





## 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

## Standard Industrial Classification

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, Planing 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 Cutlery 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
Plumbing	4241
Wet Heating and Air Conditioning Work	4243
Electrical Work	4261
Drywall Work	4272
Finish Carpentry	4274
Painting and Decorating Work	4275
Ornamental and Miscellaneous Fabricated Metal Installation	4292
Land Developers	4491
Truck Transport Industries	4560
General Freight Trucking Industry	4561
Dry Bulk Materials Trucking Industry	4564
Forest Products Trucking Industry	4565
School Bus Operations Industry	4573
Taxicab Industry	4581
Postal Service Industry	4841
Courier Service Industry	4842
Wholesale 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

## Standard Industrial Classification

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
Other General Merchandise Stores	6413
Florist Shops	6521
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



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)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	21.1	--	--	--	--	66.6	31.7	--	--	--	--
Occupancy expenses	7.0	--	--	--	--	97.5	7.2	--	--	--	--
Depreciation	3.9	--	--	--	--	97.5	4.0	--	--	--	--
Repairs & maintenance	0.7	--	--	--	--	45.4	1.6	--	--	--	--
Heat, light & telephone	0.8	--	--	--	--	71.1	1.1	--	--	--	--
Rent	1.6	--	--	--	--	38.4	4.1	--	--	--	--
Personnel expenses	13.3	--	--	--	--	80.7	16.5	--	--	--	--
Financial expenses	1.6	--	--	--	--	90.3	1.8	--	--	--	--
Interest & bank charges	0.7	--	--	--	--	71.1	1.0	--	--	--	--
Professional fees	0.9	--	--	--	--	90.3	1.0	--	--	--	--
Other expenses	45.0	--	--	--	--	100.0	45.0	--	--	--	--
Profit (loss)	12.0	--	--	--	--	100.0	12.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 4011 - Single Family Housing Contractors

Businesses primarily engaged in the development and construction of single detached and single attached dwellings such as: cottages, single duplexes, garden homes, semi-detached houses, single attached houses, single detached houses, erecting prefabricated homes, row houses (except 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.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
Accounts and notes receivable	39	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	49	--	--	--	--
Total current assets	88	--	--	--	--
Fixed assets	51	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	39	--	--	--	--
<b>Total assets</b>	<b>177</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	16	--	--	--	--
Other current liabilities	37	--	--	--	--
Total current liabilities	54	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	25	--	--	--	--
<b>Total liabilities</b>	<b>79</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>98</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(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%	Top 25%
Businesses in sample (No.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	1.6	--	--	--	--
<b>Leverage ratios</b>					
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.

(2) 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.

**Definitions:**

**1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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



TABLE 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					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	5				
Average sales \$	490,782	--	--	--	--
Average expense \$	498,421	--	--	--	--
Average net profit (loss) \$	-7,639	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	679,638	--	--	--	--
Average expense \$	544,631	--	--	--	--
Average net profit \$	135,007	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	415,997	--	--	--	--
Average expense \$	459,772	--	--	--	--
Average net loss \$	-43,775	--	--	--	--
1987					
Number of observations in sample	6				
Average sales \$	36,207	--	--	--	--
Average expense \$	35,171	--	--	--	--
Average net profit (loss) \$	1,036	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	50,544	--	--	--	--
Average expense \$	36,812	--	--	--	--
Average net profit \$	13,732	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	29,038	--	--	--	--
Average expense \$	34,351	--	--	--	--
Average net loss \$	-5,313	--	--	--	--

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

	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	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)**

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	28	4,860	53	13	3
less than 20	21	2,093	18	10	3
20 - 99	2	X	34	1	-
100 - 499	5	X	1	2	-
500 and over	-	-	-	-	-
1987					
Total	39	10,337	222	14	...
less than 20	29	3,627	87	10	...
20 - 99	5	5,516	110	2	...
100 - 499	5	1,194	25	2	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

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 middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(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 092)

	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					
<b>Liquidity ratio</b>					
Current ratio (times)	0.3	--	--	--	--
<b>Leverage ratios</b>					
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.

(2) 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.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Yukon, Services Industries Incidental to Mining (SIC 092)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	-	--	--	--	--	13.1	0.1	--	--	--	--
Occupancy expenses	16.5	--	--	--	--	82.3	20.0	--	--	--	--
Depreciation	5.1	--	--	--	--	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	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

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

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	37	7,573	257	6	3
less than 20	29	1,934	69	5	2
20 - 99	3	1,383	45	-	-
100 - 499	2	X	120	-	1
500 and over	3	X	23	1	-
1987					
Total	42	17,176	527	9	...
less than 20	30	1,899	67	8	...
20 - 99	6	4,203	131	-	...
100 - 499	3	10,112	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, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987

Yukon, Truck Transport Industries (SIC 456)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	15				
Average sales \$	280,604	--	--	--	--
Average expense \$	253,064	--	--	--	--
Average net profit (loss) \$	27,540	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	389,727	--	--	--	--
Average expense \$	341,138	--	--	--	--
Average net profit \$	48,589	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	292,013	--	--	--	--
Average expense \$	294,489	--	--	--	--
Average net loss \$	-2,476	--	--	--	--
1986					
Number of observations in sample	36				
Average sales \$	320,695	--	--	--	--
Average expense \$	301,639	--	--	--	--
Average net profit (loss) \$	19,056	--	--	--	--
Businesses reporting a profit (No.)	28				
Average sales \$	305,021	--	--	--	--
Average expense \$	277,640	--	--	--	--
Average net profit \$	27,381	--	--	--	--
Businesses reporting a loss (No.)	8				
Average sales \$	315,695	--	--	--	--
Average expense \$	327,878	--	--	--	--
Average net loss \$	-12,183	--	--	--	--
1987					
Number of observations in sample	33				
Average sales \$	98,668	--	--	--	--
Average expense \$	91,737	--	--	--	--
Average net profit (loss) \$	6,931	--	--	--	--
Businesses reporting a profit (No.)	23				
Average sales \$	100,526	--	--	--	--
Average expense \$	83,794	--	--	--	--
Average net profit \$	16,732	--	--	--	--
Businesses reporting a loss (No.)	10				
Average sales \$	94,321	--	--	--	--
Average expense \$	103,965	--	--	--	--
Average net loss \$	-9,644	--	--	--	--

(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, Truck Transport Industries (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	38				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Vehicle expenses	43.4	--	--	--	--	97.4	44.6	--	--	--	--
Depreciation	11.5	--	--	--	--	80.5	14.3	--	--	--	--
Repairs & maintenance	13.8	--	--	--	--	82.6	16.7	--	--	--	--
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	--	--	--	--
Profit (loss)	5.0	--	--	--	--	98.2	5.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 4560 - Truck Transport Industry

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

TABLE 2. Balance sheet profile for 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.)	22				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
Accounts and notes receivable	11	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	12	--	--	--	--
Total current assets	22	--	--	--	--
Fixed assets	72	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	6	--	--	--	--
<b>Total assets</b>	<b>101</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	12	--	--	--	--
Other current liabilities	31	--	--	--	--
Total current liabilities	42	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	41	--	--	--	--
<b>Total liabilities</b>	<b>83</b>	--	--	--	--
<b>Total equity</b>	<b>18</b>	--	--	--	--

(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%
Businesses in sample (No.)	22				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	0.5	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	4.7	--	--	--	--
Interest coverage ratio (times)	2.7	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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



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

## Yukon, Painting and Decorating Work (SIC 4275)

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

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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, Painting and Decorating Work (SIC 4275)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
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	9	279	11	1	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

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%
<b>1985</b>					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
<b>1986</b>					
Number of observations in sample	6				
Average sales \$	78,752	--	--	--	--
Average expense \$	71,932	--	--	--	--
Average net profit (loss) \$	6,820	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	77,154	--	--	--	--
Average expense \$	69,828	--	--	--	--
Average net profit \$	7,326	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	79,087	--	--	--	--
Average expense \$	83,671	--	--	--	--
Average net loss \$	-4,584	--	--	--	--
<b>1987</b>					
Number of observations in sample	5				
Average sales \$	110,802	--	--	--	--
Average expense \$	107,777	--	--	--	--
Average net profit (loss) \$	3,025	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	138,834	--	--	--	--
Average expense \$	132,115	--	--	--	--
Average net profit \$	6,719	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	26,705	--	--	--	--
Average expense \$	34,762	--	--	--	--
Average net loss \$	-8,057	--	--	--	--

(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, Painting and Decorating Work (SIC 4275)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	19.9	--	--	--	--	60.0	33.1	--	--	--	--
Occupancy expenses	16.0	--	--	--	--	100.0	16.0	--	--	--	--
Depreciation	11.3	--	--	--	--	100.0	11.3	--	--	--	--
Repairs & maintenance	1.7	--	--	--	--	40.0	4.3	--	--	--	--
Heat, light & telephone	1.9	--	--	--	--	80.0	2.4	--	--	--	--
Rent	1.1	--	--	--	--	20.0	5.4	--	--	--	--
Personnel expenses	21.9	--	--	--	--	80.0	27.3	--	--	--	--
Financial expenses	4.0	--	--	--	--	100.0	4.0	--	--	--	--
Interest & bank charges	2.8	--	--	--	--	80.0	3.4	--	--	--	--
Professional fees	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Other expenses	40.5	--	--	--	--	100.0	40.5	--	--	--	--
Profit (loss)	-2.2	--	--	--	--	100.0	-2.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 4275 - Painting and Decorating Contractors

Businesses primarily engaged in painting, paperhanging and decorating in buildings and painting of heavy (engineering) 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 (except furniture), interior and exterior painting of buildings, paper hanging (interior decorating) and wallpaper hanging and removal.

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

## Yukon, Painting and Decorating Work (SIC 4275)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(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.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	1.0	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	3.5	--	--	--	--
Interest coverage ratio (times)	4.9	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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



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

Yukon, Finish Carpentry (SIC 4274)

	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	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

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

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

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

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

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

See Table 1 for symbols and notes.

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

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	13				
Average sales \$	78.756	--	--	--	--
Average expense \$	62.505	--	--	--	--
Average net profit (loss) \$	16.251	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	80.940	--	--	--	--
Average expense \$	62.582	--	--	--	--
Average net profit \$	18.358	--	--	--	--
Businesses reporting a loss (No.)	1				
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.

See Table 1 for symbols and notes

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

## Yukon, Finish Carpentry (SIC 4274)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	12.4	--	--	--	--	33.7	36.8	--	--	--	--
Occupancy expenses	9.4	--	--	--	--	89.6	10.5	--	--	--	--
Depreciation	3.7	--	--	--	--	79.2	4.6	--	--	--	--
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	16.7	--	--	--	--
Financial expenses	1.0	--	--	--	--	79.2	1.2	--	--	--	--
Interest & bank charges	0.6	--	--	--	--	60.4	1.0	--	--	--	--
Professional fees	0.4	--	--	--	--	60.4	0.6	--	--	--	--
Other expenses	37.1	--	--	--	--	100.0	37.1	--	--	--	--
Profit (loss)	25.0	--	--	--	--	100.0	25.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 4274 - Finish Carpentry Contractors

Businesses primarily engaged in on-site cabinetry, millwork installation, pre-fabricated sash and door installation, garage door installation, exterior and interior trimming and miscellaneous hardware installation. 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 middle 25%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	X	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	X	--	--	--	--
<b>Total equity</b>	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, Finish Carpentry (SIC 4274)**

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

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

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

See Table 1 for symbols and notes.

**Definitions:**

**1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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



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

Yukon, Drywall Work (SIC 4272)

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

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

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

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

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

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

See Table 1 for symbols and notes.

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

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%
<b>1985</b>					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
<b>1986</b>					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
<b>1987</b>					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses 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.

See Table 1 for symbols and notes

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

## Yukon, Drywall Work (SIC 4272)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	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	--	--	--	--
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	36.0	--	--	--	--	100.0	36.0	--	--	--	--
Profit (loss)	15.2	--	--	--	--	100.0	15.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

- zero or no observations
- too small to 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 =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 4272 - Drywall 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.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	X	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	X	--	--	--	--
<b>Total equity</b>	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%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	X	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	X	--	--	--	--
Interest coverage ratio (times)	X	--	--	--	--
Debt ratio (times)	X	--	--	--	--

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

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

See Table 1 for symbols and notes.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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



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

## Yukon, Electrical Work (SIC 4261)

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

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	14	808	23	3	1
less than 20	13	X	23	3	1
20 - 99	-	-	-	-	-
100 - 499	1	X	-	-	-
500 and over	-	-	-	-	-
1987					
Total	9	1,423	58	3	...
less than 20	8	X	38	3	...
20 - 99	1	X	20	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1985</b>					
Number of observations in sample	8				
Average sales \$	283,554	--	--	--	--
Average expense \$	273,311	--	--	--	--
Average net profit (loss) \$	10,243	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	415,485	--	--	--	--
Average expense \$	360,680	--	--	--	--
Average net profit \$	54,805	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	300,667	--	--	--	--
Average expense \$	325,667	--	--	--	--
Average net loss \$	-25,000	--	--	--	--
<b>1986</b>					
Number of observations in sample	11				
Average sales \$	314,132	--	--	--	--
Average expense \$	298,071	--	--	--	--
Average net profit (loss) \$	16,061	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	314,132	--	--	--	--
Average expense \$	298,071	--	--	--	--
Average net profit \$	16,061	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1987</b>					
Number of observations in sample	7				
Average sales \$	184,662	--	--	--	--
Average expense \$	175,851	--	--	--	--
Average net profit (loss) \$	8,811	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	180,575	--	--	--	--
Average expense \$	161,963	--	--	--	--
Average net profit \$	18,612	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	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.

See Table 1 for symbols and notes

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

## Yukon, Electrical Work (SIC 4261)

	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)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	39.7	--	--	--	--	93.3	42.6	--	--	--	--
Occupancy expenses	5.7	--	--	--	--	93.3	6.1	--	--	--	--
Depreciation	3.3	--	--	--	--	93.3	3.5	--	--	--	--
Repairs & maintenance	0.6	--	--	--	--	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	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 4261- Electrical Contractors

Businesses primarily engaged in the installation and repair of electrical and communication wiring systems, except transmission and distribution lines. 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 lighting 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				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
Accounts and notes receivable	88	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	74	--	--	--	--
Total current assets	162	--	--	--	--
Fixed assets	40	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	12	--	--	--	--
<b>Total assets</b>	<b>215</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	14	--	--	--	--
Other current liabilities	76	--	--	--	--
Total current liabilities	90	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	48	--	--	--	--
<b>Total liabilities</b>	<b>138</b>	--	--	--	--
<b>Total equity</b>	<b>77</b>	--	--	--	--

(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 4261)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	1.8	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	1.8	--	--	--	--
Interest coverage ratio (times)	24.7	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

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

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

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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



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

## Yukon, Plumbing (SIC 4241)

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

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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, Plumbing (SIC 4241)

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

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987

## Yukon, Plumbing (SIC 4241)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1985</b>					
Number of observations in sample	8				
Average sales \$	139,000	--	--	--	--
Average expense \$	127,791	--	--	--	--
Average net profit (loss) \$	11,209	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	143,991	--	--	--	--
Average expense \$	132,284	--	--	--	--
Average net profit \$	11,707	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	32,000	--	--	--	--
Average expense \$	36,000	--	--	--	--
Average net loss \$	-4,000	--	--	--	--
<b>1986</b>					
Number of observations in sample	8				
Average sales \$	158,713	--	--	--	--
Average expense \$	151,507	--	--	--	--
Average net profit (loss) \$	7,206	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	213,057	--	--	--	--
Average expense \$	186,568	--	--	--	--
Average net profit \$	26,489	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	88,871	--	--	--	--
Average expense \$	117,379	--	--	--	--
Average net loss \$	-28,508	--	--	--	--
<b>1987</b>					
Number of observations in sample	7				
Average sales \$	143,795	--	--	--	--
Average expense \$	138,947	--	--	--	--
Average net profit (loss) \$	4,848	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	174,377	--	--	--	--
Average expense \$	128,039	--	--	--	--
Average net profit \$	46,338	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	223,345	--	--	--	--
Average expense \$	281,674	--	--	--	--
Average net loss \$	-58,329	--	--	--	--

(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, Plumbing (SIC 4241)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	36.8	--	--	--	--	68.3	53.9	--	--	--	--
Occupancy expenses	8.3	--	--	--	--	100.0	8.3	--	--	--	--
Depreciation	2.3	--	--	--	--	84.1	2.7	--	--	--	--
Repairs & maintenance	1.4	--	--	--	--	31.7	4.4	--	--	--	--
Heat, light & telephone	2.5	--	--	--	--	100.0	2.5	--	--	--	--
Rent	2.1	--	--	--	--	73.8	2.8	--	--	--	--
Personnel expenses	15.1	--	--	--	--	84.1	17.9	--	--	--	--
Financial expenses	4.1	--	--	--	--	100.0	4.1	--	--	--	--
Interest & bank charges	3.0	--	--	--	--	100.0	3.0	--	--	--	--
Professional fees	1.1	--	--	--	--	84.1	1.3	--	--	--	--
Other expenses	23.1	--	--	--	--	100.0	23.1	--	--	--	--
Profit (loss)	12.8	--	--	--	--	100.0	12.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 4241 - Plumbing Contractors

Businesses primarily engaged in the installation and repair of primary hot and cold water piping systems (i.e. except space heating) such as: installation of waste and vent 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 (except eavestroughing) and installation of sanitary ware.

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

## Yukon, Plumbing (SIC 4241)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
Accounts and notes receivable	42	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	20	--	--	--	--
Total current assets	62	--	--	--	--
Fixed assets	150	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	22	--	--	--	--
<b>Total assets</b>	<b>235</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	1	--	--	--	--
Other current liabilities	73	--	--	--	--
Total current liabilities	74	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	110	--	--	--	--
<b>Total liabilities</b>	<b>185</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>49</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(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				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	0.8	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	3.8	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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



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

## Yukon, Excavating and Grading (SIC 4214)

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

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	7	1,324	58	3	-
less than 20	6	X	4	2	-
20 - 99	-	-	-	-	-
100 - 499	1	X	54	1	-
500 and over	-	-	-	-	-
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.

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

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

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

See Table 1 for symbols and notes.



TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987

Yukon, Excavating and Grading (SIC 4214)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1985</b>					
Number of observations in sample	9				
Average sales \$	142,480	--	--	--	--
Average expense \$	142,385	--	--	--	--
Average net profit (loss) \$	95	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	346,908	--	--	--	--
Average expense \$	329,520	--	--	--	--
Average net profit \$	17,388	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	181,141	--	--	--	--
Average expense \$	192,377	--	--	--	--
Average net loss \$	-11,236	--	--	--	--
<b>1986</b>					
Number of observations in sample	14				
Average sales \$	149,834	--	--	--	--
Average expense \$	137,884	--	--	--	--
Average net profit (loss) \$	11,950	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	158,773	--	--	--	--
Average expense \$	140,003	--	--	--	--
Average net profit \$	18,770	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	168,794	--	--	--	--
Average expense \$	181,987	--	--	--	--
Average net loss \$	-13,193	--	--	--	--
<b>1987</b>					
Number of observations in sample	8				
Average sales \$	115,138	--	--	--	--
Average expense \$	110,017	--	--	--	--
Average net profit (loss) \$	5,121	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	96,257	--	--	--	--
Average expense \$	81,852	--	--	--	--
Average net profit \$	14,405	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	196,235	--	--	--	--
Average expense \$	222,717	--	--	--	--
Average net loss \$	-26,482	--	--	--	--

(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, Excavating and Grading (SIC 4214)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	1.8	--	--	--	--	22.1	8.3	--	--	--	--
Occupancy expenses	34.7	--	--	--	--	100.0	34.7	--	--	--	--
Depreciation	19.9	--	--	--	--	100.0	19.9	--	--	--	--
Repairs & maintenance	10.2	--	--	--	--	62.4	16.3	--	--	--	--
Heat, light & telephone	2.9	--	--	--	--	70.5	4.1	--	--	--	--
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	2.7	--	--	--	--	83.8	3.2	--	--	--	--
Professional fees	0.6	--	--	--	--	83.6	0.8	--	--	--	--
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 to 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 =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 4214 - Excavating and Grading Contractors

Businesses primarily engaged in construction site excavating and grading. 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.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	X	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	X	--	--	--	--
<b>Total equity</b>	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)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	2.7	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	0.3	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.2	--	--	--	--

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

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

See Table 1 for symbols and notes.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

## Yukon, Residential Renovation (SIC 4013)

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

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	29	1,623	84	10	6
less than 20	28	X	81	9	5
20 - 99	1	X	3	1	1
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	52	4,015	147	24	...
less than 20	49	2,630	97	23	...
20 - 99	3	1,385	50	1	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	10				
Average sales \$	91,195	--	--	--	--
Average expense \$	90,322	--	--	--	--
Average net profit (loss) \$	873	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	94,739	--	--	--	--
Average expense \$	85,358	--	--	--	--
Average net profit \$	9,381	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	56,557	--	--	--	--
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.

See Table 1 for symbols and notes



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%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	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	--	--	--	--
Financial expenses	2.2	--	--	--	--	89.8	2.5	--	--	--	--
Interest & 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 to 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.  

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 4013 - Residential Renovation Contractors

Businesses primarily engaged in residential additions, major improvements and repairs, renovation, rehabilitation, retro-fitting and conversions involving more than one trade 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.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
Accounts and notes receivable	7	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	15	--	--	--	--
Total current assets	22	--	--	--	--
Fixed assets	35	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	6	--	--	--	--
<b>Total assets</b>	<b>63</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	-	--	--	--	--
Other current liabilities	21	--	--	--	--
Total current liabilities	21	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	24	--	--	--	--
<b>Total liabilities</b>	<b>46</b>	--	--	--	--
<b>Total equity</b>	<b>17</b>	--	--	--	--

(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					
<b>Liquidity ratio</b>					
Current ratio (times)	1.0	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	2.6	--	--	--	--
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.

(2) 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.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

## Yukon, Single Family Housing (SIC 4011)

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	29	1,623	84	10	6
less than 20	28	X	81	9	5
20 - 99	1	X	3	1	1
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	52	4,015	147	24	...
less than 20	49	2,630	97	23	...
20 - 99	3	1,385	50	1	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987

Yukon, Single Family Housing (SIC 4011)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1985</b>					
Number of observations in sample	5				
Average sales \$	161,939	--	--	--	--
Average expense \$	167,102	--	--	--	--
Average net profit (loss) \$	-5,163	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	291,034	--	--	--	--
Average expense \$	268,009	--	--	--	--
Average net profit \$	23,025	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	162,107	--	--	--	--
Average expense \$	168,555	--	--	--	--
Average net loss \$	-6,448	--	--	--	--
<b>1986</b>					
Number of observations in sample	13				
Average sales \$	454,719	--	--	--	--
Average expense \$	413,433	--	--	--	--
Average net profit (loss) \$	41,286	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	433,308	--	--	--	--
Average expense \$	382,775	--	--	--	--
Average net profit \$	50,533	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	685,625	--	--	--	--
Average expense \$	754,690	--	--	--	--
Average net loss \$	-69,065	--	--	--	--
<b>1987</b>					
Number of observations in sample	13				
Average sales \$	209,696	--	--	--	--
Average expense \$	193,802	--	--	--	--
Average net profit (loss) \$	15,894	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	203,527	--	--	--	--
Average expense \$	182,633	--	--	--	--
Average net profit \$	20,894	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	198,142	--	--	--	--
Average expense \$	211,373	--	--	--	--
Average net loss \$	-13,231	--	--	--	--

(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 Freight Trucking Industry (SIC 4561)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	28				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	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	--	--	--	--
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 to 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 =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 4561 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 long distance trucking services, general freight transfer trucking services, general freight truck transport services and general freight trucking contractors.



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 in sample (No.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
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	--	--	--	--
<b>Total assets</b>	<b>87</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	12	--	--	--	--
Other current liabilities	27	--	--	--	--
Total current liabilities	39	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	34	--	--	--	--
<b>Total liabilities</b>	<b>74</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>13</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(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, General Freight Trucking Industry (SIC 4561)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	0.4	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	5.7	--	--	--	--
Interest coverage ratio (times)	0.8	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

	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	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	37	7,573	257	6	3
less than 20	29	1,934	69	5	2
20 - 99	3	1,383	45	-	-
100 - 499	2	X	120	-	1
500 and over	3	X	23	1	-
1987					
Total	42	17,176	527	9	...
less than 20	30	1,899	67	8	...
20 - 99	6	4,203	131	-	...
100 - 499	3	10,112	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, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

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

See Table 1 for symbols and notes.

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

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1985</b>					
Number of observations in sample	5				
Average sales \$	64,113	--	--	--	--
Average expense \$	52,703	--	--	--	--
Average net profit (loss) \$	11,410	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	64,113	--	--	--	--
Average expense \$	52,703	--	--	--	--
Average net profit \$	11,410	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1986</b>					
Number of observations in sample	11				
Average sales \$	260,652	--	--	--	--
Average expense \$	236,983	--	--	--	--
Average net profit (loss) \$	23,669	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	260,182	--	--	--	--
Average expense \$	235,127	--	--	--	--
Average net profit \$	25,055	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	70,756	--	--	--	--
Average expense \$	79,740	--	--	--	--
Average net loss \$	-8,984	--	--	--	--
<b>1987</b>					
Number of observations in sample	24				
Average sales \$	93,137	--	--	--	--
Average expense \$	86,220	--	--	--	--
Average net profit (loss) \$	6,917	--	--	--	--
Businesses reporting a profit (No.)	16				
Average sales \$	93,694	--	--	--	--
Average expense \$	77,808	--	--	--	--
Average net profit \$	15,886	--	--	--	--
Businesses reporting a loss (No.)	8				
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.

See Table 1 for symbols and notes

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

## Yukon, Wholesale Petroleum Products (SIC 5111)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	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	--	--	--	--
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 to 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 =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 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 retail. Included are businesses engaged in wholesale bulk tank station, wholesale diesel fuel, wholesale fuel oil, wholesale furnace oil, wholesale gasoline, wholesale heating oil, wholesale kerosene, wholesale liquefied 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)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(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.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	1.1	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	-66.8	--	--	--	--
Interest coverage ratio (times)	2.1	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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



TABLE 4. Statement of changes in financial position for incorporated businesses only, 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)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	11	1,047	38	2	1
less than 20	10	X	34	1	1
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	1	X	4	1	-
1987					
Total	10	1,465	50	2	...
less than 20	9	X	36	2	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	1	X	14	-	...

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987

Yukon, Wholesale Petroleum Products (SIC 5111)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	6				
Average sales \$	204,009	--	--	--	--
Average expense \$	193,650	--	--	--	--
Average net profit (loss) \$	10,359	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	307,803	--	--	--	--
Average expense \$	284,718	--	--	--	--
Average net profit \$	23,085	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	100,215	--	--	--	--
Average expense \$	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.

See Table 1 for symbols and notes

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%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	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	--	--	--	--	100.0	1.5	--	--	--	--
Interest & bank charges	1.1	--	--	--	--	100.0	1.1	--	--	--	--
Professional fees	0.4	--	--	--	--	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 to 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.  
 Total weighted expenditure on a given item  
 (2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.  
 Total weighted expenditure on a given item  
 (3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile.

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. 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 (except 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%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(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.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	X	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	X	--	--	--	--
Interest coverage ratio (times)	X	--	--	--	--
Debt ratio (times)	X	--	--	--	--

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

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

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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



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

## Yukon, Food (Specialty) Stores (SIC 5012)

	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	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	5	727	37	1	-
less than 20	5	727	37	1	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	11	1,366	80	7	...
less than 20	9	847	50	6	...
20 - 99	1	X	30	-	...
100 - 499	-	-	-	-	...
500 and over	1	X	-	1	...

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

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

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

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

See Table 1 for symbols and notes.



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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1985</b>					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
<b>1986</b>					
Number of observations in sample	5				
Average sales \$	178,514	--	--	--	--
Average expense \$	175,509	--	--	--	--
Average net profit (loss) \$	3,005	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	285,661	--	--	--	--
Average expense \$	268,191	--	--	--	--
Average net profit \$	17,470	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	32,097	--	--	--	--
Average expense \$	35,261	--	--	--	--
Average net loss \$	-3,164	--	--	--	--
<b>1987</b>					
Number of observations in sample	7				
Average sales \$	77,873	--	--	--	--
Average expense \$	69,714	--	--	--	--
Average net profit (loss) \$	8,159	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	85,978	--	--	--	--
Average expense \$	67,185	--	--	--	--
Average net profit \$	18,793	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	65,716	--	--	--	--
Average expense \$	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.

See Table 1 for symbols and notes

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

Yukon, Women's Clothing Stores (SIC 6131)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	56.2	--	--	--	--	80.2	70.0	--	--	--	--
Occupancy expenses	6.9	--	--	--	--	100.0	6.9	--	--	--	--
Depreciation	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Repairs & maintenance	0.2	--	--	--	--	60.5	0.3	--	--	--	--
Est. light & telephone	1.1	--	--	--	--	100.0	1.1	--	--	--	--
Rent	4.4	--	--	--	--	60.5	7.3	--	--	--	--
Personnel expenses	7.4	--	--	--	--	100.0	7.4	--	--	--	--
Financial expenses	2.6	--	--	--	--	100.0	2.6	--	--	--	--
Interest & bank charges	2.1	--	--	--	--	98.8	2.1	--	--	--	--
Professional fees	0.6	--	--	--	--	100.0	0.6	--	--	--	--
Other expenses	24.2	--	--	--	--	100.0	24.2	--	--	--	--
Profit (loss)	2.7	--	--	--	--	100.0	2.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 6131 - Women'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 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 (except athletic) and women's clothing stores.

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

Yukon, Women's Clothing Stores (SIC 5131)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	X	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	X	--	--	--	--
<b>Total equity</b>	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 5131)

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

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

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

See Table 1 for symbols and notes.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

## Yukon, Women's Clothing Stores (SIC 6131)

	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	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

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

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

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

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

See Table 1 for symbols and notes.



TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987

Yukon, Women's Clothing Stores (SIC 6131)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1985</b>					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
<b>1986</b>					
Number of observations in sample	5				
Average sales \$	128,885	--	--	--	--
Average expense \$	123,298	--	--	--	--
Average net profit (loss) \$	5,587	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	128,885	--	--	--	--
Average expense \$	123,298	--	--	--	--
Average net profit \$	5,587	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1987</b>					
Number of observations in sample	7				
Average sales \$	212,546	--	--	--	--
Average expense \$	206,332	--	--	--	--
Average net profit (loss) \$	6,214	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	267,392	--	--	--	--
Average expense \$	257,278	--	--	--	--
Average net profit \$	10,114	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	48,006	--	--	--	--
Average expense \$	53,493	--	--	--	--
Average net loss \$	-5,487	--	--	--	--

(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, Gasoline Service Stations (SIC 6331)

	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)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	67.8	--	--	--	--	100.0	67.8	--	--	--	--
Occupancy expenses	7.9	--	--	--	--	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	--	--	--	--
Personnel expenses	11.6	--	--	--	--	83.6	13.9	--	--	--	--
Financial expenses	1.1	--	--	--	--	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 to 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 =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 6331 - Gasoline Service Stations

Businesses primarily engaged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are firms primarily engaged in lubricating motor vehicles. This 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.

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

## Yukon, Gasoline Service Stations (SIC 5331)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
Accounts and notes receivable	12	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	52	--	--	--	--
Total current assets	64	--	--	--	--
Fixed assets	181	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	25	--	--	--	--
<b>Total assets</b>	<b>270</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	2	--	--	--	--
Other current liabilities	47	--	--	--	--
Total current liabilities	48	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	7	--	--	--	--
Other liabilities	158	--	--	--	--
<b>Total liabilities</b>	<b>214</b>	--	--	--	--
<b>Total equity</b>	<b>57</b>	--	--	--	--

(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)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	1.3	--	--	--	--
<b>Leverage ratios</b>					
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.

(2) 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.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 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)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Operating activities</b>					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
<b>Dividends</b>	X	--	--	--	--
<b>Investment activities</b>					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
<b>Financing activities</b>					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	16	862	62	3	5
less than 20	16	862	62	3	5
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	22	1,695	105	4	...
less than 20	20	1,656	104	2	...
20 - 99	1	X	-	1	...
100 - 499	1	X	1	1	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1985</b>					
Number of observations in sample	18				
Average sales \$	612,126	--	--	--	--
Average expense \$	609,737	--	--	--	--
Average net profit (loss) \$	2,389	--	--	--	--
Businesses reporting a profit (No.)	14				
Average sales \$	397,099	--	--	--	--
Average expense \$	378,281	--	--	--	--
Average net profit \$	18,818	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	665,143	--	--	--	--
Average expense \$	691,116	--	--	--	--
Average net loss \$	-25,973	--	--	--	--
<b>1986</b>					
Number of observations in sample	19				
Average sales \$	541,798	--	--	--	--
Average expense \$	524,856	--	--	--	--
Average net profit (loss) \$	16,942	--	--	--	--
Businesses reporting a profit (No.)	17				
Average sales \$	547,003	--	--	--	--
Average expense \$	529,072	--	--	--	--
Average net profit \$	17,931	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	349,282	--	--	--	--
Average expense \$	362,234	--	--	--	--
Average net loss \$	-12,952	--	--	--	--
<b>1987</b>					
Number of observations in sample	18				
Average sales \$	527,355	--	--	--	--
Average expense \$	517,776	--	--	--	--
Average net profit (loss) \$	9,579	--	--	--	--
Businesses reporting a profit (No.)	14				
Average sales \$	555,579	--	--	--	--
Average expense \$	541,127	--	--	--	--
Average net profit \$	14,452	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	333,677	--	--	--	--
Average expense \$	345,411	--	--	--	--
Average net loss \$	-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 5412)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	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	--	--	--	--
Rent	1.2	--	--	--	--	53.8	2.2	--	--	--	--
Personnel expenses	11.9	--	--	--	--	100.0	11.9	--	--	--	--
Financial expenses	3.0	--	--	--	--	100.0	3.0	--	--	--	--
Interest & bank charges	2.0	--	--	--	--	100.0	2.0	--	--	--	--
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	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 5412 - General Stores

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

TABLE 2. Balance sheet profile for 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.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
Accounts and notes receivable	33	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	81	--	--	--	--
Total current assets	114	--	--	--	--
Fixed assets	62	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	21	--	--	--	--
<b>Total assets</b>	<b>197</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	21	--	--	--	--
Other current liabilities	32	--	--	--	--
Total current liabilities	53	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	26	--	--	--	--
Other liabilities	85	--	--	--	--
<b>Total liabilities</b>	<b>163</b>	--	--	--	--
<b>Total equity</b>	<b>34</b>	--	--	--	--

(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, General Stores (SIC 6412)

	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					
<b>Liquidity ratio</b>					
Current ratio (times)	2.2	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	4.9	--	--	--	--
Interest coverage ratio (times)	2.8	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

## Yukon, General Stores (SIC 5412)

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

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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 541)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	18	3,112	235	3	-
less than 20	14	X	39	3	-
20 - 99	1	X	58	-	-
100 - 499	-	-	-	-	-
500 and over	3	1,816	138	-	-
1987					
Total	15	2,713	202	1	...
less than 20	11	X	32	1	...
20 - 99	1	X	82	-	...
100 - 499	-	-	-	-	...
500 and over	3	1,172	88	-	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987

Yukon, General Stores (SIC 5412)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	5				
Average sales \$	313,389	--	--	--	--
Average expense \$	275,886	--	--	--	--
Average net profit (loss) \$	37,503	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	313,389	--	--	--	--
Average expense \$	275,886	--	--	--	--
Average net profit \$	37,503	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--

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

	Total (1)	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)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	48.5	--	--	--	--	75.5	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	--	--	--	--
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	--	--	--	--
Profit (loss)	-6.0	--	--	--	--	100.0	-6.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

SIC 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.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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 assets	6	--	--	--	--
<b>Total assets</b>	<b>149</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	19	--	--	--	--
Other current liabilities	29	--	--	--	--
Total current liabilities	48	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	15	--	--	--	--
Other liabilities	45	--	--	--	--
<b>Total liabilities</b>	<b>108</b>	--	--	--	--
<b>Total equity</b>	<b>41</b>	--	--	--	--

(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				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	2.7	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	2.6	--	--	--	--
Interest coverage ratio (times)	5.0	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

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

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

See Table 1 for symbols and notes.

**Definitions:**

**1. Liquidity ratio:**

Current = current assets / current liabilities

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 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	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	9	1,039	65	-	3
less than 20	7	385	24	-	3
20 - 99	1	X	38	-	-
100 - 499	1	X	3	-	-
500 and over	-	-	-	-	-
1987					
Total	13	1,059	56	3	...
less than 20	11	348	18	3	...
20 - 99	1	X	34	-	...
100 - 499	1	X	4	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1985</b>					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
<b>1986</b>					
Number of observations in sample	8				
Average sales \$	118,948	--	--	--	--
Average expense \$	121,254	--	--	--	--
Average net profit (loss) \$	-2,306	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	1,015,489	--	--	--	--
Average expense \$	1,010,907	--	--	--	--
Average net profit \$	4,582	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	149,696	--	--	--	--
Average expense \$	159,267	--	--	--	--
Average net loss \$	-9,571	--	--	--	--
<b>1987</b>					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
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.

See Table 1 for symbols and notes



TABLE 1. Selected operating ratios, in percent of sales, 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.)	5					
Low sales value (\$000's)	(1)	--	--	--	--	
High sales value (\$000's)	(1)	--	--	--	--	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	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	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

#### Symbols

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

#### Footnotes

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

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

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

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

#### Notes

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

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

#### How to use the tables

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

#### Standard Industrial Classification Definition (SIC 1980):

##### SIC 6582 - Gift, Novelty and Souvenir Stores

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

**TABLE 2. Balance sheet profile for 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)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(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%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	3.0	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	1.6	--	--	--	--
Interest coverage ratio (times)	6.0	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

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

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

See Table 1 for symbols and notes.

#### Definitions:

##### 1. Liquidity ratio:

Current = current assets / current liabilities.

##### 2. Leverage ratios:

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

TABLE 4. Statement of changes in financial position 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.)	-				
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	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	7	986	62	-	3
less than 20	5	332	21	-	3
20 - 99	1	X	38	-	-
100 - 499	1	X	3	-	-
500 and over	-	-	-	-	-
1987					
Total	12	1,022	54	2	...
less than 20	10	311	16	2	...
20 - 99	1	X	34	-	...
100 - 499	1	X	4	-	...
500 and over	-	-	-	-	...

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1985</b>					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
<b>1986</b>					
Number of observations in sample	8				
Average sales \$	118,948	--	--	--	--
Average expense \$	121,254	--	--	--	--
Average net profit (loss) \$	-2,306	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	1,015,489	--	--	--	--
Average expense \$	1,010,907	--	--	--	--
Average net profit \$	4,582	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	149,696	--	--	--	--
Average expense \$	159,267	--	--	--	--
Average net loss \$	-9,571	--	--	--	--
<b>1987</b>					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
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.

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%	Top 25%
Businesses in sample (No.)	30				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	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	--	--	--	--	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	--	--	--	--	98.9	3.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

SIC 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				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
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	--	--	--	--
<b>Total assets</b>	<b>1,771</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	1	--	--	--	--
Other current liabilities	725	--	--	--	--
Total current liabilities	726	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	6	--	--	--	--
Other liabilities	795	--	--	--	--
<b>Total liabilities</b>	<b>1,527</b>	--	--	--	--
<b>Total equity</b>	<b>244</b>	--	--	--	--

(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.)	30				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	-	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	6.3	--	--	--	--
Interest coverage ratio (times)	1.4	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 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)	-	--	--	--	--
Average (\$000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	21	961	45	3	2
less than 20	21	961	45	3	2
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	23	1,499	63	5	...
less than 20	21	X	56	4	...
20 - 99	2	X	7	1	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

See Table 1 for symbols and notes.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	12				
Average sales \$	105,997	--	--	--	--
Average expense \$	81,848	--	--	--	--
Average net profit (loss) \$	24,149	--	--	--	--
Businesses reporting a profit (No.)	9				
Average sales \$	101,514	--	--	--	--
Average expense \$	71,519	--	--	--	--
Average net profit \$	29,995	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	135,708	--	--	--	--
Average expense \$	139,682	--	--	--	--
Average net loss \$	-3,974	--	--	--	--
1987					
Number of observations in sample	10				
Average sales \$	139,907	--	--	--	--
Average expense \$	133,413	--	--	--	--
Average net profit (loss) \$	6,494	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	136,715	--	--	--	--
Average expense \$	128,788	--	--	--	--
Average net profit \$	7,927	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	82,534	--	--	--	--
Average expense \$	83,870	--	--	--	--
Average net loss \$	-1,336	--	--	--	--

(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 Residential Buildings and Dwellings (SIC 7511)

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

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	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	--	--	--	--
Heat, light & telephone	8.0	--	--	--	--	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 to 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.  

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 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 Dwellings (SIC 7511)**

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	20				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
Accounts and notes receivable	18	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	56	--	--	--	--
Total current assets	74	--	--	--	--
Fixed assets	775	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	33	--	--	--	--
<b>Total assets</b>	<b>882</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	3	--	--	--	--
Other current liabilities	95	--	--	--	--
Total current liabilities	98	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	19	--	--	--	--
Other liabilities	776	--	--	--	--
<b>Total liabilities</b>	<b>892</b>	--	--	--	--
<b>Total equity</b>	<b>-10</b>	--	--	--	--

(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%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	20				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	0.8	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	-86.1	--	--	--	--
Interest coverage ratio (times)	1.2	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

**Definitions:**

**1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

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

	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	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

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

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	5				
Average sales \$	79.898	--	--	--	--
Average expense \$	60.981	--	--	--	--
Average net profit (loss) \$	18.917	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	99.988	--	--	--	--
Average expense \$	46.029	--	--	--	--
Average net profit \$	53.959	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	82.535	--	--	--	--
Average expense \$	83.870	--	--	--	--
Average net loss \$	-1.335	--	--	--	--

(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 Non-Residential Buildings (SIC 7512)

	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)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	20.8	--	--	--	--	100.0	20.8	--	--	--	--
Depreciation	12.6	--	--	--	--	100.0	12.6	--	--	--	--
Repairs & maintenance	0.4	--	--	--	--	3.9	9.8	--	--	--	--
Heat, light & telephone	7.2	--	--	--	--	93.5	7.7	--	--	--	--
Rent	0.7	--	--	--	--	1.3	52.0	--	--	--	--
Personnel expenses	1.7	--	--	--	--	5.2	32.3	--	--	--	--
Financial expenses	6.7	--	--	--	--	98.7	6.8	--	--	--	--
Interest & bank charges	2.1	--	--	--	--	10.4	20.6	--	--	--	--
Professional fees	4.6	--	--	--	--	98.7	4.6	--	--	--	--
Other expenses	67.6	--	--	--	--	100.0	67.6	--	--	--	--
Profit (loss)	3.2	--	--	--	--	100.0	3.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 7512 - Operators of Non-Residential Buildings

Businesses primarily engaged in operating, or owning and operating 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%
Businesses in sample (No.)	10	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
Accounts and notes receivable	11	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	12	--	--	--	--
Total current assets	23	--	--	--	--
Fixed assets	1,997	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	-	--	--	--	--
<b>Total assets</b>	<b>2,020</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	1	--	--	--	--
Other current liabilities	900	--	--	--	--
Total current liabilities	901	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	2	--	--	--	--
Other liabilities	802	--	--	--	--
<b>Total liabilities</b>	<b>1,706</b>	--	--	--	--
<b>Total equity</b>	<b>314</b>	--	--	--	--

(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%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	-	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	5.4	--	--	--	--
Interest coverage ratio (times)	2.2	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

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

	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	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	8	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 reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

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

See Table 1 for symbols and notes.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1985</b>					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
<b>1986</b>					
Number of observations in sample	9				
Average sales \$	86,303	--	--	--	--
Average expense \$	60,753	--	--	--	--
Average net profit (loss) \$	25,550	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	99,773	--	--	--	--
Average expense \$	59,457	--	--	--	--
Average net profit \$	40,316	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	73,434	--	--	--	--
Average expense \$	73,743	--	--	--	--
Average net loss \$	-309	--	--	--	--
<b>1987</b>					
Number of observations in sample	5				
Average sales \$	128,769	--	--	--	--
Average expense \$	127,207	--	--	--	--
Average net profit (loss) \$	1,562	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	128,769	--	--	--	--
Average expense \$	127,207	--	--	--	--
Average net profit \$	1,562	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--

(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, 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)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	8.1	--	--	--	--	100.0	8.1	--	--	--	--
Depreciation	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Repairs & maintenance	0.6	--	--	--	--	80.0	0.8	--	--	--	--
Heat, light & telephone	2.9	--	--	--	--	100.0	2.9	--	--	--	--
Rent	2.2	--	--	--	--	60.0	3.7	--	--	--	--
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	--	--	--	--
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 to 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.  
 Total weighted expenditure on a given item  
 (2) Value in each cell =  $\frac{\text{Total weighted sales of all businesses in the sample}}{\text{Total weighted expenditure on a given item}} \times 100$  for each quartile.  
 Total weighted expenditure on a given item  
 (3) Value in each cell =  $\frac{\text{Total weighted sales of businesses reporting this item of expenditure}}{\text{Total weighted expenditure on a given item}} \times 100$  for each quartile.

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 7611 - Insurance and Real Estate Agencies

Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields. 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%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
Accounts and notes receivable	9	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	71	--	--	--	--
Total current assets	79	--	--	--	--
Fixed assets	110	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	32	--	--	--	--
<b>Total assets</b>	<b>221</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	3	--	--	--	--
Other current liabilities	48	--	--	--	--
Total current liabilities	51	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	65	--	--	--	--
<b>Total liabilities</b>	<b>117</b>	--	--	--	--
<b>Total equity</b>	<b>104</b>	--	--	--	--

(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				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	1.5	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	1.1	--	--	--	--
Interest coverage ratio (times)	11.1	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

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

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

See Table 1 for symbols and notes.

**Definitions:**

**1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 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.)	-				
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	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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 7611)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	11	1,263	75	1	1
less than 20	7	474	28	-	1
20 - 99	1	X	21	1	-
100 - 499	1	X	9	-	-
500 and over	2	X	17	-	-
1987					
Total	15	1,389	63	3	...
less than 20	12	953	43	3	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	3	436	20	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

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%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses 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.

See Table 1 for symbols and notes



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

Yukon, Management Consulting Services (SIC 7771)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	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 to 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 =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 7771 - Management Consulting Services

Businesses primarily engaged in providing business and management consulting services such as: business management consulting services, customs consultants, financial management consultants, manager development consultants, office systems 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%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	<b>291</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	-	--	--	--	--
Other current liabilities	11	--	--	--	--
Total current liabilities	11	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	206	--	--	--	--
<b>Total liabilities</b>	<b>218</b>	--	--	--	--
<b>Total equity</b>	<b>73</b>	--	--	--	--

(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, Management Consulting Services (SIC 7771)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	1.5	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	3.0	--	--	--	--
Interest coverage ratio (times)	89.4	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

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

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

See Table 1 for symbols and notes.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity

b) Debt ratio = total liabilities / total assets.

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

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

## Yukon, Management Consulting Services (SIC 7771)

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

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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, Management Consulting Services (SIC 7771)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	10	246	8	1	2
less than 20	10	246	8	1	2
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	11	625	24	6	...
less than 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.

"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, Management Consulting Services (SIC 7771)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	13				
Average sales \$	40,027	--	--	--	--
Average expense \$	5,609	--	--	--	--
Average net profit (loss) \$	34,418	--	--	--	--
Businesses reporting a profit (No.)	13				
Average sales \$	40,027	--	--	--	--
Average expense \$	5,609	--	--	--	--
Average net profit \$	34,418	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
1987					
Number of observations in sample	17				
Average sales \$	46,349	--	--	--	--
Average expense \$	25,079	--	--	--	--
Average net profit (loss) \$	21,270	--	--	--	--
Businesses reporting a profit (No.)	16				
Average sales \$	46,840	--	--	--	--
Average expense \$	25,234	--	--	--	--
Average net profit \$	21,606	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	57,893	--	--	--	--
Average expense \$	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.

See Table 1 for symbols and notes



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)	--	--	--	--	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	22.3	--	--	--	--	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	--	--	--	--
Rent	10.6	--	--	--	--	32.3	32.8	--	--	--	--
Personnel expenses	16.1	--	--	--	--	78.5	20.5	--	--	--	--
Financial expenses	5.6	--	--	--	--	100.0	5.6	--	--	--	--
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	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 9111 - Hotels and Motor Hotels

Business primarily engaged in providing short term accommodation to the public with or without food, beverage and other services. A hotel-type room has access only from the interior of the building and a motel-hotel type room has access from both the interior and exterior. Included are businesses engaged in hostels, hotel accommodation services (except apartment hotels), hotel lodging services (except 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.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
Accounts and notes receivable	14	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	42	--	--	--	--
Total current assets	56	--	--	--	--
Fixed assets	321	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	47	--	--	--	--
<b>Total assets</b>	<b>423</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	25	--	--	--	--
Other current liabilities	59	--	--	--	--
Total current liabilities	84	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	31	--	--	--	--
Other liabilities	311	--	--	--	--
<b>Total liabilities</b>	<b>426</b>	--	--	--	--
<b>Total equity</b>	<b>-3</b>	--	--	--	--

(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.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	0.7	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	-149.0	--	--	--	--
Interest coverage ratio (times)	1.2	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 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	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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, Hotels and Motor Hotels (SIC 9111)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	29	7,380	579	8	1
less than 20	20	1,915	145	8	1
20 - 99	8	X	302	-	-
100 - 499	1	X	132	-	-
500 and over	-	-	-	-	-
1987					
Total	32	8,958	649	4	...
less than 20	23	2,403	170	3	...
20 - 99	8	X	262	1	...
100 - 499	1	X	217	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

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%
<b>1985</b>					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
<b>1986</b>					
Number of observations in sample	12				
Average sales \$	602,847	--	--	--	--
Average expense \$	600,945	--	--	--	--
Average net profit (loss) \$	1,902	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	617,117	--	--	--	--
Average expense \$	596,713	--	--	--	--
Average net profit \$	20,404	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	123,838	--	--	--	--
Average expense \$	223,319	--	--	--	--
Average net loss \$	-99,481	--	--	--	--
<b>1987</b>					
Number of observations in sample	10				
Average sales \$	421,785	--	--	--	--
Average expense \$	417,302	--	--	--	--
Average net profit (loss) \$	4,483	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	294,814	--	--	--	--
Average expense \$	273,346	--	--	--	--
Average net profit \$	21,468	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	548,757	--	--	--	--
Average expense \$	561,258	--	--	--	--
Average net loss \$	-12,501	--	--	--	--

(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, Motels (SIC 9112)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	27.5	--	--	--	--	100.0	27.5	--	--	--	--
Depreciation	7.8	--	--	--	--	100.0	7.8	--	--	--	--
Repairs & maintenance	4.6	--	--	--	--	93.3	4.9	--	--	--	--
Heat, light & telephone	15.1	--	--	--	--	100.0	15.1	--	--	--	--
Rent	-	--	--	--	--	-	-	--	--	--	--
Personnel expenses	20.0	--	--	--	--	100.0	20.0	--	--	--	--
Financial expenses	4.0	--	--	--	--	100.0	4.0	--	--	--	--
Interest & bank charges	3.1	--	--	--	--	89.7	3.4	--	--	--	--
Professional fees	0.9	--	--	--	--	100.0	0.9	--	--	--	--
Other expenses	45.5	--	--	--	--	100.0	45.5	--	--	--	--
Profit (loss)	2.9	--	--	--	--	100.0	2.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 9112 - Motels

Businesses primarily engaged in short term accommodation to the public with or without food, beverage and other services. A motel-type room has access from the exterior only and generally has parking facilities in close proximity. 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.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	<b>253</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	5	--	--	--	--
Other current liabilities	74	--	--	--	--
Total current liabilities	79	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	7	--	--	--	--
Other liabilities	114	--	--	--	--
<b>Total liabilities</b>	<b>200</b>	--	--	--	--
<b>Total equity</b>	<b>53</b>	--	--	--	--

(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.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	0.4	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	3.8	--	--	--	--
Interest coverage ratio (times)	1.8	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 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)	-	--	--	--	--
Average (\$000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	20	1,077	85	5	1
less than 20	20	1,077	85	5	1
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	18	1,336	97	3	...
less than 20	18	1,336	97	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 reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

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

See Table 1 for symbols and notes.

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

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%
<b>1985</b>					
Number of observations in sample	6				
Average sales \$	501,233	--	--	--	--
Average expense \$	477,132	--	--	--	--
Average net profit (loss) \$	24,101	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	501,233	--	--	--	--
Average expense \$	477,132	--	--	--	--
Average net profit \$	24,101	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1986</b>					
Number of observations in sample	9				
Average sales \$	257,103	--	--	--	--
Average expense \$	218,110	--	--	--	--
Average net profit (loss) \$	38,993	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	258,539	--	--	--	--
Average expense \$	218,001	--	--	--	--
Average net profit \$	40,538	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	102,611	--	--	--	--
Average expense \$	129,617	--	--	--	--
Average net loss \$	-27,006	--	--	--	--
<b>1987</b>					
Number of observations in sample	15				
Average sales \$	223,515	--	--	--	--
Average expense \$	213,706	--	--	--	--
Average net profit (loss) \$	9,809	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	308,392	--	--	--	--
Average expense \$	284,691	--	--	--	--
Average net profit \$	23,701	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	187,016	--	--	--	--
Average expense \$	190,434	--	--	--	--
Average net loss \$	-3,418	--	--	--	--

(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, Licensed Restaurants (SIC 9211)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	34.7	--	--	--	--	92.7	37.4	--	--	--	--
Occupancy expenses	16.3	--	--	--	--	100.0	16.3	--	--	--	--
Depreciation	2.6	--	--	--	--	76.6	3.4	--	--	--	--
Repairs & maintenance	1.8	--	--	--	--	94.7	1.9	--	--	--	--
Heat, light & telephone	4.1	--	--	--	--	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	--	--	--	--
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	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 9211 - Licensed Restaurants

Businesses primarily engaged in preparing and serving meals for consumption on the premises 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.)	8	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
Accounts and notes receivable	-	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	24	--	--	--	--
Total current assets	24	--	--	--	--
Fixed assets	152	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	22	--	--	--	--
<b>Total assets</b>	<b>198</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	1	--	--	--	--
Other current liabilities	18	--	--	--	--
Total current liabilities	19	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	6	--	--	--	--
Other liabilities	94	--	--	--	--
<b>Total liabilities</b>	<b>120</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>78</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(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%
Businesses in sample (No.)	8	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	1.3	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	1.5	--	--	--	--
Interest coverage ratio (times)	3.2	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

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

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

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 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)	-	--	--	--	--
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	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	19	1,494	118	3	-
less than 20	19	1,494	118	3	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	32	2,737	287	12	...
less than 20	26	1,619	169	9	...
20 - 99	6	1,118	118	3	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

TABLE 6. Selected operating characteristics of small businesses by sales quantile, 1985-1987  
Yukon, Licensed Restaurants (SIC 9211)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1985</b>					
Number of observations in sample	5				
Average sales \$	203,113	--	--	--	--
Average expense \$	195,530	--	--	--	--
Average net profit (loss) \$	7,583	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	152,484	--	--	--	--
Average expense \$	139,707	--	--	--	--
Average net profit \$	12,777	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	355,000	--	--	--	--
Average expense \$	363,000	--	--	--	--
Average net loss \$	-8,000	--	--	--	--
<b>1986</b>					
Number of observations in sample	13				
Average sales \$	323,841	--	--	--	--
Average expense \$	320,708	--	--	--	--
Average net profit (loss) \$	3,133	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	274,089	--	--	--	--
Average expense \$	248,590	--	--	--	--
Average net profit \$	25,499	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	690,642	--	--	--	--
Average expense \$	755,570	--	--	--	--
Average net loss \$	-64,928	--	--	--	--
<b>1987</b>					
Number of observations in sample	18				
Average sales \$	188,396	--	--	--	--
Average expense \$	171,928	--	--	--	--
Average net profit (loss) \$	16,468	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	232,759	--	--	--	--
Average expense \$	201,915	--	--	--	--
Average net profit \$	30,844	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	123,138	--	--	--	--
Average expense \$	127,339	--	--	--	--
Average net loss \$	-4,201	--	--	--	--

(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, Take-Out Food Services (SIC 9213)

	Total (1)	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)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	41.7	--	--	--	--	90.0	46.3	--	--	--	--
Occupancy expenses	13.9	--	--	--	--	100.0	13.9	--	--	--	--
Depreciation	2.9	--	--	--	--	60.0	4.8	--	--	--	--
Repairs & maintenance	2.0	--	--	--	--	100.0	2.0	--	--	--	--
Heat, light & 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 to 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 =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.
- (3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile.

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 9213 - Take-Out Food Services

Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as: take-out chinese foods, doughnut shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths and prepared food take-out services (except 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.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	X	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	X	--	--	--	--
<b>Total equity</b>	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.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	X	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	X	--	--	--	--
Interest coverage ratio (times)	X	--	--	--	--
Debt ratio (times)	X	--	--	--	--

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

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

See Table 1 for symbols and notes.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

## Yukon, Take-Out Food Services (SIC 9213)

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

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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, Take-Out Food Services (SIC 9213)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	6	501	39	2	1
less than 20	6	501	39	2	1
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	7	504	53	2	...
less than 20	7	504	53	2	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987

Yukon, Take-Out Food Services (SIC 9213)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1985</b>					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
<b>1986</b>					
Number of observations in sample	7				
Average sales \$	105,971	--	--	--	--
Average expense \$	106,250	--	--	--	--
Average net profit (loss) \$	-279	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	91,497	--	--	--	--
Average expense \$	86,679	--	--	--	--
Average net profit \$	4,818	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	120,446	--	--	--	--
Average expense \$	125,822	--	--	--	--
Average net loss \$	-5,376	--	--	--	--
<b>1987</b>					
Number of observations in sample	7				
Average sales \$	176,008	--	--	--	--
Average expense \$	166,398	--	--	--	--
Average net profit (loss) \$	9,610	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	186,488	--	--	--	--
Average expense \$	170,894	--	--	--	--
Average net profit \$	15,594	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	144,567	--	--	--	--
Average expense \$	152,909	--	--	--	--
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				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	57.9	--	--	--	--	100.0	57.9	--	--	--	--
Occupancy expenses	13.4	--	--	--	--	92.0	14.6	--	--	--	--
Depreciation	0.5	--	--	--	--	16.0	3.3	--	--	--	--
Repairs & maintenance	0.4	--	--	--	--	92.0	0.4	--	--	--	--
Heat, light & telephone	4.0	--	--	--	--	92.0	4.3	--	--	--	--
Rent	8.5	--	--	--	--	76.0	11.2	--	--	--	--
Personnel expenses	19.7	--	--	--	--	100.0	19.7	--	--	--	--
Financial expenses	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Interest & bank charges	0.4	--	--	--	--	25.2	1.8	--	--	--	--
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 to 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 =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 9214 - Caterers

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, etc.) 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%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	X	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	X	--	--	--	--
<b>Total equity</b>	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, Caterers (SIC 9214)

	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					
<b>Liquidity ratio</b>					
Current ratio (times)	1.2	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	2.3	--	--	--	--
Interest coverage ratio (times)	8.6	--	--	--	--
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.

(2) 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.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

## Yukon, Caterers (SIC 9214)

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

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	9	739	57	2	-
less than 20	6	562	44	-	-
20 - 99	-	-	-	-	-
100 - 499	2	X	8	2	-
500 and over	1	X	5	-	-
1987					
Total	11	1,510	160	4	...
less than 20	9	735	78	3	...
20 - 99	-	-	-	-	...
100 - 499	1	X	-	-	...
500 and over	1	X	82	1	...

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 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 \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	6				
Average sales \$	74,847	--	--	--	--
Average expense \$	71,640	--	--	--	--
Average net profit (loss) \$	3,207	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	151,691	--	--	--	--
Average expense \$	128,583	--	--	--	--
Average net profit \$	23,108	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	71,651	--	--	--	--
Average expense \$	76,031	--	--	--	--
Average net loss \$	-4,380	--	--	--	--

(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, Taverns, Bars and Night Clubs (SIC 9221)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	42.0	--	--	--	--	100.0	42.0	--	--	--	--
Occupancy expenses	28.2	--	--	--	--	100.0	28.2	--	--	--	--
Depreciation	13.7	--	--	--	--	78.5	17.4	--	--	--	--
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	--	--	--	--
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	--	--	--	--	100.0	-9.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 9221 - Taverns, Bars and Night Clubs

Businesses primarily engaged in selling alcoholic beverages for consumption on the premises. Food may be sold as a secondary activity. 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, Taverns, Bars and Night Clubs (SIC 9221)**

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(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%	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					
<b>Liquidity ratio</b>					
Current ratio (times)	1.2	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	60.8	--	--	--	--
Interest coverage ratio (times)	1.4	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

**Definitions:**

**1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Yukon, Taverns, Bars and Night Clubs (SIC 9221)

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

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
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	1	X	-	1	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 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	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	3				
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.

See Table 1 for symbols and notes



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)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	15.1	--	--	--	--	100.0	15.1	--	--	--	--
Depreciation	2.1	--	--	--	--	83.2	2.6	--	--	--	--
Repairs & maintenance	0.9	--	--	--	--	49.9	1.8	--	--	--	--
Heat, light & telephone	3.1	--	--	--	--	83.4	3.7	--	--	--	--
Rent	10.1	--	--	--	--	83.2	12.1	--	--	--	--
Personnel expenses	23.1	--	--	--	--	83.2	27.7	--	--	--	--
Financial expenses	1.7	--	--	--	--	83.4	2.0	--	--	--	--
Interest & bank charges	1.0	--	--	--	--	66.8	1.5	--	--	--	--
Professional fees	0.7	--	--	--	--	49.9	1.4	--	--	--	--
Other expenses	38.8	--	--	--	--	100.0	38.8	--	--	--	--
Profit (loss)	20.3	--	--	--	--	100.0	20.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 9712 - Beauty Shops

Businesses primarily engaged in providing women's hairdressing and beauty services 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)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	X	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	X	--	--	--	--
<b>Total equity</b>	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.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	X	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	X	--	--	--	--
Interest coverage ratio (times)	X	--	--	--	--
Debt ratio (times)	X	--	--	--	--

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

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

See Table 1 for symbols and notes.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 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)	-	--	--	--	--
Average (\$000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	8	442	28	2	2
less than 20	8	442	28	2	2
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	9	504	35	1	...
less than 20	9	504	35	1	...
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.

"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%
<b>1985</b>					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
<b>1986</b>					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
<b>1987</b>					
Number of observations in sample	6				
Average sales \$	65,099	--	--	--	--
Average expense \$	51,597	--	--	--	--
Average net profit (loss) \$	13,502	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	58,794	--	--	--	--
Average expense \$	35,652	--	--	--	--
Average net profit \$	23,142	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	94,329	--	--	--	--
Average expense \$	109,471	--	--	--	--
Average net loss \$	-15,142	--	--	--	--

(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, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	3.8	--	--	--	--	59.9	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	19.7	--	--	--	--
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	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

SIC 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.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	X	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	X	--	--	--	--
<b>Total equity</b>	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.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	2.0	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	0.7	--	--	--	--
Interest coverage ratio (times)	31.0	--	--	--	--
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.

(2) 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.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

TABLE 4. Statement of changes in financial position for incorporated businesses only, 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)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	14	1,243	80	4	3
less than 20	12	464	55	3	3
20 - 99	1	X	22	-	-
100 - 499	1	X	3	1	-
500 and over	-	-	-	-	-
1987					
Total	18	710	49	6	...
less than 20	16	489	33	6	...
20 - 99	1	X	1	-	...
100 - 499	1	X	15	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987  
Yukon, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1985</b>					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
<b>1986</b>					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
<b>1987</b>					
Number of observations in sample	9				
Average sales \$	30,223	--	--	--	--
Average expense \$	15,897	--	--	--	--
Average net profit (loss) \$	14,326	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	27,762	--	--	--	--
Average expense \$	12,379	--	--	--	--
Average net profit \$	15,383	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	71,948	--	--	--	--
Average expense \$	74,587	--	--	--	--
Average net loss \$	-2,639	--	--	--	--

(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, 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)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only( 3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	6.2	--	--	--	--	100.0	6.2	--	--	--	--
Depreciation	3.9	--	--	--	--	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	...	--	--	--	--

## Symbols

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

## Footnotes

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

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

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

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

## Notes

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

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

## How to use the tables

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

## Standard Industrial Classification Definition (SIC 1980):

## SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as chair 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%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
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	--	--	--	--
<b>Total assets</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	X	--	--	--	--
Other current liabilities	X	--	--	--	--
Total current liabilities	X	--	--	--	--
Mortgages payable	X	--	--	--	--
Long term debt	X	--	--	--	--
Other liabilities	X	--	--	--	--
<b>Total liabilities</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>X</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(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.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	2.0	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	0.7	--	--	--	--
Interest coverage ratio (times)	31.0	--	--	--	--
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.

(2) 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.

**Definitions:****1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

## Yukon, Janitorial Services (SIC 9953)

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

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	14	1,243	80	4	3
less than 20	12	464	55	3	3
20 - 99	1	X	22	-	-
100 - 499	1	X	3	1	-
500 and over	-	-	-	-	-
1987					
Total	18	710	49	6	...
less than 20	16	489	33	6	...
20 - 99	1	X	1	-	...
100 - 499	1	X	15	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987

Yukon, Janitorial Services (SIC 9953)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	7				
Average sales \$	32,862	--	--	--	--
Average expense \$	21,591	--	--	--	--
Average net profit (loss) \$	11,271	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	28,599	--	--	--	--
Average expense \$	16,268	--	--	--	--
Average net profit \$	12,331	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	71,948	--	--	--	--
Average expense \$	74,587	--	--	--	--
Average net loss \$	-2,639	--	--	--	--

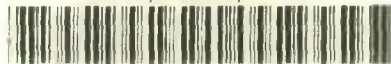
(1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.

See Table 1 for symbols and notes





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