
High sales value (\$000's)	(1)		Average (\$000's)		
Assets					
Cash	-				
Accounts and notes receivable	-				
Inventory	24				
Other current assets	24				
Total current assets					
Fixed assets	152				
Less: Accum. dep. on fixed assets	22				
Other assets	22				
Total assets	198			4	
Liabilities and equity					
Current loans	1				
Other current liabilities	18				
Total current liabilities	19				
Mortgages payable	-				
Long term debt	6				
Other liabilities	94				
Total liabilities	120		• •		
Total equity	78	**		= -	

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Licensed Restaurants (SIC 9211)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
lusinesses in sample (No.) ow sales value (\$000's) ligh sales value (\$000's)	8 (1) (1)				
			Average		
Liquidity ratio Current ratio (times)	1.3				
Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)	1.5 3.2 0.6				

¹¹⁾ The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2

See Table 1 for symbols end notes.

Definitions:

1. Liquidity ratio:

Current * current assets / current liabilities.

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

⁽²⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000

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

	Total(1)	Bottom 25%	Lower mrddle 25%	Upper middle 25%	Top 25%						
Businesses in sample (No.)	-										
Low sales value (\$000's)	-										
High sales value (\$000's)	-			φ.π							
	Average (\$000's)										
Operating activities	-										
Cash from operations	Х			w ==							
Depreciation	Х										
Other	X		••								
Dividends	×			••							
Investment activities											
Disposal of fixed assets	X										
Purchase of fixed assets	Х										
Increase in investment	Х			,							
Decrease in investment	X										
Financing activities											
Increase in long term debt	×				III 40						
Repayment of long term debt	×										
Loans from shareholders	Х										
Repayment of loans from shareholders	Х										
Advances & loans from government	Х										
Increase in equity	X										
Decrease in equity	X			**							
Other	X			***							
Increase(decrease) in cash & equivalents	×										
Cash & equivalents-Beginning of the year	Х										
Cash & equivalents - End of the year	Х										

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Licensed Restaurants (SIC 9211)

				Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1584						
Total	19	1.494	118	3	-	
less than 20 20 - 99	19	1.494	. 118	3		
100 - 499 500 and over						
1987						
Total	32	2.737	287	12		
less than 20 20 - 99 100 - 499	26 6	1.619	169	9 3		
500 and over		:				

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

121 Refers to businesses reporting no payroll deductions in the previous year.

131 Refers to businesses reporting no payroll deductions in the following year.

[&]quot;Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

Sea Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985	=	
	5				
umber of observations in sample Average sales \$ Average expense \$ Average net profit (loss) \$	203,113 195.530 7.583		• •		• •
usinesses reporting a profit (No.)	4				
Average sales \$	152.484	~ ~	**		
Average expense \$ Average net profit \$	139,707				
usinesses reporting a loss (No.)	1			,	
	355.000 363.000			· ·	
	-8.000			*-	
			1986		
umber of observations in sample	13				
Average sales \$	323.841 320,708				
Average net profit (loss) \$	3.133		••		
usinesses reporting a profit (No.)	10				
	274.089 248.590				
Average net profit \$	25,499		••		
usinesses reporting a loss (No.)	3	-			
	690.642 755.570		~ ~		
Average sales \$ Average expense \$ Average net profit (loss) \$ sinesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit \$ sinesses reporting a loss (No.) Average sales \$ Average expense \$ Average expense \$ Average expense \$ Average expense \$ Average net profit (loss) \$ sinesses reporting a profit (No.) Average sales \$ Average expense \$ Average expense \$ Average net profit \$ sinesses reporting a loss (No.) Average sales \$ Average expense \$ Average expense \$ Average net loss \$ sinesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit (loss) \$ sinesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit \$ sinesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit \$ sinesses reporting a profit (No.) Average expense \$ Average expense \$ Average net profit \$ sinesses reporting a profit (No.)	-64.928				
			1987		
	* -		1467		
umber of observations in sample	18				
	188.395	F			
Average net profit (loss) \$	16.468	• •		₩ ₩	
usinesses reporting a profit (No.)	12				
Average sales \$	232.759	= -			
Average net profit \$	201,915		**	• •	en en
usinesses reporting a loss (No.)	6				
Average sales \$	123.138				
Average expense \$ Average net loss \$	127.339			***	

¹¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Take-Out Food Services (SIC 9213)

L. J. J. Proc. B. S. P. P.	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)				
digh sales value (\$000's)	(1)	**			

		Indus	stry aver	age(2)			R	eporting	busines	ses only(3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 257
		F	ercent o	of sales			Percent of sales				
Cost of sales	41.7					90.0	46.3				
Occupancy expenses	13.9					100.0	13.9				
Depreciation	2.9				pr 46	60.0	4.8				-
Repairs & maintenance	2.0					100.0	2.0				0.1
Heat, light 8 telephone	3.5					80.0	4.3				
Rent	5.5					60.0	9.2				-
Personnel expenses	17.0					100.0	17.0				-
Financial expenses	3.1					80.0	3.8				-
Interest & bank charges	2.7					80.0	3.4				-
Professional fees	0.3					60.0	0.6				-
Other expenses	18.1	-				100.0	18.1				-
Profit (loss)	6.2					100.0	6.2				-
Total	100.0					100.0					•

Symbols

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

Footnotes

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000 Total weighted expenditure on a given item
- x 100 for each quartite. |2| Value in each cell = Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item - x 100 for each quartile. (3) Value in each cell = lotal weighted sales of businesses reporting this item of expenditure

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

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

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

Now to use the tables

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

Standard Industrial Classification Definition (SIC 1880):

SIC 9213 - Take-Dut Food Services

Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as: take-out chinese foods, doughout shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths and prepared food take-out services lexcept caterers and mobile food services).

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	(1)	==		F	
High sales value (\$COO's)	(1)		Average (\$000's)		
			Ave: age (\$000 s)		
Assets					
Cash	X				
Accounts and notes receivable	X				
Inventory	X				
Other current assets	×				
Total current assets	X	att an			
Fixed assets	X				
Less: Accum. dep. on fixed assets	X		• =		
Other assets	Х		••		*-
Total assets	X	-			
Liabilities and equity					
Current loans	X				
Other current liabilities	×				
Total current liabilities	×				
Mortgages payable	X	**			
Long term debt	X				
Other liabilities	Х				
Total limbilities	X				
Total equity	X				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Take-Out Food Services (SIC 9213)

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

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

See Table 1 for symbols end notes.

Definitions:

1. Liquidity ratio:

Current * current assets / current liabilities.

2. Leverage ratios:

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Yukon, Take-Out Food Services (SIC 9213)

	Total(1)	Sottom 25%	modie 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's) High sales value (\$000's)	(1)				
			Average (\$000's)		
Operating activities					
Cash from operations	Х			40 M	
Depreciation	X			**	
Other	Х			**	70 0
Dividends	x		••		
Investment activities					
Disposal of fixed assets	Х				
Purchase of fixed assets	X				
Increase in investment	X				
Decrease in investment	X			,	
Financing activities					
Increase in long term debt	X				
Repayment of long term debt	Х		40.40		
Loans from shareholders	Х			en en	
Repayment of loans from shareholders	Х			0.0	40.00
Advances & loans from government	X			• •	
Increase in equity	X			en en	
Decrease in equity	X				
Other	×		••		
Increase(decrease) in cash & equivalents	X	**			
Cash & equivalents-Beginning of the year	Х		go 46	60	
Cash & equivalents - End of the year	Х				

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Teble 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Take-Out Food Services (SIC 9213)

Business size expressed in everage labour units(1)				Changes in number with paid	
	Number of businesses		Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total	6	501	39	2	1
less than 20 20 - 99	6	501	39	2	1
100 - 499 500 and over		-			
1987					
Total	7	504	53	2	
less than 20	7	504	53	2	e e s
20 - 99 100 - 499 500 and over			*		• • •

¹¹⁾ Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada. Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada leval. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group (2) Refers to businesses reporting no payroll deductions in the previous year.

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Take-Out Food Services (SIC 9213)

	Total (1)	Bottom 25%	middle 25%	Upper midd:e 25%	Top 25%
			1985		
umber of observations in sample Average sales \$	3 X				
Average expense \$	X				
Average net profit (loss) \$	Х				
usinesses reporting a profit (No.)	3				
Average sales \$ Average expense \$	X				
Average net profit \$	â				
usinesses reporting a loss (No.)	-				
Average sales \$	Х				
Average met loss \$	X	at at		** **	
			1986		
umber of observations in sample	7				
Average expense \$	105.971				
Average net profit (loss) \$	-279				
usinesses reporting a profit (No.) Average sales \$	91.497	5			4.7
Average sales 3 Average expense \$	86.679				
Average net profit \$	4,818				
usinesses reporting a loss (No.) Average sales \$	120.446				
Average expense \$	125.822			4 =	
Average net loss \$	-5.376				
			1987		
			130/		
umber of observations in sample					
Average sales \$ Average expense \$	176,008 166,398				
Average net profit (loss) \$	9.610			et =	
usinesses reporting a profit (No.)	185 488				
Average sales \$ Average expense \$	186.488 170.894				
Average net profit \$	15.594				
usinesses reporting a loss (No.)	144 557				
Average sales \$ Average expense \$	144.567	w et			
Average net loss \$	-8.342				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Caterers (SIC 9214)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
ow sales value (\$000's)	(1)				
ligh sales value (\$000's)	(1)	** **			

		Indus	try aver	age(2)			F	Reporting	busines	ses only	3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25%
		F	ercent c	fsales				Pe	rcent of	sales	
Cost of sales	57.9					100.0	57.9				
Occupancy expenses	13.4					92.0	14.6	. 40.00		***	
Depreciation	0.5					15.0	3.3				
Repairs & maintenance	0.4					92.0	0.4				
Heat, light & telephone	4.0					92.0	4.3				
Rent	B.5					76.0	11.2				
Personnel expenses	19.7					100.0	19.7				
Financial expenses	0.8					100.0	0.8				gas 4
Interest & bank charges	0.4					25.2	1.B				
Professional fees	0.4					92.0	0.4				-
Other expenses	11.6					100.0	11.6			-	-
Profit (loss)	-3.4					100.0	-3.4	••		-	-
Total	100.0					100.0					-

Symbols

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

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000. Total weighted expenditure on a given item
- (2) Value in each cell 3 x 100 for each quartile. Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item (3) Value in each cell = - x 100 for each quartile. Total weighted sales of businesses reporting this item of expenditure

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

Motes

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

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

How to use the tables

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

 (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Bata pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

Businesses primarily engaged in catering whether by mobile canteens or in private halls, camps, etc. Businesses engaged in cafeterias, social and industrial home food catering services, mobile canteens and social catering services (weddings, parties, atc.) are included in this industry

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Caterers (SIC 9214)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	700
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	(1) (1)		**		
			Average (\$000's)		
Assets	м.				
Cash	X				
Accounts and notes receivable	Ö				
Inventory	0				-
Other current assets	Q				
Total current assets Fixed assets	â	4.4			
Less: Accum. dep. on fixed assets	X				
Other assets	X	4.5			
Other assets	^				
Total assets	Х				
Limbilities and equity					
Current loans	×				
Other current liabilities	X				**
Total current liabilities	X				
Mortgages payable	X				
Long term debt	X				
Other liabilities	X				
	N				
Total liabilities	X	**			**
Total equity	X			-	

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Caterers (SIC 9214)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	3 (1) (1)		• •		
			Average		
Liquidity ratio Current ratio (times)	1.2				
Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times)	2.3	• •			
Debt ratio (times)	0.7	• •			

III The ratios represent the everage of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current Hiabilities.

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

¹²¹ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Toe 25%
Businesses in sample (Nc.)	1			in the second	
igh sales value (\$000's)	(1)				
			Average (\$000's)		
perating activities					
Cash from operations	X				
Depreciation	Х				
Other	Х	**	4.0		
) i v i dends	X	••			
nvestment activities					
Disposal of fixed assets	X		44 10		
Purchase of fixed assets	X				
Increase in investment	X			m =	
Decrease in investment	X				
inancing activities					
Increase in long term debt	X		0.00		
Repayment of long term debt	X		0.00	6.4	n= 40
Loans from shareholders	×			40 V	
Repayment of loans from shareholders	X				
Advances & loans from government	X		***	~ ·	
Increase in equity	X				
Decrease in equity	X				
Other	X			w w	
(ncrease(decrease) in cash & equivalents	х				
ash & equivalents-Beginning of the year	X		oh 49		
ash & equivalents - End of the year	X				

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Caterers (SIC 9214)

				Changes in number with paid	
Business size expressed in everage labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total	9	739	57	2	
less than 20	6	562	44	-	-
20 - 99 100 - 499	2	X	8	2	-
500 and over	1	Х	5		
1987					
Total	11	1,510	160	4	***
less than 20	9	735	78	3	
20 - 99 100 - 499	1	×			
500 and over		x	82	1	

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

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

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

[&]quot;Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
Number of observations in sample Average sales \$	×				
Average expense \$	Х			• •	
Average net profit (loss) \$	X			**	
usinesses reporting a profit (No.)					
Average sales \$	X				
Average expense \$ Average net profit \$	×			**	
Militaria					
dusinesses reporting a loss (No.)	49				
Average sales \$ Average expense \$	X			African	
Average net loss \$	x				• •
			1986		
umber of observations in sample	1				
Average sales \$	X			**	
Average expense \$ Average net profit (loss) \$	X				
Susinesses reporting a profit (No.)	1				
Average sales \$	Х				
Average expense \$ Average net profit \$	X				
Dusinesses reporting a loss (No.) Average sales \$	-				
Average expense \$	X				
Average net loss \$	X				
			1987		
umber of observations in sample Average sales \$	74,847				
Average expense \$	71,640	~ ~			
Average net profit (loss) \$	3.207				
usinesses reporting a profit (No.)	3				
Average sales \$ Average expense \$	151.691 128,583			• •	
Average net profit \$	23.108	•-		••	m 40
usinesses reporting a loss (No.)	3				
Average sales \$	71.651	M. 40			
Average expense \$	76.031	days data			
Average net loss \$	-4.380				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Taverns, Bars and Night Clubs (SIC 9221)

	Tctal(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.1	5				
Low sales value (\$000's)	(1)			• •	
High sales value (\$000's)	(1)		**	**	

		Indus	try aver	age(2)			F	eporting	busines	ses only	(3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 255
		Percent of sales					Percent of sales				
Cost of sales	42.0					100.0	42.0				
Occupancy expenses	28.2					100.0	28.2				-
Depreciation	13.7					78.5	17.4			a- a-	
Repairs & maintenance	3.7					100.0	3.7		~ ~		-
Heat, light & telephone	8.2					100.0	8.2				
Rent	2.6		**			35.5	7.4				
Personnel expenses	13.8					100-0	13.8			~ =	0.1
Financial expenses	6.6					100.0	6.6				-
Interest & bank charges	5.5					78.5	7.0				-
Professional fees	1.1					78.5	1 - 4				-
Other expenses	18.4					100.0	18.4				-
Profit (loss)	-9.2		e- 10			100.0	-9.2				
Total	100.0		01.01			100.0			**		-

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

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000. Total weighted expenditure on a given item
- (2) Value in each cell = x 100 for each quartile. Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item - x 100 for each quertile 131 Value in each Cell = Total weighted sales of businesses reporting this item of expenditure

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

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

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

How to use the tmbles

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

 12) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%
- (3) Data pertaining to the selected seles size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9221 - Teverns, Bars and Night Clubs

Businesses primarily engaged in selling alcoholic beverages for consumption on the premises. Food may be sold as a secondary activity. Bars (drinking places), beer gardens, beer parlours, brasseries (beer gardens), cabarets (night clubs) and cocktail lounges are included in this industry.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Tayerns, Bars and Night Clubs (SIC 9221)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	(1)				
igh sales value (\$000's)	(1)				
			Average (\$000's)		
Assets	Х				
Cash Accounts and notes receivable	x				
Inventory	X				
Other current assets	- Ç			= -	
Total current assets	X				
Fixed assets	X				
Less: Accum. dep. on fixed assets	X			***	
Other assets	X			• •	
Total assets	×		••	no to	
Liabilities and equity					
Current loans	X	e=			
Other current liabilities	Х			* *	
Total current liabilities	X				-
Mortgages payable	X				
Long term debt	Х				
Other fiabilities	Х				
Total liabilities	×			• •	
Total equity	×				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987

Yukon, Taverns, Bars and Night Clubs (SIC 9221)

	Total(2)	Bottom 25%	Hower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	3 (1) (1)		===		**
			Average		
Liquidity ratio Current ratio (times)	1.2				••
Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)	-60.8 1.4 1.0	-	••		

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

- al Debt/equity = total liabilities / equity.
 bl Debt ratio = total liabilities / total assets.
 cl Interest coverage = net profit interest expense / interest expense.

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

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

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

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes.

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

	Number of businesses	Total payroll (\$000's)		Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)			Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1984						
Total	5	352	27	-		
less than 20	5	352	27	*		
20 - 99 100 - 499 500 and over						
1987						
Total	5	287	23	3		
less than 20	4	X	23	2		
20 - 99 100 - 499 500 and over	1	X -		1	4 6 1	

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

[2] Refers to businesses reporting no payroll deductions in the previous year.

[&]quot;Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Taverns, Bars and Night Clubs (SIC 9221)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
Number of observations in sample Average sales \$	1 X				
Average expense \$	x				
Average net profit (loss) \$	X				
usinesses reporting a profit (No.)	1				
Average sales \$ Average expense \$	X				
Average net profit \$	â				
usinesses reporting a loss (No.)				1	
Average sales \$	X				
Average expense \$ Average net loss \$	X				
			1986		
number of observations in sample	2				
Average sales \$	X				
Average expense \$ Average net profit (loss) \$	â		u =		
usinesses reporting a profit (No.)	2 X				• •
Average sales \$ Average expense \$	x				
Average net profit \$	X	* *			eth eth
usinesses reporting a loss (No.) Average sales \$	×				
Average expense \$	Ŷ				
Average net loss \$	X		**		que sim
			1987		
umber of observations in sample	4				
Average sales \$	×				
Average expense \$ Average net profit (loss) \$	×				
usinesses reporting a profit (No.)	1				
Average sales \$	X				
Average expense \$ Average net profit \$	â				
usinesses reporting a loss (No.)	3				
Average sales \$	X				
Average expense \$ Average net loss \$	X				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Beauty Shops (SIC 9712)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	, 6				
Low sales value (\$000's) High sales value (\$000's)	(1)		44 %		

6.1 2.1 0.9	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To:
2.1		ercent o	f sales							
2.1						Percent of sales				
					100.0	16.1				
0 0					83.2	2.6				
			40.49		49.9	1.8				
3.1					83.4	3.7				
0.1					83.2	12.1			00 00	1601 -1
3.1					83.2	27.7	**			
1.7					83.4	2.0				-
1.0					66.8	1.5				-
0.7					49.9	1.4			- "	
8.8					100.0	38.8				-
0.3					100.0	20.3				-
0.0					100.0		***			-
	3. 1 1. 7 1. 0 0. 7 18. 8 20. 3	13.1 1.7 1.0 0.7 18.8 0.3	13.1 1.7 1.0 0.7 18.8	13.1	13.1	13.1 83.2 1.7 83.4 1.0 66.8 0.7 49.9 18.8 100.0	13.1 83.2 27.7 1.7 83.4 2.0 1.0 66.8 1.5 0.7 100.0 38.8 10.3 100.0 20.3	13.1 83.2 27.7 1.7 83.4 2.0 1.0 66.8 1.5 0.7 49.9 1.4 18.8 100.0 38.8 10.3 100.0 20.3	13.1 83.2 27.7 1.7 83.4 2.0 1.0 66.8 1.5 0.7 49.9 1.4 18.8 100.0 38.8 100.3 100.0 20.3	13.1 83.2 27.7 11.7 83.4 2.0 15.0 66.8 1.5 100.0 38.8 100.0 38.8 100.0 20.3

Symbols

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

Footnotes

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
- Total weighted expenditure on a given item - x 100 for each quartile. (2) Value in each cell = Total weighted sales of all businesses in the sample
- Total weighted expanditure on a given item - x 100 for each quartile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expanditure

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

Motes

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

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

How to use the tables

- III locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".

 12) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- 13) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9712 - Beauty Shops

Businesses primarily engaged in providing women's hairdressing and beauty services such as beauty parlours, beauty salons, beauty shops, women's only manicuring and women's hair stylist shops.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Beauty Shops (SIC 9712)

	Total(1)	Bot	tom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	2 (1) (1)			=		
				Average (\$000's)		
Accepta						
Assets Cash	Х		~ ~			
Accounts and notes receivable	X					
Inventory	X					
Other current assets	X					
Total current assets	X					
Fixed assets	X					
Less: Accum, dep. on fixed assets	X					
Other assets	X			• •		
Total assets	Х					••
Liabilities and equity						
Current loans	X					
Other current liabilities	X					
Total current liabilities	X					
Mortgages payable	X				~ ~	- 0
Long term debt	X			***		
Other liabilities	Х				~ ~	
Total limbilities	X					
Total equity	X					

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	(1)				
ow sales value (\$000's) igh sales value (\$000's)	(1)			ep fi	
			Average		
Liquidity ratio Current ratio (times)	X				
Leverage ratios				••	
Debt/equity ratio (times)	X				
Interest coverage ratio (times) Debt ratio (times)	X				

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current & current assets / current liabilities.

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

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)					
Low sales value (\$000's) High sales value (\$000's)	-		=======================================		0 to
			Average (\$000's)		
Operating activities	-				
Cash from operations	Х				
Depreciation	X				
Other	Х				
Dividends	Х			••	
Investment activities	-				
Disposal of fixed assets	X				
Purchase of fixed assets	X				
Increase in investment	Ж				
Decrease in investment	X				
Financing activities					
Increase in long term debt	Х				
Repayment of long term debt	X				
Loans from shareholders	X				
Repayment of loans from shareholders	X				
Advances & loans from government	X				
Increase in equity	X				
Decrease in equity	X				• •
Other	X				
Increase(decrease) in cash & equivalents	X				
Cash & equivalents-Beginning of the year	X				
Cash & equivalents - End of the year	X				

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample Count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Barber and Beauty Shops (SIC 971)

				Changes in number of businesses with paid employees		
Business size expressed in everage labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1584						
Total	8	442	28	2	2	
less than 20	8	442	28	2	2	
20 - 99 100 - 499						
500 and over			Challes To			
1987						
Total	9	504	35	1	0.0	
less than 20	9	504	35	1		
20 - 99				•	* * *	
100 - 499 500 and over			HILL TOTAL	-	* * *	

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

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

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

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
mber of observations in sample	1				
Average sales \$	X				
Average expense \$	X				
Average net profit (loss) \$	^			•	-
sinesses reporting a profit (No.) Average sales \$	x			**	
Average expense \$	x				
Average net profit \$	X				
sinesses reporting a loss (No.)	1				
Average sales \$	X				
Average expense \$ Average net loss \$	X				
			1986		
umber of observations in sample	4				
Average sales \$	X			~ ~	
Average expense \$ Average net profit (loss) \$	X				
usinesses reporting a profit (No.)	4				
Average sales \$	X				
Average expense \$	X	***			
Average net profit \$	Х		•		to do
sinesses reporting a loss (No.)				••	
Average sales \$ Average expense \$	X				
Average net loss \$	×				
			1987		
umber of observations in sample	6				
Average sales \$	65.099 51.597				
Average expense \$ Average net profit (loss) \$	13.502				
sinesses reporting a profit (No.)	4				
Average sales \$	58.794				
Average expense \$ Average net profit \$	35.652 23.142			10 to	
usinesses reporting a loss (No.)	2				
Average sales \$	94.329		**		
Average expense \$	109.471				
Average net loss \$	-15.142				

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

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Services to Buildings and Dwellings (SIC 995)

	Total(1)	5ottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)				

Selected expense item		Indus	try aver	age (2)			Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 255
		P	ercent c	of sales			Percent of sales				
Occupancy expenses	3.8					59.5	6.3				
Depreciation	2.5					55.5	4.5				
Repairs & maintenance	0.1				-	31.2	0.2				
Heat, light & telephone	0.7					28.7	2.5				
Rent	0.5					8.9	6.0				-
Personnel expenses	18.6				**	94.1	15.7				
Financial expenses	1.4					50.4	2.8				-
Interest & bank charges	0.5					50.4	1.0				
Professional fees	0.9					45.9	2.0				-
Other expenses	16.6					100.0	16.6				
Profit (loss)	59.6		••			100.0	59.6				-
Fotal	100.0					100.0					-

Symbols

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

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
- Total weighted expenditure on a given item x 100 for each quartile. (2) Value in each cell = Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item - x 100 for each quartile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditure

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

Notes

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

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

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9950 - Services to Buildings and Dwellings Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	(1)			= :	
High sales value (\$000's)	(1)				
			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	X				
Other assets	X		**		
Total essets	x				-
Liabilities and equity					
Current loans	X			40.00	
Other current liabilities	X		- 17		
Total current liabilities	X				
Mortgages payable	X				
Long term debt	X			44.49	
Other Hiabilities	X			**	
Total liabilities	X		***	was size	
Total equity	X				

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Yukon, Services to Buildings and Dwellings (SIC 995)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) ow sales value (\$000's) digh sales value (\$000's)	(1) (1)		::		
			Average		
Liquidity ratio					
Current ratio (times)	2.0				-
Leverage ratios					
Debt/equity ratio (times)	0.7				
Interest coverage ratio (times)	31.0				
Debt ratio (times)	0.4		46-46		

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

- al Debt/equity = total liabilities / equity.
 b) Debt ratio = total liabilities / total assets.
 c) Interest coverage = met profit interest expense / interest expense.

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Yukon, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's) High sales value (\$000's)	(1)				
			Average (\$000's)		
Derating activities					
Cash from operations	X				
Depreciation	X	w w		er de	
Other	Х		**		
Dividends	X			••	
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	X				
Increase in investment	X				- 4
Decrease in investment	X				
inancing activities					
Increase in long term debt	X				
Repayment of long term debt	X	and and			
Loans from shareholders	X				**
Repayment of loans from shareholders	X	** **			40 40
Advances & ioans from government	X				
Increase in equity	X				
Decrease in equity	X				
Other	Х	qu so			
Increase(decrease) in cash & equivalents	X				
Cash & equivalents-Beginning of the year	X				
Cash & equivalents - End of the year	X				

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000.000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Services to Buildings and Dwellings (SIC 995)

				Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1984						
Total	14	1,243	80	4	3	
less than 20 20 - 99 100 - 499 500 and over	12	464 X X	55 22 3	3	3	
1987						
Total	18	710	49	6	* * *	
less than 20 20 - 99 100 - 499 500 and over	1 6 1	489 X X	33 1 15	6		

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Services to Buildings and Dwellings (SIC 995)

Total(1)	Bottom 25%	midale 25%	Upper middle 25%	Top 25:
		1985		
4				
			* *	
×	-		~ ~	
3				
×				
1				
X		* *		
X				
^				
		1800		
		1986		
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X				4. [8
				-0.00
×				dive
3				
x		* *		
×				₩ ₩
-				
x			=======================================	
		1987		
20 222				
14.326				
8				
			w =	
15.383			• •	
1				
71.948			* *	
74.587				
	3 X X X X X X X X X X X X X X X X X X X	3	1985 1985 1985 1986 1986 1986	1985 1985 1985 1987 1987 1988 1988

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

TABLE 1. Selected operating ratios, in percent of sales, 1987

Yukon, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000 s)	(1)				
digh sales value (\$000's)	(1)				

		Industry average(2)					Reporting businesses only(3)				3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting:	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 251
		p	ercent c	of sales				Percent of sales			
Occupancy expenses	6.2					100.0	6.2				-
Depreciation	3.9	~ -			en 40	92.0	4.2				
Repairs & maintenance	0.1					56.2	0.2				
Heat, light & telephone	1.3					51.7	2.5				
Rent	1.0			**		16.0	6.0				
Personnel expenses	23.9					89.4	25.7				
Financial expenses	2.5		-			82.8	3.0				
Interest & bank charges	0.9					82.8	1.1				
Professional fees	1.5					74.8	2.1				
Other expenses	27.4					100.0	27.4				-
Profit (loss)	40.0					100.0	40.0				-
Total	100.0					100.0					-
									- 21		

Symbols

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

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- [1] These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000. Total weighted expenditure on a given item
- x 100 for each quartile. (2) Value in each cell = Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item (3) Value in each cell : - x 100 for each quartile. Total weighted sales of businesses reporting this item of expenditure

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

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

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

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

 (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the 10p 25%
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as char service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987

Yukon, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
		22%	1110016 234		
Businesses in sample (No.)	4				
ow sales value (\$000's) igh sales value (\$000's)	(1)				
			Average (\$000's)	
Assets					
Cash	X				
Accounts and notes receivable	X				
Inventory	X				
Other current assets	×				
Total current assets	X				en en
Fixed assets	X			de =+	~ =
Less: Accum. dep. on fixed assets	X				
Other assets	X				
Total assets	×				
Liabilities and equity					
Current loans	×			** mm	
Other current liabilities	X				
Total current liabilities	Х		= =		
Mortgages payable	Х				
Long term debt	Х				
Other liabilities	Х			••	
Total liabilities	X	mb mb	=-		
Total equity	X			=-	

⁽¹⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Yukon, Janitorial Services (SIC 9953)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	(1)	::		==	
			Average		
Liquidity ratio Current ratio (times)	2.0				
Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)	0.7 31.0 0.4				

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current massets / current liabilities.

- al Debt/equity = total liabilities / equity.
 bl Debt ratio = total liabilities / total assets.
 c) Interest coverage = met profit + interest expense / interest expense.

⁽²⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000.000.

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Yukon, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper m.ddle 25%	7op 25%	
Businesses in sample (No.)	1					
Low sales value (\$000's) High sales value (\$000's)	(1)					
	Average (\$000's)					
Operating activities						
Cash from operations	X					
Depreciation	X					
Other	X					
Dividends	X					
Investment activities						
Disposal of fixed assets	X					
Purchase of fixed assets	X		**		- 8	
Increase in investment	X		~-			
Decrease in investment	X			,		
Financing activities				S		
Increase in long term debt	X					
Repayment of long term debt	X					
Loans from shareholders	X				10 10	
Repayment of loans from shareholders	Х			~~		
Advances & loans from government	X					
Increase in equity	X					
Decrease in equity	X					
Other	Х	••		w w		
Increase(decrease) in cash & equivalents	×					
Cash & equivalents-Beginning of the year	Х				**	
Cash & equivalents - End of the year	X					

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Yukon, Services to Buildings and Dwellings (SIC 995)

	Total payroli (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees		
Number of businesses			Newly reporting(2)	No longer reporting(3)	
14	1.243	80	4	3	
12 1 1	464 X X	55 22 3	3	3	
18	710	43	6		
16 1 1	489 X X	33 1 15	6		
	14 12 1 1 -	14 1.243 12 464 1 X 1 X	14 1.243 80 12 464 55 1 X 22 1 X 3	Number of businesses Total payroll Average labour units(1) Newly reporting(2)	

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

¹³⁾ Refers to businesses reporting no payroll deductions in the following year

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

See Table 1 for symbols and notes

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Yukon, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	7op 25%
			1985		
Number of observations in sample Average sales \$	3 X				
Average expense \$	x				
Average net profit (loss) \$	X				
usinesses reporting a profit (No.)	3				
Average sales \$	X	e- m	m m		
Average expense \$ Average net profit \$	X				
Average her provide	0				
usinesses reporting a loss (No.)					
Average expense \$	X				
Average net loss \$	x				** **
			1986		
umber of observations in sample	3				
Average sales \$	X		- n		
Average expense \$ Average net profit (loss) \$	X				
usinesses reporting a profit (No.)	3				
Average sales \$ Average expense \$	X				
Average net profit \$	X				
usinesses reporting a loss (No.)					
Average sales \$	X				
Average expense \$ Average net loss \$	X				
was she life 1022 &	^				
			1987		
akan dakan salah s					
umber of observations in sample Average sales \$	32.862				
Average expense \$	21.591			m e-	
Average net profit (loss) \$	11.271			e es	0.0
usinesses reporting a profit (No.)	6				
Average sales \$ Average expense \$	28.599 16.268			*-	
Average nat profit \$	12.331			• *	
usinesses reporting a loss (No.)	1				
Average sales \$	71,948	**	**	w **	0.0
Average expense \$ Average net loss \$	74.587 -2.639			e- p-	
WARLERS DET 1022 %	-2,033				* •

III These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.



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