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.) Low sales value (\$000's)	33			w m	
High sales value (\$000's)	(1)				

		Indus	try aver	age(2)			Reporting businesses on				i y ( 3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Tot 257
		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				all un	90.9	3.9		-		
Repairs & maintenance	2.6					81.8	3.2		60 40		-
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			mb. 600	***	97.0	6.3				
Interest & bank charges	2.0					97.0	2.0				
Professional fees	4.1					97.0	4.3		40 10		-
Other expenses	26.0					100.0	26.0				-
Profit (loss)	2.4					97.0	2.5				
Total	100.0					100.0			604 000		-

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.

Total weighted expenditure on a given item - x 100 for each quartile (2) Value in each cell =

Total weighted sales of all businesses in the sample

Total weighted expenditure on a given item

- x 100 for each quartile. (3) Value in each cell =

Total weighted sales of businesses reporting this item of expenditure

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

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 quertile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

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

# Standard Industrial Classification Definition (SIC 1980):

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 lext 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%	To: 25"
Businesses in sample (No.)	33				
Low sales value (\$000's) High sales value (\$000's)	(1)		* *		-
			Average (\$000's)		
Assets					
Cash	32	m m			
Accounts and notes receivable	64				_
Inventory	14	~ -			-
Other current assets	8			m 4-	-
Total current assets	118				-
Fixed assets	127				der
Less: Accum. dep. on fixed assets	31				-
Other assets	19				-
Total assets	233				-
Liabilities and equity					
Current loans	43				-
Other current liabilities	58				-
Total current liabilities	101			en en	-
Mortgages payable	5				-
Long term debt	79				-
Other liabilities	7		60 (A		-
Total liabilities	192	-			-
Total equity	41	~~			-

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

See Table ! for symbols and notes.

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

Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%			
33 (1) (1)	(1)	150 245	2 45 406	406			
Average							
2.1	1.5	2.3	3.6	1.2			
-41.1 20.1 1.1	-5.3 63.0 1.1	-166.7 1.7 1.1	-2.1 27.9 0.9	8.5 -3.9 1.1			
	33 (1) (1) (1)	25%  33 (1) (1) (1) 150  2.1  2.1  1.5  -41.1 20.1 63.0	25% middle 25%  33 (1) (1) 150 (1) 245  Average  2.1 1.5 2.3  -41.1 -5.3 -166.7 20.1 63.0 1.7	25% middle 25% middle 25%  33 (1) (1) (1) 150 245 (1)  Average  2.1 1.5 2.3 3.6  -41.1 20.1 63.0 1.7 27.9			

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

See Table 1 for symbols and notes.

# Definitions:

## 1. Liquidity ratio:

Current = current assets / current liebilities.

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

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

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%
Susinesses in sample (No.)	3				
ow sales value (\$000's) ligh sales value (\$000's)	(1)	=======================================	gan san dan sila		
			Average (\$000's)		
perating activities					
Cash from operations	-15				
Depreciation	13				
Other	-34			**	
ividends	-				
nvestment activities					
Disposal of fixed assets	1				
Purchase of fixed assets	-50		no 40		
Increase in investment	-				
Decrease in investment					
inancing activities					
Increase in long term debt	-		po em		
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				the on	
ncrease(decrease) in cash & equivalents	-70				
ash & equivalents-Beginning of the year	49				
Cash & equivalents - End of the year	-21				

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)

		Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)	Number of businesses			Newly reporting(2)	No longer reporting(3)	
1983						
Total	16	4,239	166	1	10	
less than 20 20 - 99 100 - 499 500 and over	13 1 1	1.389 X X X	60 26 1 79	1	8 2 2 -	
1986	The state of the s					
Total	31	4,765	162	7		
less than 20 20 - 99 100 - 499 500 and over	28 2 1	3,333 X X	116 7 39	6 1 -		

<sup>(11</sup> 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.

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

<sup>&</sup>quot;Newly reporting" and "no longer reporting" businesses are essumed 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%
			1984		
umber of observations in sample	10				
Average sales \$ Average expense \$ Average net profit (loss) \$	617.226 646.736 -29.510			=======================================	* *
usinesses reporting a profit (No.) Average sales \$	8 629,066				
Average expense \$ Average net profit \$	606,103 22,963				
usinesses reporting a loss (No.) Average sales \$	1,432.538		n. 49		W 01
Average expense \$ Average net loss \$	1,635.982 -203,444		0 =0 0 0	e =	
			1985		
lumber of observations in sample	16 439.627				
Average sales \$ Average expense \$ Average net profit (loss) \$	428.671	- **	= =	40 40 60 40	
usinesses reporting a profit (No.) Average sales \$	13 453.125		tir qu		
Average expense \$ Average net profit \$	12.475		and the		
Average sales \$	3 932.964		40-40-		
Average expense \$ Average net loss \$	936.210		· ·	ф m	
			1986		
Number of observations in sample Average sales \$	12 281,572	60- 109			60- 60
Average expense \$ Average net profit (loss) \$	287,603 -6.031	* *	99 G0 99 G0	p. st.	
Businesses reporting a profit (No.) Average sales \$	8 296.512				
Average expense \$ Average net profit \$	280,053	• •			di se
Businesses reporting a loss (No.)  Average sales \$	356,817		***		* *
MICHAE SOICS W	441,958				

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

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

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

 Lower middle 25% ercent o	Upper middle 25% f sales	Top 25%	% businesses reporting	36.5 8.5 2.6	Bottom 25%	Lower middle 25%	Upper middle 25%	
 		m **	100.0	8.5 2.6	- to			See See
 		m **	100.0	8.5 2.6				
 	40 pm		100.0	2.6				Des des
 				2.6				
			0.0 4			to be		
			32.4	2.1				
			92.4	2.9				
 			53.0	2.7				
 			92.4	41.2				
 			100.0	2.8				
 			92.4	1.5				
 	pt. 10		92.4	1.5				
 			100.0	13.0		~=	der der	
 			100.0	1.1				
 			100.0					
				100.0	100.0 1.1	100.0 13.0 100.0 1.1	100.0 1.1	100.0 1.1

- 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.

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

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

## Notes

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

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

- Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (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) High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets					
Cash	2.4				
Accounts and notes receivable	88				
Inventory	28				
Other current assets	8		400 FF		
Total current assets	149				
Fixed assets	123				
Less: Accum. dep. on fixed assets	45		do do		
Other assets	1	also dis-			49.0
Total assets	227	de de		Ger Ger	***
Liabilities and equity					
Current loans	35				
Other current liabilities	58				
Total current liabilities	92			40- A1	
Mortgages payable	-		w ==		
Long term debt	83				
Other liabilities	5	-		* *	-
Total liabilities	180				
Total equity	47				

<sup>(1)</sup> 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%	Tog 25%
usinesses in sample (No.) ow sales value (\$000's) igh sales value (\$000's)	13 (1) (1)				
			Average		
Liquidity ratio Current ratio (times)	8.8		-	÷ #	
Leverage ratios  Debt/equity ratio (times)  Interest coverage ratio (times)  Debt ratio (times)	8-6 24-1 0-9			==	

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

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

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

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

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				
ow sales value (\$000's) igh sales value (\$000's)	(1)		61 Gr 80 Gr		
			Average (\$000's)		
Operating activities					
Cash from operations	X			*	
Depreciation	X				
Other	Х			4-1	
Dividends	X				•
Investment activities					
Disposal of fixed assets	X			m m	
Purchase of fixed assets	X				
Increase in investment	X	40 ev			
Decrease in investment	Х		40.00	que da	
Financing activities					
Increase in long term debt	X	qu de-	60.00		40.0
Repayment of long term debt	Х	44 44			** *
Loans from shareholders	Х				
Repayment of loans from shareholders	Х		St. 50		der 6
Advances & loans from government	Х		en en		
Increase in equity	Х				
Decrease in equity	X		~ ~		40.0
Dther	X			~-	40 4
Increase(decrease) in cash & equivalents	X				
Cash & equivalents-Beginning of the year	X				de t
Cash & equivalents - End of the year	X			••	

<sup>11)</sup> 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)

				Changes in number of businesses with paid employees			
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)			
1983							
Total	26	3,136	130	5	6		
less than 20 20 - 99	25	X	129	5	3		
100 - 499 500 and over	ī	x	ī				
1986				7			
Total	43	5.285	202	9	• • •		
less than 20 20 - 99 100 - 499 500 and over	38 1 4	3,947 X X	152 39 11	8			

<sup>(1)</sup> 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.

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year

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

See Table 1 for symbols and notes

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25°
			1984		
number of observations in sample	8				
Average sales \$ Average expense \$ Average net profit (loss) \$	439.810 423.832 15.978				
usinesses reporting a profit (No.) Average sales \$	<b>6</b>				
Average expense \$ Average net profit \$	403.834 37,11B		AA GES Des com		
usinesses reporting a loss (No.) Average sales \$	541.927		-		
Average expense \$ Average net loss \$	574.427 -32.500	ad 00	· ·		
			1985		
mber of observations in sample Average sales \$	265.165			**	
Average expense \$ Average net profit (loss) \$	246.206 18.959		46 NP		40.00
sinesses reporting a profit (No.) Average sales \$	11 265.485	eq en			
Average expense \$ Average net profit \$	245.338 21.147				
sinesses reporting a loss (No.) Average sales \$	43.000				10.0
Average expense \$ Average net loss \$	49.000	an ab		do do es	
			1986		
mber of observations in sample Average sales \$	258.015 254,376				ep en
Average expense \$ Average net profit (loss) \$	3,639	en en			
sinesses reporting a profit (No.) Average sales \$	232.181			=======================================	W 464
Average expense \$ Average net profit \$	207,231			to do	
sinesses reporting a loss (No.) Average sales \$	7 364.145	en en			
Average expense \$ Average net loss \$	392.158 -28,013		ab en		

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

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				
ow sales value (\$000's) ligh sales value (\$000's)	(1)	40 00			

		Indus	try aver	age(2)			F	leporting	busines	ses only(	3}
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
		t	ercent c	fsales				Pe	ercent 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					ete et

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

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

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%	Ton 25%	
Businesses in sample (No.) Low sales value (\$000's)	16					
High sales value (\$000's)	(1)					
			Average (\$000's)			
Assets						
Cash	-					
Accounts and notes receivable	39					
Inventory	1					
Other current assets	8	40.00			t= ==	
Total current assets	48		-			
Fixed assets	229					
Less: Accum. dep. on fixed assets	99					
Other assets	42					
Total assets	220		40 to			
I tabilitatas and another						
Liabilities and equity Current loans	30					
Other current liabilities	70					
Total current liabilities	100	-				
Mortgages payable	-					
Long term debt	49					
Other liabilities	6					
	156					
Total liabilities Total equity	156 64					

<sup>(1)</sup> 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)	up. 40			
igh sales value (\$000's)	(1)				
			Average		
Liquidity ratio Current ratio (times)	0.6				
Leverage ratios Debt/equity ratio (times)	28.2		4 1 1	9 14	
Interest coverage ratio (times)	17.1				
Debt ratio (times)	0.7				

<sup>[1]</sup> The ratios represent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

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

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

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

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	7 op 25%
dusinesses in sample (No.)	3				
ow sales value (\$000's) ligh sales value (\$000's)	(1)				
	\$000's) (1)				
perating activities					
Cash from operations					opt do
Depreciation		~ ~			
Other	23		••	~ ~	
livi dends	-10				-
nvestment activities					
Disposal of fixed assets	14				
Purchase of fixed assets	-100			60 vo	
Increase in investment					
Decrease in investment					~ ~
inancing activities					
Increase in long term debt	55				
Repayment of long term debt	-35				
Loans from shareholders					
Repayment of loans from shareholders	-		pn ne		
Advances & loans from government	4				
Increase in equity	-	to as			100 100
Decrease in equity					
Other	- 1			***	
Increase(decrease) in cash & equivalents	-1				
Cash & equivalents-Beginning of the year	1				
Cash & equivalents - End of the year	100			+-	-

<sup>(1)</sup> 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)

				Changes in numbe with paid	
Business size expressed in everage (abour units(1)	Number of businesses	Total payrol! (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1983				-	
Total	34	5,523	212	4	7
less than 20 20 - 99 100 - 499 500 and over	26 4 3 1	2.557 1,894 X X	99 75 22 16	3 - 1	52
1986					
Total	51	7.095	299	13	
less than 20 20 - 99 100 - 499 500 and over	37 7 6 1	3.571 2.555 X X	137 122 40	11 - 1	• • • • • • • • • • • • • • • • • • • •

<sup>111</sup> Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada lavel. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.



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

<sup>&</sup>quot;Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for slx months and the information is adjusted accordingly.

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

	Total(1)	Bottom	Lower	Upper	Ton
	10131(1)	25%	middle 25%	middle 25%	705 25%
			1984		
umber of observations in sample Average sales \$	148.086				
Average expense \$	133.874				
Average net profit (loss) \$	14,212				
usinesses reporting a profit (No.)	6				
Average sales \$ Average expense \$	150.093 134.858	ato an		** **	
Average net profit \$	15.235	ga. en			
usinesses reporting a loss (No.)	1				
Average sales \$	268,631				
Average expense \$ Average net loss \$	290,631				
			4005		
			1985		
umber of observations in sample Average sales \$	126,828				
Average expense \$	115.292				
Average net profit (loss) \$	11,536				
usinesses reporting a profit (No.)	9				
Average sales \$ Average expense \$	220.052 198.721				
Average net profit \$	21,331			***	
usinesses reporting a loss (No.)	2				
Average sales \$ Average expense \$	135.056				
Average net loss \$	-11,842	• •			
				7	·
			1986		
umber of observations in sample	13				
Average sales \$ Average expense \$	328.964 289.556				
Average net profit (loss) \$	39,408				es 40
usinesses reporting a profit (No.)	11				
Average sales \$	327.690 286.745	** **	6m can east des		
Average expense \$ Average net profit \$	40,945				
usinesses reporting a loss (No.)	7				
usinesses reporting a loss (No.) Average sales \$ Average expense \$	2 227.057 241.284		60 60 64 50		

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

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

Northwest Territories, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
ow sales value (\$000's)	(1)		es es	00 00	
tigh sales value (\$000's)	(1)		Av do	da dh	

		Indus	try aver	age(2)			R	eporting	busines	ses only	(3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 257
		P	ercent o	of sales				Pe	rcent 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			der der	40.4
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					de s

## 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 =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100 \quad \text{for each quartile}$ 

(3) Value in each cell = 
Total weighted expenditure on a given item x 100 for each quartile.

Total weighted sales of businesses reporting this item of expenditure

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

## Notes

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

Records were ranked in ascending order according to seles 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 terminels. Taxicab fleet owners and organizations are included regardlass 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.

Balance sheet profile for 1986 TABLE 2.

Northwest Territories, Taxicab Industry (SIC 4581)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	10		4- 6		
High sales value (\$000's)	(1)			w m	MA etc
			Average (\$000's)		
Assets					
Cash	3				
Accounts and notes receivable	3		the the	m m	
Inventory	-		40.40	-	
Other current assets	-	600 100			
Total current assets	11			a. a.	
Fixed assets	53				
Less: Accum. dep. on fixed assets	27				
Other assets	27				** ***
Total assets	65				
Liabilities and equity					
Current Loans	8				
Other current liabilities	28		que me	46.44	
Total current liabilities	35				
Mortgages payable	-				
Long term debt	50				
Other liabilities	-	en en			
Total liabilities	86				
Total equity	-22				

<sup>(1)</sup> 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.) Low sales value (\$000's)	(1)				 
igh sales value (\$000's)	(1)				
			Average		
Liquidity ratio					
Current ratio (times)	1.0	100 10-			
Leverage ratios					
Debt/equity ratio (times)	-0.2		do on		
Interest coverage ratio (times)	7.7				min 1907
Debt ratio (times)	1.4	en de		on on	

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

See Table 1 for symbols and notes.

# Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

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

<sup>(21</sup> These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

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				
ow sales value (\$000's) High sales value (\$000's)	(1)				
			Average (\$000's)		
perating activities					
Cash from operations	X				
Depreciation	X				
Other	X			**	
lvidends	×				
nvestment activities					
Disposal of fixed assets	X				60.00
Purchase of fixed assets	Х				
Increase in investment	X	e- p-			
Decrease in investment	X			••	
inancing activities					
Increase in long term debt	X				
Repayment of long term debt	X		with the	60 100	
Loans from shareholders	X		des des		
Repayment of loans from shareholders	X				
Advances & loans from government	X				
Increase in equity	X				~ -
Decrease in equity	X				
Other	X				
ncrease(decrease) in cash & equivalents	X				de de
ash & equivalents-Beginning of the year	X				
ash & equivalents - End of the year	X				

<sup>11)</sup> These estimates are based on a sample of incorporated businessas raporting 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)

	Number of To businesses			Changes in number of businesses with paid employees		
Business size expressed in average labour units[1]		Total payroll (\$000's)			No longer reporting(3)	
1983						
Total	6	579	55	2	1	
less than 20 20 - 99	5	X	31 24	2	7 - 1	
100 - 499 500 and over					-	
1986						
Total	13	921	90	6		
less than 20 20 - 99	12	X	62 28	6		
100 - 499 500 and over			-			

III Average labour units are calculated by dividing total payrol! by the average annual wage and salary rate as reported in the Survey of Employment, Payrol! 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.

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

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986
Northwest Territories, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	7on 25%
			1984		
			1307		
umber of observations in sample	3				
Average sales \$ Average expense \$ Average net profit (loss) \$	572.146 514.130 58.016				
usinesses reporting a profit (No.) Average sales \$	3 572.146	-			
Average expense \$ Average net profit \$	514.130 58.016				00 40
Businesses reporting a loss (No.)	-				
Average sales \$ Average expense \$ Average net loss \$	-	400 400 400 400		=======================================	
			1985		
<pre>dumber of observations in sample   Average sales \$   Average expense \$   Average net profit (loss) \$</pre>	3 224.484 200.153 24,331			=======================================	
Average net profit \$	3 224.484 200.153 24.331				
	24.001				
Average sales \$ Average expense \$			unio dio dan dio		
Average net loss \$				• •	
			1986		
Number of observations in sample	13 92,783	* *	77.77		
Average expense \$ Average net profit (loss) \$	89.182 3.601		a •	60 - 70 60 - 70	60 60 66 60
Businesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit \$	34.311 25.233 9.078			=======================================	
Businesses reporting a loss (No.) Average sales \$	100,490		as. 40		w. m
Average expense \$ Average net loss \$	104.300		44 19		*

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

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

Northwest Territories, Pharmacies (SIC 6031)

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

		Indus	try aver	age(2)		9-1-1	Reporting businesses only(3)				(3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	T or 25%
		t	ercent o	of sales				Pe	ercent of	sales	
Cost of sales	62.9					100.0	62.9	10 00			-
Occupancy expenses	5.9					100.0	5.9				
Depreciation	1.2					100.0	1.2				
Repairs & maintenance	1.0	-				100.0	1.0			10.10	+0 d
Heat, light & telephone	1.6				m ar-	100.0	1.6				
Rent	2.1					80.0	2.6				
Personnel expenses	14-1					100.0	14.1	MD 600			
Financial expenses	3.0					100.0	3.0	-			
Interest & bank charges	2.2					80.0	2.7				e- e
Professional fees	0.8					100.0	0.8		40.50	44 44	
Other expenses	3.9					100.0	3.9				
Profit (loss)	10.1	***		an an		100.0	10.1	·			
Total	100.0					100.0					

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

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

Data are shown by quartilas 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
- 13) 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, tolletries, 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%	Tor 25%	
usinesses in sample (No.)	5					
ow sales value (\$000's) ligh sales value (\$000's)	(1)					
			Average (\$000's)			
Assets						
Cash	49	** **				
Accounts and notes receivable	45			n- m	de de	
Inventory	287			we do		
Other current assets	83					
Total current assets	465					
Fixed assets	204					
Less: Accum. dep. on fixed assets	75					
Other assets	70	w- m	and spin			
otal assets	664					
iabilities and equity						
Current loans	51					
Other current liabilities	127		ac - cc	war she	* *	
Total current liabilities	178					
Mortgages payable	34				41- 60	
Long term debt	47					
Other liabilities	16					
Total liabilities	276		w e-			
Total equity	388					

<sup>[1]</sup> 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%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	5 (1)				=
High sales value (\$000's)	(1)		**		
			Average		
Liquidity ratio Current ratio (times)	3.1		an 46		
Leverage ratios Debt/equity ratio (times)	1.6				
Interest coverage ratio (times)  Debt ratio (times)	9.9				

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

See Table 1 for symbols and notes.

# Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

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

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

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				
ow sales value (\$000's) High sales value (\$000's)	(1)				
			Average (\$000's)		
Operating activities					
Cash from operations	Х		~-		
Depreciation	X				
Other	X				
Dividends	Х				
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	X		to an		
Increase in investment	X		ws 400		
Decrease in investment	X				
Financing activities					
Increase in long term debt	X				
Repayment of long term debt	X				
Loans from shareholders	X				
Repayment of loans from shareholders	X				
Advances & loans from government	X			1	
Increase in equity	X				
Decrease in equity	X				
Other	X				
Increase(decrease) in cash & equivalents	Х				
Cash & equivalents-Beginning of the year	Х				
Cash & equivalents - End of the year	Х			11	

<sup>11)</sup> 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)

				Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)	Number of Tobusinesses	Total payrol! (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1983						
Total	4	572	46	1	2	
less than 20 20 - 99	3	X	26 20	1	2	
100 - 499 500 and over			60			
986						
Total	В	1.096	79	2		
less than 20 20 - 99	6 2	X	59 20	9	• • •	
100 - 499 500 and over				= 1	* * * *	

II) 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.

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Northwest Territories, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Ton 25%
			1984		
Number of observations in sample	4				
Average sales \$	967.974		an an	es é-	
Average expense \$ Average net profit (loss) \$	868,731 99.243	4 -			
Average net protection, p					
Businesses reporting a profit (No.)	4				
Average sales \$	967.974				
Average expense \$	868,731 99,243				
Average net profit \$	33,243				
Businesses reporting a loss (No.)	_				
Average sales \$	-		er m	Wa do	
Average expense \$	-			**	
Average net loss \$					
			1985		
Number of observations in sample	1				
Average sales \$ Average expense \$	X				
Average expense \$ Average net profit (loss) \$	x	~-	~ ~		
Businesses reporting a profit (No.)	1				
Average sales \$	X				
Average expense \$	X				
Average net profit \$	^				
Businesses reporting a loss (No.)	_				
Average sales \$	X			alor and	-
Average expense \$ Average net loss \$	X			ere ere	
			1986		
Number of observations in sample	4			1,11	
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		90 es		
Average expense \$ Average net profit \$	902,044	-	00- 00 00- 00		
Businesses reporting a loss (No.) Average sales \$	1,302,989		40 40	as in	
Average expense \$	1.319.492			80 do	
Average net loss \$	-16,503				

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

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

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)	5 (1)				
High sales value (\$000's)	(1)				W 27

		Indus	try aver	age(2)			R	eporting	busines	ses only(	3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 257
		F	ercent c	f sales				Percent of		sales	
Cost of sales	61.8				e- e-	100.0	61.8				
Occupancy expenses	11.2					100.0	11.2		mar 40-		-
Depreciation	1.0					100.0	1.0				
Repairs & maintenance	0.4					100.0	0.4				
Heat, light & telephone	2.2					100.0	2.2	an in			-
Rent	7.5					100.0	7.5				-
Personnel expenses	15.4					100.0	15.4				-
Financial expenses	5.5					100.0	5.5				40+ 6
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 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.
- Total weighted expenditure on a given item  $\times$  100 for each quartile. Total weighted sales of all businesses in the sample
- (3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100 \quad \text{for each quartile.}$
- This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

## Notes

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

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

## How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

## SIC 5141 - Miscellaneous Clothing Stores

Businesses primarily engaged in retail deeling 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 deresses, 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 sleepweer, 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.) Low sales value (\$000's)	5 (1)	er ee			
High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets					
Cash	19				
Accounts and notes receivable	6	nder side	400 400	der de	
Inventory	81		wr 10°	we we	
Other current assets	1		NO NO		
Total current assets	107	other sole			
Fixed assets	46				
Less: Accum. dep. on fixed assets	15				
Other assets	1				
Total assets	138				
Liabilities and equity					
Current loans	19		der der		
Other current liabilities	42			NO dis	w w
Total current liabilities	61				
Mortgages payable	-		0.00		
Long term debt	56		W W	40 40	
Other liabilities	-	en tel			
				The second second	
otal liabilities	117				
otal equity	21				

<sup>(1)</sup> 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%
usinesses in sample (No.) ow sales value (\$000's) igh sales value (\$000's)	(1) (1)		==		
			Average		
Liquidity ratio Current ratio (times)	1.8		es 60		
Leverage ratios  Debt/equity ratio (times)  Interest coverage ratio (times)  Debt ratio (times)	-0.5 2.4 1.3				

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

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

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

<sup>(2)</sup> These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000.000.

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%
		23%	iiii date 23%	11170010 201	20,
Businesses in sample (No.)	-				
Low sales value (\$000's)	-				
High sales value (\$000's)					
			Average (\$000's)		
Operating activities					
Cash from operations	-				
Depreciation	_			dh Mi	
Other	*			w- m	-
Dividends	13-6-3	45 P			
Investment activities					
Disposal of fixed assets		gar dan			
Purchase of fixed assets	-				-
Increase in investment	-				
Decrease in investment	-				
Financing activities					
Increase in long term debt	-				
Repayment of long term debt	-1		4-1	NO. OF	-
Loans from shareholders	-		400 000	and one	-
Repayment of loans from shareholders					-
Advances & loans from government				W- 0-	-
Increase in equity	-	***		40 40	-
Decrease in equity	-				-
Other	44	des des	**		-
Increase(decrease) in cash & equivalents					-
Cash & equivalents-Beginning of the year					-
Cash & equivalents - End of the year					-

<sup>(1)</sup> 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)

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

<sup>11)</sup> Average labour units are calculated by dividing total payroll by the avarage 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 whola 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.

<sup>(3)</sup> Refers to businesses reporting no payroll deductions in the following year.

<sup>&</sup>quot;Newly reporting" and "no longar reporting" businesses are assumed to have been in activity for six months and the information is adjusted accordingly.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Northwest Territories, Miscellaneous Clothing Stores (SIC 6141)

Number of observations in sample  Average sales \$  Average expense \$  Average net profit (loss) \$  Businesses reporting a profit (No.)  Average sales \$  Average expense \$  Average expense \$  Average net profit \$	
Average sales \$ Average expense \$ Average net profit (loss) \$  Average sales \$ Average sales \$ Average sales \$ Average expense \$ Average expense \$ Average expense \$ Average net profit \$	
Average sales \$ Average expense \$ Average net profit (loss) \$  Susinesses reporting a profit (No.)  Average sales \$ Average expense \$ Average expense \$ Average net profit \$	=======================================
Average sales \$ Average expense \$ Average net profit (loss) \$  Susinesses reporting a profit (No.)  Average sales \$ Average expense \$ Average expense \$ Average net profit \$	
Average expense \$ Average net profit (loss) \$  usinesses reporting a profit (No.)  Average sales \$  Average expense \$  Average net profit \$	
Average sales \$ Average expense \$ Average net profit \$	
Average sales \$ Average expense \$ Average net profit \$	
Average expense \$ Average net profit \$	
Average net profit \$	
Businesses reporting a loss (No.)	
Average expense \$	
Average net loss \$	
1985	
Average sales \$ X	
Average expense \$ X	the sale
Average net profit (loss) \$ X	
Businesses reporting a profit (No.)	
Average expense \$ X X	
Average net profit \$	
Businesses reporting a loss (No.)	
Average sales \$ X X	
Average expense \$ X Average net loss \$ X	
1986	
dumber of observations in sample 3	
Average sales \$ 188.640	
Average expense \$ 179.026 Average net profit (loss) \$ 9.614	
dusinesses reporting a profit (No.)	
Average sales \$ 188.640	
Average expense \$ 179.026 9.614	
Businesses reporting a loss (No.)	
Average sales \$	
Average expense \$	
Average net loss \$	

<sup>(1)</sup> 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%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's) High sales value (\$000's)	(1)				

		Indus	try aver	age(2)			F	deporting	busines	ses only	( 3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 257
	Percent of sal	of sales					Percent of sa		eles		
Cost of sales	35.6					100.0	35.6	~-			
Occupancy expenses	17.5					100.0	17.5		-		
Depreciation	2.3					35.8	6.5				-04 4
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				4- 1
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
- confidential

- (1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000.000.
- Total weighted expenditure on a given item - x 100 for each quartile. Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item x 100 for each quartile. (3) Value in each cell : Total weighted sales of businesses reporting this item of expenditure

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

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

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

## How to use the tables

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

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

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%	Ton 25%
Businesses in sample (No.) Low sales value (\$000's)	7 (1)				
High sales value (\$000's)	(1)		Add not		
			Average (\$000's)		
Assets					
Cash	7		to st		
Accounts and notes receivable	12	do: do			
Inventory	30				
Other current assets	-				
Total current assets	49				
Fixed assets	76				die de
Less: Accum. dep. on fixed assets	20				
Other assets	*	-			
Total assets	106				
Liabilities and equity					
Current loans	10				
Other current liabilities	24				
Total current liabilities	34				
Mortgages payable	7				
Long term debt	42				
Other liabilities	4	and the			
Total liabilities	88			***	
Total equity	18				

<sup>(1)</sup> 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.) Low sales value (\$000's)	(1)	==			
High sales value (\$000's)	\ t )		Average		
Liquidity ratio Current ratio (times)	2.0				
Leverage ratios					
Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)	2.6 40.8 0.8		**		

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

See Table 1 for symbols and notes.

# Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

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

<sup>(2)</sup> These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000.000.

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%
dusinesses in sample (No.)					
ow sales value (\$000's) igh sales value (\$000's)					~ ~
			Average (\$000's)		
perating activities	-				
Cash from operations	-			es th	
Depreciation	-	w		en de	
Other	-		w **	**	a w
ividends					
nvestment activities					
Disposal of fixed assets	-				
Purchase of fixed assets	-	* -			w n
Increase in investment	-				
Decrease in investment	10			dyn dde	
inancing activities					
Increase in long term debt	-		w **		
Repayment of long term debt	an-				
Loans from shareholders				• •	
Repayment of loans from shareholders					
Advances & loans from government					
Increase in equity	-				
Decrease in equity					
Other		-			
ncrease(decrease) in cash & equivalents	_			n- e-	
ash & equivalents-Beginning of the year					
ash & equivalents - End of the year					

<sup>(1)</sup> 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)

				Changes in number of businesses with paid employees		
Business size expressed in average (abour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)		
1983				0 M 1		
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	4 0 0	
less than 20	15	874	52	5		
20 - 99 100 - 499 500 and over		*	Adv COS			

<sup>(1)</sup> 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.

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

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1984		
where of the countries is assolu					
umber of observations in sample Average sales \$	_				en en
Average expense \$	-				
Average net profit (loss) \$					en 10
usinesses reporting a profit (No.)	-				
Average sales \$ Average expense \$	_				
Average net profit \$	-				du de
usinesses reporting a loss (No.)					
Average sales \$	<b>~</b>			***	
Average expense \$ Average net loss \$					
WARIONE HAT 1022 &					
			1985		
umber of observations in sample Average sales \$	588.318				
Average expense \$	554.907				
Average net profit (loss) \$	33.411				
usinesses reporting a profit (No.)	3				
Average sales \$ Average expense \$	588,318 554,907				
Average net profit \$	33,411	de de			
usinesses reporting a loss (No.)	-				
Average sales \$					
Average expense \$ Average net loss \$					
			1986		
lumber of observations in sample	3				= -
Average sales \$ Average expense \$	58.500 57.708				~-
Average net profit (loss) \$	792	on do			on en
usinesses reporting a profit (No.)	2				
Average sales \$ Average expense \$	152.556 144.557				
Average net profit \$	7,999	** **			en de
usinesses reporting a loss (No.)	1				
Average sales \$	48.234				***
Average expense \$	57,978 -9,744				
Average net loss \$	J, 1 ***				

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

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

Northwest Territories, Gasoline Service Stations (SIC 6331)

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

	Industry average(2)					Reporting businesses only(3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
		F	ercent c	fsales				Pe	rcent of	sales	
Cost of sales	67.2					94.3	71.2			60- 60-	- 4
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				0
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	0.0			
Professional fees	0.8	40 =		~ -		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

- too small too be expressed not applicable
- confidential

- ill These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.
- Total weighted expenditure on a given item - x 100 for each quartile. 121 Value in each cell = lotal weighted sales of all businesses in the sample
- Total weighted expenditure on a given item 13) Value in each cell = x 100 for each quartile. Total weighted sales of businesses reporting this item of expenditure

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

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 comperison 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 ton 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%	To:: 25%
Businesses in sample (No.)	(1)			no 00	***
ow sales value (\$000's) igh sales value (\$000's)	(1)		(S) Alb	40 de	
			Average (\$000's)		
Assets					
Cash	10	me de-			
Accounts and notes receivable	50		gp 40		
Inventory	44				
Other current assets	3				
Total current assets	107		we en	60- 10-	-
Fixed assets	174				ma .
Less: Accum. dep. on fixed assets	36				
Other assets	33			May May	-
Total assets	278				-
Liabilities and equity					
Current loans	53				
Other current liabilities	69				-
Total current liabilities	122				
Mortgages payable	-				-
Long term debt	71			~ ~	-
Other liabilities	35				-
otal liabilities	228				_
otal riadilities otal equity	50				-

<sup>(1)</sup> 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%
7 (1)				
(1)				
		Average		
0.9			e a	
-179.3	e- ==			
0.7				
	7 (1) (1) 0.9	0.9	7	25% middle 25% middle 25%  7 (1)

<sup>(1)</sup> The ratios represent the avarage of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

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

<sup>(2)</sup> These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000.000.

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

	Total(!)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	1				
ow sales value (\$000's) high sales value (\$000's)	(1)				
			Average (\$000's)		
perating activities					
Cash from operations	Х				
Depreciation	X				
Other	X				
Dividends	х				4-14
Investment activities					
Disposal of fixed assets	Χ				
Purchase of fixed assets	X				
Increase in investment	Х		~ -		
Decrease in investment	X	do po			
inancing activities					
Increase in long term debt	X			wa we	
Repayment of long term debt	X		do do		
Loans from shareholders	X				
Repayment of loans from shareholders	X				
Advances & loans from government	X				
Increase in equity	Х				
Decrease in equity	X				
Other	X				
Increase(decrease) in cash & equivalents	X		n e		
ash & equivalents-Beginning of the year	X		0.0		
Cash & equivalents - End of the year	X				

<sup>113</sup> 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)

dusiness size expressed in everage labour units(1)				Changes in number of businesses with paid employees		
	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1983						
Total	4	264	15	-		
less than 20	4	264	15			
20 - 99 100 - 499 500 and over			-	60		
1986						
Total	5	382	23	1		
less than 20	5	382	23	1		
20 - 99 100 - 499 500 and over						

<sup>11)</sup> Average labour units are calculated by dividing total payrol! by the average annual wege and salary rate as reported in the Survey of Employment, Payrol! 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.

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

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1984		
umber of observations in sample Average sales \$	67.265		-		60 10
Average expense \$ Average net profit (loss) \$	53.235				
usinesses reporting a profit (No.)	3			H	10
Average sales \$ Average expense \$	67.265 53.235	40 40			
Average net profit \$	14,030		49.49		m **
lusinesses reporting a loss (No.)	1			*-	
Average sales \$ Average expense \$	_	***			
Average net loss \$	-				
			1985		
umber of observations in sample	3				
Average sales \$ Average expense \$	827.860 790.505	00 10 00 00			
Average net profit (loss) \$	37.355	-		- 75	
Businesses reporting a profit (No.) Average sales \$	827.860				
Average expense \$	790.505				***
Average net profit \$	37.355				***
dusinesses reporting a loss (No.)	-				
Average sales \$ Average expense \$		** **	nto mis		
Average net loss \$	•	an er			•
			1986		
lumber of observations in sample	3				
Average sales \$	452,222 463,100	No. 201			
Average expense \$ Average net profit (loss) \$	-10.878	*-			
Businesses reporting a profit (No.)	•	w ==			
Average sales \$ Average expense \$ Average net profit \$	-		40. 40 40. 20		
	9				
Businesses reporting a loss (No.)  Average sales \$	452,222				
Average expense \$	463,100	***			
Average net loss \$	-10,878				

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

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

## Northwest Territories, General Stores (SIC 6412)

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

		Industry average(2)					Reporting businesses only(3)				3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25:
		F	ercent o	of sales				Pe	rcent of	sales	
Cost of sales	66.7					100.0	66.7				-
Occupancy expenses	7.0	-	40.40			100.0	7.0			dan dan	-
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			W 40	-
Profit (loss)	4.7					100.0	4.7				-
Total	100.0	400 000				100.0					-

## Symbols

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

- (1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.
- Total weighted expenditure on a given item - x 100 for each quartile. (2) Value in each cell = Total weighted sales of all businesses in the sample
- lotal weighted expenditure on a given item x 100 for each quartile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditure

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

## 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 salas size range will be in that quartile.

# Standard Industrial Classification Definition (SIC 1980):

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.

Balance sheet profile for 1986 TABLE 2.

Northwest Territories, General Stores (SIC 6412)

The No.	Totat(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) ow sales value (\$000's)	10				
ligh sales value (\$000's)	(1)	~ ~	~ -		4m 4m
			Average (\$000's)		
Assets					
Cash	88			tin ess	
Accounts and notes receivable	90			also we	to to
Inventory	194				
Other current assets	3				
Total current assets	376				
Fixed assets	350				
Less: Accum. dep. on fixed assets	143				
Other assets	34			÷ ÷	60 90
Total assets	617				
Liabilities and equity					
Current loans	36		in as		
Other current liabilities	98		m		
Total current liabilities	134				
Mortgages payable	-			= -	
Long term debt	88		de 4-		
Other liabilities	209			en en	
Total liabilities	431				
otal equity	186				

III 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 6412)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9 (1)			- m	••
High sales value (\$000's)	(1)		to m	en en	
			Average		
Liquidity ratio Current ratio (times)	3.8				
Leverage ratios Debt/equity ratio (times)	1.6				to to
Interest coverage ratio (times) Debt ratio (times)	45.0			do en	

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

See Table 1 for symbols and notes.

## Definitions:

## 1. Liquidity ratio:

Current = current essets / current liabilities.

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

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

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%
Susinesses in sample (No.)	4				
Low sales value (\$000's) High sales value (\$000's)	(1)	4 4			do su
			Average (\$000's)		
Operating activities					
Cash from operations	44				
Depreciation	19				
Other	-3			40- 44	
Dividends	- 1				
Investment activities					
Disposal of fixed assets					
Purchase of fixed assets	-93				
Increase in investment	-81				900 mm
Decrease in investment		0		40.40	
inancing activities					
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	-				** 0-
Increase in equity	-	en 40			
Decrease in equity	-				
Other	70			~ *	70.00
Increase(decrease) in cash & equivalents	21	60			
Cash & equivalents-Beginning of the year	38				
Cash & equivalents - End of the year	60				

<sup>(1)</sup> 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)		Total payrol! (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
	Number of businesses			Newly reporting(2)	No longer reporting(3)
1983					
Total	20	1,789	145	3	1
less than 20 20 - 99 100 - 499	19 1	X X	120 25	3	1
500 and over		•			
386					
Total	22	2,491	205	1	***
less than 20 20 - 99	20 2	X	124	1	• • •
100 - 499 500 and over	-				b 0 0

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

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

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

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Northwest Territories, General Stores (SIC 5412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Ton 25%
			1984		
Number of observations in sample Average sales \$	692.152			**	
Average expense \$	778.733 -86.581				
Average net profit (loss) \$	-80,501				
dusinesses reporting a profit (No.)	1,758,076				
Average sales \$ Average expense \$	1.754,076			to da	
Average net profit \$	4.000	er as			
Businesses reporting a loss (No.)	5				
Average sales \$ Average expense \$	656.870 745.312				
Average net loss \$	-88.442	equi dei	mb you		***
			1985		
Number of observations in sample Average sales \$	<b>2</b> X		0.0		
Average expense \$ Average net profit (loss) \$	X				
Average net profit (loss) \$	^				
Businesses reporting a profit (No.)	1 X				
Average sales \$ Average expense \$	X	m- en			
Average net profit \$	Х			• •	
Businesses reporting a loss (No.)	1				
Average sales \$ Average expense \$	X				
Average expense \$ Average net loss \$	Х				
			1986		
Number of observations in sample	15				
Average sales \$ Average expense \$	1.083,346				
Average net profit (loss) \$	-1,496	60- 66			
Businesses reporting a profit (No.)	6				
Average sales \$	1.135.833		44 40 47 40		
Average expense \$ Average net profit \$	40.226				
Businesses reporting a loss (No.)	9				
Average sales \$	923.485	-			
Average expense \$ Average net loss \$	990.299				
mrereign net rees v	Q-14				

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

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

Northwest Territories, Sporting Goods Stores (SIC 6541)

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

		Indus	try aver	age(2)			R	leporting	busines	ses only	3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25
		P	ercent c	of sales				Pe	rcent of	sales	
Cost of sales	64.5		40.00			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				an to	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

- 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.
- Total weighted expenditure on a given item - x 100 for each quartile 12) Value in each cell = Total weighted sales of all businesses in the sample Total weighted expenditure on a given item
- x 100 for each quartile 131 Value in each cell : Total weighted sales of businesses reporting this item of expanditure

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

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

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

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

  (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the
- (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 lexc. 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.

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%				
Susinesses in sample (No.)	(1)	* =							
ow sales value (\$000's) ligh sales value (\$000's)	(1)								
	Average (\$000's)								
Assets									
Cash	7			er er					
Accounts and notes receivable	34								
Inventory	68								
Other current assets									
Total current assets	111								
Fixed assets	39								
Less: Accum. dep. on fixed assets	13								
Other assets									
otal assets	138								
iabilities and equity									
Current loans	51				der et				
Other current liabilities	50				= 1				
Total current liabilities	101								
Mortgages payable	_								
Long term debt	30								
Other liabilities	4								
otal liabilities	136								
otal equity	2				-				

<sup>(1)</sup> 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.) Low sales value (\$000's) High sales value (\$000's)	8 (1) (1)	ds 40			
			Average		
Liquidity ratio Current ratio (times)	1.1				
Leverage ratios  Debt/equity ratio (times)  Interest coverage ratio (times)	2.5				
Debt ratio (times)	1.3	ath an			

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

See Table 1 for symbols and notes.

### Definitions:

# 1. Liquidity ratio:

Current = current assets / current liabilities.

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

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

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) High sales value (\$000's)	(1)				
			Average (\$000's)		
Operating activities					
Cash from operations	-13				
Depreciation	6				
Other	25			- *	
Dividends					
Investment activities					
Disposal of fixed assets				= -	
Purchase of fixed assets	- 4				
Increase in investment	-				
Decrease in investment		m +*	4.0		
Financing activities					
Increase in long term debt	19	n 40	do en		
Repayment of long term debt	-21				
Loans from shareholders	2		do da		
Repayment of loans from sharaholders	-3				
Advances & loans from government					
Increase in equity					
Decrease in equity	-1				
Other					
Increase(decrease) in cash & equivalents	10			=	
Cash & equivalents-Beginning of the year	-4				
Cash & equivalents - End of the year	7				

<sup>(1)</sup> 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)

				Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1983						
Total	2	X	1	2	-	
less than 20 20 - 99	2	×	1	2		
100 - 499 500 and over		-			_	
1986			10 30			
Total	2	X	4	1	* * *	
less than 20 20 - 99	2	X	4	1		
100 - 499 500 and over		-	-	-		

<sup>(1)</sup> 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.

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Northwest Territories, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1984		
umber of observations in sample	-				
Average sales \$	-				
Average expense \$	_				
Average net profit (loss) \$					
usinesses reporting a profit (No.)	-				
Average sales \$	-				
Average expense \$ Average net profit \$	_				
Average net plotit \$					
lusinesses reporting a loss (No.)	60-				
Average sales \$	-				
Average expense \$ Average net loss \$	-	W 70			
			1985		
lumber of observations in sample	50,446				
Average sales \$ Average expense \$	51,007				
Average expense \$ Average net profit (loss) \$	-561				
Businesses reporting a profit (No.)	3				
Average sales \$	74.291	- ~			
Average expense \$	70,000				
Average net profit \$	4,291				
dusinesses reporting a loss (No.)	2				
Average sales \$	13.550				
Average expense \$ Average net loss \$	-5.410				
			1986		
lumber of observations in sample	8				
Average sales \$	234,313		- ~		
Average expense \$ Average net profit (loss) \$	241.219 -6.906	er er		~~	4 *
usinesses reporting a profit (No.)	4				
Average sales \$	490.948		* *		
Average expense \$	464.074				
Average net profit \$	26.874				
usinesses reporting a loss (No.)	4				
Average sales \$	196.512		do do		
Average expense \$	206.638 -10.126				
Average net loss \$	10.120				

<sup>(1)</sup> 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.) Low sales value (\$000's)	37				
High sales value (\$000's)	(1)				

Selected expense item	Total	Bottom	Lower	Upper	Top		T	D		4.1	
Selected expense item		25%	middle 25%	middle 25%	25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	7 op 25%
		Р	ercent c	of sales				Pe	rcent of	sales	
Occupancy expenses	67.4					100.0	67.4				
Depreciation	33.7					100.0	33.7				
Repairs & maintenance	3.7		Gr 6+			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	gin sin			
Professional fees	7.5					97.6	7.7	an de			
Other expenses	16.0					97.6	16.4				
Profit (loss)	-19.4					100.0	-19.4			~~	
Total	100.0					100.0					

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

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

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

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

Records were ranked in ascending order according to sales size. Each quertile (i.e. bottom 25%, lower middle 25%, etc.) represents one querter 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
- (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.

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				
ow sales value (\$000's) High sales value (\$000's)	(1)	II			
			Average (\$000's)	1	
Assets					
Cash	11			spin der	
Accounts and notes receivable	5	PP PP			
Inventory		***		der unt	an de
Other current assets	6				~ **
Total current assets	22	***	***		
Fixed assets	487		the size	the day	
Less: Accum. dep. on fixed assets	57	were now	dia spo	wer day	
Other assets	16	map mar		170- 60	en en
Total assets	468			ate dis	
iabilities and equity					
Current loans	37		~ -		
Other current liabilities	35			·	er do
Total current liabilities	72				44 40
Mortgages payable	108			W0 60	
Long term debt	132	ner ner			
Other liabilities	144				
otal liabilities	455				
Total equity	12				

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

See Table 1 for symbols and notas.

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.) Low sales value (\$000's) High sales value (\$000's)	37 (1)				
111 yr 30 03 40 10 10 10 37			Average		
Liquidity ratio					
Current ratio (times)	0.7	an 4s			
Leverage ratios					
Debt/equity ratio (times)	-23.7	on un			
Interest coverage ratio (times)	15.9				
Debt ratio (times)	1.0		do en	en EP	***

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

See Table 1 for symbols and notes.

# Definitions:

# 1. Liquidity ratio:

Current = current assets / current liabilities.

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

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

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

Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)				
			Average (\$000's)		
Operating activities					
Cash from operations	-1				
Depreciation	17				
Dther	6	gn to	40 40		-
Dividends					
Investment activities					
Disposal of fixed assets	2			to ex-	
Purchase of fixed assets	-3				
Increase in investment	-3				-
Decrease in investment	1				
Financing activities					
Increase in long term debt			pay de		
Repayment of long term debt	-17		T-		
Loans from shareholders	2				
Repayment of loans from shareholders	-3	** ***	*-		
Advances & loans from government	-				
Increase in equity		P =			
Decrease in equity	**				
Dther			w m		- ~
Increase(decrease) in cash & equivalents	-	\$60 - 401			
Cash & equivalents-Beginning of the year	20	••			
Cash & equivalents - End of the year	21			***	

<sup>[1]</sup> 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)

				Changes in number of businesses with paid employees			
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)		
1983							
Total	49	11.537	508	3	0+		
less than 20 20 - 99	45	6.037 X	276 45	3	:		
100 - 499 500 and over	2	χ -	187				
1986					1,131		
Total	63	20.193	781	10	• • •		
less than 20	57	12,766 X	492 30	7			
20 - 99 100 - 499 500 and over	2	X	259	3	* * *		

<sup>(1)</sup> 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.

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Northwest Territories, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1984		
			1007		
Number of observations in sample	312.050				
Average sales \$ Average expense \$ Average net profit (loss) \$	313,859 259,723 54,136			40- 60- 50- 67	00 m
usinesses reporting a profit (No.) Average sales \$	3 313,859				
Average expense \$ Average net profit \$	259,723 54,136				
Businesses reporting a loss (No.) Average sales \$	-				w er
Average expense \$ Average net loss \$	10 69			ato etc.	
			1985		
	<del></del>				
umber of observations in sample Average sales \$ Average expense \$	81,187 99.127				<b>₩</b> ₩
Average net profit (loss) \$	-17,940			===	
Businesses reporting a profit (No.) Average sales \$	14.090				
Average expense \$ Average net profit \$	13,590 500	=		No. es	
Ousinesses reporting a loss (No.) Average sales \$	215,380				
Average expense \$ Average net loss \$	270,200 -54,820				- L
			1986		
lumber of observations in sample	13				
Average sales \$ Average expense \$ Average net profit (loss) \$	158.554 156.584 1,970				
usinesses reporting a profit (No.) Average sales \$	7 201,609				m vs.
Average expense \$ Average net profit \$	181,334 20,275				
usinesses reporting a loss (No.) Average sales \$	156,210				
Average expense \$ Average met loss \$	171,739 -15,529			00 00 00 00	m m

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

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

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

	Tota!(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	18	-te 10	we for		
High sales value (\$000's)	(1)	- 10		ter day	

		Indus	try aver	age(2)			R	eporting	busines	ses only	(3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 255
	150	Percent of sales						Percent of s		sales	ales
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				w 6-	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 = Total weighted expenditure on a given item x 100 for each quartile.

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

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

### Notes

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

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

### How to use the tables

- Ill locate the appropriate sales range that is displayed on the two lines entitled "low sales value" and "High sales value"
- (2) The 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%		
usinesses in sample (No.)	18						
ow sales value (\$000's) ligh sales value (\$000's)	(1)			an 40			
			Average (\$000's)				
Assets							
Cash	6			***			
Accounts and notes receivable	3	un de					
Inventory	ale						
Dther current assets	4						
Total current assets	13		60° 60				
Fixed assets	374						
Less: Accum. dep. on fixed assets	51						
Other assets	13						
otal assets	348						
iabilities and equity							
Current loans	36						
Other current liabilities	19						
Total current liabilities	55		ater ate				
Mortgages payable	26						
Long term debt	82			es és			
Dther liabilities	182						
otal liabilities	345						
otal equity	3						

<sup>(1)</sup> 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%
18 (1) (1)				==
		Average		
0.3	-			
-26.7 8.9	==			
	18 (1) (1) 0.3	25%  18 (1) (1)  0.326.7 8.9	25% middle 25%  18 (1) (1)  Average  0.326.7	25% middle 25% middle 25%  18 (1) (1)

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

See Table 1 for symbols and notes.

# Definitions:

# 1. Liquidity ratio:

Current = current assets / current liabilities.

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

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

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				
ow sales value (\$000's) High sales value (\$000's)	(1)			==	~ ~
			Average (\$000's)		
perating activities					
Cash from operations	-				
Depreciation	16				AP 40
Dther	4				
lividends	Figure .	en Ah		an an	
nvestment activities					
Disposal of fixed assets	-				
Purchase of fixed assets					
Increase in investment	-3				
Decrease in investment				**	
inancing activities					
Increase in long term debt	-			den den	
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		1		er er	
ncrease(decrease) in cash & equivalents	-2				
ash & equivalents-Beginning of the year	20			min Adr	
Cash & equivalents - End of the year	18				

III 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)

				Changes in number with paid	
Business size expressed in everage labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1983					
Total	49	11,537	508	3	
less than 20 20 - 99 100 - 499 500 and over	45 2 2 -	6.037 X X	276 45 187	3 - - -	
1986					
Total	63	20,193	781	10	
less than 20 20 - 99 100 - 499 500 and over	57 4 2	12.766 X X	492 30 259	7 3 -	

<sup>(1)</sup> 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.

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Northwest Territories, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1984		
umber of observations in sample	2 X				
Average sales \$ Average expense \$ Average net profit (loss) \$	x x				
usinesses reporting a profit (No.) Average sales \$	2 X				* *
Average expense \$ Average net profit \$	X		(5) for for (5)		
usinesses reporting a loss (No.) Average sales \$	- X				
Average sales \$ Average expense \$ Average net loss \$	X		==		m m
			1985		
			1303		
lumber of observations in sample Average sales \$	1 X				40- 60
Average expense \$ Average net profit (loss) \$	X X	• •			
Ousinesses reporting a profit (No.)  Average sales \$	x		mp - 00*		
Average expense \$ Average net profit \$	X	± ⊕ ← ⊕	- ~ - ~		
Businesses reporting a loss (No.) Average sales \$	1 X	~ -			
Average net loss \$	X				
			4005		
			1986		
umber of observations in sample Average sales \$	11 156,592		* *		-
Average expense \$ Average net profit (loss) \$	154.380 2,212				
usinesses reporting a profit (No.) Average sales \$	<b>6</b> 208.029	***	40 60		
Average expense \$ Average net profit \$	185.467		m en		
Jusinesses reporting a loss (No.)	5			**	
Average sales \$ Average expense \$ Average net loss \$	154,155 169,373 -15,218			==	

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

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

## 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)	B (1)	44 44		5 J. W	60 60
High sales value (\$000's)	(1)				

		111008	try aver	age(2)			F	eporting	busines	ses only	3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper midd(e 25%	To: 25!
	-	P	ercent c	of sales			Percent of sales				
Occupancy expenses	15.8					100.0	15.8				-
Depreciation	4.9			44.46		87.5	5.6				
Repairs & maintenance	2.4	40 40				87.5	2.7				
Heat, light & telephone	3.0				40 40	87.5	3.4				-
Rent	5.5					87.5	6.3		***		-
Personnel expenses	43.2				soft de-	100.0	43.2				-
inancial expenses	11.3					100.0	11.3			er es	-
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		40.40			100.0					-

# Symbols

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

- (1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000
- Total weighted expenditure on a given item - x 100 for each quartile. (2) Value in each cell = Total weighted sales of all businesses in the sample Total weighted expenditure on a given item (3) Value in each cell = x 100 for each quartile.
  - Total weighted sales of businesses reporting this item of expenditure

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

### Notes

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

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

### How to use the tables

- (1) Locate the appropriate sales range that is displayed on the two lines 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 100 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 salling 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)

	T	D		4.		
	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	. 8					
Low sales value (\$000's) High sales value (\$000's)	(1)					
			Average (\$000's)			
Assets						
Cash	41	do. do			40.4	
Accounts and notes receivable	47	nor nor	ga. 44	m 46		
Inventory	4		w e			
Other current assets	-					
Total current assets	92					
Fixed assets	48		Agric and			
Less: Accum. dep. on fixed assets	9					
Other assets	19		**			
Total assets	151					
Liabilities and equity						
Current loans	6					
Other current liabilities	65		w w			
Total current liabilities	71	***				
Mortgages payable	11	en or	er er			
Long term debt	26	** **				
Other liabilities	9	-	-			
Total liabilities	118		the to-			
otal equity	33					

<sup>(1)</sup> 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.) Low sales value (\$000's) High sales value (\$000's)	8 (1) (1)	de de de ma			
			Average		
Liquidity ratio Current ratio (times)	1.9	70 de			
Leverage ratios  Debt/equity ratio (times)  Interest coverage ratio (times)  Debt ratio (times)	144.5 49.9 0.8				

<sup>(1)</sup> The ratios rapresent the average of ratios for each business in the group and cannot be calculated from the figures shown in Table 2.

See Table 1 for symbols and notes.

# Definitions:

### 1. Liquidity ratio:

Current = current assets / current liabilities.

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

<sup>(2)</sup> These astimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

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 (Nc.)	_				
Low sales value (\$000's)			~ ~	en en	
High sales value (\$000's)	-				
			Average (\$000's)		
Operating activities	-				
Cash from operations	-		* **		
Depreciation				er er	
Other	w	600 TES		10 W	
Dividends		//			
Investment activities					
Disposal of fixed assets	-				
Purchase of fixed assets	-				
Increase in investment		ye en			
Decrease in investment		44 0	44 W		
Financing activities					
Increase in long term debt	-		w e-		
Repayment of long term debt	-		40.40		
Loans from shareholders	-		***		
Repayment of loans from shareholders	-				
Advances & loans from government	-	~ ~			* **
Increase in equity	1		-		
Decrease in equity	-		40 10	ere see	
Other			**		
Increase(decrease) in cash & equivalents					
Cash & equivalents-Beginning of the year	_		~-	splin disk	spin Miles
Cash & equivalents - End of the year		**			

III 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)		Total payrol! (\$000's)		Changes in number with paid	
	Number of businesses		Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1983					
Total	8	525	27	1	2
less than 20 20 - 99	7	X	24		2
100 - 499 500 and over	ī	X	3	ī	-
1986				1.00	
Total	14	1.485	69	4	• • •
less than 20	13	X	61	4	
20 - 99 100 - 499 500 and over	- 1	X	- 8		0 0 0

<sup>(1)</sup> 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.

<sup>121</sup> Refers to businesses reporting no payroll deductions in the previous year.

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

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Northwest Territories, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
			1984		
			1307		
umber of observations in sample Average sales \$	-				
Average expense \$ Average net profit (loss) \$	-				
voices constitute a profit (No. )					
usinesses reporting a profit (No.) Average sales \$			***		46 500
Average expense \$	-				
Average net profit \$	-			-	
usinesses reporting a loss (No.)	_				
Average sales \$	-		60- 40-		
Average expense \$ Average net loss \$	_				
			1985		
-					
umber of observations in sample	~				
Average sales \$ Average expense \$	**			40 00	* **
Average net profit (loss) \$	₩		for me	60. 60.	
usinesses reporting a profit (No.)	<b>Qui</b>				
Average sales \$ Average expense \$	-			w w	
Average net profit \$	-		to do		
usinesses reporting a loss (No.)	-				
Average sales \$					
Average expense \$ Average net loss \$	-		40-40	er to	
			1986		
umber of observations in sample	2				9.00
Average expense \$	X			**	
Average expense 3 Average net profit (loss) \$	Ŕ		the nor		
usinesses reporting a profit (No.)	40				
Average sales \$	Х				
Average expense \$ Average net profit \$	X		on on		
Businesses reporting a loss (No.) Average sales \$	2 X				
Average expense \$	X				
Average net loss \$	X				

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

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

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

		Indus	try aver	age(2)			R	eporting	busines	ses only	(3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25
	o misure	P	ercent c	of sales				Pe	rcent 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	eth qu			
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					
Total	100.0		m 04	, ,		100.0	•••			44.4-	

### Symbols

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

### Footnotes

- 11) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.
- Total weighted expenditure on a given item x 100 for each quartile. (2) Value in each cell =
  - Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item
- x 100 for each quartile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditure

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

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

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

  121 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.

Balance sheet profile for 1986

Northwest Territories, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Ton 25:
usinesses in sample (No.) ow sales value (\$000's)	5 (1)				
ligh sales value (\$000's)	(1)	de es	- 1 o -	dd dd	
			Average (\$000's)		
assets					
Cash	1			an an	
Accounts and notes receivable	30	data dan			
Inventory	-		~ ~		4
Other current assets	5		en m		
Total current assets	36			60 60	
Fixed assets	67	44 40			
Less: Accum, dep. on fixed assets	34	40.00			
Other assets	-	çõe da	T P		
otal assets	70				ada da
iabilities and equity					
Current loans	23			~ ~	
Other current liabilities	19	~ =			
Total current liabilities	42				
Mortgages payable	**				
Long term debt	4		the site		
Other liabilities	13	do to		***	
otal liabilities	60				
otal equity	ĬĬ				

<sup>(1)</sup> 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.) Low sales value (\$000's) High sales value (\$000's)	5 (1) (1)			-:	
			Average		
Liquidity ratio Current ratio (times)	0.8	**			* *
Leverage ratios  Debt/equity ratio (times)  Interest coverage ratio (times)  Debt ratio (times)	209.1 -0.2 0.9				

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

See Table 1 for symbols and notes.

# Definitions:

# 1. Liquidity ratio:

Current = current assets / current liabilities.

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

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

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				
ow sales value (\$000's) High sales value (\$000's)	(1)			10. UA	
			Average (\$000's)		
perating activities					
Cash from operations	X				
Depreciation	X		alor dire		
Other	X				
Dividends	х				
Investment activities					
Disposal of fixed assets	X			data data	
Purchase of fixed assets	X				
Increase in investment	Х				
Decrease in investment	X				
inancing activities					
Increase in long term debt	X				
Repayment of long term debt	X	also dies		at 10	
ioans from shareholders	X				
Repayment of loans from shareholders	X				
Advances & loans from government	X			4- 00	
Increase in equity	X				
Decrease in equity	X				
Other	X	m fb			
increase(decrease) in cash & equivalents	X				
ash & equivalents-Beginning of the year	X				
Cash & equivalents - End of the year	Х				40.0

<sup>11)</sup> 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)

			Average labour units(1)	Changes in numbe with paid	
Business size expressed in average labour units(1)	Number of businesses	Total payrol! (\$000's)		Newly reporting(2)	No longer reporting(3)
1983					
Total	3	260	12		1
iess than 20	3	260	12		
20 - 99 100 - 499			-		
500 and over	-				
1986		4-34			
Total	7	550	21	3	
less than 20	6	X	17	3	
20 - 99	1	X	4		• • •
100 - 499 500 and over			-		•••

<sup>11)</sup> Average labour units are calculated by dividing total payroll by the avarage 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.

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
				7	
			1984		
and the second transition of the second of					
umber of observations in sample Average sales \$	-				
Average expense \$	~				
Average net profit (loss) \$	-		~ ~		
usinesses reporting a profit (No.)					
Average sales \$			er er		
Average expense \$ Average net profit \$	_				** **
usinesses reporting a loss (No.)	-				
Average sales \$	**	- "			
Average expense \$ Average net loss \$	-	***	dn dn me dn		
			1985		
umber of observations in sample	-				
Average sales \$	-		* *		***
Average expense \$ Average net profit (loss) \$	-		en en	40. 10.	
usinesses reporting a profit (No.) Average sales \$	-				F 19
Average expense \$	-			**	~ ~
Average net profit \$					
usinesses reporting a loss (No.)	_				
Average sales \$	-				an an
Average expense \$ Average net loss \$			en es		
Average net 1055 \$					
			1005		
			1986		
umber of observations in sample	2				
Average sales \$	X				
Average expense \$	X		W- W-		
Average net profit (loss) \$	Х				en te
usinesses reporting a profit (No.)	2				
Average sales \$	X	-			atr 40
Average expense \$	X				
Average net profit \$	^				
usinesses reporting a loss (No.)	-				
Average sales \$ Average expense \$	X	• •	~ ~		

<sup>(1)</sup> 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.) Low sales value (\$000's)	11 (1)		er 60		lo do
High sales value (\$000's)	(1)				

		Indus	try aver	age(2)			R	Reporting	busines	ses only(	3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting		Bottom 25%	Lower middle 25%	Upper middle 25%	To: 257
	-	F	ercent c	of sales				Pe	rcent of	sales	
Occupancy expenses	11.5					100.0	11.5			-	
Depreciation	7.5		-			96.6	7.8		00.00		
Repairs & maintenance	0.2					10.0	1.7			an no	
Heat, light & telephone	3.3			ED 70		96.6	3.4				
Rent	0.5					8.3	6.4				
Personnei expenses	49.4					98.3	50.2				
Financial expenses	12.0					100.0	12.0			A0 40	
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 too be expressed not applicable
- confidential

- 11) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000 fotal weighted expenditure on a given item
- |2| Value in each cell = - x 100 for each quartile. Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given itam (3) Value in each cell =  $- \times$  100 for each quartile. Total weighted sales of businesses reporting this item of expenditure

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

### Notes

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

Records were ranked in ascending order according to sales size. Each quartile li.e. bottom 25%, lower middle 25%, etc.l 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

- for the spectral range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the
- (3) Date 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.

Balance sheet profile for 1986 TABLE 2.

Northwest Territories, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25%
Businesses in sample (No.) ow sales value (\$000's)	11 (1) (1)				der di
High sales value (\$000's)	(17		Average (\$000's)		
Assets					
Cash	25			de de	
Accounts and notes receivable	1.4		to an		
Inventory	-			de de	40.0
Other current assets	1	~ ~			
Total current assets	40		des des		
Fixed assets	37				
Less: Accum. dep. on fixed assets	13	-	***	es es	
Other assets	22	-	der m	allor vigo	
Total assets	85	en de			40 4
Liabilities and equity					
Current loans	15				de d
Other current liabilities	16				
Total current liabilities	31				
Mortgages payable	4		de de		
Long term debt	23				
Other liabilities	8				
otal liabilities	66		60 do		
otal equity	20			80	-

<sup>(1)</sup> 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.) Low sales value (\$000's) High sales value (\$000's)	9 (1) (1)				
			Average		
Liquidity ratio Current ratio (times)	1.9		**		
Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)	17.5			==	=

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

See Table 1 for symbols and notes.

### Definitions:

### 1. Liquidity ratio:

Current = current assets / current liabilities.

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

<sup>(2)</sup> These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000.000.

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) High sales value (\$000's)	(1)			e e	
			Average (\$000's)		
Operating activities					
Cash from operations	X				
Depreciation	X	0.0		- w	
Other	X	40 m			
Dividends	X			edir edir	
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	X				
Increase in investment	X	***			0-10
Decrease in investment	X				
Financing activities					
Increase in long term debt	X				gr- 10
Repayment of long term debt	X			n. 10	
Loans from shareholders	X				
Repayment of loans from shareholders	X				
Advances & loans from government	X			-	
Increase in equity	X			gar 400	
Decrease in equity	X				
Other	Х				40 40
Increase(decrease) in cash & equivalents	X				
Cash & equivalents-Beginning of the year	×	~ ~		0.0	
Cash & equivalents - End of the year	X				

<sup>11:</sup> 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 everage labour units(1)				Changes in number of businesses with paid employees		
	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)		
1983						
Total	6	268	16	3	4	
less than 20	6	268	16	3	2	
20 - 99 100 - 499		_			-	
500 and over		-	_		1417	
1986						
Total	21	1,456	75	7	• • •	
less than 20	19	X	55	7		
20 - 99 100 - 499	2	X	20			
500 and over		-	-	-		

<sup>(1)</sup> 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.

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1984		
umber of observations in sample					
Average sales \$	40			7	
Average expense \$ Average net profit (loss) \$	_				
usinesses reporting a profit (No.)	-				
Average sales \$ Average expense \$	_				
Average net profit \$	-			NO 10-	
usinesses reporting a loss (No.)	-				
Average sales \$ Average expense \$	_		***		
Average net loss \$					
		-			
			1985		
					-
Number of observations in sample Average sales \$	_	go. 100			e- se
Average expense \$ Average net profit (loss) \$			des de- um de-		
Businesses reporting a profit (No.)					
Average sales \$	-				4+ P-
Average expense \$ Average net profit \$	-				
usinesses reporting a loss (No.)					
Average sales \$ Average expense \$	_		w **	der der Str. der	
Average net loss \$					
			1986		
dumber of observations in sample	11				
Average sales \$	22.847				
Average expense \$ Average net profit (loss) \$	9.553 13.294				
Businesses reporting a profit (No.)	10				
Average sales \$ Average expense \$	28.617 7.707				
Average net profit \$	20,910	49. 100	do de	e- i-	
dusinesses reporting a loss (No.)	25 021				
Average sales \$ Average expense \$	26.831 27.321				
Average net loss \$	-490				

III 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.) Low sales value (\$000's)	14				
High sales value (\$000's)	(1)		~-		

		Indus	try aver	age(2)			R	eporting	busines	ses only(	3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25
	Percent of sales							Pe	rcent of	25% sales	
Occupancy expenses	18.5					100.0	18.5				
Depreciation	5.1		- **			100.0	5.1				
Repairs & maintenance	2.2			40-40-		100.0	2.2				
Heat, light & telephone	11.1		40 10			100.0	11.1				
Rent	0-1					18.9	0.8		no 0		
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	90 10			-
Professional fees	1.5					100.0	1.5	40.00			-
Other expenses	46.6					100.0	46.6				-
Profit (loss)	0.8					100.0	0.8				-
Total	100.0	de de				100.0					-

### Symbols

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

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

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

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

### Notes

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

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

### How to use the tables

- | 11 Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
  | 12 | The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size 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%	To: 25
Businesses in sample (No.)	14				-
ow sales value (\$000's) High sales value (\$000's)	(1)				-
			Average (\$000's)		
Assets					
Cash	23			er en	-
Accounts and notes receivable	27	~ =			-
Inventory	16		en en		-
Other current assets	2				-
Total current assets	69				-
Fixed assets	915				-
Less: Accum. dep. on fixed assets	243				-
Other assets	21	Mar An			-
Total assets	762			die der	-
Liabilities and equity					
Current loans	79				-
Other current liabilities	255				-
Total current liabilities	334			AND MILE	-
Mortgages payable	144				-
Long term debt	391				-
Other liabilities	13				-
otal liabilities	882				-
otal equity	-120		40.40	en en	-

<sup>(1)</sup> 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%
dusinesses in sample (No.) .ow sales value (\$000's) High sales value (\$000's)	13 (1) (1)				des es-
			Average		
Liquidity ratio Current ratio (times)	0.3				
Leverage ratios  Debt/equity ratio (times)  Interest coverage ratio (times)  Oebt ratio (times)	182.5			===	

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

See Table 1 for symbols and notes.

# Definitions:

## 1. Liquidity ratio:

Current = current assets / current liabilities.

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

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

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) High sales value (\$000's)	(1)				
			Average (\$000's)		
Operating activities					
Cash from operations	-17				
Depreciation	91	20 40			
Other	-64		- 17		
Dividends	-51		ess der		
Investment activities					
Disposal of fixed assets	4		der der		***
Purchase of fixed assets	-26		din der		
Increase in investment	-1	÷			
Decrease in investment	7				
Financing activities					
Increase in long term debt	-				
Repayment of long term debt	-59				
Loans from shareholders	136		-		
Repayment of loans from shareholders	-37	* *		to do	
Advances & loans from government	-				
Increase in equity	-				
Decrease in equity	- 4				
Other	6				
Increase(decrease) in cash & equivalents	-15	**	11	gp. 18s	
Cash & equivalents-Beginning of the year	49				-
Cash & equivalents - End of the year	34				

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.
 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)

				Changes in number with paid	
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1983					
Total	17	4,366	376	-	6
less than 20 20 - 99 100 - 499 500 and over	1 1 5 1	1,221 X X	104 177 95		51
986					
Total	26	6,241	506	2	
less than 20 20 - 99 100 - 499 500 and over	18 6 2	1.941 X X	148 256 102	1 1	

<sup>(1)</sup> 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.

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

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

See Table 1 for symbols and notes.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Northwest Territories, Hotels and Motor Hotels (SIC 9111)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1984		
	1				
umber of observations in sample Average sales \$	X				
Average expense \$	X				
Average net profit (loss) \$	Х	40.00			4. 0
usinesses reporting a profit (No.)	1				
Average sales \$	X				***
Average expense \$	X		60. 00		
Average net profit \$	^				
usinesses reporting a loss (No.)					
Average sales \$	X		an 40 40 40		
Average expense \$ Average net loss \$	x		0. 00		60 60
			1985		
umber of observations in sample	4				
Average sales \$	1.016.667				
Average expense \$ Average net profit (loss) \$	739,167 277,500	80 60		40 40	Art size
usinesses reporting a profit (No.)	4				
Average sales \$	1.016.667				- ~
Average expense \$ Average net profit \$	739.167 277.500	n =		en en	
(No.)					
Rusinesses reporting a loss (No.) Average sales \$	-				m =
Average expense \$	-		40 de		
Average net loss \$	*				
			1986		
lumber of observations in sample	9				
Average sales \$ Average expense \$	1,121,308				00 00
Average net profit (loss) \$	16.256	400 400	** =		60- 60
Businesses reporting a profit (No.)	7				
Average sales \$	1,156,133			en en	
Average expense \$ Average net profit \$	1.000.443			40 gb.	
dusinesses reporting a loss (No.)	1,155,293	do es			
Average sales \$ Average expense \$	1,369.035				An 40

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

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

Northwest Territories, Licensed Restaurants (SIC 9211)

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

Industry average(2)					Reporting businesses only(3)					
Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 255
Percent of sales					Percent			of sales		
39.6					100.0	39.6				00.0
14.9					100.0	14.9				
					100.0	2.4				
			tion on		100.0	2.0				
					100.0	3.6				
6.9			***		85.6	8.1				
33.8		m			100.0	33.8				
2.7		-			100.0	2.7				
					100.0	1.8				
0.9			Alle Alle	- ~	100.0	0.9	with other			-
7.2				der so	100.0	7.2				-
1.7		-			100.0	1.7				-
100.0					100.0					_
	39.6 14.9 2.4 2.0 3.6 6.9 33.8 2.7 1.8 0.9 7.2	Total Bottom 25%  39.6 14.9 2.0 3.6 6.9 33.8 2.7 1.8 0.5 7.2 1.7	Total Bottom Lower 25% middle 25%  Percent c  39.6  14.9  2.4  2.0  3.6  6.9  33.8  2.7  1.8  0.9  7.2  1.7	Total Bottom Lower Upper 25% middle 25% 25%  Percent of sales  39.6	Total Bottom Lower Upper Top 25% middle 25% 25%  Percent of sales  39.6	Total Bottom Lower Upper 25% middle 25% 25% 25% 25% 25% 25% 25% 25% 25% 25%	Total   Bottom   Lower   Upper   Top   % businesses   Total   nesses   reporting	Total Bottom Lower Upper 25% middle 25% 25% 25% 25% 25% 25% 25% 25% 25% 25%	Total Bottom	Total Bottom   Lower   Upper   25%   middle   25%

### Symbols

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

- (1) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000. Total weighted expenditure on a given item
- x 100 for each quartile. (2) Value in each cell = Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item x 100 for each quartile. (3) Value in each cell = lotal weighted sales of businesses reporting this item of expenditure

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

### Notes

Data are shown by quartilas 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 salas value" and "High sales value".

  12) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the ton 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%	Toc 25%
Businesses in sample (No.)	10				
ow sales value (\$000's) High sales value (\$000's)	(1)		• •		••
			Average (\$000's	)	
Assets					
Cash	11				
Accounts and notes receivable	21				
Inventory	9				
Other current assets	45				
Total current assets Fixed assets	200				
Less: Accum. dep. on fixed assets	32				
Other assets	16			40 00	4-
Other assets	10				
fotal assets	228				
Liabilities and equity					
Current loans	13	~ ~		**	and diffe
Other current liabilities	45			***	
Total current liabilities	58	= ~		40.40	
Mortgages payable	24				
Long term debt	103	= ~			
Other liabilities	18				
otal liabilities	204				
Total frabilities	24				en en

<sup>[1]</sup> 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%
dusinesses in sample (No.) .ow sales value (\$000's) digh sales value (\$000's)	9 (1) (1)			==	
			Average		
Liquidity ratio Current ratio (times)	0.9				
Leverage ratios Debt/equity ratio (times)	6.9	60. 60			do en
Interest coverage ratio (times) Debt ratio (times)	5.8				

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

See Table 1 for symbols and notes.

# Definitions:

### 1. Liquidity ratio:

Current = current assets / current liabilities.

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

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

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)		
Operating activities					
Cash from operations	1				
Depreciation	25	m e-			
Other	28	69- 6u	to At	0.0	
Dividends	-			**	**
Investment activities					
Disposal of fixed assets	-				
Purchase of fixed assets	-291	m			
Increase in investment					
Decrease in investment	-	0.0			
Financing activities					
Increase in long term debt	163				
Repayment of long term debt	-14	~ ~	No. 100		
Loans from shareholders	87			40.50	
Repayment of loans from shareholders	-28				
Advances & loans from government		70.00			
Increase in equity					
Decrease in equity		40			
Other	-1				gs. 40
Increase(decrease) in cash & equivalents	-30				
Cash & equivalents-Beginning of the year	43				
Cash & equivalents - End of the year	12				

<sup>119</sup> 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.  $\label{eq:continuous}$ 

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

				Changes in number of businesses with paid employees		
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting[3)	
1983						
Total	12	3.485	191	2	2	
less than 20 20 - 99	10	X	75	2	1	
100 - 499 500 and over	2	X	116			
1986						
Total	18	2.077	159	6		
less than 20 20 - 99 100 - 499 500 and over	14 3 -	1.372 X - X	1 05 3 8 -	5 1 -	• • •	

<sup>(1)</sup> 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, Stetistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time amployee. 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.

<sup>&</sup>quot;Newly reporting" and "no longer reporting" businesses are assumed to have been in activity for six months and tha 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%	middle 25%	Upper middle 25%	Top 25:
			1984		
Number of observations in sample Average sales \$	211,170		and dark		
Average expense \$	201.201	60 60			
Average net profit (loss) \$	9.969				
usinesses reporting a profit (No.)	4				
Average sales \$ Average expense \$	270.523 256.444				
Average net profit \$	14.079			40 00	
Businesses reporting a loss (No.)	1				
Average sales \$	383.402 389.402				
Average expense \$ Average net loss \$	-6.000		ter als		
			1985		
number of observations in sample	2				
Average sales \$	X			~ =	
Average expense \$ Average net profit (loss) \$	X	**		• •	
Businesses reporting a profit (No.)	1				
Average sales \$ Average expense \$	X		***		
Average net profit \$	x		~~		
Businesses reporting a loss (No.)	1				
Average sales \$ Average expense \$	X			**	
Average net loss \$	X				
			1986		
Number of observations in sample	14				
Average sales \$	676.255	en en		***	
Average expense \$ Average net profit (loss) \$	677.521 -1.266	70 00	***		
Businesses reporting a profit (No.)	7				
Average sales \$ Average expense \$	305.103 279.121	40 00	** **	40 d-	
Average net profit \$	25.982	(in eq.		en de-	
Businesses reporting a loss (No.)	704 260				
Average sales \$ Average expense \$	704.368 726.295	40 m			
Average net loss \$	-21,927	** **			

III 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.) Low sales value (\$000's)	6 (1)				
High sales value (\$000's)	(1)	~~			

		Indus	stry aver	age(2)			R	Reporting	busines	ses only(	3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25:
		P	ercent o	of sales				Pe	rcent of	sales	
st of sales	51.3					100.0	51.3				
cupancy expenses	35.8				-	100.0	35.8				-
Depreciation	13.4					100.0	13.4				der d
Repairs & maintenance	1.4					100.0	1.4	dds no			
leat, light & telephone	13.0					100.0	13.0				
Rent	8.0					64.8	12.3				-
sonnel expenses	14.8	de de				64.8	22.8				-
nancia expenses	15.6					100.0	15.6				-
Interest & bank charges	12.8				+ ~	100.0	12.8				-
Professional fees	2.7					100.0	2.7				-
ner expenses	8.0					100.0	8.0		gap dan		-
ofit (loss)	-25.5					100.0	-25.5	00 00		w ==	-
tal	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.
- Total weighted expenditure on a given item

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

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

### Notes

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

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

### 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)

Businessas 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%	To: 251
usinesses in sample (No.)	6				
ow sales value (\$000's) ligh sales value (\$000's)	(1)				
			Average (\$000's)		
ssets					
Cash	6				
Accounts and notes receivable	2				
Inventory	9				-
Other current assets	17				
Total current assets Fixed assets	231				-
Less: Accum. dep. on fixed assets	62			etr se	
Other assets	15				900 d
	200				44.
otal assets	200				
iabilities and equity					
Current loans	23				-
Other current liabilities	20			607 - 607	-
Total current liabilities	43		400-400-		-
Mortgages payable	17		age date	and the	
Long term debt	91			40 44	-
Other liabilities	16				-
otal liabilities	167				
otal equity	33				

<sup>(1)</sup> 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%
usinesses in sample (No.) ow sales value (\$000's) igh sales value (\$000's)	(1) (1)	÷ ==		- :	
			Average		
Liquidity ratio Current ratio (times)	0.3	**		e 0	
Leverage ratios  Debt/equity ratio (times)  interest coverage ratio (times)	-2.7 3.2			***	
Debt ratio (times)	1.1		to to		

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

See Table 1 for symbols and notes.

# Definitions:

### 1. Liquidity ratio:

Current = current assets / current liabilities.

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

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

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

	Total(!)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-				
ow sales value (\$000's) High sales value (\$000's)				us do es es	
			Average (\$000's)		
Operating activities					
Cash from operations	-		~ *		
Depreciation			**		
Other				Apr on	
Dividends	-			"	dit ye
Investment activities					
Disposal of fixed assets					
Purchase of fixed assets	**				
Increase in investment	-	* *			ac es
Decrease in investment	-	ato do	***		
Financing activities	-				
Increase in long term debt					* *
Repayment of long term debt			D 00		
Loans from shareholders				der de	
Repayment of loans from shareholders	-				
Advances & loans from government	-		no sh		
Increase in equity					
Decrease in equity					
Other		E 10			
Increase(decrease) in cash & equivalents			eth an		
Cash & equivalents-Beginning of the year	-				
Cash & equivalents - End of the year					

<sup>11)</sup> 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)				Changes in number with paid	
	Number of businesses	Total payrol! (\$000's)	Average labour units(1)	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	Х	20		
1986					1/2
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	Х	21	*	

<sup>(1)</sup> 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.

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%	To: 25%
			4004		
			1984		
lumber of observations in sample	1				
Average sales \$	X		dia m	At 45	
Average expense \$	X				-
Average net profit (loss) \$	Х				
dusinesses reporting a profit (No.)	-				
Average sales \$	X	n =	an an		
Average expense \$	X	86 49		AND 400	
Average net profit \$	X			No. an.	40 au
Businesses reporting a loss (No.)	1				
Average sales \$	X		***		
Average expense \$ Average net loss \$	X				
MARINGE LAC IOSS D	٨				
			1985		
lumber of observations in sample	1				
Average sales \$	X				
Average expense \$	X				
Average net profit (loss) \$	X	-		40-30	
Businesses reporting a profit (No.)	1				
Average sales \$	X				
Average expense \$ Average net profit \$	X	-			
Businesses reporting a loss (No.) Average sales \$	x	80.00			E 10
Average expense \$	X				
Average net loss \$	X				
			1986		
lumber of observations in sample	2				
Average sales \$	X			••	
Average expense \$	X				
Average net profit (loss) \$	X	m- qu			
Businesses reporting a profit (No.)	1				
Average sales \$	X				
Average expense \$ Average net profit \$	×			m m	
Businesses reporting a loss (No.)	1	en te	offer sin		
Average sales \$	X				
Average expense \$	X				

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

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

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.) Low sales value (\$000's)	1 B (1)			40 A	
High sales value (\$000's)	(1)				

Selected expense item		Indus	try aver	age(2)			R	eparting	busines	ses only	(3)
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middla 25%	To: 25%
		Р	ercent c	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		en es	-	
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	Mr. 11			
Other expenses	20.1					100.0	20.1				
Profit (loss)	54.5					100.0	54.5			-	
	100.0					100.0					_

### Symbols

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

### Footnotes

- III These astimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

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

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

Data are shown by quartiles when at least 13 of the sampled businessas raport the specific item.

Records were ranked in ascanding order according to sales size. Each quartile li.e. bottom 25%, lower middle 25%, atc.) 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
- 131 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

Balance sheet profile for 1986 TABLE 2.

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Tor 25%
Businesses in sample (No.)	18				
ow sales value (\$000's) ligh sales value (\$000's)	(1)				
			Average (\$000's)		
Assets Cash		00.00			
Accounts and notes receivable	3	***		497 800	
Inventory	_			** **	
Other current assets	2		No. on		
Total current assets	6			der ten	
Fixed assets	10	***		de de	
Less: Accum. dep. on fixed assets	4				an a
Other assets	1				
otal assets	13			~ ~	
iabilities and equity					
Current loans	1				
Other current liabilities	5	-		the visit	to t
Total current liabilities	6				
Mortgages payable	1			- ~	der s
Long term debt	2				-
Other liabilities	1		***		4- 1
Total liabilities	9		no de		-
otal equity	4				

<sup>(1)</sup> 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	Lower	Upper	Top
		25%	middle 25%	middle 25%	25%
Businesses in sample (No.)	.13				
Low sales value (\$000's) High sales value (\$000's)	(1)				
			Average		
Liquidity ratio					
Current ratio (times)	1.0	qq. 40			
Leverage ratios					
Debt/equity ratio (times)	6.0		99° 99		w e
Interest coverage ratio (times)	1.9				
Debt ratio (times)	1.9		-		

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

See Table 1 for symbols and notes.

# Definitions:

# 1. Liquidity ratio:

Current = current assets / current liabilities.

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

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

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) High sales value (\$000's)	(1)		40 Av		
			Average (\$000's)	) — — — — — — — — — — — — — — — — — — —	
Operating activities					
Cash from operations	4				
Depreciation	13				
Dther	7				
Dividends			1 7		de de
Investment activities					
Disposal of fixed assets		** **		Acc do.	
Purchase of fixed assets	-81				
Increase in investment	-			er to	
Decrease in investment		** 46		no do	
Financing activities					
Increase in long term debt	49				
Repayment of long term debt	-12		m ++	ga 4a	
Loans from shareholders	21				
Repayment of loans from shareholders	-17				
Advances & loans from government	-				
Increase in equity	-	* **			
Decrease in equity					
Other			er =-		
Increase(decrease) in cash & equivalents	-15		dit es		
Cash & equivalents-Beginning of the year	17				
Cash & equivalents - End of the year	2				

III 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)				Changes in number of businesses with paid employees			
	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)			
1983							
Total	25	2,437	184	5	5		
less than 20 20 - 99 100 - 499 500 and over	22 2 1	1.516 X X	129 50 5	5	5		
1986							
Total	34	2.747	214	7			
less than 20 20 - 99 100 - 499 500 and over	30 3 - 1	1.196 X - X	89 100 - 25	7			

<sup>(1)</sup> 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.

<sup>13)</sup> Refers to businesses reporting no payrol1 deductions in the following year.

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1984-1986 Northwest Territories, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Tog 25%
			4.004		
			1984		
number of observations in sample	6		-		
Average sales \$ Average expense \$ Average net profit (loss) \$	87,567 77,630 9,937				600 000 800 000 800 000
usinesses reporting a profit (No.) Average sales \$	5 47.067	es en	40.0		
Average expense \$ Average net profit \$	29,435 17,632		***		TT 07
Businesses reporting a loss (No.) Average sales \$	1 432.795			•-	***
Average expense \$ Average net loss \$	467.795 -35.000	on and			
			1985		
number of observations in sample	5				
Average sales \$ Average expense \$ Average net profit (loss) \$	87,507 74,534 12,973			= =	
Businesses reporting a profit (No.)  Average sales \$	<b>5</b> 87,507	40 60	es to	••	
Average expense \$ Average net profit \$	74,534 12,973		40 vs.		
usinesses reporting a loss (No.) Average sales \$	•				en de
Average expense \$ Average net loss \$	-		• •	E	
			1986	, i - ''i	
Number of observations in sample Average sales \$	23 58.575				
Average expense \$ Average net profit (loss) \$	49.662 8.913				
Businesses reporting a profit (No.) Average sales \$	20 58.188			••	40.00
Average expense \$ Average net profit \$	48.203 9.985	~ ~			
usinesses reporting a loss (No.) Average sales \$	94,685				- ~
Average expense \$ Average net loss \$	98.729			go en un fre	

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

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

Northwest Territories, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	15				
ligh sales value (\$000's)	(1)			**	

Selected expense item		Indus	try aver	age(2)			F	leporting	busines	ses only(	3)
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 253
		F	ercent o	of sales				Pe	ercent of	sales	
Occupancy expenses	10.6					38.6	10.7				
Depreciation	2.2					31.9	6.8				
Repairs & maintenance	5.3					83.6	6.3		-	65 M	
Heat. light & telephone	3.0					97.2	3.1				
Rent	0.2	ga to			an en	5.7	2.9		44.00		
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	em en			-
Profit (loss)	57.4	m on				100.0	57.4				-
	100.0					100.0					-

### Symbols

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

- 11) These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.
- Total weighted expenditure on a giver item - x 100 for each quartile. (2) Value in each cell = Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item x 100 for each quartile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditure

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

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

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, atc.) represents one quarter of the total number of businesses. 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 char 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%	To: 251	
usinesses in sample (No.)	15					
ow sales value (\$000's) ligh sales value (\$000's)	(1)					
			Average (\$000's)			
Assets						
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	Alph., dela			44. 8	
otal assets	16	de de				
labilities and equity						
Current loans	1		en en			
Other current liabilities	6		40.00			
Total current liabilities	7					
Mortgages payable	1				um t	
Long term debt	2			4.00	uter d	
Other liabilities	1	-				
otal liabilities	11		m +-		-	
otal equity	4			40* 400	-	

<sup>(1)</sup> 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.) Low sales value (\$000's) High sales value (\$000's)	13 (1) (1)		~ ~		
			Average		
Liquidity ratio					
Current ratio (times)	1.0			de pa	
Leverage ratios					
Debt/equity ratio (times)	6.0				
Interest coverage ratio (times)	1.9				
Debt ratio (times)	1.9			dir in	

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

See Table 1 for symbols and notes.

# Definitions:

# 1. Liquidity ratio:

Current = current assets / current liabilities.

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

<sup>12)</sup> These estimates are based on a sample of businesses reporting sales between \$10,000 and \$2,000,000.

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						
ow sales value (\$000's) High sales value (\$000's)	(1)						
	Average (\$000's)						
Operating activities							
Cash from operations	4						
Depreciation	13						
Other	7		44 44				
Dividends	-						
Investment activities							
Disposal of fixed assets		Vi. 44		* *			
Purchase of fixed assets	-B1						
Increase in investment		er m					
Decrease in investment		** **	49 49				
Financing activities							
Increase in long term debt	49						
Repayment of long term debt	-12		60 VP				
Loans from shareholders	21						
Repayment of loans from shareholders	-17	***					
Advances & loans from government	-						
Increase in equity	-						
Decrease in equity	-						
Dther	-						
Increase(decrease) in cash & equivalents	-15						
Cash & equivalents-Beginning of the year	17						
Cash & equivalents - End of the year	2						

<sup>111</sup> 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)		Total payrol! (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
	Number of businesses			Newly reporting(2)	No longer reporting(3)
1983			3311		
Total	25	2,437	184	5	5
less than 20 20 - 99 100 - 499 500 and over	22 2 1	1.516 X X	129 50 5	5	5
1986					
Total	34	2,747	214	7	
less than 20 20 - 99 100 - 499 500 and over	30 3 - 1	1,196 X - X	89 100 25	7	

<sup>(1)</sup> 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.

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

See Table 1 for symbols and notes

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

Statistics Canada Library Bibliothèque Statistique Canada 1010061911	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top. 25:
			1984		
umber of observations in sample Average sales \$ Average expense \$	6 87,567 77,630 9,937		- =		
Average net profit (loss) \$	3.337				
usinesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit \$	5 47.067 29.435 17.632				e
Businesses reporting a loss (No.) Average sales \$ Average expense \$ Average net loss \$	432.795 467.795 -35.000		==		
			1985	3-1	
Number of observations in sample Average sales \$ Average expense \$ Average net profit (loss) \$	5 87.507 74.534 12.973	=======================================	==		
Businesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit \$	5 87.507 74.534 12.973			=	
Businesses reporting a loss (No.) Average sales \$ Average expense \$ Average net loss \$			=======================================		
H		-3/-	1986		
Number of observations in sample Average sales \$ Average expense \$ Average net profit (loss) \$	17 69.678 60.506 9,172			=======================================	
Businesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit \$	14 68.237 58.333 9.904				
Businesses reporting a loss (No.) Average sales \$ Average expense \$ Average net loss \$	3 94.685 98.729 -4.044				

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