

TABLE 1. Selected operating ratios, in percent of sales, 1986  
Northwest Territories, Single Family Housing Contractors (SIC 4011)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	33				
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	27.1	--	--	--	--	84.8	32.0	--	--	--	--
Occupancy expenses	9.4	--	--	--	--	97.0	9.7	--	--	--	--
Depreciation	3.6	--	--	--	--	90.9	3.9	--	--	--	--
Repairs & maintenance	2.6	--	--	--	--	81.8	3.2	--	--	--	--
Heat, light & telephone	2.1	--	--	--	--	90.9	2.3	--	--	--	--
Rent	1.0	--	--	--	--	39.4	2.6	--	--	--	--
Personnel expenses	28.9	--	--	--	--	93.9	30.8	--	--	--	--
Financial expenses	6.1	--	--	--	--	97.0	6.3	--	--	--	--
Interest & bank charges	2.0	--	--	--	--	97.0	2.0	--	--	--	--
Professional fees	4.1	--	--	--	--	97.0	4.3	--	--	--	--
Other expenses	26.0	--	--	--	--	100.0	26.0	--	--	--	--
Profit (loss)	2.4	--	--	--	--	97.0	2.5	--	--	--	--
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 \$10,000 and \$2,000,000.

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 (exc. row duplexes), single residences and summer homes.

TABLE 2. Balance sheet profile for 1986

Northwest Territories, Single Family Housing Contractors (SIC 4011)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	33				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	32	--	--	--	--
Accounts and notes receivable	64	--	--	--	--
Inventory	14	--	--	--	--
Other current assets	8	--	--	--	--
Total current assets	118	--	--	--	--
Fixed assets	127	--	--	--	--
Less: Accum. dep. on fixed assets	31	--	--	--	--
Other assets	19	--	--	--	--
<b>Total assets</b>	<b>233</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	43	--	--	--	--
Other current liabilities	58	--	--	--	--
Total current liabilities	101	--	--	--	--
Mortgages payable	5	--	--	--	--
Long term debt	79	--	--	--	--
Other liabilities	7	--	--	--	--
<b>Total liabilities</b>	<b>192</b>	--	--	--	--
<b>Total equity</b>	<b>41</b>	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

Northwest Territories, Single Family Housing Contractors (SIC 4011)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	33				
Low sales value (\$000's)	(1)	(1)	150	245	406
High sales value (\$000's)	(1)	150	245	406	(1)
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	2.1	1.5	2.3	3.6	1.2
<b>Leverage ratios</b>					
Debt/equity ratio (times)	-41.1	-5.3	-166.7	-2.1	8.5
Interest coverage ratio (times)	20.1	63.0	1.7	27.9	-3.9
Debt ratio (times)	1.1	1.1	1.1	0.9	1.1

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

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

See Table 1 for symbols and 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, 1986**  
**Northwest Territories, Single Family Housing Contractors (SIC 4011)**

	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>Operating activities</b>					
Cash from operations	-15	--	--	--	--
Depreciation	13	--	--	--	--
Other	-34	--	--	--	--
<b>Dividends</b>	-	--	--	--	--
<b>Investment activities</b>					
Disposal of fixed assets	1	--	--	--	--
Purchase of fixed assets	-50	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
<b>Financing activities</b>					
Increase in long term debt	-	--	--	--	--
Repayment of long term debt	-	--	--	--	--
Loans from shareholders	16	--	--	--	--
Repayment of loans from shareholders	-	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	<b>-70</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Cash &amp; equivalents-Beginning of the year</b>	<b>49</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Cash &amp; equivalents - End of the year</b>	<b>-21</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

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

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)
1983					
Total	16	4,239	166	1	10
less than 20	13	1,389	60	-	8
20 - 99	1	X	26	-	2
100 - 499	1	X	1	1	-
500 and over	1	X	79	-	-
1986					
Total	31	4,765	162	7	...
less than 20	28	3,333	116	6	...
20 - 99	2	X	7	1	...
100 - 499	1	X	39	-	...
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, 1984-1986  
Northwest Territories, Single Family Housing Contractors (SIC 4011)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	10				
Average sales \$	617,226	--	--	--	--
Average expense \$	646,736	--	--	--	--
Average net profit (loss) \$	-29,510	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	629,066	--	--	--	--
Average expense \$	606,103	--	--	--	--
Average net profit \$	22,963	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	1,432,538	--	--	--	--
Average expense \$	1,635,982	--	--	--	--
Average net loss \$	-203,444	--	--	--	--
<b>1985</b>					
Number of observations in sample	16				
Average sales \$	439,627	--	--	--	--
Average expense \$	428,671	--	--	--	--
Average net profit (loss) \$	10,956	--	--	--	--
Businesses reporting a profit (No.)	13				
Average sales \$	453,125	--	--	--	--
Average expense \$	440,650	--	--	--	--
Average net profit \$	12,475	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	932,964	--	--	--	--
Average expense \$	936,210	--	--	--	--
Average net loss \$	-3,246	--	--	--	--
<b>1986</b>					
Number of observations in sample	12				
Average sales \$	281,572	--	--	--	--
Average expense \$	287,603	--	--	--	--
Average net profit (loss) \$	-6,031	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	296,512	--	--	--	--
Average expense \$	280,053	--	--	--	--
Average net profit \$	16,459	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	356,817	--	--	--	--
Average expense \$	441,958	--	--	--	--
Average net loss \$	-85,141	--	--	--	--

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

See Table 1 for symbols and notes



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

	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	36.5	--	--	--	--	100.0	36.5	--	--	--	--
Occupancy expenses	8.5	--	--	--	--	100.0	8.5	--	--	--	--
Depreciation	2.6	--	--	--	--	100.0	2.6	--	--	--	--
Repairs & maintenance	1.9	--	--	--	--	92.4	2.1	--	--	--	--
Heat, light & telephone	2.6	--	--	--	--	92.4	2.9	--	--	--	--
Rent	1.4	--	--	--	--	53.0	2.7	--	--	--	--
Personnel expenses	38.1	--	--	--	--	92.4	41.2	--	--	--	--
Financial expenses	2.8	--	--	--	--	100.0	2.8	--	--	--	--
Interest & bank charges	1.4	--	--	--	--	92.4	1.5	--	--	--	--
Professional fees	1.4	--	--	--	--	92.4	1.5	--	--	--	--
Other expenses	13.0	--	--	--	--	100.0	13.0	--	--	--	--
Profit (loss)	1.1	--	--	--	--	100.0	1.1	--	--	--	--
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 \$10,000 and \$2,000,000.

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

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

**TABLE 2. Balance sheet profile for 1986**  
**Northwest Territories, Electrical Contractors (SIC 4261)**

	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)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	24	--	--	--	--
Accounts and notes receivable	88	--	--	--	--
Inventory	28	--	--	--	--
Other current assets	8	--	--	--	--
Total current assets	149	--	--	--	--
Fixed assets	123	--	--	--	--
Less: Accum. dep. on fixed assets	45	--	--	--	--
Other assets	1	--	--	--	--
<b>Total assets</b>	<b>227</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	35	--	--	--	--
Other current liabilities	58	--	--	--	--
Total current liabilities	92	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	83	--	--	--	--
Other liabilities	5	--	--	--	--
<b>Total liabilities</b>	<b>180</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>47</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

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

See Table 1 for symbols and notes.

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

	Total (2)	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)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	8.8	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	8.6	--	--	--	--
Interest coverage ratio (times)	24.1	--	--	--	--
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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

#### Definitions:

##### 1. Liquidity ratio:

Current = current assets / current liabilities.

##### 2. Leverage ratios:

- a) Debt/equity = 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, 1986**  
**Northwest Territories, Electrical Contractors (SIC 4261)**

	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	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	X	--	--	--	--
<b>Cash &amp; equivalents-Beginning of the year</b>	X	--	--	--	--
<b>Cash &amp; equivalents - End of the year</b>	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

**TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986**  
**Northwest Territories, Electrical Contractors (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)
1983					
Total	26	3,135	130	5	6
less than 20	25	X	129	5	6
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	1	X	1	-	-
1986					
Total	43	5,285	202	9	...
less than 20	38	3,947	152	8	...
20 - 99	1	X	39	-	...
100 - 499	4	X	11	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, 1984-1986  
Northwest Territories, Electrical Contractors (SIC 4261)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	8				
Average sales \$	439,810	--	--	--	--
Average expense \$	423,832	--	--	--	--
Average net profit (loss) \$	15,978	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	440,952	--	--	--	--
Average expense \$	403,834	--	--	--	--
Average net profit \$	37,118	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	541,927	--	--	--	--
Average expense \$	574,427	--	--	--	--
Average net loss \$	-32,500	--	--	--	--
<b>1985</b>					
Number of observations in sample	12				
Average sales \$	265,165	--	--	--	--
Average expense \$	246,206	--	--	--	--
Average net profit (loss) \$	18,959	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	266,485	--	--	--	--
Average expense \$	245,338	--	--	--	--
Average net profit \$	21,147	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	43,000	--	--	--	--
Average expense \$	43,000	--	--	--	--
Average net loss \$	-6,000	--	--	--	--
<b>1986</b>					
Number of observations in sample	20				
Average sales \$	258,015	--	--	--	--
Average expense \$	254,376	--	--	--	--
Average net profit (loss) \$	3,639	--	--	--	--
Businesses reporting a profit (No.)	13				
Average sales \$	232,181	--	--	--	--
Average expense \$	207,231	--	--	--	--
Average net profit \$	24,950	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	364,145	--	--	--	--
Average expense \$	392,158	--	--	--	--
Average net loss \$	-28,013	--	--	--	--

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

See Table 1 for symbols and notes



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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
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	18.8	--	--	--	--	100.0	18.8	--	--	--	--
Depreciation	7.1	--	--	--	--	100.0	7.1	--	--	--	--
Repairs & maintenance	6.0	--	--	--	--	97.9	6.1	--	--	--	--
Fuel expense	5.7	--	--	--	--	54.9	10.3	--	--	--	--
Personnel expenses	21.7	--	--	--	--	97.9	22.2	--	--	--	--
Financial expenses	5.1	--	--	--	--	100.0	5.1	--	--	--	--
Interest & bank charges	3.6	--	--	--	--	97.9	3.6	--	--	--	--
Professional fees	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Other expenses	43.5	--	--	--	--	100.0	43.5	--	--	--	--
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 \$10,000 and \$2,000,000.

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 456 - 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 1986**  
**Northwest Territories, Truck Transport Industry (SIC 456)**

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
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	1	--	--	--	--
Other current assets	8	--	--	--	--
Total current assets	48	--	--	--	--
Fixed assets	229	--	--	--	--
Less: Accum. dep. on fixed assets	99	--	--	--	--
Other assets	42	--	--	--	--
<b>Total assets</b>	<b>220</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	30	--	--	--	--
Other current liabilities	70	--	--	--	--
Total current liabilities	100	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	49	--	--	--	--
Other liabilities	6	--	--	--	--
<b>Total liabilities</b>	<b>156</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>64</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

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

See Table 1 for symbols and notes.

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

	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)	0.6	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	28.2	--	--	--	--
Interest coverage ratio (times)	17.1	--	--	--	--
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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

**Definitions:**

**1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = 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, 1986  
Northwest Territories, Truck Transport Industry (SIC 456)

	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>Operating activities</b>					
Cash from operations	26	--	--	--	--
Depreciation	25	--	--	--	--
Other	23	--	--	--	--
<b>Dividends</b>	-10	--	--	--	--
<b>Investment activities</b>					
Disposal of fixed assets	14	--	--	--	--
Purchase of fixed assets	-100	--	--	--	--
Increase in investment	-8	--	--	--	--
Decrease in investment	6	--	--	--	--
<b>Financing activities</b>					
Increase in long term debt	55	--	--	--	--
Repayment of long term debt	-35	--	--	--	--
Loans from shareholders	-	--	--	--	--
Repayment of loans from shareholders	-	--	--	--	--
Advances & loans from government	4	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-1	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	-1	--	--	--	--
<b>Cash &amp; equivalents-Beginning of the year</b>	1	--	--	--	--
<b>Cash &amp; equivalents - End of the year</b>	-	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986  
Northwest Territories, Truck Transport Industry (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)
1983					
Total	34	5,523	212	4	7
less than 20	26	2,557	99	3	5
20 - 99	4	1,894	75	-	2
100 - 499	3	X	22	1	-
500 and over	1	X	16	-	-
1986					
Total	51	7,095	299	13	...
less than 20	37	3,571	137	11	...
20 - 99	7	2,555	122	-	...
100 - 499	6	X	40	1	...
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, 1984-1986  
Northwest Territories, Truck Transport Industry (SIC 456)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	7				
Average sales \$	148,086	--	--	--	--
Average expense \$	133,874	--	--	--	--
Average net profit (loss) \$	14,212	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	150,093	--	--	--	--
Average expense \$	134,858	--	--	--	--
Average net profit \$	15,235	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	268,631	--	--	--	--
Average expense \$	290,631	--	--	--	--
Average net loss \$	-22,000	--	--	--	--
<b>1985</b>					
Number of observations in sample	11				
Average sales \$	126,828	--	--	--	--
Average expense \$	115,292	--	--	--	--
Average net profit (loss) \$	11,536	--	--	--	--
Businesses reporting a profit (No.)	9				
Average sales \$	220,052	--	--	--	--
Average expense \$	198,721	--	--	--	--
Average net profit \$	21,331	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	135,056	--	--	--	--
Average expense \$	146,898	--	--	--	--
Average net loss \$	-11,842	--	--	--	--
<b>1986</b>					
Number of observations in sample	13				
Average sales \$	328,964	--	--	--	--
Average expense \$	289,556	--	--	--	--
Average net profit (loss) \$	39,408	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	327,690	--	--	--	--
Average expense \$	286,745	--	--	--	--
Average net profit \$	40,945	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	227,057	--	--	--	--
Average expense \$	241,284	--	--	--	--
Average net loss \$	-14,227	--	--	--	--

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

See Table 1 for symbols and notes



TABLE 1. Selected operating ratios, in percent of sales, 1986

Northwest Territories, Taxicab Industry (SIC 4581)

	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				
Vehicle expenses	33.9	--	--	--	--	100.0	33.9	--	--	--	--
Depreciation	8.1	--	--	--	--	86.2	9.4	--	--	--	--
Repairs & maintenance	14.3	--	--	--	--	100.0	14.3	--	--	--	--
Fuel expense	11.5	--	--	--	--	50.3	22.8	--	--	--	--
Personnel expenses	27.7	--	--	--	--	87.9	31.5	--	--	--	--
Financial expenses	7.8	--	--	--	--	84.3	9.3	--	--	--	--
Interest & bank charges	5.0	--	--	--	--	60.9	8.3	--	--	--	--
Professional fees	2.8	--	--	--	--	69.4	4.0	--	--	--	--
Other expenses	23.6	--	--	--	--	100.0	23.6	--	--	--	--
Profit (loss)	7.0	--	--	--	--	100.0	7.0	--	--	--	--
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 \$10,000 and \$2,000,000.

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 4581 - Taxicab Industry

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

**TABLE 2. Balance sheet profile for 1986**  
**Northwest Territories, Taxicab Industry (SIC 4581)**

	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	3	--	--	--	--
Accounts and notes receivable	8	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	-	--	--	--	--
Total current assets	11	--	--	--	--
Fixed assets	53	--	--	--	--
Less: Accum. dep. on fixed assets	27	--	--	--	--
Other assets	27	--	--	--	--
<b>Total assets</b>	<b>65</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	8	--	--	--	--
Other current liabilities	28	--	--	--	--
Total current liabilities	36	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	50	--	--	--	--
Other liabilities	-	--	--	--	--
<b>Total liabilities</b>	<b>86</b>	--	--	--	--
<b>Total equity</b>	<b>-22</b>	--	--	--	--

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

See Table 1 for symbols and notes.

**TABLE 3. Financial ratios(1) for incorporated businesses only, 1986**  
**Northwest Territories, Taxicab Industry (SIC 4581)**

	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)	-0.2	--	--	--	--
Interest coverage ratio (times)	7.7	--	--	--	--
Debt ratio (times)	1.4	--	--	--	--

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

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

See Table 1 for symbols and 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, 1986**  
**Northwest Territories, Taxicab Industry (SIC 4581)**

	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	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	X	--	--	--	--
<b>Cash &amp; equivalents-Beginning of the year</b>	X	--	--	--	--
<b>Cash &amp; equivalents - End of the year</b>	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

**TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986**  
**Northwest Territories, Taxicab Industry (SIC 4581)**

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)
1983					
Total	6	579	55	2	1
less than 20	5	X	31	2	1
20 - 99	1	X	24	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	13	921	90	6	...
less than 20	12	X	62	6	...
20 - 99	1	X	28	-	...
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, 1984-1986  
Northwest Territories, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	3				
Average sales \$	572,146	--	--	--	--
Average expense \$	514,130	--	--	--	--
Average net profit (loss) \$	58,016	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	572,146	--	--	--	--
Average expense \$	514,130	--	--	--	--
Average net profit \$	58,016	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1985</b>					
Number of observations in sample	3				
Average sales \$	224,484	--	--	--	--
Average expense \$	200,153	--	--	--	--
Average net profit (loss) \$	24,331	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	224,484	--	--	--	--
Average expense \$	200,153	--	--	--	--
Average net profit \$	24,331	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1986</b>					
Number of observations in sample	13				
Average sales \$	92,783	--	--	--	--
Average expense \$	89,182	--	--	--	--
Average net profit (loss) \$	3,601	--	--	--	--
Businesses reporting a profit (No.)	9				
Average sales \$	34,311	--	--	--	--
Average expense \$	25,233	--	--	--	--
Average net profit \$	9,078	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	100,490	--	--	--	--
Average expense \$	104,300	--	--	--	--
Average net loss \$	-3,810	--	--	--	--

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

See Table 1 for symbols and notes



TABLE 1. Selected operating ratios, in percent of sales, 1986

## Northwest Territories, Pharmacies (SIC 6031)

	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	62.9	--	--	--	--	100.0	62.9	--	--	--	--
Occupancy expenses	5.9	--	--	--	--	100.0	5.9	--	--	--	--
Depreciation	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Repairs & maintenance	1.0	--	--	--	--	100.0	1.0	--	--	--	--
Heat, light & telephone	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Rent	2.1	--	--	--	--	80.0	2.6	--	--	--	--
Personnel expenses	14.1	--	--	--	--	100.0	14.1	--	--	--	--
Financial expenses	3.0	--	--	--	--	100.0	3.0	--	--	--	--
Interest & bank charges	2.2	--	--	--	--	80.0	2.7	--	--	--	--
Professional fees	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Other expenses	3.9	--	--	--	--	100.0	3.9	--	--	--	--
Profit (loss)	10.1	--	--	--	--	100.0	10.1	--	--	--	--
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 \$10,000 and \$2,000,000.

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 6031 - Pharmacies

Businesses primarily engaged in retail dealing in drugs, pharmaceuticals and patent medicines and drug sundries. Prescribed medicines must be sold but are not necessarily the source of greatest revenue. They may be secondarily engaged in selling other lines such as cosmetics, toiletries, tobacco products, confectionery, stationery, giftware and novelty merchandise.

TABLE 2. Balance sheet profile for 1986

## Northwest Territories, Pharmacies (SIC 6031)

	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	49	--	--	--	--
Accounts and notes receivable	45	--	--	--	--
Inventory	287	--	--	--	--
Other current assets	83	--	--	--	--
Total current assets	465	--	--	--	--
Fixed assets	204	--	--	--	--
Less: Accum. dep. on fixed assets	75	--	--	--	--
Other assets	70	--	--	--	--
<b>Total assets</b>	<b>664</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	51	--	--	--	--
Other current liabilities	127	--	--	--	--
Total current liabilities	178	--	--	--	--
Mortgages payable	34	--	--	--	--
Long term debt	47	--	--	--	--
Other liabilities	16	--	--	--	--
<b>Total liabilities</b>	<b>276</b>	--	--	--	--
<b>Total equity</b>	<b>388</b>	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

## Northwest Territories, Pharmacies (SIC 6031)

	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)	3.1	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	1.6	--	--	--	--
Interest coverage ratio (times)	9.9	--	--	--	--
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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = 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, 1986**  
**Northwest Territories, Pharmacies (SIC 6031)**

	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>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	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	X	--	--	--	--
<b>Cash &amp; equivalents-Beginning of the year</b>	X	--	--	--	--
<b>Cash &amp; equivalents - End of the year</b>	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

**TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986**  
**Northwest Territories, Pharmacies (SIC 6031)**

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)
1983					
Total	4	572	46	1	2
less than 20	3	X	26	1	2
20 - 99	1	X	20	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	8	1,096	79	2	...
less than 20	6	X	59	1	...
20 - 99	2	X	20	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, 1984-1986  
Northwest Territories, Pharmacies (SIC 6031)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	4				
Average sales \$	967,974	--	--	--	--
Average expense \$	868,731	--	--	--	--
Average net profit (loss) \$	99,243	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	967,974	--	--	--	--
Average expense \$	868,731	--	--	--	--
Average net profit \$	99,243	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<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	4				
Average sales \$	1,092,029	--	--	--	--
Average expense \$	1,018,679	--	--	--	--
Average net profit (loss) \$	73,350	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	984,821	--	--	--	--
Average expense \$	902,044	--	--	--	--
Average net profit \$	82,777	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	1,302,989	--	--	--	--
Average expense \$	1,319,492	--	--	--	--
Average net loss \$	-16,503	--	--	--	--

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

See Table 1 for symbols and notes



TABLE 1. Selected operating ratios, in percent of sales, 1986

## Northwest Territories, Miscellaneous Clothing Stores (SIC 6141)

	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	61.8	--	--	--	--	100.0	61.8	--	--	--	--
Occupancy expenses	11.2	--	--	--	--	100.0	11.2	--	--	--	--
Depreciation	1.0	--	--	--	--	100.0	1.0	--	--	--	--
Repairs & maintenance	0.4	--	--	--	--	100.0	0.4	--	--	--	--
Heat, light & telephone	2.2	--	--	--	--	100.0	2.2	--	--	--	--
Rent	7.5	--	--	--	--	100.0	7.5	--	--	--	--
Personnel expenses	15.4	--	--	--	--	100.0	15.4	--	--	--	--
Financial expenses	5.5	--	--	--	--	100.0	5.5	--	--	--	--
Interest & bank charges	4.0	--	--	--	--	100.0	4.0	--	--	--	--
Professional fees	1.5	--	--	--	--	100.0	1.5	--	--	--	--
Other expenses	6.6	--	--	--	--	100.0	6.6	--	--	--	--
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 \$10,000 and \$2,000,000.

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 6141 - Miscellaneous Clothing Stores

Businesses primarily engaged in retail dealing in a combination of men's, women's and children's clothing and accessories. Included in this industry are firms primarily engaged in retailing fur goods. Businesses may be described by product line such as: retail children's and infants' clothing, children's clothing stores, retail children's coats, combination clothing stores (men's, women's and children's), retail children's dresses, blouses and shirts, family clothing stores, retail fur goods, retail children's hosiery, retail infant's and toddler's clothing, retail children's pants and slacks, retail children's skirts, retail children's sleepwear, retail children's suits, retail children's sweaters and retail children's underwear.

TABLE 2. Balance sheet profile for 1986

## Northwest Territories, Miscellaneous Clothing Stores (SIC 6141)

	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	19	--	--	--	--
Accounts and notes receivable	6	--	--	--	--
Inventory	81	--	--	--	--
Other current assets	1	--	--	--	--
Total current assets	107	--	--	--	--
Fixed assets	46	--	--	--	--
Less: Accum. dep. on fixed assets	15	--	--	--	--
Other assets	1	--	--	--	--
<b>Total assets</b>	<b>138</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	19	--	--	--	--
Other current liabilities	42	--	--	--	--
Total current liabilities	61	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	56	--	--	--	--
Other liabilities	-	--	--	--	--
<b>Total liabilities</b>	<b>117</b>	--	--	--	--
<b>Total equity</b>	<b>21</b>	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

## Northwest Territories, Miscellaneous Clothing Stores (SIC 6141)

	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)	1.8	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	-0.5	--	--	--	--
Interest coverage ratio (times)	2.4	--	--	--	--
Debt ratio (times)	1.3	--	--	--	--

(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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = 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, 1986**  
**Northwest Territories, Miscellaneous Clothing Stores (SIC 6141)**

	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)					
<b>Operating activities</b>	-	-	-	-	-
Cash from operations	-	-	-	-	-
Depreciation	-	-	-	-	-
Other	-	-	-	-	-
<b>Dividends</b>	-	-	-	-	-
<b>Investment activities</b>	-	-	-	-	-
Disposal of fixed assets	-	-	-	-	-
Purchase of fixed assets	-	-	-	-	-
Increase in investment	-	-	-	-	-
Decrease in investment	-	-	-	-	-
<b>Financing activities</b>	-	-	-	-	-
Increase in long term debt	-	-	-	-	-
Repayment of long term debt	-	-	-	-	-
Loans from shareholders	-	-	-	-	-
Repayment of loans from shareholders	-	-	-	-	-
Advances & loans from government	-	-	-	-	-
Increase in equity	-	-	-	-	-
Decrease in equity	-	-	-	-	-
Other	-	-	-	-	-
<b>Increase(decrease) in cash &amp; equivalents</b>	-	-	-	-	-
<b>Cash &amp; equivalents-Beginning of the year</b>	-	-	-	-	-
<b>Cash &amp; equivalents - End of the year</b>	-	-	-	-	-

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

**TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986**  
**Northwest Territories, Miscellaneous Clothing Stores (SIC 6141)**

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)
1983					
Total	5	147	12	1	1
less than 20	5	147	12	1	1
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	4	139	12	1	...
less than 20	4	139	12	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, 1984-1986**  
**Northwest Territories, Miscellaneous Clothing Stores (SIC 6141)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit (loss) \$	-	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit \$	-	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<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.)	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	--	--	--	--
<b>1986</b>					
Number of observations in sample	3				
Average sales \$	188,640	--	--	--	--
Average expense \$	179,026	--	--	--	--
Average net profit (loss) \$	9,614	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	188,640	--	--	--	--
Average expense \$	179,026	--	--	--	--
Average net profit \$	9,614	--	--	--	--
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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes



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

	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	35.6	--	--	--	--	100.0	35.6	--	--	--	--
Occupancy expenses	17.5	--	--	--	--	100.0	17.5	--	--	--	--
Depreciation	2.3	--	--	--	--	35.8	6.5	--	--	--	--
Repairs & maintenance	7.6	--	--	--	--	100.0	7.6	--	--	--	--
Heat, light & telephone	6.2	--	--	--	--	100.0	6.2	--	--	--	--
Rent	1.3	--	--	--	--	14.3	9.0	--	--	--	--
Personnel expenses	7.9	--	--	--	--	92.8	8.5	--	--	--	--
Financial expenses	4.6	--	--	--	--	42.9	10.7	--	--	--	--
Interest & bank charges	3.1	--	--	--	--	42.9	7.3	--	--	--	--
Professional fees	1.4	--	--	--	--	42.9	3.4	--	--	--	--
Other expenses	17.1	--	--	--	--	100.0	17.1	--	--	--	--
Profit (loss)	17.3	--	--	--	--	100.0	17.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

#### Symbols

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

#### Footnotes

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

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 622 - Appliance, Television, Radio and Stereo Stores

Businesses primarily engaged in retail dealing in major household appliances, small electrical appliances, television, radio and sound equipment. Repair shops for such appliances are included in this industry group.

TABLE 2. Balance sheet profile for 1986

Northwest Territories, Appliance, Television, Radio and Stereo Stores (SIC 622)

	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	7	--	--	--	--
Accounts and notes receivable	12	--	--	--	--
Inventory	30	--	--	--	--
Other current assets	-	--	--	--	--
Total current assets	49	--	--	--	--
Fixed assets	76	--	--	--	--
Less: Accum. dep. on fixed assets	20	--	--	--	--
Other assets	-	--	--	--	--
<b>Total assets</b>	<b>106</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	10	--	--	--	--
Other current liabilities	24	--	--	--	--
Total current liabilities	34	--	--	--	--
Mortgages payable	7	--	--	--	--
Long term debt	42	--	--	--	--
Other liabilities	4	--	--	--	--
<b>Total liabilities</b>	<b>88</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>18</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

Northwest Territories, Appliance, Television, Radio and Stereo Stores (SIC 622)

	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)	2.0	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	2.6	--	--	--	--
Interest coverage ratio (times)	40.8	--	--	--	--
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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

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

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = 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, 1986**  
**Northwest Territories, Appliance, Television, Radio and Stereo Stores (SIC 622)**

	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)					
<b>Operating activities</b>	-				
Cash from operations	-	--	--	--	--
Depreciation	-	--	--	--	--
Other	-	--	--	--	--
<b>Dividends</b>	-	--	--	--	--
<b>Investment activities</b>	-				
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
<b>Financing activities</b>	-				
Increase in long term debt	-	--	--	--	--
Repayment of long term debt	-	--	--	--	--
Loans from shareholders	-	--	--	--	--
Repayment of loans from shareholders	-	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	-	--	--	--	--
<b>Cash &amp; equivalents-Beginning of the year</b>	-	--	--	--	--
<b>Cash &amp; equivalents - End of the year</b>	-	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

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

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)
1983					
Total	7	443	22	1	3
less than 20	7	443	22	1	3
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	15	874	52	5	...
less than 20	15	874	52	5	...
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, 1984-1986  
Northwest Territories, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit (loss) \$	-	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit \$	-	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1985</b>					
Number of observations in sample	3				
Average sales \$	588,318	--	--	--	--
Average expense \$	554,907	--	--	--	--
Average net profit (loss) \$	33,411	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	588,318	--	--	--	--
Average expense \$	554,907	--	--	--	--
Average net profit \$	33,411	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1986</b>					
Number of observations in sample	3				
Average sales \$	58,500	--	--	--	--
Average expense \$	57,708	--	--	--	--
Average net profit (loss) \$	792	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	152,556	--	--	--	--
Average expense \$	144,557	--	--	--	--
Average net profit \$	7,999	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	48,234	--	--	--	--
Average expense \$	57,978	--	--	--	--
Average net loss \$	-9,744	--	--	--	--

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

See Table 1 for symbols and notes



**TABLE 1. Selected operating ratios, in percent of sales, 1986**  
**Northwest Territories, Gasoline Service Stations (SIC 6331)**

	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	67.2	--	--	--	--	94.3	71.2	--	--	--	--
Occupancy expenses	7.6	--	--	--	--	100.0	7.6	--	--	--	--
Depreciation	1.9	--	--	--	--	100.0	1.9	--	--	--	--
Repairs & maintenance	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Heat, light & telephone	2.9	--	--	--	--	100.0	2.9	--	--	--	--
Rent	0.3	--	--	--	--	5.7	5.5	--	--	--	--
Personnel expenses	16.8	--	--	--	--	91.2	18.4	--	--	--	--
Financial expenses	2.2	--	--	--	--	100.0	2.2	--	--	--	--
Interest & bank charges	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Professional fees	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Other expenses	7.7	--	--	--	--	100.0	7.7	--	--	--	--
Profit (loss)	-1.4	--	--	--	--	100.0	-1.4	--	--	--	--
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 \$10,000 and \$2,000,000.

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 group industry 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 1986**  
**Northwest Territories, Gasoline Service Stations (SIC 6331)**

	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	10	--	--	--	--
Accounts and notes receivable	50	--	--	--	--
Inventory	44	--	--	--	--
Other current assets	3	--	--	--	--
Total current assets	107	--	--	--	--
Fixed assets	174	--	--	--	--
Less: Accum. dep. on fixed assets	36	--	--	--	--
Other assets	33	--	--	--	--
<b>Total assets</b>	<b>278</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	53	--	--	--	--
Other current liabilities	69	--	--	--	--
Total current liabilities	122	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	71	--	--	--	--
Other liabilities	35	--	--	--	--
<b>Total liabilities</b>	<b>228</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>50</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

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

See Table 1 for symbols and notes.

**TABLE 3. Financial ratios(1) for incorporated businesses only, 1986**  
**Northwest Territories, Gasoline Service Stations (SIC 6331)**

	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)	0.9	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	-179.3	--	--	--	--
Interest coverage ratio (times)	0.7	--	--	--	--
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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

**Definitions:**

**1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = 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, 1986**  
**Northwest Territories, 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	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	X	--	--	--	--
<b>Cash &amp; equivalents-Beginning of the year</b>	X	--	--	--	--
<b>Cash &amp; equivalents - End of the year</b>	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

**TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986**  
**Northwest Territories, 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)
1983					
Total	4	264	15	-	-
less than 20	4	264	15	-	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	5	382	23	1	...
less than 20	5	382	23	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, 1984-1986  
Northwest Territories, Gasoline Service Stations (SIC 6331)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	3				
Average sales \$	67,265	--	--	--	--
Average expense \$	53,235	--	--	--	--
Average net profit (loss) \$	14,030	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	67,265	--	--	--	--
Average expense \$	53,235	--	--	--	--
Average net profit \$	14,030	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1985</b>					
Number of observations in sample	3				
Average sales \$	827,860	--	--	--	--
Average expense \$	790,505	--	--	--	--
Average net profit (loss) \$	37,355	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	827,860	--	--	--	--
Average expense \$	790,505	--	--	--	--
Average net profit \$	37,355	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1986</b>					
Number of observations in sample	3				
Average sales \$	452,222	--	--	--	--
Average expense \$	463,100	--	--	--	--
Average net profit (loss) \$	-10,878	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit \$	-	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	452,222	--	--	--	--
Average expense \$	463,100	--	--	--	--
Average net loss \$	-10,878	--	--	--	--

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

See Table 1 for symbols and notes



**TABLE 1. Selected operating ratios, in percent of sales, 1986**  
**Northwest Territories, General Stores (SIC 6412)**

	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	66.7	--	--	--	--	100.0	66.7	--	--	--	--
Occupancy expenses	7.0	--	--	--	--	100.0	7.0	--	--	--	--
Depreciation	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Repairs & maintenance	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Heat, light & telephone	2.5	--	--	--	--	98.3	2.6	--	--	--	--
Rent	0.8	--	--	--	--	47.9	1.6	--	--	--	--
Personnel expenses	13.9	--	--	--	--	100.0	13.9	--	--	--	--
Financial expenses	3.2	--	--	--	--	100.0	3.2	--	--	--	--
Interest & bank charges	1.8	--	--	--	--	100.0	1.8	--	--	--	--
Professional fees	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Other expenses	4.4	--	--	--	--	100.0	4.4	--	--	--	--
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 \$10,000 and \$2,000,000.

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 6412 - 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 1986**  
**Northwest Territories, General Stores (SIC 5412)**

	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	88	--	--	--	--
Accounts and notes receivable	90	--	--	--	--
Inventory	194	--	--	--	--
Other current assets	3	--	--	--	--
Total current assets	376	--	--	--	--
Fixed assets	350	--	--	--	--
Less: Accum. dep. on fixed assets	143	--	--	--	--
Other assets	34	--	--	--	--
<b>Total assets</b>	<b>617</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	36	--	--	--	--
Other current liabilities	98	--	--	--	--
Total current liabilities	134	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	88	--	--	--	--
Other liabilities	209	--	--	--	--
<b>Total liabilities</b>	<b>431</b>	--	--	--	--
<b>Total equity</b>	<b>186</b>	--	--	--	--

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

See Table 1 for symbols and notes.

**TABLE 3. Financial ratios(1) for incorporated businesses only, 1986**  
**Northwest Territories, General Stores (SIC 5412)**

	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)	3.8	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	1.6	--	--	--	--
Interest coverage ratio (times)	45.0	--	--	--	--
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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

**Definitions:**

**1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = 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, 1986**  
**Northwest Territories, General Stores (SIC 6412)**

	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>Operating activities</b>					
Cash from operations	44	--	--	--	--
Depreciation	19	--	--	--	--
Other	-3	--	--	--	--
<b>Dividends</b>	-	--	--	--	--
<b>Investment activities</b>					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-93	--	--	--	--
Increase in investment	-81	--	--	--	--
Decrease in investment	-	--	--	--	--
<b>Financing activities</b>					
Increase in long term debt	96	--	--	--	--
Repayment of long term debt	-37	--	--	--	--
Loans from shareholders	7	--	--	--	--
Repayment of loans from shareholders	-2	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	70	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	<b>21</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Cash &amp; equivalents-Beginning of the year</b>	<b>38</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Cash &amp; equivalents - End of the year</b>	<b>60</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

**TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986**  
**Northwest Territories, General Stores (SIC 6412)**

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)
1983					
Total	20	1,789	145	3	1
less than 20	19	X	120	3	1
20 - 99	1	X	25	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	22	2,491	205	1	...
less than 20	20	X	124	1	...
20 - 99	2	X	81	-	...
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, 1984-1986  
Northwest Territories, General Stores (SIC 6412)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	6				
Average sales \$	692,152	--	--	--	--
Average expense \$	778,733	--	--	--	--
Average net profit (loss) \$	-86,581	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	1,758,076	--	--	--	--
Average expense \$	1,754,076	--	--	--	--
Average net profit \$	4,000	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	656,870	--	--	--	--
Average expense \$	745,312	--	--	--	--
Average net loss \$	-88,442	--	--	--	--
<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.)	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	--	--	--	--
<b>1986</b>					
Number of observations in sample	15				
Average sales \$	1,083,346	--	--	--	--
Average expense \$	1,084,842	--	--	--	--
Average net profit (loss) \$	-1,496	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	1,135,833	--	--	--	--
Average expense \$	1,095,607	--	--	--	--
Average net profit \$	40,226	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	923,485	--	--	--	--
Average expense \$	990,299	--	--	--	--
Average net loss \$	-66,814	--	--	--	--

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

See Table 1 for symbols and notes



TABLE 1. Selected operating ratios, in percent of sales, 1986

## Northwest Territories, Sporting Goods Stores (SIC 6541)

	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	64.5	--	--	--	--	100.0	64.5	--	--	--	--
Occupancy expenses	15.8	--	--	--	--	100.0	15.8	--	--	--	--
Depreciation	1.9	--	--	--	--	100.0	1.9	--	--	--	--
Repairs & maintenance	0.1	--	--	--	--	18.9	0.7	--	--	--	--
Heat, light & telephone	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Rent	11.7	--	--	--	--	75.8	15.4	--	--	--	--
Personnel expenses	17.4	--	--	--	--	100.0	17.4	--	--	--	--
Financial expenses	4.5	--	--	--	--	100.0	4.5	--	--	--	--
Interest & bank charges	3.8	--	--	--	--	100.0	3.8	--	--	--	--
Professional fees	0.7	--	--	--	--	100.0	0.7	--	--	--	--
Other expenses	7.1	--	--	--	--	100.0	7.1	--	--	--	--
Profit (loss)	-9.3	--	--	--	--	100.0	-9.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

- 0 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 \$10,000 and \$2,000,000.

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 6541 - Sporting Goods Stores

Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as: retail archery equipment, retail athletic clothing (inc. uniforms), retail athletic footwear, retail baseball equipment, retail bowling equipment, retail camping equipment (exc. tent trailers), retail sports and fishing tackle, retail football equipment, retail golf equipment, retail hockey equipment, retail hunting equipment, retail playground equipment, retail skiing equipment, retail soccer equipment, retail softball equipment, sporting goods stores, retail tennis equipment, and retail track and field equipment.

**TABLE 2. Balance sheet profile for 1986**  
**Northwest Territories, Sporting Goods Stores (SIC 6541)**

	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	7	--	--	--	--
Accounts and notes receivable	34	--	--	--	--
Inventory	68	--	--	--	--
Other current assets	1	--	--	--	--
Total current assets	111	--	--	--	--
Fixed assets	39	--	--	--	--
Less: Accum. dep. on fixed assets	13	--	--	--	--
Other assets	1	--	--	--	--
<b>Total assets</b>	<b>138</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	51	--	--	--	--
Other current liabilities	50	--	--	--	--
Total current liabilities	101	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	30	--	--	--	--
Other liabilities	4	--	--	--	--
<b>Total liabilities</b>	<b>136</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>2</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

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

See Table 1 for symbols and notes.

**TABLE 3. Financial ratios(1) for incorporated businesses only, 1986**  
**Northwest Territories, Sporting Goods Stores (SIC 6541)**

	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)	1.1	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	2.5	--	--	--	--
Interest coverage ratio (times)	-0.8	--	--	--	--
Debt ratio (times)	1.3	--	--	--	--

(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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

**Definitions:**

**1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

- a) Debt/equity = 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, 1986  
Northwest Territories, Sporting Goods Stores (SIC 6541)

	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>Operating activities</b>					
Cash from operations	-13	--	--	--	--
Depreciation	6	--	--	--	--
Other	25	--	--	--	--
<b>Dividends</b>	-	--	--	--	--
<b>Investment activities</b>					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-4	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
<b>Financing activities</b>					
Increase in long term debt	19	--	--	--	--
Repayment of long term debt	-21	--	--	--	--
Loans from shareholders	2	--	--	--	--
Repayment of loans from shareholders	-3	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-1	--	--	--	--
Increase(decrease) in cash & equivalents	10	--	--	--	--
Cash & equivalents-Beginning of the year	-4	--	--	--	--
Cash & equivalents - End of the year	7	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986  
Northwest Territories, Sporting Goods Stores (SIC 6541)

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)
1983					
Total	2	X	1	2	-
less than 20	2	X	1	2	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	2	X	4	1	...
less than 20	2	X	4	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, 1984-1986  
Northwest Territories, Sporting Goods Stores (SIC 6541)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	-	--	--	--	--
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit (loss) \$	-	--	--	--	--
Businesses reporting a profit (No.)	-	--	--	--	--
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit \$	-	--	--	--	--
Businesses reporting a loss (No.)	-	--	--	--	--
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1985</b>					
Number of observations in sample	5	--	--	--	--
Average sales \$	50,446	--	--	--	--
Average expense \$	51,007	--	--	--	--
Average net profit (loss) \$	-561	--	--	--	--
Businesses reporting a profit (No.)	3	--	--	--	--
Average sales \$	74,291	--	--	--	--
Average expense \$	70,000	--	--	--	--
Average net profit \$	4,291	--	--	--	--
Businesses reporting a loss (No.)	2	--	--	--	--
Average sales \$	13,550	--	--	--	--
Average expense \$	18,960	--	--	--	--
Average net loss \$	-5,410	--	--	--	--
<b>1986</b>					
Number of observations in sample	8	--	--	--	--
Average sales \$	234,313	--	--	--	--
Average expense \$	241,219	--	--	--	--
Average net profit (loss) \$	-6,906	--	--	--	--
Businesses reporting a profit (No.)	4	--	--	--	--
Average sales \$	490,948	--	--	--	--
Average expense \$	464,074	--	--	--	--
Average net profit \$	26,874	--	--	--	--
Businesses reporting a loss (No.)	4	--	--	--	--
Average sales \$	196,512	--	--	--	--
Average expense \$	206,638	--	--	--	--
Average net loss \$	-10,126	--	--	--	--

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

See Table 1 for symbols and notes



TABLE 1. Selected operating ratios, in percent of sales, 1986

Northwest Territories, Operators of Buildings and Dwellings (SIC 751)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	37				
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	67.4	--	--	--	--	100.0	67.4	--	--	--	--
Depreciation	33.7	--	--	--	--	100.0	33.7	--	--	--	--
Repairs & maintenance	3.7	--	--	--	--	39.6	9.2	--	--	--	--
Heat, light & telephone	6.2	--	--	--	--	36.9	16.7	--	--	--	--
Rent	23.8	--	--	--	--	71.4	33.3	--	--	--	--
Personnel expenses	2.8	--	--	--	--	26.0	10.7	--	--	--	--
Financial expenses	33.2	--	--	--	--	100.0	33.2	--	--	--	--
Interest & bank charges	25.8	--	--	--	--	100.0	25.8	--	--	--	--
Professional fees	7.5	--	--	--	--	97.6	7.7	--	--	--	--
Other expenses	16.0	--	--	--	--	97.6	16.4	--	--	--	--
Profit (loss)	-19.4	--	--	--	--	100.0	-19.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

## Symbols

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

## Footnotes

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

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile.(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 751 - Operators of Buildings and Dwellings

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

TABLE 2. Balance sheet profile for 1986

## Northwest Territories, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	37				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	11	--	--	--	--
Accounts and notes receivable	5	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	6	--	--	--	--
Total current assets	22	--	--	--	--
Fixed assets	487	--	--	--	--
Less: Accum. dep. on fixed assets	57	--	--	--	--
Other assets	16	--	--	--	--
<b>Total assets</b>	<b>468</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	37	--	--	--	--
Other current liabilities	35	--	--	--	--
Total current liabilities	72	--	--	--	--
Mortgages payable	108	--	--	--	--
Long term debt	132	--	--	--	--
Other liabilities	144	--	--	--	--
<b>Total liabilities</b>	<b>455</b>	--	--	--	--
<b>Total equity</b>	<b>12</b>	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

## Northwest Territories, Operators of Buildings and Dwellings (SIC 751)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	37				
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)	-23.7	--	--	--	--
Interest coverage ratio (times)	15.9	--	--	--	--
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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = 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, 1986**  
**Northwest Territories, Operators of Buildings and Dwellings (SIC 751)**

	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>Operating activities</b>					
Cash from operations	-1	--	--	--	--
Depreciation	17	--	--	--	--
Other	6	--	--	--	--
<b>Dividends</b>	-	--	--	--	--
<b>Investment activities</b>					
Disposal of fixed assets	2	--	--	--	--
Purchase of fixed assets	-3	--	--	--	--
Increase in investment	-3	--	--	--	--
Decrease in investment	1	--	--	--	--
<b>Financing activities</b>					
Increase in long term debt	-	--	--	--	--
Repayment of long term debt	-17	--	--	--	--
Loans from shareholders	2	--	--	--	--
Repayment of loans from shareholders	-3	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	-	--	--	--	--
<b>Cash &amp; equivalents-Beginning of the year</b>	20	--	--	--	--
<b>Cash &amp; equivalents - End of the year</b>	21	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

**TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986**  
**Northwest Territories, 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)
1983					
Total	49	11,537	508	3	-
less than 20	45	6,037	276	3	-
20 - 99	2	X	45	-	-
100 - 499	2	X	187	-	-
500 and over	-	-	-	-	-
1986					
Total	63	20,193	781	10	...
less than 20	57	12,766	492	7	...
20 - 99	4	X	30	3	...
100 - 499	2	X	259	-	...
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, 1984-1986  
Northwest Territories, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	3				
Average sales \$	313,859	--	--	--	--
Average expense \$	259,723	--	--	--	--
Average net profit (loss) \$	54,136	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	313,859	--	--	--	--
Average expense \$	259,723	--	--	--	--
Average net profit \$	54,136	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1985</b>					
Number of observations in sample	4				
Average sales \$	81,187	--	--	--	--
Average expense \$	99,127	--	--	--	--
Average net profit (loss) \$	-17,940	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	14,090	--	--	--	--
Average expense \$	13,590	--	--	--	--
Average net profit \$	500	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	215,380	--	--	--	--
Average expense \$	270,200	--	--	--	--
Average net loss \$	-54,820	--	--	--	--
<b>1986</b>					
Number of observations in sample	13				
Average sales \$	158,554	--	--	--	--
Average expense \$	156,584	--	--	--	--
Average net profit (loss) \$	1,970	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	201,609	--	--	--	--
Average expense \$	181,334	--	--	--	--
Average net profit \$	20,275	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	156,210	--	--	--	--
Average expense \$	171,739	--	--	--	--
Average net loss \$	-15,529	--	--	--	--

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

See Table 1 for symbols and notes



**TABLE 1. Selected operating ratios, in percent of sales, 1986**  
**Northwest Territories, Operators of Non-Residential Buildings (SIC 7512)**

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	18				
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	72.8	--	--	--	--	100.0	72.8	--	--	--	--
Depreciation	35.8	--	--	--	--	100.0	35.8	--	--	--	--
Repairs & maintenance	3.1	--	--	--	--	30.7	10.3	--	--	--	--
Heat, light & telephone	5.4	--	--	--	--	30.7	17.6	--	--	--	--
Rent	28.5	--	--	--	--	83.3	34.2	--	--	--	--
Personnel expenses	2.3	--	--	--	--	26.6	8.7	--	--	--	--
Financial expenses	30.6	--	--	--	--	100.0	30.6	--	--	--	--
Interest & bank charges	22.9	--	--	--	--	100.0	22.9	--	--	--	--
Professional fees	7.7	--	--	--	--	97.2	7.9	--	--	--	--
Other expenses	16.4	--	--	--	--	97.2	16.9	--	--	--	--
Profit (loss)	-22.1	--	--	--	--	100.0	-22.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

#### Symbols

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

#### Footnotes

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

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 7512 - Operators of Non-Residential Buildings

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

TABLE 2. Balance sheet profile for 1986

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	6	--	--	--	--
Accounts and notes receivable	3	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	4	--	--	--	--
Total current assets	13	--	--	--	--
Fixed assets	374	--	--	--	--
Less: Accum. dep. on fixed assets	51	--	--	--	--
Other assets	13	--	--	--	--
<b>Total assets</b>	<b>348</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	36	--	--	--	--
Other current liabilities	19	--	--	--	--
Total current liabilities	55	--	--	--	--
Mortgages payable	26	--	--	--	--
Long term debt	82	--	--	--	--
Other liabilities	182	--	--	--	--
<b>Total liabilities</b>	<b>345</b>	--	--	--	--
<b>Total equity</b>	<b>3</b>	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	18				
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)	-26.7	--	--	--	--
Interest coverage ratio (times)	8.9	--	--	--	--
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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = 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, 1986**  
**Northwest Territories, Operators of Non-Residential Buildings (SIC 7512)**

	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>Operating activities</b>					
Cash from operations	-	--	--	--	--
Depreciation	16	--	--	--	--
Other	4	--	--	--	--
<b>Dividends</b>	-	--	--	--	--
<b>Investment activities</b>					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-	--	--	--	--
Increase in investment	-3	--	--	--	--
Decrease in investment	-	--	--	--	--
<b>Financing activities</b>					
Increase in long term debt	-	--	--	--	--
Repayment of long term debt	-16	--	--	--	--
Loans from shareholders	2	--	--	--	--
Repayment of loans from shareholders	-3	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	-2	--	--	--	--
<b>Cash &amp; equivalents-Beginning of the year</b>	20	--	--	--	--
<b>Cash &amp; equivalents - End of the year</b>	18	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

**TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986**  
**Northwest Territories, 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)
1983					
Total	49	11,537	508	3	-
less than 20	45	6,037	276	3	-
20 - 99	2	X	45	-	-
100 - 499	2	X	187	-	-
500 and over	-	-	-	-	-
1986					
Total	63	20,193	781	10	...
less than 20	57	12,766	492	7	...
20 - 99	4	X	30	3	...
100 - 499	2	X	259	-	...
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, 1984-1986**  
**Northwest Territories, Operators of Non-Residential Buildings (SIC 7512)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</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>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	11				
Average sales \$	156,592	--	--	--	--
Average expense \$	154,380	--	--	--	--
Average net profit (loss) \$	2,212	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	208,029	--	--	--	--
Average expense \$	185,467	--	--	--	--
Average net profit \$	22,562	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	154,155	--	--	--	--
Average expense \$	169,373	--	--	--	--
Average net loss \$	-15,218	--	--	--	--

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

See Table 1 for symbols and notes



**TABLE 1. Selected operating ratios, in percent of sales, 1986**  
**Northwest Territories, Insurance and Real Estate Agencies (SIC 7611)**

	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				
Occupancy expenses	15.8	--	--	--	--	100.0	15.8	--	--	--	--
Depreciation	4.9	--	--	--	--	87.5	5.6	--	--	--	--
Repairs & maintenance	2.4	--	--	--	--	87.5	2.7	--	--	--	--
Heat, light & telephone	3.0	--	--	--	--	87.5	3.4	--	--	--	--
Rent	5.5	--	--	--	--	87.5	6.3	--	--	--	--
Personnel expenses	43.2	--	--	--	--	100.0	43.2	--	--	--	--
Financial expenses	11.3	--	--	--	--	100.0	11.3	--	--	--	--
Interest & bank charges	5.7	--	--	--	--	100.0	5.7	--	--	--	--
Professional fees	5.6	--	--	--	--	100.0	5.6	--	--	--	--
Other expenses	18.9	--	--	--	--	100.0	18.9	--	--	--	--
Profit (loss)	10.8	--	--	--	--	87.5	12.3	--	--	--	--
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 \$10,000 and \$2,000,000.

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 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 such as: real estate appraisal services, independent insurance claim adjusters, insurance agents and brokers, insurance and real estate agencies, insurance broker services and real estate agencies.

TABLE 2. Balance sheet profile for 1986

Northwest Territories, Insurance and Real Estate Agencies (SIC 7611)

	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	41	--	--	--	--
Accounts and notes receivable	47	--	--	--	--
Inventory	4	--	--	--	--
Other current assets	-	--	--	--	--
Total current assets	92	--	--	--	--
Fixed assets	48	--	--	--	--
Less: Accum. dep. on fixed assets	9	--	--	--	--
Other assets	19	--	--	--	--
<b>Total assets</b>	<b>151</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	6	--	--	--	--
Other current liabilities	65	--	--	--	--
Total current liabilities	71	--	--	--	--
Mortgages payable	11	--	--	--	--
Long term debt	26	--	--	--	--
Other liabilities	9	--	--	--	--
<b>Total liabilities</b>	<b>118</b>	--	--	--	--
<b>Total equity</b>	<b>33</b>	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

Northwest Territories, Insurance and Real Estate Agencies (SIC 7611)

	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)	1.9	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	144.5	--	--	--	--
Interest coverage ratio (times)	49.9	--	--	--	--
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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

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

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = 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, 1986**  
**Northwest Territories, 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)					
<b>Operating activities</b>	-				
Cash from operations	-	--	--	--	--
Depreciation	-	--	--	--	--
Other	-	--	--	--	--
<b>Dividends</b>	-	--	--	--	--
<b>Investment activities</b>	-				
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
<b>Financing activities</b>	-				
Increase in long term debt	-	--	--	--	--
Repayment of long term debt	-	--	--	--	--
Loans from shareholders	-	--	--	--	--
Repayment of loans from shareholders	-	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	-	--	--	--	--
<b>Cash &amp; equivalents-Beginning of the year</b>	-	--	--	--	--
<b>Cash &amp; equivalents - End of the year</b>	-	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

**TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986**  
**Northwest Territories, 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)
1983					
Total	8	525	27	1	2
less than 20	7	X	24	-	2
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	1	X	3	1	-
1986					
Total	14	1,485	69	4	...
less than 20	13	X	61	4	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	1	X	8	-	...

(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, 1984-1986  
Northwest Territories, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit (loss) \$	-	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit \$	-	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1985</b>					
Number of observations in sample	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit (loss) \$	-	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit \$	-	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1986</b>					
Number of observations in sample	2				
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.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--

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

See Table 1 for symbols and notes



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

	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	13.4	--	--	--	--	100.0	13.4	--	--	--	--
Depreciation	6.3	--	--	--	--	100.0	6.3	--	--	--	--
Repairs & maintenance	1.6	--	--	--	--	60.0	2.6	--	--	--	--
Heat, light & telephone	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Rent	4.2	--	--	--	--	80.0	5.2	--	--	--	--
Personnel expenses	60.5	--	--	--	--	100.0	60.5	--	--	--	--
Financial expenses	4.7	--	--	--	--	100.0	4.7	--	--	--	--
Interest & bank charges	2.6	--	--	--	--	100.0	2.6	--	--	--	--
Professional fees	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Other expenses	25.3	--	--	--	--	100.0	25.3	--	--	--	--
Profit (loss)	-4.0	--	--	--	--	80.0	-5.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

**Symbols**

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

**Footnotes**

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

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 7721 - Computer Services**

Businesses primarily engaged in providing computer facilities on a rental, leasing or time sharing basis and such activities as programming, planning and systems work.

**TABLE 2. Balance sheet profile for 1986**  
**Northwest Territories, Computer Services (SIC 7721)**

	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	1	--	--	--	--
Accounts and notes receivable	30	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	5	--	--	--	--
Total current assets	36	--	--	--	--
Fixed assets	67	--	--	--	--
Less: Accum. dep. on fixed assets	34	--	--	--	--
Other assets	-	--	--	--	--
<b>Total assets</b>	<b>70</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	23	--	--	--	--
Other current liabilities	19	--	--	--	--
Total current liabilities	42	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	4	--	--	--	--
Other liabilities	13	--	--	--	--
<b>Total liabilities</b>	<b>60</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>11</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

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

See Table 1 for symbols and notes.

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

	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)	209.1	--	--	--	--
Interest coverage ratio (times)	-0.2	--	--	--	--
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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

**Definitions:**

**1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = 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, 1986**  
**Northwest Territories, Computer Services (SIC 7721)**

	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>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	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	X	--	--	--	--
<b>Cash &amp; equivalents-Beginning of the year</b>	X	--	--	--	--
<b>Cash &amp; equivalents - End of the year</b>	X	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

**TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986**  
**Northwest Territories, Computer Services (SIC 7721)**

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)
1983					
Total	3	260	12	-	1
less than 20	3	260	12	-	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	1
500 and over	-	-	-	-	-
1986					
Total	7	550	21	3	...
less than 20	6	X	17	3	...
20 - 99	1	X	4	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.  
 (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, 1984-1986  
Northwest Territories, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit (loss) \$	-	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit \$	-	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1985</b>					
Number of observations in sample	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit (loss) \$	-	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit \$	-	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1986</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	--	--	--	--

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

See Table 1 for symbols and notes



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

	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	11.5	--	--	--	--	100.0	11.5	--	--	--	--
Depreciation	7.5	--	--	--	--	96.6	7.8	--	--	--	--
Repairs & maintenance	0.2	--	--	--	--	10.0	1.7	--	--	--	--
Heat, light & telephone	3.3	--	--	--	--	96.6	3.4	--	--	--	--
Rent	0.5	--	--	--	--	8.3	6.4	--	--	--	--
Personnel expenses	49.4	--	--	--	--	98.3	50.2	--	--	--	--
Financial expenses	12.0	--	--	--	--	100.0	12.0	--	--	--	--
Interest & bank charges	1.4	--	--	--	--	98.3	1.4	--	--	--	--
Professional fees	10.6	--	--	--	--	98.4	10.8	--	--	--	--
Other expenses	24.6	--	--	--	--	100.0	24.6	--	--	--	--
Profit (loss)	2.6	--	--	--	--	100.0	2.6	--	--	--	--
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 \$10,000 and \$2,000,000.

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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, organization management consultants, personnel management consultants and tariff and customs consultants.

TABLE 2. Balance sheet profile for 1986

## Northwest Territories, Management Consulting Services (SIC 7771)

	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)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	25	--	--	--	--
Accounts and notes receivable	14	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	1	--	--	--	--
Total current assets	40	--	--	--	--
Fixed assets	37	--	--	--	--
Less: Accum. dep. on fixed assets	13	--	--	--	--
Other assets	22	--	--	--	--
<b>Total assets</b>	<b>85</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	15	--	--	--	--
Other current liabilities	16	--	--	--	--
Total current liabilities	31	--	--	--	--
Mortgages payable	4	--	--	--	--
Long term debt	23	--	--	--	--
Other liabilities	6	--	--	--	--
<b>Total liabilities</b>	<b>66</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>20</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

## Northwest Territories, Management Consulting Services (SIC 7771)

	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)	1.9	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	...	--	--	--	--
Interest coverage ratio (times)	17.5	--	--	--	--
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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

## 2. Leverage ratios:

a) Debt/equity = 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, 1986  
Northwest Territories, Management Consulting Services (SIC 7771)

	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 \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986  
Northwest Territories, 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)
1983					
Total	6	268	16	3	4
less than 20	6	268	16	3	2
20 - 99	-	-	-	-	2
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1986					
Total	21	1,456	75	7	...
less than 20	19	X	55	7	...
20 - 99	2	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, 1984-1986  
Northwest Territories, Management Consulting Services (SIC 7771)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit (loss) \$	-	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit \$	-	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1985</b>					
Number of observations in sample	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit (loss) \$	-	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit \$	-	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1986</b>					
Number of observations in sample	11				
Average sales \$	22,847	--	--	--	--
Average expense \$	9,553	--	--	--	--
Average net profit (loss) \$	13,294	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	28,617	--	--	--	--
Average expense \$	7,707	--	--	--	--
Average net profit \$	20,910	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	26,831	--	--	--	--
Average expense \$	27,321	--	--	--	--
Average net loss \$	-490	--	--	--	--

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

See Table 1 for symbols and notes



TABLE 1. Selected operating ratios, in percent of sales, 1986

## Northwest Territories, Hotels and Motor Hotels (SIC 9111)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
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	18.5	--	--	--	--	100.0	18.5	--	--	--	--
Depreciation	5.1	--	--	--	--	100.0	5.1	--	--	--	--
Repairs & maintenance	2.2	--	--	--	--	100.0	2.2	--	--	--	--
Heat, light & telephone	11.1	--	--	--	--	100.0	11.1	--	--	--	--
Rent	0.1	--	--	--	--	18.9	0.8	--	--	--	--
Personnel expenses	23.3	--	--	--	--	100.0	23.3	--	--	--	--
Financial expenses	10.9	--	--	--	--	100.0	10.9	--	--	--	--
Interest & bank charges	9.4	--	--	--	--	100.0	9.4	--	--	--	--
Professional fees	1.5	--	--	--	--	100.0	1.5	--	--	--	--
Other expenses	46.6	--	--	--	--	100.0	46.6	--	--	--	--
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
- \* confidential

## Footnotes

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

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

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

TABLE 2. Balance sheet profile for 1986

Northwest Territories, Hotels and Motor Hotels (SIC 9111)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	23	--	--	--	--
Accounts and notes receivable	27	--	--	--	--
Inventory	16	--	--	--	--
Other current assets	2	--	--	--	--
Total current assets	69	--	--	--	--
Fixed assets	915	--	--	--	--
Less: Accum. dep. on fixed assets	243	--	--	--	--
Other assets	21	--	--	--	--
<b>Total assets</b>	<b>762</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	79	--	--	--	--
Other current liabilities	255	--	--	--	--
Total current liabilities	334	--	--	--	--
Mortgages payable	144	--	--	--	--
Long term debt	391	--	--	--	--
Other liabilities	13	--	--	--	--
<b>Total liabilities</b>	<b>882</b>	--	--	--	--
<b>Total equity</b>	<b>-120</b>	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

Northwest Territories, Hotels and Motor Hotels (SIC 9111)

	Total (2)	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)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	0.3	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	...	--	--	--	--
Interest coverage ratio (times)	182.5	--	--	--	--
Debt ratio (times)	1.2	--	--	--	--

(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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

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

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = 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, 1986**  
**Northwest Territories, Hotels and Motor Hotels (SIC 9111)**

	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>Operating activities</b>					
Cash from operations	-17	--	--	--	--
Depreciation	91	--	--	--	--
Other	-64	--	--	--	--
<b>Dividends</b>	-51	--	--	--	--
<b>Investment activities</b>					
Disposal of fixed assets	4	--	--	--	--
Purchase of fixed assets	-26	--	--	--	--
Increase in investment	-1	--	--	--	--
Decrease in investment	7	--	--	--	--
<b>Financing activities</b>					
Increase in long term debt	-	--	--	--	--
Repayment of long term debt	-59	--	--	--	--
Loans from shareholders	136	--	--	--	--
Repayment of loans from shareholders	-37	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-4	--	--	--	--
Other	6	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	-15	--	--	--	--
<b>Cash &amp; equivalents-Beginning of the year</b>	49	--	--	--	--
<b>Cash &amp; equivalents - End of the year</b>	34	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

**TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986**  
**Northwest Territories, 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)
1983					
Total	17	4,366	376	-	6
less than 20	11	1,221	104	-	5
20 - 99	5	X	177	-	1
100 - 499	1	X	95	-	-
500 and over	-	-	-	-	-
1986					
Total	26	6,241	506	2	...
less than 20	18	1,941	148	1	...
20 - 99	6	X	256	-	...
100 - 499	2	X	102	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, 1984-1986  
Northwest Territories, Hotels and Motor Hotels (SIC 9111)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</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>1985</b>					
Number of observations in sample	4				
Average sales \$	1,016,667	--	--	--	--
Average expense \$	739,167	--	--	--	--
Average net profit (loss) \$	277,500	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	1,016,667	--	--	--	--
Average expense \$	739,167	--	--	--	--
Average net profit \$	277,500	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1986</b>					
Number of observations in sample	9				
Average sales \$	1,121,308	--	--	--	--
Average expense \$	1,105,052	--	--	--	--
Average net profit (loss) \$	16,256	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	1,156,133	--	--	--	--
Average expense \$	1,000,443	--	--	--	--
Average net profit \$	155,690	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	1,155,293	--	--	--	--
Average expense \$	1,369,035	--	--	--	--
Average net loss \$	-213,742	--	--	--	--

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

See Table 1 for symbols and notes



TABLE 1. Selected operating ratios, in percent of sales, 1986

## Northwest Territories, Licensed Restaurants (SIC 9211)

	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	39.6	--	--	--	--	100.0	39.6	--	--	--	--
Occupancy expenses	14.9	--	--	--	--	100.0	14.9	--	--	--	--
Depreciation	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Repairs & maintenance	2.0	--	--	--	--	100.0	2.0	--	--	--	--
Heat, light & telephone	3.6	--	--	--	--	100.0	3.6	--	--	--	--
Rent	6.9	--	--	--	--	85.6	8.1	--	--	--	--
Personnel expenses	33.8	--	--	--	--	100.0	33.8	--	--	--	--
Financial expenses	2.7	--	--	--	--	100.0	2.7	--	--	--	--
Interest & bank charges	1.8	--	--	--	--	100.0	1.8	--	--	--	--
Professional fees	0.9	--	--	--	--	100.0	0.9	--	--	--	--
Other expenses	7.2	--	--	--	--	100.0	7.2	--	--	--	--
Profit (loss)	1.7	--	--	--	--	100.0	1.7	--	--	--	--
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 \$10,000 and \$2,000,000.

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 and licensed to serve alcoholic beverages.

**TABLE 2. Balance sheet profile for 1986**  
**Northwest Territories, Licensed Restaurants (SIC 9211)**

	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	11	--	--	--	--
Accounts and notes receivable	3	--	--	--	--
Inventory	21	--	--	--	--
Other current assets	9	--	--	--	--
Total current assets	45	--	--	--	--
Fixed assets	200	--	--	--	--
Less: Accum. dep. on fixed assets	32	--	--	--	--
Other assets	16	--	--	--	--
<b>Total assets</b>	<b>228</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	13	--	--	--	--
Other current liabilities	45	--	--	--	--
Total current liabilities	58	--	--	--	--
Mortgages payable	24	--	--	--	--
Long term debt	103	--	--	--	--
Other liabilities	18	--	--	--	--
<b>Total liabilities</b>	<b>204</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>24</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

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

See Table 1 for symbols and notes.

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

	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)	0.9	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	6.9	--	--	--	--
Interest coverage ratio (times)	5.8	--	--	--	--
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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

#### Definitions:

##### 1. Liquidity ratio:

Current = current assets / current liabilities.

##### 2. Leverage ratios:

- a) Debt/equity = 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, 1986  
Northwest Territories, Licensed Restaurants (SIC 9211)

	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>Operating activities</b>					
Cash from operations	1	--	--	--	--
Depreciation	25	--	--	--	--
Other	28	--	--	--	--
<b>Dividends</b>	-	--	--	--	--
<b>Investment activities</b>					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-291	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
<b>Financing activities</b>					
Increase in long term debt	163	--	--	--	--
Repayment of long term debt	-14	--	--	--	--
Loans from shareholders	87	--	--	--	--
Repayment of loans from shareholders	-28	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-1	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	<b>-30</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Cash &amp; equivalents-Beginning of the year</b>	<b>43</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Cash &amp; equivalents - End of the year</b>	<b>12</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986  
Northwest Territories, 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)
1983					
Total	12	3,485	191	2	2
less than 20	10	X	75	2	1
20 - 99	-	-	-	-	1
100 - 499	-	-	-	-	-
500 and over	2	X	116	-	-
1986					
Total	18	2,077	159	6	...
less than 20	14	1,372	105	5	...
20 - 99	3	X	38	1	...
100 - 499	-	-	-	-	...
500 and over	1	X	16	-	...

(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, 1984-1986  
Northwest Territories, Licensed Restaurants (SIC 9211)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	5				
Average sales \$	211,170	--	--	--	--
Average expense \$	201,201	--	--	--	--
Average net profit (loss) \$	9,969	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	270,523	--	--	--	--
Average expense \$	256,444	--	--	--	--
Average net profit \$	14,079	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	383,402	--	--	--	--
Average expense \$	389,402	--	--	--	--
Average net loss \$	-6,000	--	--	--	--
<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.)	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	--	--	--	--
<b>1986</b>					
Number of observations in sample	14				
Average sales \$	676,255	--	--	--	--
Average expense \$	677,521	--	--	--	--
Average net profit (loss) \$	-1,266	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	305,103	--	--	--	--
Average expense \$	279,121	--	--	--	--
Average net profit \$	25,982	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	704,368	--	--	--	--
Average expense \$	726,295	--	--	--	--
Average net loss \$	-21,927	--	--	--	--

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

See Table 1 for symbols and notes



TABLE 1. Selected operating ratios, in percent of sales, 1986

Northwest Territories, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

	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	51.3	--	--	--	--	100.0	51.3	--	--	--	--
Occupancy expenses	35.8	--	--	--	--	100.0	35.8	--	--	--	--
Depreciation	13.4	--	--	--	--	100.0	13.4	--	--	--	--
Repairs & maintenance	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Heat, light & telephone	13.0	--	--	--	--	100.0	13.0	--	--	--	--
Rent	8.0	--	--	--	--	64.8	12.3	--	--	--	--
Personnel expenses	14.8	--	--	--	--	64.8	22.8	--	--	--	--
Financial expenses	15.6	--	--	--	--	100.0	15.6	--	--	--	--
Interest & bank charges	12.8	--	--	--	--	100.0	12.8	--	--	--	--
Professional fees	2.7	--	--	--	--	100.0	2.7	--	--	--	--
Other expenses	8.0	--	--	--	--	100.0	8.0	--	--	--	--
Profit (loss)	-25.5	--	--	--	--	100.0	-25.5	--	--	--	--
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 \$10,000 and \$2,000,000.

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 9212 - Unlicensed Restaurants (Including Drive-Ins)

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

TABLE 2. Balance sheet profile for 1986

Northwest Territories, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

	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	6	--	--	--	--
Accounts and notes receivable	2	--	--	--	--
Inventory	9	--	--	--	--
Other current assets	1	--	--	--	--
Total current assets	17	--	--	--	--
Fixed assets	231	--	--	--	--
Less: Accum. dep. on fixed assets	62	--	--	--	--
Other assets	15	--	--	--	--
<b>Total assets</b>	<b>200</b>	--	--	--	--
<b>Liabilities and equity</b>					
Current loans	23	--	--	--	--
Other current liabilities	20	--	--	--	--
Total current liabilities	43	--	--	--	--
Mortgages payable	17	--	--	--	--
Long term debt	91	--	--	--	--
Other liabilities	16	--	--	--	--
<b>Total liabilities</b>	<b>167</b>	--	--	--	--
<b>Total equity</b>	<b>33</b>	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

Northwest Territories, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

	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)	0.3	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	-2.7	--	--	--	--
Interest coverage ratio (times)	3.2	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

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

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

See Table 1 for symbols and 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, 1986**  
**Northwest Territories, Unlicensed Restaurants (including Drive-ins) (SIC 9212)**

	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)					
<b>Operating activities</b>	-				
Cash from operations	-	--	--	--	--
Depreciation	-	--	--	--	--
Other	-	--	--	--	--
<b>Dividends</b>	-	--	--	--	--
<b>Investment activities</b>	-				
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
<b>Financing activities</b>	-				
Increase in long term debt	-	--	--	--	--
Repayment of long term debt	-	--	--	--	--
Loans from shareholders	-	--	--	--	--
Repayment of loans from shareholders	-	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	-	--	--	--	--
<b>Cash &amp; equivalents-Beginning of the year</b>	-	--	--	--	--
<b>Cash &amp; equivalents - End of the year</b>	-	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

**TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986**  
**Northwest Territories, Unlicensed Restaurants (including Drive-ins) (SIC 9212)**

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)
1983					
Total	8	1,046	57	2	-
less than 20	7	X	37	2	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	1	X	20	-	-
1986					
Total	16	1,527	113	6	...
less than 20	12	658	46	5	...
20 - 99	3	X	46	1	...
100 - 499	-	-	-	-	...
500 and over	1	X	21	-	...

(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, 1984-1986  
Northwest Territories, Unlicensed Restaurants (including Drive-ins) (SIC 9212)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</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>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	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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes



**TABLE 1. Selected operating ratios, in percent of sales, 1986**  
**Northwest Territories, Services to Buildings and Dwellings (SIC 995)**

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	18				
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	10.8	--	--	--	--	98.8	10.9	--	--	--	--
Depreciation	4.9	--	--	--	--	63.4	7.7	--	--	--	--
Repairs & maintenance	3.3	--	--	--	--	63.8	5.2	--	--	--	--
Heat, light & telephone	2.5	--	--	--	--	90.5	2.7	--	--	--	--
Rent	0.1	--	--	--	--	4.7	2.9	--	--	--	--
Personnel expenses	13.5	--	--	--	--	64.6	20.9	--	--	--	--
Financial expenses	1.0	--	--	--	--	64.6	1.5	--	--	--	--
Interest & bank charges	0.7	--	--	--	--	55.1	1.2	--	--	--	--
Professional fees	0.3	--	--	--	--	45.1	0.7	--	--	--	--
Other expenses	20.1	--	--	--	--	100.0	20.1	--	--	--	--
Profit (loss)	54.5	--	--	--	--	100.0	54.5	--	--	--	--
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 \$10,000 and \$2,000,000.

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 995 - 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 1986

Northwest Territories, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
<b>Assets</b>					
Cash	-	--	--	--	--
Accounts and notes receivable	3	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	2	--	--	--	--
Total current assets	6	--	--	--	--
Fixed assets	10	--	--	--	--
Less: Accum. dep. on fixed assets	4	--	--	--	--
Other assets	1	--	--	--	--
<b>Total assets</b>	<b>13</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	1	--	--	--	--
Other current liabilities	5	--	--	--	--
Total current liabilities	6	--	--	--	--
Mortgages payable	1	--	--	--	--
Long term debt	2	--	--	--	--
Other liabilities	1	--	--	--	--
<b>Total liabilities</b>	<b>9</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>4</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1986

Northwest Territories, Services to Buildings and Dwellings (SIC 995)

	Total(2)	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)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	1.0	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	6.0	--	--	--	--
Interest coverage ratio (times)	1.9	--	--	--	--
Debt ratio (times)	1.9	--	--	--	--

(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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

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

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = 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, 1986**  
**Northwest Territories, Services to Buildings and Dwellings (SIC 995)**

	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>Operating activities</b>					
Cash from operations	4	--	--	--	--
Depreciation	13	--	--	--	--
Other	7	--	--	--	--
<b>Dividends</b>	-	--	--	--	--
<b>Investment activities</b>					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-81	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
<b>Financing activities</b>					
Increase in long term debt	49	--	--	--	--
Repayment of long term debt	-12	--	--	--	--
Loans from shareholders	21	--	--	--	--
Repayment of loans from shareholders	-17	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	<b>-15</b>	--	--	--	--
<b>Cash &amp; equivalents-Beginning of the year</b>	<b>17</b>	--	--	--	--
<b>Cash &amp; equivalents - End of the year</b>	<b>2</b>	--	--	--	--

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

**TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986**  
**Northwest Territories, 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)
1983					
Total	25	2,437	184	5	5
less than 20	22	1,516	129	5	5
20 - 99	2	X	50	-	-
100 - 499	1	X	5	-	-
500 and over	-	-	-	-	-
1986					
Total	34	2,747	214	7	...
less than 20	30	1,196	89	7	...
20 - 99	3	X	100	-	...
100 - 499	-	-	-	-	...
500 and over	1	X	25	-	...

(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, 1984-1986  
Northwest Territories, Services to Buildings and Dwellings (SIC 995)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>1984</b>					
Number of observations in sample	6				
Average sales \$	87,567	--	--	--	--
Average expense \$	77,630	--	--	--	--
Average net profit (loss) \$	9,937	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	47,067	--	--	--	--
Average expense \$	29,435	--	--	--	--
Average net profit \$	17,632	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	432,795	--	--	--	--
Average expense \$	467,795	--	--	--	--
Average net loss \$	-35,000	--	--	--	--
<b>1985</b>					
Number of observations in sample	5				
Average sales \$	87,507	--	--	--	--
Average expense \$	74,534	--	--	--	--
Average net profit (loss) \$	12,973	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	87,507	--	--	--	--
Average expense \$	74,534	--	--	--	--
Average net profit \$	12,973	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--
<b>1986</b>					
Number of observations in sample	23				
Average sales \$	58,575	--	--	--	--
Average expense \$	49,662	--	--	--	--
Average net profit (loss) \$	8,913	--	--	--	--
Businesses reporting a profit (No.)	20				
Average sales \$	58,188	--	--	--	--
Average expense \$	48,203	--	--	--	--
Average net profit \$	9,985	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	94,685	--	--	--	--
Average expense \$	98,729	--	--	--	--
Average net loss \$	-4,044	--	--	--	--

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

See Table 1 for symbols and notes



TABLE 1. Selected operating ratios, in percent of sales, 1986

## Northwest Territories, Janitorial Services (SIC 9953)

	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)	--	--	--	--

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	10.6	--	--	--	--	98.6	10.7	--	--	--	--
Depreciation	2.2	--	--	--	--	31.9	6.8	--	--	--	--
Repairs & maintenance	5.3	--	--	--	--	83.6	6.3	--	--	--	--
Heat, light & telephone	3.0	--	--	--	--	97.2	3.1	--	--	--	--
Rent	0.2	--	--	--	--	5.7	2.9	--	--	--	--
Personnel expenses	12.3	--	--	--	--	33.3	37.0	--	--	--	--
Financial expenses	0.8	--	--	--	--	33.3	2.4	--	--	--	--
Interest & bank charges	0.5	--	--	--	--	30.5	1.8	--	--	--	--
Professional fees	0.3	--	--	--	--	18.3	1.4	--	--	--	--
Other expenses	18.9	--	--	--	--	100.0	18.9	--	--	--	--
Profit (loss)	57.4	--	--	--	--	100.0	57.4	--	--	--	--
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 \$10,000 and \$2,000,000.

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

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  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 cher service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning.

**TABLE 2. Balance sheet profile for 1986**  
**Northwest Territories, Janitorial Services (SIC 9953)**

	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	4	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	2	--	--	--	--
Total current assets	6	--	--	--	--
Fixed assets	12	--	--	--	--
Less: Accum. dep. on fixed assets	4	--	--	--	--
Other assets	1	--	--	--	--
<b>Total assets</b>	<b>16</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Liabilities and equity</b>					
Current loans	1	--	--	--	--
Other current liabilities	6	--	--	--	--
Total current liabilities	7	--	--	--	--
Mortgages payable	1	--	--	--	--
Long term debt	2	--	--	--	--
Other liabilities	1	--	--	--	--
<b>Total liabilities</b>	<b>11</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total equity</b>	<b>4</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

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

See Table 1 for symbols and notes.

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

	Total (2)	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)	--	--	--	--
Average					
<b>Liquidity ratio</b>					
Current ratio (times)	1.0	--	--	--	--
<b>Leverage ratios</b>					
Debt/equity ratio (times)	6.0	--	--	--	--
Interest coverage ratio (times)	1.9	--	--	--	--
Debt ratio (times)	1.9	--	--	--	--

(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 \$10,000 and \$2,000,000.

See Table 1 for symbols and notes.

**Definitions:**

**1. Liquidity ratio:**

Current = current assets / current liabilities.

**2. Leverage ratios:**

a) Debt/equity = 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, 1986**  
**Northwest Territories, Janitorial Services (SIC 9953)**

	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>Operating activities</b>					
Cash from operations	4	--	--	--	--
Depreciation	13	--	--	--	--
Other	7	--	--	--	--
<b>Dividends</b>	-	--	--	--	--
<b>Investment activities</b>					
Disposal of fixed assets	-	--	--	--	--
Purchase of fixed assets	-81	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
<b>Financing activities</b>					
Increase in long term debt	49	--	--	--	--
Repayment of long term debt	-12	--	--	--	--
Loans from shareholders	21	--	--	--	--
Repayment of loans from shareholders	-17	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
<b>Increase(decrease) in cash &amp; equivalents</b>	<b>-15</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Cash &amp; equivalents-Beginning of the year</b>	<b>17</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Cash &amp; equivalents - End of the year</b>	<b>2</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

(1) These estimates are based on a sample of incorporated businesses reporting sales between \$10,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.  
 See Table 1 for symbols and notes.

**TABLE 5. Employment changes by size of business, 1983-1986 based on SIC classification in 1986**  
**Northwest Territories, 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)
1983					
Total	25	2,437	184	5	5
less than 20	22	1,516	129	5	5
20 - 99	2	X	50	-	-
100 - 499	1	X	5	-	-
500 and over	-	-	-	-	-
1986					
Total	34	2,747	214	7	...
less than 20	30	1,196	89	7	...
20 - 99	3	X	100	-	...
100 - 499	-	-	-	-	...
500 and over	1	X	25	-	...

- (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, 1984-1986**  
**Northwest Territories, Janitorial Services (SIC 9953)**

Statistics Canada Library Bibliothèque Statistique Canada		Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
						
1010061911						
1984						
Number of observations in sample	6					
Average sales \$	87,567	--	--	--	--	--
Average expense \$	77,630	--	--	--	--	--
Average net profit (loss) \$	9,937	--	--	--	--	--
Businesses reporting a profit (No.)	5					
Average sales \$	47,067	--	--	--	--	--
Average expense \$	29,435	--	--	--	--	--
Average net profit \$	17,632	--	--	--	--	--
Businesses reporting a loss (No.)	1					
Average sales \$	432,795	--	--	--	--	--
Average expense \$	467,795	--	--	--	--	--
Average net loss \$	-35,000	--	--	--	--	--
1985						
Number of observations in sample	5					
Average sales \$	87,507	--	--	--	--	--
Average expense \$	74,534	--	--	--	--	--
Average net profit (loss) \$	12,973	--	--	--	--	--
Businesses reporting a profit (No.)	5					
Average sales \$	87,507	--	--	--	--	--
Average expense \$	74,534	--	--	--	--	--
Average net profit \$	12,973	--	--	--	--	--
Businesses reporting a loss (No.)	-					
Average sales \$	-	--	--	--	--	--
Average expense \$	-	--	--	--	--	--
Average net loss \$	-	--	--	--	--	--
1986						
Number of observations in sample	17					
Average sales \$	69,678	--	--	--	--	--
Average expense \$	60,506	--	--	--	--	--
Average net profit (loss) \$	9,172	--	--	--	--	--
Businesses reporting a profit (No.)	14					
Average sales \$	68,237	--	--	--	--	--
Average expense \$	58,333	--	--	--	--	--
Average net profit \$	9,904	--	--	--	--	--
Businesses reporting a loss (No.)	3					
Average sales \$	94,685	--	--	--	--	--
Average expense \$	98,729	--	--	--	--	--
Average net loss \$	-4,044	--	--	--	--	--

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

See Table 1 for symbols and notes