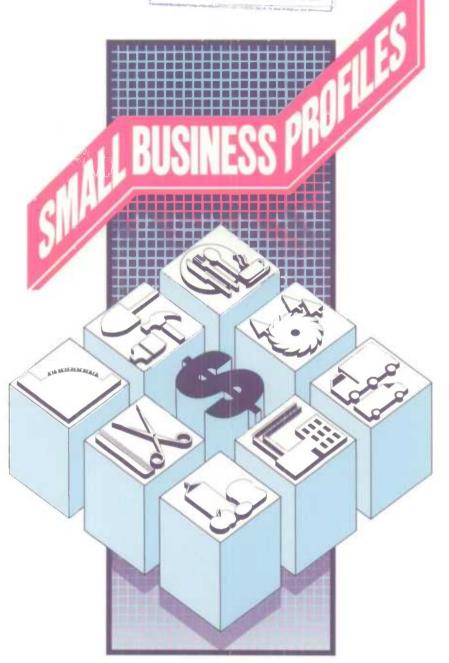
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INTRODUCTION AND DATA SOURCES

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

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

Corporate data in this report are extracted from tax returns, which typically consists of a T2 form, a set of financial statements and supporting schedules. Similarly, unincorporated business tax returns, which report self-employment income, typically consist of a T1 (general) form, a set of financial statements and other supportive schedules.

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

METHODOLOGY

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

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

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

DATA LIMITATIONS

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

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

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

STANDARD INDUSTRIAL CLASSIFICATION (SIC) DEFINITION

The SIC for each industry is described at the bottom of table 1.

Logging Industry	0.111
Service Industries Incidental to Crude Petroleum and Natural Gas	0910
Services Industries Incidental to Mining	0920
Women's Clothing Industries	2440
Sawmill, Planning Mill & Shingle Mill Products Industries	2510
Household Furniture Industries	2610
Commercial Printing Industries	2810
Platemaking, Typesetting & Bindery Industry	2820
Publishing Industries	2830
Ornamental and Architectural Metal Products Industries	3030
Stamped, Pressed and Coated Metal Products Industries	3040
Hardware, Tool and Cutlery Industries	3060
Machine Shop Industry	3081
Single Family Housing	4011
Residential Renovation	4013
Excavating and Grading	4214
Other Site Work	4219
Concrete Pouring and Finishing	4224
Masonry Work	4231
Siding Work	4232
Plumbing	4241
Wet Heating and Air Conditioning Work	4243
Electrical Work	4261
Drywall Work	4272
Finish Carpentry	4274
Painting and Decorating Work	4275
Ornamental and Miscellaneous Fabricated Metal Installation	4292
Land Developers	4491
Truck Transport Industries	4560
General Freight Trucking Industry	4561
Dry Bulk Materials Trucking Industry	4564
Forest Products Trucking Industry	4565
School Bus Operations Industry	4573
Taxicab Industry	4581
Postal Service Industry	4841
Courier Service Industry	4842
*Wholesale Petroleum Products	5111
Wholesale Food	5210
Wholesale Apparel	5310
Wholesale Motor Vehicle Parts and Accessories	5520
Wholesale Plumbing, Heating, Air Conditioning Equipment and Supplies	5622
Wholesale Lumber and Building Materials	5630
Wholesale Farm Machinery, Equipment and Supplies	5711
Wholesale Industrial Machinery Equipment and Supplies	5731
Wholesale Waste Materials	5910
Wholesale General Merchandise	5980
Food (Groceries) Stores	6011
Food (Specialty) Stores	6012
Prescription Drugs and Patent Medicine Stores	6030
Pharmacies	6031
Men's Clothing Stores	6121
Women's Clothing Stores	6131
Clothing Stores n.e.c.	6141
Fabric and Yarn Stores	6151
Household Furniture Stores	6210
Furniture, Refinishing and Repair Shop	6213
Appliance, Television, Radio and Stereo Stores	6220
Appliance, Television, Radio and Stereo Stores	6221
Television Radio and Stereo Stores	6222
Appliance, Television, Radio and Stereo Repair Shops	6223
Automobile (New) Dealers	6311

Automobile (Used) Dealers	6312
Gasoline Service Stations	6331
Tire, Battery Parts and Accessories Stores	6342
Garages (General Repairs)	6351
Paint and Body Repair Shops	6352
General Stores	6412
Other General Merchandise Stores	6413
Florist Shops	6521
Hardware Stores	6531
Sporting Goods Stores	6541
Musical Instrument and Record Stores	6550
Jewellery Stores	6561
Toy, Hobby Novelty and Souvenir Stores	6580
Gift, Novelty and Souvenir Stores	6582
Second-Hand Merchandise Stores, n.e.c.	6591
he se he he he se	6911
Vending Machine Operators	
Direct Sellers	6921
Operators of Buildings and Dwellings	7510
Operators of Residential Buildings and Dwellings	7511
Operators of Non-Residential Buildings	7512
Insurance and Real Estate Agencies	7611
Computer Services	7721
Advertising Agencies	7741
Management Consulting Services	7771
Hotels and Motor Hotels	9111
Motels	9112
Licensed Restaurants	9211
Unlicensed Restaurants (Including Drive-Ins)	9212
Take-Out Food Services	9213
Caterers	9214
Taverns, Bars and Night Clubs	9221
Entertainment Production Companies and Artists	9631
Sports and Recreation Clubs and Services	9650
Barber Shops	9711
Beauty Shops	9712
Combination Barber and Beauty Shops	9713
Laundry and Cleaners	9720
Power Laundries and/or Dry Cleaners	
	9721
Self-Serve Laundries and/or Dry Cleaners	9723
Industrial Machinery and Equipment Rental and Leasing	9911
Audio-Visual Equipment Rental & Leasing	9912
Automobile and Truck Rental and Leasing Services	9921
Photographers	9931
Welding	9942
Services to Buildings and Dwellings	9950
Janitorial Services	
	9953
Ticket and Travel Agencies	9961

		CASE TO S
		X - 0.00

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985+1987 Northwest Territories, Janitorial Services (SIC 9953)

	Total(A)	Bottom 25%	tower middle 25%	micole 25%	Too
			1985		
number of observations in sample	4				
Average sales \$ Average expense \$	X				
Average net profit (loss) \$	×			**	
usinesses reporting a profit (No.)	4				
Average sales \$	X	*-			
Average expense \$ Average net profit \$	X	**	••	**	
A Land Aller					
lusinesses reporting a loss (No.) Average sales \$	X	45.50			
Average expense \$	Х				
Average net loss \$	X	••		••	84
			1986		
Number of observations in sample Average sales \$	81.951				
Average expense \$	74,747			**	
Average net profit (loss) \$	7,214			NP cas	4.4
usinesses reporting a profit (No.)	12				
Average sales \$ Average expense \$	82.429 73.385			**	
Average net profit \$	9.044	-		**	
usinesses reporting a loss (No.)	3				
Average sales \$ Average expense \$	94.685 98.729				***
Average net loss \$	-4.044			**	**
			4007		
			1987		
umber of observations in sample	17				
Average sales \$	80.843		**	**	
Average net profit (loss) \$	61.885 18.958			••	
usinesses reporting a profit (No.)	16				
Average sales \$ Average expense \$	73,703 52,823	-		**	~ ~
Average expense \$ Average net profit \$	20.880			:	± ±
Dusinesses reporting a loss (No.)	1				
Average sales \$	311.007		~ **		
Average expense \$ Average net loss \$	336.125 -25.118	***		* *	

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

See Table 1 for symbols and notes

TABLE 4: Statement of changes in financial position for incorporated businesses only, 1987 Northwest Territories, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	10p
Businesses in sample (No.) Low sales value (\$000's)	1 (1)			1	
High sales value (\$000's)	(1)		no no	* •	
			Average (\$000's)		
Operating activities					
Cash from operations	X		ap dit		
Depreciation	X	• •		**	
Other	X	**	**		
Dividends	x			**	
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	X			••	
Increase in investment	Х	m-m		• •	
Decrease in investment	X	••			
Financing activities					
Increase in long term debt	Х				
Repayment of long term debt	X	- *	en en		
Loans from shareholders	X				
Repayment of loans from shareholders	Х			**	**
Advances & loans from government	X				
Increase in equity	X				
Oecress in equity	X	**			
Other	X		••	• •	
(ncrease(decrease) in cash & equivalents	X		••		
Cash & equivalents-Beginning of the year	X				
Cash & equivalents - End of the year	X		44	**	

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, Services to Buildings and Dwellings (SIC 985)

Business size expressed in average labour units(1)				Changes in number of businesses with paid employees		
	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1984						
Total	33	2.951	193	7	6	
less than 20 20 - 99 100 - 499	30 2 1	1,512 X	127 66	6 - 1	4 1 1 1	
500 and over	•	•	•			
1587						
Total	36	2,845	197	10	* * *	
less then 20 20 - 99	31 3 2	903 X	57 103	10	•••	
100 - 499 500 and over	2	X	27	-	• • •	

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

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

[&]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 2. Balance sheet profile for incorporated businesses only, 1987

Northwest Territories, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 15%	Top 25%
Businesses in sample No.,	5				
Low sales value (\$000's) High sales value (\$000's)	(1)	~ =	**		* *
			Average (\$000's)		
Assets					
Cash	-				
Accounts and notes receivable	10	**			0 m
Inventory	-				
Other current assets	39			**	
Total current assets	50			4.0	
Fixed assets	15	~ ~			
Less: Accum. dep. on fixed essets				2.0	**
Other assets	3			**	
Total sesets	68				
Liabilities and equity					
Current loans	27				
Other current liabilities	27	***			
Total current liabilities	29			4.4	
Mortgages payable	-	~~			
Long term deat	1				
Other liabilities	15		~=		**
P	45				
Total liabilities	45 22			**	***
Total equity	22				**

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

See Table 1 for symbols and notes.

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

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)	, 5				
Migh sales value (\$000's)	(1)				
igh sares value (5000 s7			Average		
Liquidity ratio					
Current ratio (times)	1.7		**	**	
Leverage ratios					
Debt/equity ratio (times)	2.0	**	**		
Interest coverage ratio (times)	4.4.4	n 4	**		
Debt ratio (times)	0.7	**	4.0		

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current * current essets / current liabilities.

2. leverage ratios:

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

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

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

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

Northwest Territories. Janitorial Services (SIC 9953)

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

	Industry average(2)					Reporting businesses only(3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 257
		P	ercent c	f sales				Pe	Percent of sales		
Occupancy expenses	12.9					94.7	13.5				
Depreciation	4.0					78.5	5.1	**			
Repairs & maintenance	3.0				-	64.8	4.5				40.4
Heat, light & telephone	2.2					51.5	3.6				
Rent	2.2					50.3	7.3	**			
Personnel expenses	31.5			••		84.0	37.4				
Financial expenses	1.8					91.3	2.0	**			
Interest & bank charges	0.9				**	52.8	1.7		***		- 1
Professional fees	0.9			**		91.1	1.0			- +	
Other expenses	23.2					100.0	23.2				-
Profit (loss)	30.5	~=			••	100.0	30.5		**	44.40	
Total	100.0				-	100.0		**	**	40.40	-

Symbols

zero or no observations

too small too be expressed

not applicable

confidential

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

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

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

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

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

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

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

Standard Industrial Classification Definition (SIC 1880):

SIC 9853 - Janitorial Services

Businesses primerity engaged in cleaning and maintenance of buildings and dwellings such as char service, floor waxing, jenitorial services, janitorial maintenance of buildings and dwellings and office cleaning.

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

	Total(!)	Sattom 25%	middle 25%	middle 25%	To:
			1985		
lumber of observations in sample					
Average sales \$	X			eh yy	
Average expense \$	X		~~		
Average net profit (loss) \$	K	**		**	• •
usinesses reporting a profit (No.)	4				
Average saies \$ Average expense \$	X	**	***	**	**
Average net profit \$	â	••		***	~ ~
AN A					
usinesses reporting a loss (No.) Average sales S	X		**	1	
Average expense \$	Х	**	**		
Average net loss \$	×	~~	**	**	
			1986		
lumber of Observations in sample Average sales \$	18 82.278				
Average expense \$	74.010		0.0	er a	
Average net profit (loss) \$	8.258	4.0	**		**
usinesses reporting a profit (No.)	15				
Average sales \$	82.490	***	**		
Average expense \$ Average net profit \$	72.412 10,078	40-40			
usinesses reporting a loss (No.)	3				
Average sales \$	94.685				
Average expense \$ Average net loss \$	98.729 ~4.044			A 10	10 FE
			1987		
umber of observations in sample Average sales \$	105.224			**	
Average expense \$	77,756	••	••	**	
Average net profit (loss) \$	27,468		, ••		
usinesses reporting a profit (No.)	17				
Average expense \$	103.132		0.00	**	*-
Average net profit \$	72.043 31.089	**			
Dainesses reporting a loss (No.)					
Average sales \$	311.007	~ **	6. %	**	4.0
Average expense \$	336.125	-	**		~ **
Average net loss \$	-25.118			4.0	

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

e Table I for symbols and notes

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Northwest Territories, Services to Buildings and Owellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25:
Businesses in sample (No.)	1				
Low sales value (\$000's) High sales value (\$000's)	(1)	••			
			Average (\$000's)		
Operating activities					
Cash from operations	X				
Depreciation	X				
Other	×	up-sab	w #b	••	
Dividends	х		-+		
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	X				
Increase in investment	X		**		
Decrease in investment	X				*-
Financing activities					
Increase in long term debt	X				
Repayment of long term debt	×		4 -	w w	
Loans from shareholders	X				
Repayment of loans from shareholders	X				
Advances & loans from government	X				* *
Increase in equity	X				10 40
Decrease in equity	Х		-+		
Other	Х		**		
(ncrease(decrease) in cash & equivalents	×	**		**	
Cash & equivalents-Beginning of the year	_ X	**			
Cash & equivalents - End of the year	X				

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, Services to Buildings and Dwellings (SIC 995)

				Changes in numbe with paid	
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average (about units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total	33	2.951	153	7	6
less than 20 20 - 99 100 - 499 500 and over	30 2 1	1.512 X X	127 66	6	4 1 1
1987					
Total	36	2.845	197	10	
less then 20 20 - 99 100 - 459 500 and over	31	903 X X	67 103 27	10	• • • •

^[1] Average lebour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue 72-002. An everage labour unit could be interpreted as a full-time employee. Mote 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 thet number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payrol1 deductions in the previous year.

(3) Refers to businesses reporting no payrol1 deductions in the following year.

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

See Table 1 for symbols and notes.

ABLE 2. Balance sheet profile for incorporated businesses only, 1987 orthwest Territories, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower missile 25%	Upper middle 25%	
usinesses in sample (No.)	6				

sinesses in sample (No.)	6				
w sales value (\$000's)	(1)		~ ~	W 49	
gh sales value (\$000's)	(1)	v =			
		Δν	erage (\$000's)		
•••					
Cash	-			46.00	
Accounts and notes receivable	7				
Inventory			- n		
Other current assets	79	m ÷	w ==	• •	
Total current assets	86	**		40 10	
Fixed assets	10	46.49		~	
Less: Accum. dep. on fixed assets			- 0	***	
Other assets	2	**	10 th		* *
tal essets	98				
abilities and equity					
Current loans	1			40 40	m 40
Other current liabilities	37			40 40	
Total current liabilities	37				
Mortgages payable			***	~ ~	***
Long term debt	1			4 to	
Other liabilities	7	**		es th	
al liabilities	45		9-0		
tal equity	53	m +0		**	

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

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

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
sinesses in sample (No.)	6				
w sales value (\$000's) gh sales value (\$000's)	(1)	, ••	**		
			Average		
guidity ratio Current ratio (times)	2.3	-	# fb		
verage ratios					
Debt/equity ratio (times)	0.9				
Interest coverage ratio (times)	42.6	**			
Debt ratio (times)	0.5				-

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

nitions:

liquidity ratio:

priment a current assets / current liabilities.

everage ratios:

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

e Table 1 for symbols and notes.

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

[·]Table : for symbols and notes.

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

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

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

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	25%
Businesses in sample (No.) Low sales value (\$000's)	18				
ligh sales value (\$000's)	(1)				

		Indus	try aver	age(2)			Я	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:
		P	ercent c	fsales				Pe	rcent of	sales	
Occupancy expenses	10.1					96.0	10.5				-
Depreciation	3.2					84.0	3.8			min an	
Repairs & maintenance	2.2					48.0	4.6				
Heat. light & telephone	1.8					71.3	2.6				
Rent	2.9		==			83.1	4.5	M			
Personnel expenses	32.7					88.1	37.1				
Financial expenses	1.4		-	**		93.6	1.5		Mr. en		
Interest & bank charges	0.7					64.9	1.0				-
Professional fees	0.8			**		93.4	0.8				
Other expenses	23.1	40.40				100.0	23.1				-
Profit (loss)	32.7				**	100.0	32.7				-
Total	100.0		40 40	**	**	100.0				**	-

Symbols

- zero or no observations

-- too smell too be expressed

... not applicable confidential

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

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

Total weighted sales of all businesses in the sample

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

How to use the 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.s. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9950 - Services to Buildings end Dwellings Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Northwest Territories, Laundry and Cleaners (SIC 972)

	Total(1)	Bottom 25%	middle 25%	Upper middle 28%	~co 25%
			1985		
Number of observations in sample Average sales \$	I X		~ ~		
Average expense \$	â		~ ~		
Average net profit (loss) \$	X		• •	9.0	
usinesses reporting a profit (No.)					
Average sales \$	X	**	**		
Average expense \$ Average net profit \$	X		60.00		
Average net profit 3	^	••	••		
usinesses reporting a loss (No.)	1				
Average sales \$	X	••	**	77.00	
Average expense \$ Average net loss \$	X	**	40 Ab		9.0
			1985		
umber of observations in sample ** Average sales \$	1				
Average expense \$	X			**	
Average net profit (loss) \$	x	••	**		***
usinesses reporting a profit (No.)					
Average sales \$	X		**		
Average expense \$ Average net profit \$	×	~~	••		
usinesses reporting a loss (No.)	1				
Average sales \$	×	**	9.0		
Average expense \$	Х	eli eu.	**		
Average net loss \$	X		-+		
			1987		
amber of observations in sample	5	W. William			
Average sales \$ Average expense \$	86.493 80.343	20 gill 40 dis	~~	• •	
Average net profit (loss) \$	6.150				
sinesses reporting a profit (No.)	3				
Average sales \$	89.405	***	••		
Average expense \$ Average net profit \$	78.464 10.921	**		en en en en	
sinesses reporting a loss (No.)	2				
Average sales \$	80,889		**		
Average expense \$ Average net loss \$	84.060			••	**
	-3.391		***	9.0	***

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

See Table 1 for symbols and notes

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Northwest Territories, Laundry and Cleaners (SIC 972)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	25%
dusinesses in sample (No.)	2				
Low sales value (\$000's) High sales value (\$000's)	(1)				
			Average (\$000's)		
Operating activities					
Cash from operations	X				
Depreciation	X		no es	**	- **
Other	X			o 10	
Dividends	×		••		40 40
Investment activities					
Disposal of fixed assets	Х			••	-
Purchase of fixed assets	Х				
Increase in investment	X		7 0		
Decrease in investment	X				
Financing activities					
Increase in long term debt	X	m 40			
Repayment of long term debt	X	* w			
Loans from shareholders	X			TO 40	
Repayment of loans from shareholders	X			40 H	
Advances & loans from government	X				**
Increase in equity	Х				
Decrease in equity	X			40 M	ata with
Other	X		***		
Increase(decrease) in cash & equivalents	X			••	
Cash & equivalents-Beginning of the year	X			40 40	
Cash & equivalents - End of the year	x			••	

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, Laundry and Cleaners (SIC 972)

Business size expressed in everage (abour units(1)				Changes in numbe with paid	
	Number of businesses	Total payroll (\$000's)	Average Labour units(1)	Newly reporting(2)	No longer reporting(3)
984					
otal		357	36	2	-
less than 20	7	X	36	1	
20 - 99 100 - 499 500 and over	1	x	-	1	
987					
otal		508	29	3	
less than 20 20 - 99	8	508	29	3	
100 - 499 500 and over			•		

⁴¹⁾ Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

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

See Table 1 for symbols and notes.

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

rthwest Territories, Laundry and Cleaners (SIC 972)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Too 25:
sinesses in sample (No.) v sales value (\$000's;	3 (1)				4 10
ph sales value (\$000's)	(1)			* *	
			Average (\$000's)		
sets					
Cash	×	4.6	• •		
Accounts and notes receivable	X	**		~~	**
Inventory	×	**	0.00		
Other current assets	X				
Total current assets	X				0.0
Fixed assets	X	**	**		
Less: Accum- dep. on fixed assets	X				**
Other assets	X				• •
tel assets	Х				40
bilities and equity					
Current loans	X		• •		
Other current liabilities	X				
Total current liabilities	X		**		***
Mortgages payable	X				- 0
Long term debt	X			***	w ==
Other liabilities	Х			**	
tal liabilities	X			**	
tel equity	Х		**		

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

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

rthwest Territories, Laundry and Cleaners (SIC 972)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
inesses in sample (No.) seles value (\$000's) seles value (\$000's)	3 (1) (1)		:::		
			Average		
uidity ratio Current ratio (times)	1.5		**		
erage ratios Debt/equity ratio (times)	2.2			••	
Interest coverage ratio (times) Debt ratio (times)	2.0 0.7		••	**	

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

itions:

iquidity ratio:

greent = current assets / current fiabilities.

iverage ratios:

Debt/equity = total liabilities / equity.

Debt ratio = total liabilities / total assets.

Interest coverage = net profit = interest expense / interest expense.

E: Smell Business and Special Surveys Division, Statistics Canada.

Table I for symbols and notes.

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

Table 1 for symbols and notes.

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

Northwest Territories, Laundry and Cleaners (SIC 972)

	Total (1)	Bottom 25%	middle 25%	Upper middle 25%	Top 251
Susinesses in sample (No.) Low sales value (\$000's)	(1)			+1	
tign sales value (\$000's)	(1)			* *	4 40

		Indus	stry aver	age(2)			R	eporting	busines	ses only	(3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25%
		p	ercent o	of sales				Pe	rcent of	sales	
Occupancy expenses	27.7					100.0	27.7				
Depreciation	8.1					100.0	8.1				
Repairs & maintenance	3.7			40.10	-	75.9	4.8				40.40
Heat, light & telephone	10.2					75.9	13.5				-
Rent	5.8	* =		• •		51.8	11.2				
Personnel expenses	34.2		••			100.0	34.2				
Financial expenses	3.9			40.00		100.0	3.9		••		
Interest & bank charges	2.4					100.0	2.4				
Professional fees	1.5	all man		***		100.0	1.5		***		
Other expenses	20.8					100.0	20.8				
Profit (loss)	13.4				**	100.0	13.4			**	
Total	100.0		**			100.0					

s lodev2

- zero or no observations
- -- too small too be expressed
- x confidential

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

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

Total weighted seles of businesses reporting this item of expenditure This portion of the table partains only to the businesses reporting the specific expense item. Therefore these ratios are calculated

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

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

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

individually and the total will not necessarily equal 100%.

Stendard Industrial Classification Definition (SIC 1980):

SIC 9720 - Leundries and Cleaners

Businesses primarily engaged in providing laundering, dry cleaning, valet, carpet cleaning and linen supply services.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Northwest Territories, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 35%	Too 25%
			1985		
umber of observations in sample	1				
Average sales \$	X	••			
Average expense \$	X				
Average net profit (loss) \$	X		•		
usinesses reporting a profit (No.)	1				
Average sales \$	X	**			
Average expense \$	X		• •		
Average net profit \$	X		-		
usinesses reporting a loss (No.)					
Average sales \$	X				
Average expense \$ Average net Ipss \$	X				
			1986		
iumber of observations in sample	2				
Average sales \$	2 X	**	**		
Average expense \$	X				
Average net profit (loss) \$	X	••			-
usinesses reporting a profit (No.)	1				
Average sales \$	X	***			
Average expense \$ Average net profit \$	X	**		••	
usinesses reporting a loss (No.)	1				
Average sales \$	X		**		
Average expense \$	X		••		
Average net loss \$	X	••	•	••	
			1987		
umber of observations in sample	7				
Average saims \$	251,151			**	
Average expense \$	236.471	**			
Average met profit (loss) \$	14,680				
usinesses reporting e profit (No.)	6				
Average sales \$	217.092	• •		**	9.00
Average expense \$ Average net profit \$	195.418		••		
usinesses reporting a loss (No.)	1				
Average sales \$	701,181				
Average expense \$	745,974	••	**	**	
Average net loss \$	-44,793				

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

See Table 1 for symbols and notes

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Northwest Territories, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses (n sample (No.)	-				
Low sales value (\$000's) High sales value (\$000's)	-				••
			Average (\$000's)		
Operating activities	-				
Cash from operations	X				
Depreciation	X	**	~ ~	**	
Other	X	**			
Dividends	X	=+		••	•-
Investment activities	-				
Disposal of fixed assets	Х	m m			• •
Purchase of fixed assets	Х			***	
Increase in investment	X			• =	
Decrease in investment	X	•=	with elec-		• •
Financing activities	4			• .	
Increase in long term debt	X		m) 40		
Repayment of long term debt	X				
Loans from shareholders	X				
Repayment of loans from shareholders	X				
Advances & loans from government	X				
Increase in equity	X				
Decrease in equity	X		***		-0.0
Other	X			**	
Increase(decrease) in cash & equivalents	X			= *	
Cash & equivalents-Beginning of the year	X		***	⇔ =	
Cash & equivalents - End of the year	X		=+		

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)

				Changes in number with paid	
Business size expressed in average labour units(1)	Number of businesses	Total payroli (\$000's)	Average Fabour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total	11	1.595	95	2	4
less than 20 20 - 99	10	×	61	2	4
100 - 499 500 and over	î	X	34	-	-
1587					
Total	17	2.336	180	2	
less than 20 20 - 99	13	1.016	78 102	1	
100 - 499 500 and over			-		

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

See Table 1 for symbols and notes.

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

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

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

Northwest Territories, Caterers (SIC 9214)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	100
Businesses In sample [No.)	3				
Low sales value (\$000's) High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets					
Cash	Х				
Accounts and notes receivable	X		4-	~ =	
Inventory	X				
Other current assets	X			**	
Total current assets	X				
Fixed assets	X		***	4.4	
Less: Accum. dep. on fixed assets	X				
Other assets	X		••		
Total essets	Х	••	44		**
jabilities and equity					
Current loans	X				
Other current liabilities	X				
Total current liabilities	Х		**		
Mortgages payable	X				
Long term debt	X		**		
Other liabilities	Х		**	**	40
Total liabilities	Х		**		
Total equity	X	••			

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

See Table 1 for symbols and notes.

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

Northwest Territories, Caterers (SIC 9214)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	3 (1)				
High sales value (\$000's)	(1)				
			Average		
Liquidity ratio Current ratio (times)	0.8			••	• •
Leverage ratios Debt/equity ratio (times)	0.8			H=1111	
Interest coverage ratio (times)	6.8				
Debt ratio (times)	0.4		~-		

⁽¹⁾ The ratios represent the average of ratios for each business in the group end 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.

2. Leverage ratios:

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

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

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

Northwest Territories, Caterers (SIC 9214)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	7				
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: 25
	p	ercent c	f sales				Percent of sales			
28.1				**	88.3	38.2				
8.4					100.0	8.4				
1.0					57.9	1.7				-
1.0					42.1					-
2.8										
1.6					52.4	3.1			~ -	
12.9				~=	68.3	18.9				-
2.9				-	84.1	3.4				-
					88.3					
1.3					68.3	1.9				
14.9				••	100.0	14.5			•-	-
38.8					100.0	36.8		*=		*
100.0					100.0					-
	25.1 5.4 1.0 1.0 2.8 1.6 12.9 2.9 1.6 1.3 14.9	Total Bottom 25% 28.1 8.4 1.0 1.0 2.8 1.6 12.9 1.6 1.3 14.9 36.8	Percent c 25.1 5.4 1.0 1.8 1.6 12.9 1.6 1.7 1.8 1.9 2.8 1.6 1.7 1.8 1.9 2.8 36.8	Percent of sales 28.1	Total Bottom Lower Upper Top 25%	Total Bottom	Total Bottom	Total Bottom	Percent of sales Percent of	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 \$25,000 and \$2,000,000.
- Total weighted expenditure on a given item x 100 for each quartile. (2) Value in each cell =
- Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item - x 100 for each quartile. (3) Value in each cell = Total weighted sales of businesses reporting this item of expenditure

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

Motes

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

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

How to use the tables

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

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

Standard Industrial Classification Definition (SIC 1880):

SIC 8214 - Caterors

Businesses primarily engaged in catering whether by mobile centeens or in private halls, camps, etc. Businesses engaged in cafeterias. social and industrial home food catering services, mobile canteens and social catering services lweddings, parties, etc.l are included in this industry

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Northwest Territories, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)

	Total(1)	Bottom 25%	middle 25%	Ubber middle 25%	Too 25%
			1985		
Number of observations in sample	1				
Average sales \$	X				
Average expense \$	X			**	
Average net profit (loss) \$	Х	•	~*		**
usinesses reporting a profit (No.)	1				
Average sales \$	X	# m	• •		
Average expense \$ Average net profit \$	X	**		••	
merage net profit 3	^		**		
usinesses reporting a loss (No.)				,	
Average sales \$	X		••	**	
Average expense \$ Average net loss \$	X				
			1986		
umber of observations in sample	2				
Average sales \$	X				
Average expense \$ Average net profit (loss) \$	X				
usinesses reporting a profit (No.)	1				
Average sales \$ Average expense \$	X				
Average net profit \$	X			••	
us(nesses reporting a loss (No.)	1				
Average sales \$	X				
Average expense \$	X	~ ~	0.40		
Average net loss \$	X				
			1987		
umber of observations in sample	7				
Average sales \$	251.151				
Average expense \$ Average net profit ((oss) \$	236.471 14.680			**	
usinesses reporting a profit (No.)	6				
Average sales \$ Average expense \$	217.092 195.418		~ ~		
Average net profit \$	21.674	• •		**	
usinesses reporting a loss (No.) Average sales \$	701.181				
Average expense \$	745.974	0.00			
Average net loss \$	-44.793				

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

See Table 1 for symbols and notes

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Northwest Territories, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middte 25%	Top 354					
Businesses in sample (No.)	-									
Low sales value (\$000's) High sales value (\$000's)		•-								
	Average (\$000's)									
Operating activities	-									
Cash from operations	X(40-50						
Depreciation	X		40.10	***						
Other	X		• •	• •						
Dividends	×	**	• •	**	-					
Investment activities	-									
Disposal of fixed assets	X	**	no or							
Purchase of fixed assets	X	up de		~ ~	-					
Increase in investment	X				-					
Decrease in investment	Х				-					
Financing activities	-			4						
Increase in long term debt	X				-					
Repayment of long term debt	×				ets					
Loans from shareholders	×				-					
Repayment of loans from shareholders	X									
Advances & loans from government	X	+=			-					
Increase in equity	X				-					
Decrease in equity	X				-					
Other	Х			~ ~	-					
Increase(decrease) in cash & equivalents	x		••	••						
Cash & equivalents-Beginning of the year	X			**	-					
Cash & equivalents - End of the year	X	+=	**		-					

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, Unlicensed Restaurants (including Drive-Ins) (SIC 9212)

				Changes in number with paid	
Business size expressed in average (abour units(1)	Number of businesses	Total payroll (\$000's)	Average !abour units(1)	Newly reporting(2)	No longer reporting(3)
1584					
Total	11	1.595	95	2	4
less than 20	10	×	61	2	4
20 - 99 100 - 499	-		-	-	
500 and over	1	Х	3.4		
1987					
Total	17	2.336	180	2	
less than 20	13	1.016	78	1	
20 - 99	4	1.320	102	1	
100 - 499 500 and over	_		-		

⁽¹⁾ Average lebour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, 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.

"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.

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

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

TABLE 2. Balance sheet profile for incorporated businesses only, 1987 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.)	2									
Low sales value (\$000's) High sales value (\$000's)	(1)			**						
	Average (\$000's)									
Assets										
Cash	X			es els						
Accounts and notes receivable	X				• •					
Inventory	X				**					
Other current assets	X		4 =							
Total current assets	×		40.40							
Fixed assets	×		**							
Less: Accum, dep. on fixed assets	X									
Other assets	X			••	~ ~					
Total assets	×			The second	••					
Liabilities and equity										
Current loans	X									
Other current liabilities	X									
Total current liabilities	X	4.0								
Mortgages payable	X									
Long term debt	X									
Other Hiabilities	Х			••						
Total liabilities	Х	**								
Total equity	X									

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Northwest Territories, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)

	Total(2)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	/12		-		
ow sales value (\$000's) ligh sales value (\$000's)	(1)	**			
			Average		
Liquidity retio					
Current ratio (times)	Х				
				•	
Leverage ratios Debt/equity ratio (times)	Y				
Interest coverage ratio (times)	Ŷ				
Debt ratio (times)	x		**	**	

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current * current assets / current liabilities.

2. Leverage ratios:

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

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

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

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

Northwest Territories, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)

	Total(!)	Bottom 25%	Lower midale 25%	Upper mladie 25%	700 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	or m			
High sales value (\$000's)	(1)				~ *

	Industry average(2)						Reporting businesses only(3)			
Total	Bottom 25%	Lower middle 25%	Upper middle 25%	70p 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	P	ercent c	fsales				Pe	rcent of	sales	
49.8	**		**		100.0	49.8		**		
15.3			**		100.0	15.5				
2.4					39.8	6.1				
1.0		~ •								-
8.8				100 to	75.9	11.5				
13.6			• •	••	75.9	18.0			••	
1.3					100.0	1.3				-
		-			63.9	0.9				
0.7					100.0	0.7				40.0
10.4	**				100.0	10.4	••	••		
9.1		••			100.0	9.1		••		
100.0					100.0					
	43.8 15.3 2.4 1.0 3.6 8.8 13.6 1.3 0.6 0.7	Total Bottom 25% 49.8 15.9 2.4 1.0 3.6 8.8 13.6 1.3 0.5 0.7 10.4 \$.1	Percent of 25% middle 25% Percent of 25% middle 25% Percent of 25%	Percent of sales 49.8	Total Bottom Lower Upper 25% middle 25% 25% Percent of sales 48.8	Total Bottom Lower Upper 25% middle middle 25% 25% 25% 25% 25% 25% 25% 25% 25% 25%	Total Bottom Lower Upper 25% middle middle 25% reporting Percent of sales 49.8 100.0 49.8 15.9 100.0 15.9 2.4 39.8 6.1 1.0 75.9 1.3 3.6 100.0 3.6 8.8 75.9 11.5 13.6 75.9 11.5 13.6 75.9 18.0 1.3 53.9 0.9 0.7 100.0 10.4 \$.1 100.0 10.4	Total Bottom Lower Upper 25%	Total Sottom Lower Upper 25% middle middle 25%	Total Bottom Lower Upper 25% middle middle 25% 25% 25%

Symbols

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

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

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

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

Records were ranked in escending 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.

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

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

Standard Industrial Classification Definition (SIC 1980):

SIC \$212 - Unlicensed Restaurants (including Drive-ins)

Businesses primarily engaged in preparing and serving meals for consumption on the premises but without a license 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. Drive-in restaurants, unlicensed restaurant services and unlicensed restaurants are included in this industry.

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

	Total(1)	30110m 25%	Lower middle 25%	Upper myddie 25%	Too 25%
			1985		
	4		7***		
fumber of observations in sample Average sales \$	×			4.0	
Average expense \$	X				
Average net profit (loss) \$	Х				
usinesses reporting a profit (No.)	4				
Average sales \$	X				
Average expense \$ Average net profit \$	X X	••		••	
	^				
usinesses reporting a loss (No.) Average sales \$	- x				
Average expense \$	x				
Average net loss \$	X	**	••		
			1986		
umber of observations in sample Average sales \$	1.121.308			••	
Average expense \$	1.105.052				
Average net profit (loss) \$	16.256		**		
usinesses reporting a profit (No.)	7				
Average saies \$ Average expense \$	1,156,133			••	
Average net profit \$	155,690		••	••	
lusinesses reporting a loss (No.)	2				
Average sales \$	1.155.293		**	••	* **
Average net loss \$	1,369,035	••	**	••	•••
			1987		
lumber of observations in sample					
Average sales \$					
Average net profit (loss) \$		••	••		
usinesses reporting a profit (No.)	4				
Average sales \$	-	**			de de
Average expense \$ Average net profit \$	-	••	••	**	**
Land IN-					
Susinesses reporting a loss (No.) Average sales \$	4		**		
Average expense \$			**	••	
Average net loss \$	-				

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

See Table 1 for symbols and notes

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

	Total(1)	30ttom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)					
Low sales value (\$000 s)	-				4 4
High sales value (\$000's)	-				
			Average (\$000's)		
Operating activities					
Cash from operations	×	4.0			
Depreciation	X		* *	~ -	
Other	Х				
Dividends	×	••	•	••	***
Investment activities	mb.				
Disposal of fixed assets	×		9.40		
Purchase of fixed assets	X				4.0
Increase in investment	X	mb 1970			
Decreese in investment	Х				
Financing activities	-				
Increase in long term debt	X				
Repayment of long term debt	×				
Loans from shareholders	X				
Repayment of loans from shareholders	X				
Advances & loans from government	X	~-			
Increase in equity	Х				
Decrease in equity	X				
Other	X		*=	**	and also
Increase(decrease) in cash & equivalents	X			**	
Cash & equivalents-Beginning of the year	X		**		
Cash & equivalents - End of the year	Х		***	••	

It1 These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

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

Business size expressed in average labour units(1)				Changes in number of businesse with paid employees			
	Number of businesses	Total payrol! (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)		
1584							
Total	33	7.120	611	12	3		
less than .20 20 - 99 100 - 499 500 and over	20 12 1	1.611 X X	138 367 86	9 3 -	3 -		
1987							
Total	35	9.182	714	7	• • •		
less than 20 20 - 99 100 - 499 500 and over	20 11 3	2.297 4.347 X	172 344 198	3 2 1			

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

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

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

See Table 1 for symbols and notes

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

Northwest Territories, Hotels and Motor Hotels (SIC 9111)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middie 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's) High sales value (\$000's)	(1)			••	* *
			Average (\$000's)		
Assets					
Cash	-			• •	
Accounts and notes receivable	55				
Inventory	-				
Other current assets	81		~ -	~ =	
Total current assets	137		•=		
Fixed assets	572				
Less: Accum. dep. on fixed assets					
Other assets	155		**	**	
Total assets	864	***			
iabilities and equity					
Current loans	23		46. gs		
Other current liabilities	159	**			
Total current liabilities	182	**	• •		
Mortgages payable					
Long term debt	237	**			
Other liabilities	251		***		
Total liabilities	669		P-05		
Total equity	195				

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

See Table 1 for symbols and notes.

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

Northwest Territories, Hotels and Motor Hotels (SIC 9111)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
ow sales value (\$000's) tigh sales value (\$000's)	(1)	••			••
			Average		
Liquidity ratio Current ratio (times)	0.8				
Leverage ratios Debt/equity ratio (times)	3.4	-			
Interest coverage ratio (times) Debt ratio (times)	2.0	-			

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current * current assets / current liabilities.

2. Leverage ratios:

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

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

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

Northwest Territories, Hotels and Motor Hotels (SIC 9111)

	Total(1)	Bottom 25%	Eower mrddle 25%	Joper m:cd:e 25%	Too 25%
Susinesses in sample (No.) Low sales value (\$600's)	6 (1)			-	
tigh 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:
		P	ercent c	f sales			Percent of sales				
Occupancy expenses	18.8					100.0	18.8				-
Depreciation	8.2					100.0	8.2			***	-
Repairs & maintenance	2.1					100.0	2.1				-
Heat, light & telephone	8.4		10 80			83.3	10.0				-
Rent	0.1		**			16.7	0.8				-
Personnel expenses	22.2					100.0	22.2			**	-
Financial expenses	8.7				-	100.0	8.7				-
Interest & bank charges	7.9					100.0	7.9		* *		-
Professional fees	0.8					100.0	0.8		••		-
Other expenses	42.5		**			100.0	42.6				-
Profit (loss)	7.7					100.0	7.7				
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 \$25,000 end \$2,000,000.
- Total weighted expenditure on a given item x 100 for each quartile.

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

This portion of the table pertains only to the businesses reporting the specific expense (tem. 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

- (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) Date pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 9111 - Hotels and Motor Hotels

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

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

	Total(1)	Sottom 25%	Lower middle 25%	Upper middle 25%	70E 25%
			1985		
Number of observations in sample Average sales 3 Average expense \$	X		:		
Average net profit (loss) \$	X		•	-	**
usinesses reporting a profit (No.) Average sales \$	- X				
Average expense \$ Average net profit \$	x x	40	••	0 0 0 =	
Businesses reporting a loss (No.) Average sales \$	x			9	
Average expense \$ Average net loss \$	X	••	••		
			1988		
Number of observations in sample Average saies \$	29.653	••	••		
Average expense \$ Average net profit (loss) \$	26,419 3,234	• •			
Dusinesses reporting a profit (No.)	4				
Average sales \$ Average expense \$	46.963 20.883			••	
Average net profit \$	26.080				
Dusinesses reporting a loss (No.) Average sales \$	26.831				
Average expense \$ Average nat loss \$	27,321 -490	••			
			1987		
Number of observations in sample	11				
Average sales \$ Average expense \$	92.664 68.333	••			
Average met profit (loss) \$	24.331	••	••		**
Musinesses reporting a profit (No.) Average sales \$	10 81.996	7.0	**		
Average expense \$ Average net profit \$	53.311 28.685	••	**		
Dusinesses reporting a loss (No.)					
Average seles \$	168.458 185.907	2 e)		**	
Average expense \$ Average net loss \$	-17.451			**	

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%				
Businesses in sample [No.]									
ow sales value 15000's/									
ligh sales value (\$000's)	-								
	Average (\$000's)								
Operating activities	-								
Cash from operations	X								
Depreciation	X								
Other	×		• •	••					
3i v i dends	×			**					
Investment activities	-								
Disposal of fixed assets	X								
Purchase of fixed assets	X			••					
Increase in investment	X		-						
Decrease in investment	Х			**					
Financing activities									
Increase in long term debt	X				do de				
Repayment of long term debt	X		an the		-				
Loans from shareholders	X	-	er in	do de					
Repayment of loans from shareholders	X								
Advances & loans from government	X								
Increase in equity	X								
Decrease in equity	X								
Other	Х		• •						
(ncrease(decrease) in cash & equivalents	х			**					
Cash & equivalents-Beginning of the year	X								
Cash & equivalents - End of the year	X	**	**		-				

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

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

Business size expressed in everage lebour units(1)				Changes in number of businesses with paid employees		
	Number of businesses	Total payroi! (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1584						
Total	20	3.806	127	9	5	
less than 20 20 - 99 100 - 499 500 and over	17	791 3.015	45 82	6 3 -	4 1 -	
1987						
Total	19	2,122	99	4		
less than 20 20 - 99 100 - 499 500 and over	17 2 -	X X -	63 36 -	3 1 -	•••	

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

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

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

[&]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 2. Balance sheet profile for incorporated businesses only, 1987

Northwest Territories, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	m-adie 25%	Upper middie 25%	700			
Businesses in sample (No.)	4							
Cow sales value (\$000's) High sales value (\$000's)	(1)							
	Average (\$000's)							
Assets								
Cash	×							
Accounts and notes receivable	X							
Inventory	X			• •				
Other current assets	X			••				
Total current assets	X	***	~~					
Fixed essets	X	**						
Less: Accum. dep. on fixed assets	X			40				
Other assets	X							
Total assets	X			••				
iabilities and equity								
Current loans	X							
Other current liabilities	X							
Total current liabilities	X							
Mortgages payable	X							
Long term debt	X							
Other liabilities	X	**						
Total liabilities	X			**	••			
Total equity	X	••						

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Northwest Territories, Management Consulting Services (SIC 7771)

Total(2)	Bottom 25%	middle 25%	middle 25%	Top 25%
(1)				••
(1)				
		Average		
1.2			••	
			**	
0.8		**	••	
	1.2 3.7 8.5	1.2 3.7 8.5	25% middle 25% (1) (1)	25% middle 25% middle 25% 4 (1)

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

See Table 1 for symbols and notes.

Definitions:

I. Liquidity ratio:

Current = current assets / current limbilities.

2. Leverage ratios:

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

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

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

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

Northwest Territories, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	tower middle 25%	Upper middle 25%	285
Businesses in sample [No.7	10				
Low sales value (\$000's) High sales value (\$000's)	(1)	40 AD	**	**	

Selected expense item		Indus	try aver	age(2)			R	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middie 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25%	
	Percent of sales				Percent of sa					aies		
Occupancy expenses	4.2					63.0	6.7			••		
Depreciation	1.6					63.0	2.5				40. 4	
Repairs & maintenance	-					-	-					
Heat, light & telephone	1.0	- +		-		45.0	2.2					
Rent	1.7					36.1	4.6					
Personnel expenses	18.2					45.0	36.0			₩.	-	
Financial expenses	1.2					54.0	2.2		**			
Interest & pank charges	0.6		79. pp.		-	50.9	1.1					
Professional fees	0.6				-	45.1	1.3					
Other expenses	15.9		**	***	••	72.0	22.1			**	-	
Profit (loss)	62.5	••		~~		91.0	58.7				-	
	100.0					100.0			**		-	

Symbol a

- zero or no observations
- -- too small too be expressed ... not applicable
- x confidential
- × 0011110411111

Footnotes

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

 Total weighted sales of all businesses in the sample
- (3) Value in each cell * Total weighted expenditure on a given item × 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 escending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented, for comparison purposes, the high and low values of sales are shown.

Now to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 7771 - Management Consulting Services

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
umber of observations in sample Average sales \$	X				**
Average expense \$	X		40		
Average net profit (loss) \$	Х	••	**	••	
usinesses reporting a profit (No.)					
Average sales \$	X	**	**		
Average expense \$ Average net profit \$	X			**	*-
Average net profit \$	^				
usinesses reporting a loss (No.)					
Average sales \$	X			44	
verage expense \$ verage net loss \$	x			••	
		Element.	1986		
number of observations in sample	1				
Average sales \$	X	4 =			
Average met profit (loss) \$	X	**		• •	
usinesses reporting a profit (No.)					
Average sales \$	X				
Average expense \$	X			••	
Average net profit \$	X	• •	-		
usinesses reporting a loss (No.)	1				
Average sales \$ Average expense \$	X		***	**	
Average net loss \$	X		**		. ••
			1987		TEH
umber of observations in sample	7				
Average sales \$ Average expense \$	132.583		**		
Average net profit (loss) \$	-2,536	••	••	••	
usinesses reporting a profit (No.)	3				
Average sales \$				••	
Average expense \$ Average net profit \$				••	
usinesses reporting a loss (No.)	4				
Average sales \$	132,583		**		
Average expense \$	135.119		**	••	
Average net loss \$	-2.536				

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top
Businesses in sample (No.)	-				
Low sales value (\$000°s) High sales value (\$000°s)	-		••		
			Average (\$000's)		
Derating activities	_				
Cash from operations	X			w m	
Depreciation	X				
Other	X	= ~			**
lividends	х		••	**	
nvestment activities	-				
Disposal of fixed assets	X			••	
Purchase of fixed assets	×	~ =		**	
Increase in investment	X				
Decrease in investment	Х	••	0.70		
inancing activities					
Increase in long term debt	X			w e	
Repayment of long term debt	X				
Loans from shareholders	×		e +o		
Repayment of loans from shareholders	X				w =
Advances & loans from government	X				
Increase in equity	X				
Decrease in equity	X				**
Other	X				7/ 6/
ncrease(decrease) in cash & equivalents	x	••			
ash & equivalents-Beginning of the year	X	••			~=
Cash & equivalents - End of the year	Х			••	••

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, insurance and Real Estate Agencies (SIC 7611)

Business size expressed in average labour units(1)			Average labour units(1)	Changes in number of businesses with paid employees		
	Number of businesses	Total payroll (\$000's)		Newly reporting(2)	No longer reporting(3)	
1984						
Total	16	868	42	8	3	
less than 20 20 - 99 100 - 499	13	695 X	35	7	3	
500 and over	1	X	6			
1987						
Total	17	2,922	95	3		
less than 20	14	1,739	53 22	2		
20 - 99	1	×	22			
500 and over	2	Х	20	1		

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

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

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

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

See Table 1 for symbols and notes.

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

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

	Total (1)	Bottom 25%	tower midale 25%	middle 25%	700 25%
Businesses in sample (No.)	6				
Low sales value (\$000's) High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets					
Cash	-	0.40			
Accounts and notes receivable	22			40 mg	
Inventory	-		49.40		
Other current assets	23		0.7		**
Total current assets	45			w.a	**
Fixed assets	92				
Less: Accum. dep. on fixed assets	-	**		w m	
Other assets	42	•-		~~	
Total essets	180		••	**	•=
Liabilities and equity					
Current loans	11			30	
Other current liabilities	46				***
Total current liabilities	57			**	
Mortgages payable	-				0 =
Long term debt	17				
Other liabilities	47		**		6.0
Total liabilities	120	44		••	
Total equity	59	**	••		

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

See Table I for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Northwest Territories, Insurance and Real Estate Agencies (SIC 7611)

Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
6 (1)	**			
		Average		
0.8	0.19		**	
2.0	T 00	** ## ** ##		
	0.8 2.0 1.5	0.8 2.0 1.6	25% middle 25% (1) (1)	25% middle 25% middle 25% (1) (1)

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

See Table 1 for symbols and notes.

Definitions:

t. Liquidity ratio:

Current = current essets / current fiebilities.

2. Leverage ratios:

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

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

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

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

	Total(1)	Sottom 25%	Lower micdie 25%	Upper m.da!e 25%	Top 23%
Businesses in sample No./	5				
ow 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%	700 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25%
		Р	ercent o	of sales				Pe	rcent of	sales	
Occupancy expenses	14.4					100.0	14.4				
Depreciation	3.4					84.7	4.0				
Repairs & maintenance	1.3					61.2	2.2				
Heat, light & telephone	5.5					76.5	7.1				
Rent	4.2			**		84.7	5.0				
Personnel expenses	46.1					100.0	46.1		W ==		
Financial expenses	4.9					100.0	4.9				
Interest & bank charges	2.5					100.0	2.6				
Professional fees	2.5					100.0	2.3				
Other expenses	36.0					100.0	36.0				**
Profit (loss)	-1.4		**			100.0	-1.4			••	
Total	100.0					100.0					

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

- [1] These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000. Total weighted expanditure on a given item
- x 100 for each quartile. Total weighted sales of all businesses in the semple
- Total weighted expenditure on a given item - x 100 for each quartile. 131 Value in each call : Total weighted sales of businesses reporting this item of expenditure

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

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

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

Now to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 7511 - Insurance and Reel Estate Agencies

SIG 7611 - Insurance and Week taxete Agencies
Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real
estate such as buying and selling for others, managing and appraising real estate for others or whose activities ancompass both fields.
Businesses angaged in real estate appraisal services, independent insurance claim adjusters, insurance agents and brokers, insurance and
real estate agencies, insurance broker services and real estate agencies are included in this industry.

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

	Total(1)	Scttom 25%	Lower middle 25%	Middle 25%	Tos 25%
			1985		
Number of observations in sample	1				
Average sales \$	X				
Average expense \$	X			*-	
Average net profit (loss) \$	Х			-	
Businesses reporting a profit (No.)					
Average sales \$	X	••			
Average expense \$ Average net profit \$	X		40 40 40 40		
Businesses reporting a loss (No.)	1			s.	
Average sales \$ Average expense \$	X		**	**	
Average net loss \$	â			••	
			1986		Tild.
Number of observations in sample Average sales S	197.866			**	
Average expense \$	181.839		**		
Average net profit (loss) \$	16.027	**	••		
Businesses reporting a profit (No.)	6				
Average sales \$ Average expense \$	208.029 185.467			w en	
Average net profit \$	22.562	• •	••		
Jusinesses reporting a loss (No.)	2				
Average sales \$	175.442		••		
Average expense \$ Average net loss \$	188.971		**	=======================================	• •
			1987		
lumber of observations in sample	2				
Average sales \$	×		**		
Average expense \$ Average net profit (loss) \$	X		••	**	
Businesses reporting a profit (No.)	1				
Average sales \$ Average expense \$	X				
Average net profit \$	â		••	-	
Jusinesses reporting a loss (No.)	1				
Average sales \$	X			••	
Average expense \$					

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

See Table 1 for symbols and notes

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

	Total(1)	Sottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-				
Low sales value (\$000's;	_	40.40			
High sales value (\$000's)	-	**		**	
			Average (\$000's)		
Operating activities	-				
Cash from operations	X		n •		
Depreciation	X				**
Dther	X		**	44	
Dividends	x		•=		
Investment activities	100				
Disposal of fixed assets	X			**	
Purchase of fixed assets	X				~ ~
Increase in investment	X		40.00		
Decrease in investment	X				
Financing activities	0				
Increase in long term debt	X		W etc		
Repayment of long term debt	X			~ ~	
Loans from shareholders	X				
Repayment of loans from shareholders	X				
Advances & loans from government	X				
Increase in equity	Х		* *		(a) de
Decrease in equity	X				
Other	X	••	**	••	
Increase(decrease) in cash & equivalents	X				
Cash & equivalents-Beginning of the year	X				
Cash & equivalents - End of the year	X				100 etc.

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

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

					Changes in number of businesses with paid employees		
Business size expressed in everage (abour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)		
1984							
Total	16	2,326	96	3	-		
less than 20 20 - 99 100 - 499 500 and over	1221	1.583 X X X	67 25 4	2 -			
1987							
Total	14	2.752	96	5			
less than 20 20 - 99 100 - 499 500 and over	11221	2,510 X X	89 25	5			

⁽¹⁾ 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.

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

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

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

See Table 1 for symbols and notes.

Balance sheet profile for incorporated businesses only, 1987 Northwest Territories, Operators of Non-Residential Buildings (SIC 7512)

	Tota!(1)	Bottom 25%	middle 25%	Upper middle 25%	Too 25%
Businesses in sample (No.) Low sales value (\$000's)	11 (1)				
High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets					
Cash	-		**		
Accounts and notes receivable	11				
Inventory	-				
Other current assets	56			4 44	
Total current assets	67				
Fixed assets	863			**	
Less: Accum. dep. on fixed assets	_				
Other essets	62			ar 40	
Other sasets					
Total assets	991		**		
Liabilities and equity				٠.	
Current loans	1				
Other current liabilities	247			**	
Total current liabilities	248			••	
Mortgages payable	-	• •	4.6		0.0
Long term debt	-		4.00	ad ads	and and
Other liabilities	636			**	••
Total liabilities	884	••			
Total equity	108				

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

See Table 1 for symbols and notes.

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

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	11 (1)		••		
High sales value (\$000's)	(ii				
			Average		
Liquidity ratio Current ratio (times)	0.3	49 48	44		
Leverage ratios Debt/equity ratio (times)	8.2		••	94	
Interest coverage ratio (times) Debt ratio (times)	2.4	***		••	**

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = Current assets / current liabilities.

2. Leverage ratios:

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

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

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

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

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

		Indus	try aver	age(2)			R	eporting	Dusines	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%
		Р	ercent c	of sales				Pe	rcent of	sales	
Occupancy expenses	31.3					100.0	31.3				
Depreciation	15.4					100.0	15.4				
Repairs & maintenance	6.1					81.8	7.5	9)			
Heat, light & telephone	9.2					81.8	11.3				
Rent	0.5					18.2	2.7				
Personnel expenses	5.3			40.00		27.3	19.5				**
Financial expenses	11.7					90.9	12.9			-	
Interest & bank charges	9.8					81.8	11.9				
Professional fees	2.0					90.9	2.2				• •
Other expenses	42.2					100.0	42.2				***
Profit (loss)	9.4					100.0	9.4				
Total	100.0			**		100.0				-	***

Symbols

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

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

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

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

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

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

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

Standard Industrial Classification Definition (SIC 1880):

SIC 7512 - Operators of Non-Residential Buildings

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
Number of observations in sample	1				
Average sales \$ Average expense \$	X				
Average net profit (loss) \$	x		••	**	
Businesses reporting a profit (No.)					
Average sales \$	X	***			
Average expense \$ Average net profit \$	×	=======================================	***	••	
Businesses reporting a loss (No.) Average sales \$	1 X	**			
Average expense \$	X	44 m	**		
Average net loss \$	X		• •	••	
			1986		
Mushau of chances to assault					
Number of observations in sample Average sales \$	X				
Average expense \$	X		nto nto	40-40	
Average net profit (loss) \$	X	THE RESIDENCE		••	• •
Businesses reporting a profit (No.) Average sales \$	x				
Average expense \$	x				
Average net profit \$	X			**	
Businesses reporting a loss (No.) Average sales \$		••			
Average expense \$	X				
Average net loss \$	X		•=	••	40
			1987		
Number of observations in sample Average sales \$	113.199				
Average expense \$	143.514		**		
Average net profit (loss) \$	-30,315	•-	4.0		
Businesses reporting a profit (No.)	624,944				
Average sales \$ Average expense \$	524.944 559.435	0.0	**	0.0	
Average net profit \$	65.509		**	••	
Businesses reporting a loss (No.)	8				
Average sales \$ Average expense \$	91,010 125,480	***			
Average net loss \$	-34.470				

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 25%	micdle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	2				
Low sales value \$000 s)	(1)				
High sales value (\$000's)	(1)				
			Average (\$000's)		
Operating activities					
Cash from operations	X				
Depreciation	X				-
Other	X				
Dividends	Х	••		••	
Investment activities					
Disposal of fixed assets	X	e +			
Purchase of fixed assets	X				
Increase in investment	X				
Decrease in investment	X		m 40		
Financing activities				2 2	
Increase in long term debt	X	-			
Repayment of long term debt	X				
Loans from shareholders	X				
Repayment of loans from shareholders	X	4			
Advances & loans from government	X				
Increase in equity	X			tre- set-	
Decrease in equity	X				
Other	X	•		**	
Increase(decrease) in cash & equivalents	×	••	••		
Cash & equivalents-Beginning of the year	Х			**	
Cash & equivalents - End of the year	X		••	••	

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

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

Business size expressed in everage lebour units(1)	Number of businesses		Average labour units(1)	Changes in number of businesses with paid employees		
		Total payrol! (\$000's)		Newly reporting(2)	No longer reporting(3)	
1984						
Total	40	6.579	253	2	2	
less than 20 20 - 99 100 - 499	37	4.724	187	2	2	
500 and over	· ·		-			
1987						
Total	42	12.582	445	3		
less than 20 20 - 99	40	X	375 70	3	a o a	
100 - 499 500 and over			-		* • •	

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

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

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

See Table 1 for symbols and notes.

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

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

Northwest Territories, Operators of Residential Buildings and Dwellings (SIC 7511)

	Total(1)	Bottom 25%	Lower mrddle 05%	Upper middle 25%	Too 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	15				
			Average (\$000's)		
Assets					
Cash	6				
Accounts and notes receivable Inventory	0				
Other current assets	23				
Total current assets	30				
Fixed assets	672				
Less: Accum. dep. on fixed assets	0.2				
Other assets	16				
Total essets	717			***	
iebilities and equity				· ·	
Current loans	45				
Other current liabilities	48				
Total current liabilities	93		***		
Mortgages payable	-	***	eg 60	• •	
Long term debt	18				
Other liabilities	629	**		**	**
Total Habilities	740				
Total equity	-23	**			

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

See Table 1 for symbols and notes.

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

Northwest Territories, Operators of Residential Buildings and Dwellings (SIC 7511)

Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
,15				
(1)		• •	**	
		Average		
0.3				
-32.5				
0.5		m <u>m</u>	00 to	
	0.3 -32.5 0.6	0.332.5 0.6	25% middle 25% 15 (1) (1)	25% middle 25% middle 25% 15 (1) (1)

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage retios:

¹²¹ These estimates are based on a sample of businesses reporting seles between \$25,000 and \$2,000,000.

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

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

Northwest Territories, Operators of Residential Buildings and Owellings (SIC 7511)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	16				
Low sales value (\$000's) High sales value (\$000's)	(1)				

		Indus	try aver	age(2)			R	eporting	busines	ses only (3)
Selected expense (tem	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	dooer middle 25%	700 25%
		P	ercent o	fsales				Pe	rcent of	sales	
Cost of sales	-	**				•	-				
Occupancy expenses	63.7					100.0	63.7				-
Depreciation	59.7					98.5	60.6				40 00
Repairs & maintenance	1.4					19.5	7.1				40 40
Heat, light & telephone	2.4					18.4	13.1				
Rent	0.2					2.4	7.2				
Personnel expenses	2.4		**			15.7	15.2			**	
Financial expenses	84.3					100.0	84.3				
Interest & bank charges	77.1					100.0	77.1				
Professional fees	7.2		• •			100.0	7.2	40 40			
Other expenses	14.5					100.0	14.5			9.0	
Profit (loss)	-64.9		70			38.8	-65.7			**	40.4
Total	100.0		=.			100.0			**	**	-

Symbols

- zero or no observations
- -- too smell too be expressed
- ... not applicable
- x confidentimi

Footnates

- (1) These extimates are based on a sample of businesses reporting sales between \$25,000 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
- 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 escending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Hithin each quartile, the average ratio is presented. For 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 top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Stendard Industrial Classification Definition (SIC 1980):

SIC 7511 - Operators of Residential Buildings and Dwellings Businesses primarily engaged in operating, or in owning and operating residential buildings and dwellings. This industry includes epartment building operating, apartment hotel operating, condominium management, leasing of residential buildings and residential buildings real estate operating.

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

	Total(1)	8ottom 25%	Lower middle 25%	Upper middle 25%	700 25%
			1985		
fumber of observations in sample	2				
Average sales \$	X	**			
Average expense \$	X			**	
Average net profit (loss) \$	Х		•		
usinesses reporting a profit (No.)					
Average sales S	×				
Average expense \$	X			**	
Average net profit \$	X			••	
Businesses reporting a loss (No.) Average sales S	2 X	**		**	
Average expense \$	X	**	**		
Average net loss \$	Х				• •
			1986		
Number of observations in sample	10				
Average sales \$	189.399				
Average expense \$	183.755				
Average net profit (loss) \$	5.644		**	••	**
dusinesses reporting a profit (No.)	7				
Average sales \$	208.447				
Average expense \$ Average net profit \$	192.358	***	***		
lusinesses reporting a loss (No.)	3				
Average sales \$ Average expense \$	174.287		**		
Average net loss \$	-18.207	**	••		
			1987		
lumber of observations in sample	11				
Average sales \$	113.199				
Average expense \$	143.514	**		**	
Average net profit (loss) \$	-30.315	**	-1, 1	**	4 =
usinesses reporting a profit (No.)	4				
Average sales \$	624,944		**	sale saje	nto des
Average expense \$	559.435		• •	••	
Average net profit \$	65.509	eth so			
usinesses reporting a loss (No.)	7				
Average sales \$	91.010	**		*-	
Average expense \$ Average net lpss \$	125.480 -34,470			**	
MARIERE URY INSS &	-34,470		11 4-14 - 1-	**	

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
usinesses in sample (No.)	2				
ow sales value (\$000 s) figh sales value (\$000's)	(1)				
			Average (\$000's)		
perating activities					
Cash from operations	X	4.0		4.6	
Depreciation	X				
Other	X	es Mit	**		
lividends	x				w t
nvestment activities					
Disposal of fixed assets	X	us Mi			
Purchase of fixed assets	X		00.00		
Increase in investment	X	**			
Decrease in investment	X				-
inancing activities					
Increase in long term debt	X		m ep	- m	
Repayment of long term debt	X		m 10		
Loans from shareholders	X				
Repayment of loans from shareholders	X				46.5
Advances & loans from government	X			w #	and the
Increase in equity	X				
Decrease in equity	X				-
Other	X				
ncrease(decrease) in cash & equivalents	x				-
ash & equivalents-Beginning of the year	X				ab o
ash & equivalents - End of the year	X				

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

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

		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)	
1984						
Total	63	14,526	604	5	3	
less than 20 20 - 99 100 - 499 500 and over	54 8 2	6.732 3.014 X	. 272 145 187	4	3	
1987						
Totai	65	24.230	835	9		
less than 20 20 - 99 100 - 499 500 and over	59 4 2	14.548 X X	507 72 256	9	A 6 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	

⁽¹⁾ Average lebour units are celculated 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 lebour 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.

See Table 1 for symbols and notes.

^{|2|} Refers to businesses reporting no payrol! deductions in the previous yeer.

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

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

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

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

	Total(1)	Bottom 25%	Lower middle 25%	module 25%	Top 251
Busicesses in sample [No.]	26				
Low sales value (\$000's) High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets					
Cash	-				**
Accounts and notes receivable	5				
Inventory		*=			**
Other current assets	17				
Total current assets	22				
Fixed assets	631				
Less: Accum. dep. on fixed assets					
Other assets	19		•=		•=
Total assets	671		**		
Liabilities and equity					
Current loans	40			***	
Other current liabilities	62				
Total current liabilities	102		**		
Mortgages payable	-				
Long term debt	16				=-
Other Labilities	560	*-			••
Total liabilities	679	••			
Total equity	-8	40.40			

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Northwest Territories, Operators of Buildings and Dwellings (SIC 751)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Too 25%
Businesses in sample (No.) Low sales value (\$000's)	26 (1)	**	-		
High sales value (\$000's)	(1)		Average		
Liquidity ratio Current ratio (times)	0.2				••
Leverage ratios Debt/equity ratio (times) Interest coverage ratio (times) Debt ratio (times)	-90.1 0.7 1.0	••			

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current & current assets / current liabilities.

2. Leverage ratios:

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

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

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

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper Frodle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	27				**
High sales value (\$000's)	(1)				

		Indus	try aver	age(2)			R	eporting	busines	ses only!	31
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	faales				Pe	rcent of	sales	
Occupancy expenses	60.5					100.0	80.5	4.0			-
Depreciation	55.9					99.2	58.4				-
Repairs & maintenance	1.6					24.5	6.6		+-		-
Heat, light & telephone	2.9					23.5	12.4				-
Rent	0.1	••	*-			3.3	3.5				•
Personnel expenses	2.5	m =0				15.1	17.2				-
Financial expenses	77.2					38.9	78.0				*
Interest & bank charges	70.5					97.8	72.0				-
Professional fees	6.7				• •	98.9	6.8				-
Other expenses	17.7		**		••	100.0	17.7	40.40	40.40	**	en.
Profit (loss)	-58.0			**	••	38.9	-58.6				-
Total	100.0					100.0		**	40		-

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 seles between \$25,000 and \$2,000,000.
- (2) Value in each cell $\frac{1}{2}$ Total weighted expenditure on a given item $\frac{1}{2}$ Total weighted sales of all businesses in the sample
- (3) Value in each ceil 2 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 escending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Mithin each quartile, the everage ratio is presented. For comparison purposes, the high and low values of sales are shown.

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

Standard Industrial Classification Definition (SIC 1980):

SIC 7510 - Operators of Buildings and Dwellings

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Northwest Territories, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Too 25%
			1985		
Number of observations in sample Average sales S	1 X				
Average expense \$	x		**		
Average net profit (loss) \$	X	••	••	0.00	
Dusinesses reporting a profit (No.)	1				
Average saies \$	X				
Average expense \$	X			**	
Average net profit \$	Х			••	**
dusinesses reporting a loss (No.)	= = =				
Average sales \$ Average expense \$	X			**	
Average net loss \$	×		**		
			1986		
Number of observations in sample	7				
Average sales \$ Average expense \$	339,337 348,475				
Average net profit (loss) \$	-9.138			**	••
lusinesses reporting a profit (Mo.)	4				
Average sales \$	490.948		**		
Average expense \$ Average net profit \$	454,074 25,874	**		**	**
lusinesses reporting a loss (No.)	3				
Average seles \$	282.635				
Average expense \$	296.602	4.		•-	
Average net loss \$	-13.967				
			1987		
lumber of observations in sample	3 x				
Average expense \$	X		**		
Average net profit (loss) \$	×		**	••	••
usinesses reporting a profit (No.)	1				
Average sales \$	X	<.		••	***
Average expense \$ Average net profit \$	X		••	••	
usinesses reporting a loss (No.)	2				
Average sales \$	X				
Average expense \$	×				
Average net loss \$	X				

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

See Table 1 for symbols and notes

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Northwest Territories, Sporting Goods Stores (SIC 6541)

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

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, Sporting Goods Stores (SIC 6541)

	-			Changes in numbe with paid	
Business size expressed in sverage labour units(1)	Number of businesses	Total payrol! [\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total	4	X	11	1	-
less than 20 20 - 99	4	X	11	1	
100 - 499 500 and over	-	X	*		77 B
1987					
Total	4	X	10	1	• • •
less than 20	3	Х	10		
20 - 99	1	X		1	
100 - 499 500 and over	-	x			• • •

⁽¹¹ Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less then that number in any given province it is shown in the 500 and over group.

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

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

See Table I for Symbols and notes.

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

Northwest Territories, Sporting Goods Stores (SIC 6541)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middre 25%	Top 15%
Businesses in sample (No.)	5 (1)				
Cow sales value (\$000's) High sales value (\$000's)	(1)			**	
			Average (\$000's)		
Assets					~ ~
Cash Accounts and notes receivable	33				
Inventory	33			**	
Other current assets	79				
Total current assets	112				
Fixed assets	21				
Less: Accum. dep. on fixed assets	-				
Other assets	-	**		••	
Total assets	133	••			
Liabilities and equity				25	
Current loans	28				
Other current liabilities	64				
Total current limbilities	92				
Mortgages payable	•	0.0			
Long term debt	3				
Other liabilities	20	**		**	
Total liabilities	115				
Total equity	18				

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

See Table 1 for symbols and notes.

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

Northwest Territories, Sporting Goods Stores (SIC 8541)

	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)		-		
night sales value (5000 s)	117		Average		
Liquidity ratio Current ratio (times)	1.2		••		
Leverage ratios Debt/equity ratio (times), Interest coverage ratio (times)	6.3	⊕ == == 46	***	**	
Debt ratio (times)	0.9	**	**		

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

See Table 1 for symbols end notes.

Definitions:

1. Liquidity ratio:

Current * current essets / current liabilities.

2. Leverage ratios:

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

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

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

Northwest Territories, Sporting Goods Stores (SIC 6541)

	Total(1)	Sottom 35%	Lower middle 25%	Upper middle 25%	Toe 25%
Businesses in sample (No.)	5				
Low sales value (\$000's) High sales value (\$000's)	(1)				

		Indus	try aver	age(2)			F	deportin	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%	Too 252
		P	ercent c	of sales				P	ercent of	sales	
Cost of sales	48.5		**			100.0	46.5				
Occupancy expenses	9.6					100.0	5.8				
Depreciation	2.5					100.0	2.5				
Repairs & maintenance	1.3	***				54.2	2.3				
Heat, light & telephone	1.7					81.9	2.1				
Rent	4.2					81.9	5.1				
Personnel expenses	13.1				***	100.0	13.1				
Financial expenses	3.6					100.0	3.6				
Interest & bank charges	2.8					100.0	2.8				-
Professional fees	0.7					100-0	0.7				•
Other expenses	27.2					100.0	27.2				-
Profit (loss)	-0.1	••		••		100.0	-0.1				-
Total	100.0					100.0			**		-

Symbols

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

- These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
- Total weighted expenditure on a given item :21 Value in each cell * - x 100 for each quartile. Total weighted sales of all businesses in the sample
- Total weighted expenditure on a given item - x 100 for each quartile. (3) Value in each cell # Total weighted sales of businesses reporting this item of expenditure

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

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

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Mithin 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".
- 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 1880):

SIC 8541 - Sporting Goods Stores

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Northwest Territories, General Stores (SIC 6412)

Number of observations in sample 2		Total(1)	Bottom 25%	moddle 25%	Upper module 25%	Top 25%
Average spens S				1985		
Average sales S						
Average reporting a profit (Mo.) usinesses reporting a profit (Mo.) 1						
Average net profit (loss) \$ X						
Average sales S				•-		
Average expense \$		· ·				
Average net profit \$ X						
Average sales \$						••
Average sales \$	usinesses reporting a loss (Mo.)					
1986	Average sales \$	X	m 40			
Section Sect						
Average sales \$ 1.084.842				1986		
Average sales \$ 1.383,348						
Average expense \$ 1.084.842						
Average net profit (loss) \$ -1.496						
Average sales \$ 1.135.833					••	
Average expense \$ 1,095.607						
Average net profit \$ 40.228						
Average sales \$ 923,485			••	-		
Average expense \$ 990.299						
### Average net loss \$ -65,814 #### University of observations in sample 15 #### Average sales \$ 222.831 #### Average expense \$ 233.893 ########################						
### ### ##############################						
### ### ##############################						
Average sales \$ 222.831				1987		
Average expense \$ 233.883	umber of observations in sample	15				
Average net profit (loss) \$ -11,262		222.831	••	**	**	
Average sales \$ 216,305						
Average expense \$ 205.812		6				
Average net profit \$ 10,493 Average sales \$ 286,009						,
Average sales \$ 286.009						• •
MYELBYE ENVELOR 9						
Average net loss \$ -33,949						

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

See Table 1 for symbols end notes

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Northwest Territories, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Eower m-ddle 25%	Upper middle 25%	26%
Businesses In sample (No.)	2				
ow sales value (\$000's) high sales value (\$000's)	(1)	••	::		
			Average (\$000's)		
Operating activities					
Cash from operations	X	**			
Depreciation	X				• •
Other	×	• •		• •	
31 v i dends	X				
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	X				
Increase in investment	×				
Decreese in investment	X	**	• •		
Financing activities					
Increase in long term debt	X	7.0		***	
Repayment of long term debt	X			**	
Loans from shareholders	×				
Repayment of loans from shareholders	X				
Advances & loans from government	X				
Increase in equity	X				
Decrease in equity	X				***
Other	x				
Increase(decrease) in cash & equivalents	X				
ash & equivalents-Beginning of the year	X				
Lash & equivalents - End of the year	X		• •		

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, General Merchandise Stores (SIC 541)

				Changes in number of businesses with peid employees		
Business size expressed in everage labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1584						
Total	39	11.210	850	5	5	
less than 20 20 - 39	33	2.528	190	5	5	
100 - 499 500 and over	3	6.800	525	•		
1987						
Total	39	13.837	1.051	3		
less than 20 20 - 93 100 - 499	33	2.882 1.836	217 110	3		
500 and over	3	9.319	724	-		

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

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

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

See Table 1 for symbols and notes.

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

Northwest Territories, General Stores (SIC 6412)

	Total(!)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top
Businesses in sample (No.)	9				
Low sales value (\$000's) High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets					
Cash	-				
Accounts and notes receivable	40				
Inventory					
Other current assets	216				
Total current assets	255				
Fixed assets	85				en equ
Less: Accum. dep. on fixed assets					
Other assets	46				• •
Total assets	386				
iabilities and equity				- 2	
Current loans			-		
Other current liabilities	156			• •	
Total current liabilities	157		**		
Mortgages payable	-	**		••	
Long term debt	25				
Other inabilities	268		**	**	••
Total liabilities	450			**	
Total equity	-63		••	••	

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

See Table 1 for symbols and notes.

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

Northwest Territories, General Stores (SIC 6412)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	7op 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	9 (1) (1)			:	
			Average		
Liquidity ratio Current ratio (times)	1.6	• •			••
Leverage ratios Debt/equity ratio (times)	-7.1		••		
Interest coverage ratio (times) Debt ratio (times)	1.2		••		

⁽¹⁾ The ratios represent the everage of ratios for each business in the group and cennot be calculated from the figures shown in Table 2.

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

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

SOURCE: Smell Business and Special Surveys Division, Statistics Canada,

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

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

Northwest Territories, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top
Businesses in sample (No.)	3.1				
ow sales value (\$000's)	(.1.)				
figh 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%	% busin	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 253
	-	Percent of sales				Percent of sales					
Cost of sales	37.2					100.0	37.2				
Occupancy expenses	7.9					100.0	7.9				
Depreciation	2.3				-	100.0	2.3				
Repairs & maintenance	1.1					88.8	1.3				
Heat, light & telephone	2.6		~ ~			70.2	3.6				
Rent	2.0					77.6	2.5			**	
Personnel expenses	12.7					100.0	12.7			**	
Financial expenses	3.4	**		-		100.0	3.4				-
Interest & bank charges	1.6					100.0	1.6				
Professional fees	1.8			~ =		100.0	1.8				
Other expenses	42.3		***			100.0	42.3				et-
Profit (loss)	-3.6					100.0	-3.6	••		••	-
Total	100.0		***	-		100.0					-

Symbols

- zero or no observations
- too small too be expressed
- net epolicable
- confidential

Footnotes

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

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

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

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

How to use the tables

- [1] Locate the appropriete sales range that is displayed on the two lines entitled "Low seles 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.

Stendard Industrial Classification Definition (SIC 1980):

SIC 8412 - General Stores

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Northwest Territories, Garages (General Repairs) (SIC 6351)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Tob 18%
			1985		
lumber of observations in sample	2				
Average sales \$	X				
Average expense \$ Average net profit (loss) \$	X	• •	**	••	••
usinesses reporting a profit (No.)	1				
Average sales \$ Average expense \$	X				
Average net profit \$	x	••			
sinesses reporting a loss (No.)	1				
Average sales \$ Average expense \$	X			**	
Average net loss \$	Х .	-		-	••
			1986		
umber of observations in sample	4				
Average sales \$	X X				
Average expense \$ Average net profit (loss) \$	â		***	•-	
usinesses reporting a profit (No.) Average sales \$	3 X				
Average expense \$	x				
Average net profit \$	Х				
usinesses reporting a loss (No.) Average sales \$	1 X		***		
Average expense \$ Average net loss \$	X	••	**		,
			1987		
umber of observations in sample Average sales \$	12 143.645				
Average expense \$	134.065			••	
Average net profit (loss) \$	9.580				••
usinesses reporting a profit (No.) Average sales \$	176.897			**	-
Average expense \$ Average net profit \$	145.391 31.506	••		**	**
usinesses reporting a loss (No.)	5				
Average sales \$	108.175				
Average expense \$	117.200				
Average net loss \$	-9.024	-	**	**	

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

See Table 1 for symbols and notes

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Northwest Territories, Garages (General Repairs) (SIC 6351)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	(1)		7.0		
High sales value (\$000's)	(1)				
			Average (\$000's		
Operating activities					
Cash from operations	Х				
Depreciation	Х	**	***	W 48	**
Other	Х	••			***
Dividends	X				
Investment activities					
Disposal of fixed assets	Х	***	0 77		
Purchase of fixed assets	X				
Increase in investment	X				
Decrease in investment	Х		4-10	*=	
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	×			do est	
Increase in equity	X	₩ 4	w 40	w 40	
Decrease in equity	X	w 4º	+-		++
Other	X		40 900	₩ 4	
Increase(decrease) in cash & equivalents	Х				
Cash & equivalents-Beginning of the year	X			**	
Cash & equivalents - End of the year	X			**	40.40

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, Garages (General Repairs) (SIC 6351)

				Changes in number of businesses with paid employees	
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average (abour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total	10	434	15	4	2
less than 20 20 - 99 100 - 493 500 and over	10	434	15	4	2
1987					
Total	10	737	31	2	
less than 20 20 - 99 100 - 499 500 and over	10	737	31	2	•••

⁽¹⁾ 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.

"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.

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

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

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

TABLE 2. Balance sheet profile for incorporated businesses only, 1987 Northwest Territories, Garages (General Repairs) (SIC 6351)

	Totai(1)	Bottom 25%	Lower middle 25%	moddle 25%	25%
Businesses in sample (No.)	6				
Low sales value (\$000's) High sales value (\$000's)	(1)	~ ~			
			Average (\$000's)		
Assets					
Cash	33				
Accounts and notes receivable	33				
Inventory	72				***
Other current assets	105			2.0	
Total current assets Fixed assets	109				
Less: Accum. dep. on fixed assets	103				
Other assets					
Total assets	214				
Liabilities and equity					
Current loans	33				
Other current liabilities	63				
Total current liabilities	97				~ -
Mortgages payable	-		***		
Long term debt	6	~ *		***	~ -
Other liabilities	77			~~	
Total liabilities	179				
Total equity	35	**			-

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Northwest Territories, Garages (General Repairs) (SIC 6351)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6 (1)	0.5		- 4-	
High sales value (\$000's)	(1)				
			Average		
Liquidity ratio Current ratio (times)	1.1		• •		
Leverage ratios	5.2				
Debt/equity ratio (times) Interest coverage ratio (times)	1.6				
Debt ratio (times)	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.

2. Leverage ratios:

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

⁽²⁾ These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2.000,000.

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

Northwest Territories, Garages (General Repairs) (SIC 6351)

Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
10				
(1)				
	Total(1) 10 (1)	10	25% middle 25%	25% middle 25% middle 25%

		Indus	try aver	age(2)			R	eporting	busines	ses only	3 }
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Yop 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Tog 25%
		Percent of sales					Percent of sales			sales	
Cost of sales	30.2	**				78.0	38.7				
Occupancy expenses	13.2					100.0	13.2		-	=-	
Depreciation	4.8					89.1	5.2				
Repairs & maintenance	1.7	= +				78.3	2.2				
Heat, light & telephone	3.8					100.0	3.8			also also	
Rent	3.0	• •		* =		61.8	4.9				-
Personnel expenses	20.5				**	89.0	23.0	**			-
Financial expenses	3.1					100.0	3.1				
Interest & bank charges	2.1			49.00		100.0	2.1				-
Professional fees	1.0					100.0	1.0				*
Other expenses	31.6	**				100.0	31.8				-
Profit (loss)	1.4					100.0	1.4			-	-
Total	100.0		**			100.0					***

Symbols

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

Footnotes

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000. Total weighted expenditure on a given item
- x 100 for each quartile. (2) Value in each cell 2 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 escending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Mithin each quartile, the everage ratio is presented. For 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 top 25%.
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 5351 - Gerages (General Repairs)

Businesses primarily engaged in general mechanical and electrical repairs to motor vehicles. Garages may be secondarily engaged in selling gasoline and lubricating motor vehicles. These businesses include motor vehicle general repairs.

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

	Total(1)	3ct1om 25%	Lower migale 25%	middle 25%	Toc 25:,
			1985		
umber of observations in sample	3				
Average sales \$ Average expense \$	X		p =		
Average net profit (Foss) \$	â				
uainesses reporting a profit (No.)	3				
Average sales \$ Average expense \$	X				***
Average net profit \$	â	••		•	
usinesses reporting a loss (No.)					
Average sales \$ Average expense \$	X			**	
Average net loss \$	x	= = = = = = = = = = = = = = = = = = = =	••	••	
			1986		
umber of observations in sample Average sales \$	3 X				
Average expense \$	X				
Average net profit (loss) \$	Х			•	
usinesses reporting a profit (No.)	-				
Average saies \$ Average expense \$	X	**		**	
Average net profit \$	x	•		-	
usinezzes reporting a loss (No.)	3				
Average sales \$ Average expense \$	X	••			
Average net loss \$	X				
			1987		
umber of observations in sample					
Average sales \$	520.155	••			
Average expense \$ Average net profit (loss) \$	506.893		• •	**	
MARINER HEL DIGISE (1022) 9	13.262				
usinesses reporting a profit (No.) Average sales \$	518.965				
Average expense \$	497.055			10 10	
Average net profit \$	21.910	••	••		••
usinesses reporting a loss (No.) Average sales \$	522.537		**		
	526,570				
Average expense \$	2501210				

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 25%	Lower middle 25%	Coper middle 25%	Top
Businesses in sample (No.)	1				
Low sales value (5000's)	(1)			40.70	
High sales value (\$000's)	(1)				
			Average (\$000's)		
Operating activities					
Cash from operations	X	~ -		** ***	
Depreciation	X				
Other	Х	***			
Dividends	Х	φ ==			
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	X		• •		
Increase in investment	Х	40.40		no no	40.00
Decrease in investment	Х				
inancing activities					
Increase in long term debt	Х				
Repayment of ong term debt	Х			~ ~	
Loans from shareholders	Х	40 sb			
Repayment of loans from shareholders	Х				no de
Advances & losns from government	Х			~=	
Increase in equity	X				
Decrease in equity	X				
Other	X	***		* *	-
increase(decrease) in cash & equivalents	х	••	••	••	
esh & equivalents-Beginning of the year	Х		**	**	
Cash & equivalents - End of the year	Х		•=	••	**

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

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

				Changes in number of business with paid employees		
Business size expressed in average labour units(1)	Number of businesses	Total payrol! (\$000's)	Average Imbour units(1)	Newly reporting(2)	No longer reporting(3)	
1984						
Total	13	1,004	40	5	1	
less than 20 20 - 99 100 - 499 500 and over	12	X X -	40	1 -	1 :	
1987						
Total	12	1.051	51	4		
less than 20 20 - 99 100 - 499 500 and over	11 1	X X -	51	3 1		

⁽¹⁾ Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time 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.

[&]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 2. Balance sheet profile for incorporated businesses only, 1987 Northwest Territories, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	micdle 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)		
Assets					
Cash					
Accounts and notes receivable	46				
Inventory					
Other current assets	8.4				
Total current assets	130				
Fixed essets	170				
Less: Accum. dep. on fixed assets					
Other assets	7				
Total assets	306				
Liabilities and equity					
Current loans	20				e =
Other current liabilities	105				
Total current liabilities	125				
Mortgages payable	~				
Long term debt	32	4.0	***		
Other Habilities	161		••		
Total liabilities	318				
Total equity	-12	***	**		

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

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

Northwest Territories, Gasoline Service Stations (SiC 8331)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's)	5 (1)		**	4.9	
igh sales value (\$000's)	(1)		••		
			Average		
Liquidity ratio Current ratio (times)	1.0	••			
Leverage ratios Debt/equity ratio (times)	-28.8		**		
Interest coverage ratio (times)	0.6		1	**	
Debt ratio (times)	1.0			**	

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.

Definitions:

1. Liquidity ratio:

Current : current essets / current (imbilities.

2. Leverage ratios:

See Table 1 for sympols and notes.

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

See Table 1 for symbols and notes.

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

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

Northwest Territories, Gasoline Service Stations (SIC 5331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	700 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)				n 40
High sales value (\$000's)	(1)		• •		

		Indus	try aver	mgm(2)			F	leparting	busines	ses only	(3)
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 255
	Percent of sales							Pe	rcent of	sales	
Cost of sales	70.9	••	**	•=		100.0	70.5				
Occupancy expenses	7.0		++		**	100.0	7.0				
Depreciation	2.7					100.0	2.7				
Repairs & maintenance	1.8		**			86.8	2.1		* -		
Heat, light & telephone	2.4	-				100.0	2.4			*-	
Rent	0.1		• •			33.3	0.2				-
Personnel expenses	11.6			••		79.8	14.6				
Financial expenses	3.0		**			100.0	3.0				
Interest & bank charges	2.4					100.0	2.4			**	-
Professional fees	0.6					100.0	0.5				-
Other expenses	6.7					100.0	6.7		= 0		-
Profit (loss)	0.8	44	***			100.0	0.8				-
Total	100.0		***			100.0					-

Symbols

zero or no observations

-- too small too be expressed

... not applicable

confidential

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

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

Total weighted expenditure on a given item

(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 raport 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.

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

Standard Industrial Classification Definition (SIC 1880):

SIC 8331 - Gasoline Service Stations

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Northwest Territories, Television, Radio & Stereo Stores (SIC 6222)

	Total(1)	Sottom 25%	midele 25%	Upper midsle 25%	Top 25%
			1985		
fumber of observations in sample	2				
Average sales \$	X			• •	
Average expense \$	X				**
Average net profit (loss) \$	Х			••	
usinesses reporting a profit (No.)	2				
Average sales \$ Average expense \$	X				
Average net profit \$	X				
usinesses reporting a loss (No.)					
Average sales \$	X	**	**		
Average expense \$ Average net loss \$	X	**		**	
			1986		
number of observations in sample	2 X				
Average sales \$		**			
Average expense \$ Average net profit (loss) \$	X				
and age that provint (1000)	~				
usinesses reporting a profit (No.)	1				
Average sales \$	X				
Average expense \$ Average net profit \$	X	**			
Average het provit y	^				
usinesses reporting a loss (No.)	1				
Average sales \$	X	**			
Average expense \$ Average net loss \$	X				
The same of the sa			THE RESERVE		
			1987		
umber of observations in sample	5				
Average sales \$ Average expense \$	283.898 284.105	**		**	**
Average net profit (loss) \$	-207			**	
usinesses reporting a profit (No.)	674 461				
Average sales \$ Average expense \$	574.861 560.695				
Average net profit \$	14.166			••	
usinesses reporting a loss (No.) Average sales \$	156.672				
Average expense \$	177.259				
WARLENDE GVDRUZE &					

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

See Table 1 for symbols and notes

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Northwest Territories, Television, Radio & Stereo Stores (SIC 5222)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	7 op 25%
Businesses in sample (No.)	-				
Low sales value (\$000's)	-				
High sales value (\$000's)	-				10.00
			Average (\$000's)		
Operating activities	-				
Cash from operations	X				
Depreciation	X	m er		on an	
Other	X		m		
Dividends	X	60-40	W 40		**
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	X			and the	
Increase in investment	X	40 10	-	~ =	
Decrease in investment	X	**	**		
Financing activities					
Increase in long term debt	Х				
Repayment of long term debt	Х		*-		
Loans from shareholders	Х		**		
Repayment of loans from shareholders	×		~ =		**
Advances & loans from government	Х				
Increase in equity	X	**	~ ~		
Decrease in equity	X				
Other	X		₩ 10	-	
Increase(decrease) in cash & equivelents				••	
Cash & equivalents-Beginning of the year		-		min may	
Cash & equivalents - End of the year	X		••		The tile

j1) These estimates are based on a sample of incorporated businesses reporting sales between \$25,000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes.
See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, Television, Radio & Stereo Stores (SIC 5222)

				Changes in number with paid	
Business size expressed in everage labour units(1)	Number of businesses	Total payrol! (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1584					
Total	8	341	19	2	•
less then 20 20 - 99	6	341	19	2	-
100 - 499 500 and over	:				
1587					
Total	8	575	34	1	
less than 20	8	575	34	1	
20 - 99			-		
500 and over		-		•	

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

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

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

See Table 1 for symbols and notes.

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

Northwest Territories, Television, Radio & Stereo Stores (SIC 6222)

	Total(1)	Bottom 25%	Lower middle 25%	middle 25%	25%				
Businesses in sample (No.)	5			-					
Low sales value (\$000's) High sales value (\$000's)	(1)				• •				
	Average (\$000's)								
Assets									
Cash	-								
Accounts and notes receivable	45		**		**				
Inventory	-								
Other current assets	41								
Total current assets	86			e e					
Fixed assets	90								
Less: Accum, dep. on fixed assets									
Other assets					••				
Total essets	177	90							
Liabilities and equity									
Current loans	4								
Other current liabilities	34								
Total current liabilities	38								
Mortgages payable	55								
Long term debt	3		0 =						
Other liabilities	134								
Total liabilities	173	· ·							
Total equity	4	•-	0.00	**	en en				

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

See Table : for symbols and notes.

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

Northwest Territories, Television, Radio & Stereo Stores (SIC 6222)

	Total(2)	Bottom 25%	Lower middle 25%	Woper middle 25%	Top 25%			
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	5 (1) (1)	E =0		:::::::::::::::::::::::::::::::::::::::				
	Average							
Liquidity ratio Current ratio (times)	2.3			-1	dv. 40			
Leverage ratios Debt/equity ratio (times)	42.3							
Interest coverage ratio (times) Debt ratio (times)	0.2		***					

⁽¹⁾ The ratios represent the average of ratios for each business in the group end 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.

2. Leverage ratios:

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

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

al Debt/equity = total limb(litims / equity.
b) Debt ratio = total limb(litims / total assets.
c) Interest coverage = net profit = interest expense / interest expense.

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

Northwest Territories, Television, Radio & Stereo Stores (SIC 6222)

Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
5				
(1)	0.40	••		
	Total(1) 5 (1)	25% (1)	25% middle 25%	25% middle 25% middle 25%

Total	25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
9.5		ercent c	of sales							
9.5				Percent of sales				Percent of		
		**			35.5	26.8	••	**		
20.8					100.0	20.8	-	***		-
12.1			40.40		100.0	12.1				
0.9				10.10		1.6				-0.4
4.3										-
3.4			• •	• =	57.0	5.9				
15.1			4.9		78.5	19.2				10.1
8.0					100.0	8.0				-
					100.0	5.4				-
2.7					100.0	2.7		**		
51-6				••	100.0	51.6	**			
-5.0				••	100.0	-5.0	••			
100.0			~*		100.0					-
	12.1 0.9 4.3 3.4 15.1 8.0 5.4 2.7 51.6	12.1 0.9 4.3 3.4 	12.1	12.1	12.1	12.1 100.0 0.9 100.0 57.0 100.0 3.4 57.0 15.1 78.5 8.0 100.0 5.4 100.0 5.4 100.0 5.4 100.0 5.5 100.0 51.6 100.0	12.1	12.1	12.1	12.1

Symbols

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

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

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

Notes

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

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

- | 1) Locate the appropriate sales renge 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 5222 - Television, Radio and Stereo Stores

Businesses primerily engaged in retail dealing in television and radio receiving sets and sound equipment. Such stores may be secondarily engaged in sailing records, tapes, musical instruments and parts for television and radio sets and stereo equipment as well as some repairing of such equipment. Included are businesses engaged in retail home computers; retail foud speakers; retail household radio receiving sets; retail sound equipment, components and parts; retail household stereo record players; retail household tape players and recorders; retail telephones; television and radio stores; television, radio and stereo stores; retail television sets; retail tuners and amplifiers and retail video recorders.

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Northwest Territories, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	80110m 25%	Lower middle 25%	Upper moddle 25%	Top 25%
			1985		
tumber of observations in sample	3				
Average sales \$	X				
Average expense \$	X	=		**	40.00
Average net profit (loss) \$	X			-	
usinesses reporting a profit (No.)	3				
Average sales \$	X				
Average expense \$ Average net profit \$	X				
Jusinesses reporting a loss (No.)	×				
Average sales \$ Average expense \$	X			***	
Average net loss \$	X	•-			
			1986		
lumber of observations in sample	3				
Average spies \$ Average expense \$	X				
Average net profit (loss) \$	×			••	
Dusinesses reporting a profit (No.)	2				
Average sales \$	X				
Average expense \$ Average net profit \$	X		*-		
Dusinesses reporting a loss (No.)	1				
Average sales \$	X				
Average expense \$	X				• •
Average net loss \$	X				
			1987		
fumber of observations in sample	297,041				,
Average sales \$ Average expense \$	297.389				
Average net profit (loss) \$	-348		da 🖘	**	40
usinesses reporting a profit (No.)	3				
Average sales \$	429.444	**		**	40.40
Average expense \$ Average net Drofit \$	417.229 12.215	e- =-		• •	
dusinesses reporting a loss (Mo.)	5				
Average sales \$	164.638				
Average expense \$	177.550		4+	4.0	4.0
Average net loss \$	-12.912			***	

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

See Table 1 for symbols and notes

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Northwest Territories, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	TC0
Businesses in sample (No.)					
Low sales value (\$000's)	-	**			
High sales value (\$000's)	•				
			Average (\$000's)		
Operating activities	•				
Cash from operations	Х	**			
Depreciation	X		***	**	
Other	Х				
Dividends	X	••	**	••	
Investment activities					
Disposal of fixed assets	X				
Purchase of fixed assets	X				
Increase in investment	X				
Decrease in investment	Х		4 =	7	
Financing activities	•			36	
Increase in long term debt	X		**		
Repayment of long term debt	X	-			
Loans from shareholders	×	-	=		~ =
Repayment of loans from shareholders	X				• •
Advances & loans from government	×	0.4	***		
Increase in equity	X			e- e-	
Decrease in equity	×		***		
Other	X		40		
Increase(decrease) in cash & equivalents	X		••		
Cash & equivalents-Beginning of the year	X			••	
Cash & equivalents - End of the year	X				

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

TABLE 5. Employment Changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, Appliance, Television, Radio and Stereo Stores (SIC 822)

			Average (abour units(1)	Changes in number of businesses with paid employees		
Business size expressed in everage labour units(1)	Number of businesses	Total payrol! (\$000's)		Newly reporting(2)	No longer reporting(3)	
1584						
Total	12	541	31	4	1	
less than 20	12	541	31	4	1	
20 - 99		_	-			
500 and over	•		-			
1987						
Total	14	873	47	3		
less than 20	14	873	47	3		
20 - 99	•	•	*	-		
100 - 499 500 and over						

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

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

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

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

See Table 1 for symbols and notes.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987 Northwest Territories, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	middle 25%	Upper moddle 25%	0000
Businesses in sample (No.)	7				
Low sales value (\$000's) High sales value (\$000's)	(1) (1)				
			Average (\$000's		
Assets					
Cash	-				
Accounts and notes receivable	21		***		**
Inventory					
Other current assets	7.4	4.0			
Total current assets	9.4	**			
Fixed assets	100				
Less: Accum. dep. on fixed assets	-	**			
Other assets	10			**	
Total assets	205	oto do			••
Liabilities and equity					
Current loans	47		4.0		
Other current liabilities	37				
Total current liabilities	8 4		***		
Mortgages payable					
Long term debt	1				
Other liabilities	106				••
Total liabilities	191				
Total equity	14	**			

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 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.)	. 7				
sales value (\$000's) h sales value (\$000's)	(1)		**		
			Average		
Liquidity ratio Current ratio (times)	1.1	••	••		
Leverage ratios					
Debt/equity ratio (times)	13.4				
Interest coverage ratio (times)	* * *		••		
Debt ratio (times)	0.9				

⁽II 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 a current assets / current liabilities.

2. Leverage ratios:

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

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

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

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

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

	Indus	try aver	age(2)			R	eporting	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
	ρ	ercent	fseles				Pe	rcent of	sales	
33.0					64.7	50.9				
17.5					100.0	17.5				
					100.0	9.0				
1.8					79.7	2.2				
3.8					100.0	3.8				
3.0			4.7		69.9	4.3				
13.8					85.0	16.2		**		
7.5					100.0	7.5				-
				-	100.0	5.4				
2.1					100.0	2.1				-
33.2					100.0	33.2				-
-4.9	0.00				100.0	-4.5		••		-
100.0					100.0		==			
	33.0 17.5 9.0 1.8 3.8 3.0 13.8 7.5 5.4 2.1 33.2	Total Bottom 25% 33.0 17.5 9.0 1.8 3.8 3.0 13.8 7.5 5.4 2.1 33.2 -4.9	Total Bottom Lower 25% middle 25% Percent c 33.0 17.5 9.0 1.8 3.8 3.0 13.8 3.1.8 3.2 33.2 4.5	25% middle middle 25% 25% Percent of sales 33.0	Total Bottom Lower Upper 25% middle middle 25% 25% Percent of sales 33.0	Total Bottom Lower Upper Top % businesses 25%	Total Bottom Lower Upper 25% percent of seles Percent of seles 25% 25% 25%	Total Bottom Lower Upper Top % businesses reporting 25% 25	Total Bottom Lower Upper Top % businesses reporting 25% middle 25% 2	Total Bottom Lower Upper 25% middle middle 25% 25% 25%

Symbols

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

Footnotes

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

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

Motes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1880):

SIC 8220 - Appliance, Television, Radio and Stereo Stores

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Northwest Territories, Food (Specialty) Stores (SIC 5012)

	Tota((1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top
			1985		
Number of observations in sample					
Average sales \$	X				**
Average expense \$ Average net profit (loss) \$	X	••	• •		
usinesses reporting a profit (No.)	1412				
Average sales \$ Average expense \$	X			••	
Average net profit \$	â		••		
usinesses reporting a loss (No.)					
Average sales \$ Average expense \$	X			••	
Average net loss \$	x	••	••		
			1986		
umber of observations in sample Average sales S	4 X				
Average expense \$	X		**	**	
Average net profit (loss) \$	X	**			
usinesses reporting a profit (No.) Average sales \$	3 X	NP no	-		
Average expense \$ Average net profit \$	X		••		
usinesses reporting a loss (No.)					
Average sales \$	X	••			
Average expense \$ Average net loss \$	X	••			••
			1987		
number of observations in sample	-				
Average sales \$	388.235				
Average expense \$	365.299	***	~-	**	4.4
Average net profit (loss) \$	22.937	**	•	-	~-
usinesses reporting a profit (No.)	5				
Average sales \$ Average expense \$	388.236 365.299				
Average net profit \$	22.937	••	••	-	••
usinesses reporting a loss (No.) Average sales \$	2				
Average expense \$		**			
Average net loss \$					~ ~

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

See Table 1 for symbols and notes

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Northwest Territories, Food (Specialty) Stores (SIC 5012)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Tob 25%
usinesses in sample (No.)	-				
ow sales value (\$000's)	-			en min	
iigh sales value (\$000's)	-				
			Average (\$000's)		
Dereting activities	-				
Cash from operations	X			~ =	
Depreciation	X				
Other	X			••	*-
Dividends	х		•		
nvestment activities	-				
Disposal of fixed assets	X			**	**
Purchase of fixed assets	X				
Increase in investment	X	***			
Decrease in investment	X	÷**	• •		
inancing activities	-			-	
Increase in long term debt	X				• •
Repayment of long term debt	X				
Loans from shareholders	X	40.70			
Repayment of loans from shareholders	X				- 4
Advances & loans from government	X				
Increase in equity	X	44.00		th me	
Decrease in equity	X				**
Other	X				oth oth
ncrease(decrease) In cash & equivalents	Х		-		
ash & equivalents-Beginning of the year	X				
ash & equivalents - End of the year	X	••		••	**

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

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

				Changes in number with paid	
Business size expressed in everage labour units(1)		Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1584					
Total	13	3,357	215	3	2
less than 20	12	X	61	3	2
20 - 99 100 - 499 500 and over	1	×	154		
1987					
Total	15	5,105	371		
less than 20	13	843	59 22	-	
20 - 99 100 - 499 500 and over	1	X	22 290		

⁽¹⁾ Average imbour units are calculated by dividing total payrol| by the average annual wage and salary rate as reported in the Survey of Employment, Peyrol| 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.

See Table 1 for symbols end notes.

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

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

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

Northwest Territories, Food (Specialty) Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Joper middle 25%	700 25%
Businesses in sample No.1	ĉ				
Low sales value (\$000's) High sales value (\$000's)	(1) (1)		:-		* *
			Average (\$000's)		
Assets					
Cash		***			
Accounts and notes receivable	6		- 10		
Inventory	-				
Other current assets	72				
Total current assets	78		e de	- 0	
Fixed assets	138			**	
Less: Accum. dep. on fixed essets	-				
Other assets	12	**		0 m	
Total essets	227				
Liabilities and equity					
Current loans	6				
Other current Habilities	108		0.4		- 0
Total current liabilities	114				
Mortgages payable	-				- 4
Long term debt	18	• •		0.0	
Other limbilities	173		• •	0.0	
Total liabilities	304			••	
Total equity	-77	==			

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Northwest Territories, Food (Specialty) Stores (SIC 6012)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	700 25%
Businesses in sample (No.)	6		••		
Low sales value (\$000's) High sales value (\$000's)	(1)		••	7.0	
			Average		
Liquidity ratio Current ratio (times)	0.7				* *
Leverage ratios Debt/equity ratio (times)	-4.0				
Interest coverage ratio (times) Debt ratio (times)	1.0				

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current * current assets / current liabilities.

2. Leverage ratios:

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

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

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

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

Northwest Territories. Food (Specialty) Stores (SIC 5012)

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

		Indus	try aver	age(2)			R	eporting	busines	ses only(31
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%	Too 25%
	-	Р	ercent c	of sales				Pe	rcent of	sales	
Cost of sales	41.1					100.0	41.1				***
Occupancy expenses	5.8					100.0	5.8				**
Depreciation	2.0					88.8	2.2				** *
Repairs & maintenance	0.3					49.5	0.5				
Heat. light & telephone	3.2				-	82.8	3.8	70			
Rent	0.4					25.8	1.4				
Personnel expenses	10.9		***			82.8	13.1			**	
Financial expenses	3.6		-		-	100.0	3.6				
Interest & bank charges	2.8					76.8	3.6				
Professional fees	0.9					82.8	1.0				
Other expenses	30.9			**	**	100.0	30.9			**	-
Profit (loss)	7.7	**				100.0	7.7				-
Total	100.0					100.0					-

Symbols

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

Footnotes

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

This portion of the table partains 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 quertiles 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%, stc.) represents one quarter of the total number of businesses. Mithin each quartile, the everage ratio is presented. For comparison purposes, the high and low values of sales are shown

How to use the tables

- [1] Locate the appropriate 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 8012 - Specialty Food Stores

Susinesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which self mainly purchased goods and shops which bake their products on the premises and self them over-the-counter to final consumers.

This industry includes bread and pastry shops, butcher shops, confectionery stores, dairy products stores, delicatessens, fish and see food stores, fruit and vegetable stores, health food stores, ice cream stores, milk stores and specialty food stores (except take-out food services)

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Northwest Territories, Wholesale Lumber and Building Materials (SIC 583)

	Тотан(1)	Bottom 25%	m:odle 25%	Upper middle 25%	Top 25%
			1985		
lumber of observations in sample	2				
Average sales \$	X				
Average expense \$	X				
Average net profit (loss) \$	X				• •
usinesses reporting a profit (No.)					
Average sales \$	X			Ø 60	
Average expense \$	X		• •	**	
Average net profit \$	Х	***	••		••
usinesses reporting a loss (No.)	2				
Average sales \$	×		***		
Average net loss \$	X			••	
			1986		
tumber of observations in sample	2				
Average sales \$	X			••	
Average expense \$	X			••	
Average net profit (loss) \$	^				
usinesses reporting a profit (No.)	1				
Average sales \$	X			••	
Average net profit \$	X			••	
usinesses reporting a loss (No.)	1				
Average sales \$	X				
Average expense \$ Average net loss \$	X				
			1987		
umber of observations in sample	7				
Average sales \$ Average expense \$	370.442 424,739				
Average net profit (loss) \$	-54.297	••		••	
usinesses reporting a profit (No.)	1				
Average sales \$					
Average expense \$ Average net profit \$				••	
usinesses reporting a loss (No.) Average sales \$	370.442			**	
Average expense \$	424.739			**	

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

See Table 1 for symbols and notes

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Northwest Territories, Wholesale Lumber and Building Materials (SIC 563)

	Total(1)	Sottom 25%	middle 15%	Upper middle 35%	705 25:
Businesses in sample (No.) Low sales value (\$000 s) High sales value (\$000 s)	(1) (1)				
nigh sales value (accords)	111		Average (\$000's)		
Operating activities					
Cash from operations	X		40.00		
Depreciation	X		**		
Other	X			4.0	
Dividends	×	••			- 198
Investment activities					
Disposal of fixed assets	×				
Purchase of fixed assets	×		de 40		
Increase in investment	X				
Decrease in investment	X	m m	***		
Financing activities				201	
Incresse in long term debt	X	4.0	oth oth		
Repayment of long term debt	×			an diff	
Loans from shareholders	×		ate ate		m w
Repayment of loans from shareholders	X				
Advances & loans from government	X	44 44	m 4s		
Increase in equity	X				
Decrease in equity	×				
Other	Х				
(ncrease(decrease) in cash & equivalents	X	••	••	**	
Cash & equivalents-Beginning of the year	Х	-			**
Cash & equivalents - End of the year	X		**		

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, Wholesale Lumber and Building Materials (SIC 563)

				Changes in number with paid	
Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total	12	1,576	78	5	
less than 20 20 - 99	10 2	X	58 20	4	
100 - 499 500 and over		-	-		
1987					
Total	13	2.209	95	3	2- 4
less than 20	11	X	59 36	3	
20 - 99 100 - 499	2	X	36	-	
500 and over	-		-	The second second	***

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

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

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

See Table 1 for symbols and notes.

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

Northwest Territories, Wholesale Lumber and Building Materials (SIC 563)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	100
Businesses in sample (No.)	5				
Low sales value S000 si	111			**	
High sales value \$000's)	(1)			**	• •
			Average (\$000's)		
Assets					
Cash	-				
Accounts and notes receivable	91		* *		
Inventory		~ ~			
Other current assets	258				
Total current assets	359			~ ~	
Fixed assets	238	w 4	•-	**	
Lass: Accum. dep. on fixed assets	-		**		
Other assets	37	***	••	••	
Total essets	634	••			
Liabilities and equity					
Current loans	136			77	
Other current liabilities	81				
Total current liabilities	218				
Mortgages payable	-				
Long term debt	•				~ =
Other liabilities	308		••		
Total liabilities	526		**		
Total equity	109			**	

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

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Northwest Territories, Wholesale Lumber and Building Materials (SIC 583)

	Total(2)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's) High sales value (\$000's)	(1)	••		**	
			Average		
Liquidity ratio Current ratio (times)	1.6	•			-
Leverage ratios Debt/equity ratio (times)	4.8				
Interest coverage ratio (times) Debt ratio (times)	0.8	e e		••	

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

Definitions:

1. Liquidity ratio:

Current = current essets / current liabilities.

2. Leverage ratios:

See Table 1 for symbols and notes.

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

See Table 1 for symbols and notes.

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

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

Northwest Territories, Wholesale Lumber and Building Materials (SIC 563)

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	7op 25%
Businesses in sample (No.)	5				
Low sales value (\$000's) High sales value (\$000's)	(1)	- •			

		Indus	try ave	rage(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%	700 25%
		F	ercent o	of sales				Pe	rcent of	sales	
Cost of seles	53.4	4.0				72.6	73.5				***
Occupancy expenses	7.8					100.0	7.6				
Depreciation	4.4					100.0	4.4				
Repairs & maintenance	0.5					82.2	0.5				
Heat, light & telephone	1.8					100.0	1.8				
Rent	0.9					45.2	2.1		~=		
Personnel expenses	12.8			~ ~		100.0	12.8				***
Financial expenses	7.6					100.0	7.6				
Interest & bank charges	6.1					100.0	6.1			~ ⇒	
Professional fees	1.5		-			82.2	1.9	=-		~ =	
Other expenses	35.4		**			100.0	35.4			••	
Profit (loss)	~16.9		**		**	100.0	-16.9	••	••		••
Total	100.0	40.60		**		100.0		-		**	-

Symbole

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

- ill These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000. Total weighted expenditure on a given item
- x 100 for each quartile. (2) Value in such cell s

Total weighted sales of all businesses in the sample

Total weighted expenditure on a given item

- x 100 for mach 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 quertiles when et 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. Hithin each quartile, the everage ratio is presented, for comparison purposes, the high and low values of sales are shown.

How to use the tables

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

 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 1880):

SIC 5630 - Wholesale Lumber and Suilding Materials

Businesses primarily engaged in dealing in lumber, plywood and millwork; paint, glass and wallpaper; and other building materials.

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

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
			1985		
	-				
Number of observations in sample	2				
Average sales \$	X			with with	
Average expense \$ Average net profit (loss) \$	X		**	••	
	,				
Businesses reporting a profit (No.)	2				
Average sales \$	X		••	en er	
Average expense \$ Average net profit \$	X		••		
average her profit s	^				
Susinesses reporting a loss (No.)					
Average sales \$	X		**		
Average expense \$	X		**	**	
Average net loss \$	^				
			1986		
Number of observations in sample	3				
Average sales \$	×		40 th	***	
Average expense \$	X	**	**		
Average net profit (loss) \$	×		- 4	•	
Businesses reporting a profit (No.)	3				
Average sales \$	X	= *			
Average expense \$	X	•-	**		
Average net profit \$	Х			••	
Businesses reporting a loss (No.)					
Average sales \$	X				
Average expense \$	X				
Average net loss \$	X				
			1887		
fumber of observations in sample	10				
Average sales \$ Average expense \$	217.216 202.564		**	•=	
Average net profit (loss) \$	14.652				
Businesses reporting a profit (No.)					
Average sales \$	213.778		***	**	
Average expense \$ Average net profit \$	187.208		**	0.0	
Average net profit 5	26.570	**		-	
dusinesses reporting a loss (No.)	2				
Average sales \$	203.255		• •		
Average expense \$ Average net loss \$	277.311 -74.056				
mining into the party	74.030				20

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Too 25%
Businesses in sample (No.;	-				
Low sales value (\$000's) High sales value (\$000's)					
			Average (\$000's)		
Operating activities					
Cash from operations	X				
Depreciation	X	e= +	= -	9 0	
Other	X		• •	0.44	**
Dividends	х	***	•	49.46	
Investment activities	-				
Disposal of fixed assets	X		et equ		
Purchase of fixed assets	×		~ ~	**	
Increase in investment	X				
Decrease in investment	X	9.6	**	***	**
Financing activities	-				
Increase in long term debt	X				
Repayment of long term debt	X				
Loans from shareholders	Х	o =			**
Repayment of loans from shareholders	X	an de		**	
Advances & loans from government	Х				
Increase in equity	X				-
Decrease in equity	Х				*=
Other	X		••		40.00
(ncrease(decrease) in cash & equivalents	×		••	• •	4.0
Cash & equivalents-Beginning of the year	X		40.40	ner der	
Cash & equivalents - End of the year	Х		••	••	**

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

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

				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)
1584					
Total	13	2.973	111	4	2
less than 20 20 - 99 100 - 499	10	1.372 X	51 47	2	2
500 and over	1	Х	13	1	
1987					
Total	21	4,312	136	4	
less than 20 20 - 99 100 - 499	16	2.201 X	71 55	3	
500 and over	1	X	10	•	0 b 0

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

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

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

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

See Table 1 for symbols and notes.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987 Northwest Territories, Wholesale Petroleum Products (SIC 5111)

	Total(1)	Bottom 25%	Lower middle 25%	Upper m:ddle 25%	700
Businesses in sample (No.) Low sales value (\$000's)	ô				4.0
High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets					
Cash					
Accounts and notes receivable	18	**	**		**
Inventory	-	**			
Other current assets	76	**			
Total current assets	94	**			
Fixed assets	103	**		**	
Less: Accum. dep. on fixed assets					
Other essets	5	• •	**	et ep	
Total assets	202	••	••		••
Liebilities and equity					
Current loans	12				
Other current liabilities	95				
Total current limbilities	108				10 10
Mortgages payable		**			
Long term debt	38			••	
Other liabilities	48		**	••	
Total liabilities	193		***	••	
Total equity	9	**			

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Northwest Territories, Wholesale Petroleum Products (SIC 5111)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.) com sales value (\$000's) High sales value (\$000's)	6 (1) (1)		••	:-	
			Average		
Liquidity ratio Current ratio (times)	0.9	•			
Leverage ratios Oebt/equity ratio (times)	22.4		-	:	
Interest coverage ratio (times) Debt ratio (times)	1.0	• •			

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

Ses Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current * current assets / current (imbilities.

2. Leverage ratios:

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

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

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

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

Northwest Territories, Wholesale Petroleum Products (SIC 5111)

	Total(1)	Bottom 25%	niddle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)		= 0		
High sales value (\$000's)	2.5.3		* *	-0 mi	

		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%	Ton 25%
		Р	ercent c	of sales				Pe	rcent of	sales	
Cost of sales	-		**	••	•	0	-		**	**	40.00
Occupancy expenses	12.8				-	0.0	12.8		**	-	
Depreciation	6.0						8.0				- 1
Repairs & maintenance	2.3						3.5				
Heat, light & telephone	3.1					8	3.7				
Rent	1.4			••		75.2	1.8	** **	***		
Personnel expenses	42.6					100.0	42.5			**	
Financial expenses	3.3					100.0	3.3	***			
Interest & bank charges	1 . 4					100.0	1.4				
Professional fees	1.9	• •			• •	100.0	1.9				**
Other expenses	30.4		*-			100.0	30.4			***	40 1
Profit (loss)	10.9	**	**		**	100.0	10.9				
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 \$25,000 and \$2,000,000.
- (2) Value in each cell = Total weighted expenditure on a given item × 100 for each quartile.

 Total weighted expenditure on a given item × 100 for each quartile.
- 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 perteins 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 renked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the everage ratio is presented. For comperison purposes, the high and low values of sales are shown.

Now to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 5111 - Mholesale Petroleum Products

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987 Northwest Territories, Taxicab industry (SIC 4581)

	Total(1)	Bottom 25%	modile 25%	Upper middle 25%	Toc 25:
			1985		
umber of observations in sample	2				
Average sales \$ Average expense \$ Average net profit (loss) \$	X X X		**	**	
usinesses reporting a profit (No.) Average sales \$	2 X				
Average expense \$ Average net profit \$	x	••		:	**
usinesses reporting a loss (No.) Average sales \$	×				
Average expense \$ Average net loss \$	x x	••			
			1986		
umber of observations in sample Average sales \$	120,412				
Average expense \$ Average net profit (loss) \$	114.883	**	••	••	
usinesses reporting a profit (No.) Average sales \$	46.447	. 1	**		
Average expense \$ Average net profit \$	33.125 13.322	••	••	**	••
usinesses reporting a loss (No.) Average sales \$	268.344		nto att		**
Average expense \$ Average net loss \$	278.399 -10.055				***
			1987		
umber of observations in sample	21				
Average expense \$ Average net profit (loss) \$	61.246 54.661 6.585	••	• •		
usinesses reporting a profit (No.) Average sales \$	18 77.412				
Average expense \$ Average net profit \$	61.548 15.864			• •	**
usinesses reporting a loss (No.)	3 74.827				
Average net loss \$	85.146 -10,319			**************************************	

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

See Table 1 for symbols and notes

TABLE 4. Statement of changes in financial position for incorporated businesses only, 1987 Northwest Territories, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	middle 25%	Upper m:ddie 25%	25%
Businesses in sample (No.)				0	
ow sales value (\$000's). High sales value (\$000's)		**	••		
			Average (\$000's)		
Derating activities					
Cash from operations	X		~ =		
Depreciation	X		w en		
Other	X		••		
Dividends	х			••	
investment activities					
Disposal of fixed assets	Х				
Purchase of fixed assets	X			** ***	
Increase in investment	X			**	~ 40
Decrease in investment	Х				
financing activities				-	
Increase in long term debt	X	** e			
Repayment of long term debt	X			**	
Loans from shareholders	Х	* *		***	
Repayment of loans from shareholders	X		***	en 40	
Advances & loans from government	Х		de m		
Increase in equity	X		**		~ -
Decrease in equity	Х	***			
Other	Х	er-es	en eb	**	
(ncrease(decrease) in cash & equivalents	X	••	**	••	
ash & equivalents-Beginning of the year		w e	40.00		49.0
ash & equivalents - End of the year	X				•

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, Texicab Industry (SIC 4581)

				Changes in number with paid	
Susiness size expressed in average (abour units(1)	Number of businesses	Total payroli (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1984					
Total	10	767	65	1	4
less than 20 20 - 99 100 - 499 500 and over	9 1	X X	46 20	1 -	4
1987					
Total	17	1,262	78	5	
less than 20 20 - 99 100 - 499 500 and over	15	X X	43 35 -	1	

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

See Table 1 for symbols and notes.

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

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

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

Northwest Territories, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	middle 25%	middle 25%	Top 15%
Businesses in sample (No.)	5				
Low sales value (\$000's) High sales value (\$000's)	(1)		**		
			Average (\$000's)		
Assets					
Cash					
Accounts and notes receivable	6				
Inventory	-	**		W W	
Other current assets	12				
Total current assets	18				
Fixed assets	28		m *		
Less: Accum, dep. on fixed assets	-	40 40			
Other assets	17	0.71	••	• •	
Total assets	63	n *	••		
Liabilities and equity					
Current loans	3				
Other current liabilities	15				
Total current liabilities	18		nds cale	= 40	
Mortgages payable	-	as ab	no etc.	4 4	~ ~
Long term debt	-			***	
Other Habilities	54	**		**	
Total liabilities	72			**	***
Total equity	-9			m.w	

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

See Table 1 for symbols and notes.

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

Northwest Territories, Taxicab Industry (SIC 4581)

	Total(2)	Bottom 25%	Lower middle 25%	middle 25%	Top 25%
ousinesses in sample (No.) ow sales value (\$000's) high sales value (\$000's)	5 (1) (1)				•
			Average		
Liquidity ratio Current ratio (times)	1.0			**	
Leverage ratios Debt/equity ratio (times)	-7.7			• •	
Interest coverage ratio (times) Oebt ratio (times)	1.1	-	***	**	***

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current * current assets / current liabilities.

2. Leverage ratios:

- a) Ombt/equity = total limbilities / equity.
 b) Ombt ratio = total limbilities / total masets.
 c) Interest coverage = met profit = interest expense / interest expense.

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

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

Northwest Territories, Taxicab Industry (SIC 4581)

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

		Indus	try aver	age(2)			A	deporting	busines	ses only	3)
Selected expense item	Total	Sottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	To: 25%
		Р	ercent c	of sales				Pe	ercent of	sales	
Vehicle expenses	15.7					98.5	18.3			**	
Depreciation	11.0					96.5	11.4			40.49	
Repairs & maintenance	2.9					45.0	6.3	***			*
Fuel expense	1.8					12.3	14.8	* ***			
Personnel expenses	14.8					82.5	17.9	35	**	**	
Financial expenses	1.9			-		93.0	2.1				
Interest & bank charges	0.9					60.2	1.5				
Professional fees	1.0					66.6	1.5				
Other expenses	51.4			**		100.0	51.4	**			
Profit (loss)	18.2					100.0	15.2			-	-
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 \$25,000 and \$2,000,000. Total weighted expenditure on a given item
- (2) Value in each cell = $\frac{1}{1000}$ Total weighted sales of all businesses in the sample
- (3) Value in each cell = Total weighted expenditure on a given item × 100 for each quartile.

 Total weighted sales of businesses reporting this item of expenditure

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

Motes

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

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

How to use the tables

- 11) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (1) Locate the appropriate sales range that is displayed on the (wo times entitled toward) 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 trensportation by automobiles not operated on regular schedules or between fixed terminals. Taxicab fleet owners and organizations are included regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Also included are those who own and operate their own taxicabs. Taxi dispatching services, road motor vehicle taxi services and taxicab services are included in this industry.

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

	Notal(1)	Bottom 25%	Lower miccie 25%	Upper middle 25%	Top 25%
			1985		
Number of observations in sample	4				
Average sales \$	X				
Average expense \$	X			**	6.0
Average net profit (loss) \$	×		**	••	
usinesses reporting a profit (No.)	2				
Average sales \$	X		*=	40 sp	***
Average expense \$	X		**		
Average net profit \$	X	••		**	• •
dusinesses reporting a loss (No.)	2				
Average sales \$	X				
Average expense \$	X	**	••	**	
Average net loss \$	×		• •		
		Yell, U.S.	1986		
lumber of observations in sample	4				
Average sales \$	X	**	**		
Average expense \$	X				
Average net profit (loss) \$	X			•	-
usinesses reporting a profit (No.)	4				
Average sales \$ Average expense \$	X			**	
Average net profit \$	X		**		
lunianana annohima a laga (No.)					
usinesses reporting a loss (No.) Average sales \$	X		**		
Average expense \$	X		***		
Average net loss \$	Х			••	
			1987		
umber of observations in sample	11				
Average sales \$	87.588	**	**	ngo de	
Average expense \$	93,402				
Average net profit (loss) \$	-5,814	••			m 10
usinesses reporting a profit (No.)					
Average sales \$	80,964	**			
Average expense \$ Average net profit \$	74.492 6.472				
	3				
usinesses reporting a loss (No.) Average sales \$ Average expense \$	440.908 523.305				

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 25%	Lower m:ddte 25%	Upper mladle 25%	Tos 25::
Businesses in sample (Nc.)	2				
Low sales value \$000 s) High sales value \$000 s)	(1)				
THE SALES VALUE (2000 S)			Average (\$000's)		
Operating activities					
Cash from operations	Х		*****		
Depreciation	Х				
Other	X			**	
Dividends	Х	10.10	6.0	**	
Investment activities					
Disposal of fixed assets	Х				
Purchase of fixed assets	Х				
Increase in investment	Х				
Decrease in investment	×	e e			
Financing activities				46	
Increase in long term debt	Х				
Repayment of long term debt	Х			NO TO	
Loans from shareholders	Х		***		
Repayment of loans from shareholders	Х				
Advances & loans from government	Х				
Increase in equity	X				
Decrease in equity	X				
Other	Х				
(ncrease(decrease) in cash & equivalents	Х			••	
Cash & equivalents-Beginning of the year	X				
Cash & equivalents - End of the year	Х	**	**		

⁽¹⁾ These estimates are based on a sample of incorporated businesses reporting sales between \$25.000 and \$2,000,000. Sample count includes only those businesses reporting a statement of changes. See Table 1 for symbols and notes.

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

		Average labour units(1)	Changes in number with paid	r of businesses
Number of businesses	Total payroli (\$000's)		New(y reporting(2)	No longer reporting(3)
-				
46	7.212	252	12	3
35 8 3	2.880 3.069 1.263	108 106 40	10 2 -	1 1 1 1 1 1 1
40	6.240	282	1	
27 8 5	2.427 2.874 939	101	6 1	
	46 35 8 3 -	46 7.212 35 2.880 8 3.069 3 1.263	46 7.212 252 35 2.880 106 8 3.069 106 3 1.263 40 40 6.240 282 27 2.427 101 8 2.874 138	businesses (\$000's) units(1) reporting(2) 46 7.212 252 12 35 2.880 106 10 8 3.069 106 2 3 1.263 40 -

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

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

See Table 1 for symbols and notes.

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

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

Northwest Territories, General Freight Trucking Industry (SIC 4561)

	Total(1)	Sottom 25%	Lower middle 25%	Upper middle 25%	700
Businesses in sample (No.)	6				
Low sales value (\$000's) High sales value (\$000's)	(1)				
			Average (\$000's)		
Assets					
Cash					
Accounts and notes receivable	61				
Inventory		**			
Other current assets	16				
Total current assets	78				
Fixed assets	284				••
Less: Accum. dep. on fixed assets		• •	**	• •	
Other essets	1		**	**	
Total essets	362				
Liabilities and equity					
Current loans	3				
Other current liabilities	86		als the		
Total current liabilities	89				
Mortgages payable		***		• •	••
Long term debt	8				
Other liabilities	298				**
Total liabilities	395			**	
Total equity	-33				

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

See Table 1 for symbols and notes.

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

Northwest Territories, General Freight Trucking Industry (SIC 4561)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middie 25%	Top 25%
Businesses in sample (No.) Low sales value (\$000's) High sales value (\$000's)	6 (1) (1)		-:		
			Average		
Liquidity ratio Current ratio (times)	0.9	••			
Leverage ratios Debt/equity ratio (times)	-11.9		-		
Interest coverage ratio (*imes) Debt ratio (times)	1.1		••		

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

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

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

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

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

Northwest Territories, General Freight Trucking Industry (SIC 4561)

	Total (1)	Sottom 25%	Lower middle 25%	Upper middle 25%	700
Businesses in sample (No.)	12				
ow sales value (\$000's) figh sales value (\$000's)	(1)	**			

Total	Bottom							Reporting businesses only(3)			
	25%	middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
	p	ercent c	f sales				Pe	ercent of sales			
0.6			**		2.4	23.8	**				
10.4					100.0	10.4					
5.5					100.0	5.5	****			-	
2.0					30.2					~-	
		**									
1.0					13.0	7.6					
11.8			**		82.3	14.3					
1.2					32.1	3.6					
0.9			2.0		22.1	4.1					
0.3			-		32.1	0.8		**			
81.9				-	100.0	81.5			-	***	
-5.8		***			97.6	-6.0	*-				
100.0				••	100.0					100.0	
	10.4 5.5 2.0 1.8 1.0 11.8 1.2 0.9 0.3 81.9	0.5 10.4 5.5 2.0 1.8 1.0 11.8 0.9 0.3 81.5	0.6 10.4 5.5 2.0 1.8 11.8 0.9 0.3 81.9	10.4	0.6	10.4 100.0 5.5 100.0 2.0 30.2 1.8 13.0 11.8 13.0 11.8 37.1 1.0 32.1 0.9 22.1 0.9 32.1 81.9 100.0 -5.8 57.8	0.6 2.4 23.8 10.4 100.0 10.4 5.5 100.0 5.5 2.0 30.2 6.6 1.8 97.1 1.9 1.0 13.0 7.6 11.8 13.0 7.6 11.8 32.1 3.6 0.9 22.1 4.1 0.3 32.1 0.8 81.9 37.6 -8.0	0.6 2.4 23.8 10.4 100.0 10.4 5.5 100.0 5.5 2.0 30.2 8.6 1.8 97.1 1.9 1.0 13.0 7.5 11.8 13.0 7.5 11.8 32.1 3.5 0.9 22.1 4.1 0.3 32.1 0.8 81.9 100.0 81.5 37.5 -5.0	0.6 2.4 23.8 10.4 100.0 10.4 5.5 100.0 5.5 2.0 30.2 8.6 1.8 97.1 1.9 11.0 13.0 7.5 11.8 82.3 14.3 11.8 32.1 3.6 0.9 22.1 4.1 0.3 32.1 0.8 81.9 37.6 -8.0 37.6	0.6 2.4 23.8 10.4 100.0 10.4 5.5 100.0 5.5 2.0 30.2 6.6 1.8 37.1 1.9 11.8 13.0 7.6 11.8 82.3 14.3 11.8 32.1 3.6 0.9 22.1 4.1 0.3 32.1 0.8 81.9 37.6 -8.0	

Symbols

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

Footnotes

- 11) These estimates are besed on a sample of businesses reporting sales between \$25,000 and \$2,000,000. Total weighted expenditure on a given item
- (2) Yalue in each cell = $\frac{}{}$ Total weighted sales of all businesses in the sample
 - Total weighted expenditure on a given item
- (3) Value in each cell = \times 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 quartites when at least 13 of the sampled businesses report the specific item.

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4561 General Freight Trucking Industry

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

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

	Total(1)	Battom 25%	Lower middle 25%	Upber middle 25%	Top 25%
			1985		
lumber of observations in sample	10				
Average expense \$ Average net profit (loss) \$	265.099 248.256 16.843	~~	••	**	~ ·
usinesses reporting a profit (No.) Average sales \$	273.364		4.0	**	40
Average expense \$ Average net profit \$	245.483 27.881		**		
usinesses reporting a loss (No.) Average sales \$	135.056				
Average excense \$ Average net loss \$	146.898	==	~ o	40 th th	
			1986		
umber of observations in sample Average sales \$ Average expense \$ Average net profit (loss) \$	13 328.964 289.556 39.408	© © (a) da (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c			••
usinesses reporting a profit (No.) Average sales \$ Average expense \$	327.690 286.745	0.40			••
Average net profit \$	40.945		••		
usinesses reporting a loss (No.) Average sales \$ Average expense \$	227.057 241.284	••		77 E	
Average net loss \$	-14.227	••			
			1987		
umber of observations in sample Average sales \$	23 155.556				
Average expense \$ Average net profit (loss) \$	148.678 6.878	- :	••		
usinesses reporting a profit (No.) Average expense \$ Average net profit \$	18 201.108 177.541 23.467	0 to	••		••
usinesses reporting a loss (No.)	5				
Average sales \$ Average expense \$ Average net loss \$	306.008 359.505 -53.497	••	**		= 0

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

See Tmble 1 for symbols and notes

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%				
Businesses in sample (No.)	3								
Low sales value (\$000's)	(1)								
migh sales value (\$000's)	(1)	••		• •					
		Average (\$000's)							
Operating activities									
Cash from operations	X								
Depreciation	X								
Other	X			• •					
Dividends	X		on ob	••	**				
Investment activities									
Disposal of fixed assets	X								
Purchase of fixed assets	Х			***					
Increase in investment	Х			D 40	4 0				
Decrease in investment	X	•	**	**					
Finencing activities				4.					
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	Х				**				
Increase in equity	Х				= -				
Decrease in equity	Х	***							
Other	Х								
Increase(decrease) in cash & equivalents	X		• •						
Cash & equivalents-Beginning of the year	Х								
Cash & equivalents - End of the year	Х	**							

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, Truck Transport Industries (SIC 458)

		Total payrot! (\$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)	
1984						
Total	46	7,212	252	12	3	
less than 20 20 - 99 100 - 499 500 and over	35 8 3	2.880 3.069 1.263	106 106 40	10 2 -	* * 1	
1987						
Total	40	6.240	282		• • •	
less than 20 20 - 99 100 - 499 500 and over	27	2.427 2.874 939	1 01 1 38 43	6 1	• • • • • • • • • • • • • • • • • • • •	

⁽¹⁾ Average labour units are calculated by dividing total payrol! by the average annual wage and salary rate as reported in the Survey of Employment, 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.

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

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

See Table 1 for symbols and notes.

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

Northwest Territories, Truck Transport Industries (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper midale 25%	Top 25:
Susinesses in sample No. 1	14				
High sales value (\$000's)	(1)			-+	*-
			Average (\$000's)		
Assets					
Cash	-			***	
Accounts and notes receivable	54			40-40-	***
Inventory	-				4.0
Other current assets	44				
Total current assets	98			70.00	
Fixed assets	185			w =	A to
Less: Accum, dep. on fixed assets	-				
Other assets	11			** **	
Total essets	294		~~		
Liabilities and equity					
Current loans	17				
Other current liabilities	72			w e	
Total current liabilities	89				
Mortgages payable	-				
Long term debt	5	w m		***	***
Other liabilities	131	40-40		**	
Total liabilities	224				
Total equity	69				

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

See Table 1 for symbols and notes.

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

Northwest Territories, Truck Transport industries (SiC 458)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	.14				
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)				
			Average		
Liquidity ratio					
Current ratio (times)	1.1	• •			
Leverage ratios	3.2				
Debt/equity ratio (times)	2.0				
Interest coverage ratio (times) Debt ratio (times)	0.8	~ *			

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

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

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

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

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

Northwest Territories, Truck Transport Industries (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Susinesses in sample (No.)	22	a w		10 Mg	
ow sales value (\$000's) ligh sales value (\$000's)	(1)				

		Indus	try aver	age(2)			Reporting businesses only(3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Totai	Sottom 25%	Lower middle 25%	Upper middle 25%	To: 25%
		Percent of sales					Percent of sales				
/ehicle expenses	11.5					100.0	11.5			••	
Depreciation	6.9					100.0	6.9				
Repairs & maintenance	2.4	~ ~				46.8	5.1				
Fuel expense	2.2		-			20.0	10.8				
Personnel expenses	17.0				**	82.9	20.5		m =		
Financial expenses	1.5		**			50.3	3.2				
Interest & bank charges	1.0					39.5	2.6				
Professional fees	0.6					48.2	1.2				
Other expenses	71.4					100.0	71.4	**	**	**	
Profit (loss)	-1.5					38.2	-1.6			**	
[otal	100.0	***			**	100.0		**	••		•
									b.		

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

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

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.

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

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4560 - Truck Transport Industry

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Toc 25%
			1985		
number of observations in sample	3				
Average sales \$ Average expense \$ Average net profit (loss) \$	X X		••	**	
usinesses reporting a profit (No.) Average sales \$	3 X	• •	# 6	as 60	To sale
Average expense \$ Average net profit \$	X	••			
usinesses reporting a loss (No.) Average sales \$	ž		••		
Average expense \$ Average net loss \$	X X			• •	**
			1986		
umber of observations in sample Average sales \$ Average expense \$ Average net profit (loss) \$	5 200.322 218.899 -18.577	60 ab		e o	
usinesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit \$	182.838 164,523 18.315			•	**
usinesses reporting a loss (No.)	3				
Average sales \$ Average expense \$ Average net loss \$	295,015 346,953 -51,938	:		••	
			1987		
umber of observations in sample Average sales \$ Average expense \$	99.913 87.895		=	=======================================	••
Average net profit (loss) \$	12,018		₩.	••	
usinesses reporting a profit (No.) Average sales \$ Average expense \$ Average net profit \$	\$7.981 78.928 19.053		••	••	••
usinesses reporting a loss (No.) Average sales \$	157.245 164.247			-	
Average expense \$ Average net loss \$	164.347		••		

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 05%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-				
Low sales value (\$000's) High sales value (\$000's)					
			Average (\$000's)		
Operating activities	4				
Cash from operations	Х				
Decreciation	X				
Other	X	en 101	• •	-	
Dividends	×	• •		**	
Investment activities	-				
Disposal of fixed assets	×				
Purchase of fixed assets	Х				
Increase in investment	X				
Decrease in investment	Х		**		**
Financing activities	-			16	
Increase in long term debt	X				
Repayment of long term debt	X				
Loans from shareholders	Х	w ==			
Repayment of loans from shareholders	×	• •			
Advances & loans from government	X	-	~		
Increase in equity	X				
Decrease in equity	Х			***	
Other	X			• •	-
Incresse(decresse) in cash & equivalents	×			**	
Cash & equivalents-Beginning of the year	X				
Cash & equivalents - End of the year	X			m 40	-

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

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

				Changes in number of businesses with paid employees		
Susiness size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
1984						
Total	11	636	23	4		
less than 20	11	635	23	4	-	
20 - 99 100 - 499 500 and over	:	:	:			
1987						
Total	9	784	24	1		
less than 20	9	784	24	1		
20 - 99 100 - 499	•	-		-		
500 and over	-		-	•		

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

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

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

See Table 1 for symbols and notes.

Balance sheet profile for incorporated businesses only, 1987 Northwest Territories, Painting and Decorating Work (SIC 4275)

	Total(1)	Bottom 25%	middle 25%	Upper middle 254	Tob 25%
Businesses in sample (No.)	S				
Low sales value (\$000's) High sales value (\$000's)	(1)	••		••	
			Average (\$000's)		
Assets					
Cash		**			
Accounts and notes receivable	78				
Inventory	-				
Other current assets	21				
Total current assets	100			• =	
Fixed assets	87				
Less: Accum. dep. on fixed assets					
Other assets	103				
otel essets	290	**			
iabilities and equity				2	
Current loans	14				
Other current liabilities	55				
Total current liabilities	69				
Mortgages payable	03				
Long term debt					
Other Liabilities	77				
Office Lightiffied					
otal liabilities	146		**		
Total equity	145				

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Northwest Territories, Painting and Decorating Work (\$10 4275)

Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
5 (1) (1)	** ** ** **	::	::	
		Average		
1.4			**	
1.0 10.5			-	•-
	1.4	25x. (1) (1) 1.4	25% . middle 25% (1) (1) Average 1.4 1.0	25% middle 25% middle 25% (1) (1)

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current * current assets / current fiebilities.

2. Leverage ratios:

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

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

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

Northwest Territories, Painting and Decorating Work (SIC 4275)

	Total(1)	Bottom 25%	Lower m:ddle 25%	Upper middle 25%	Top
Businesses in sample (No.) Low sales value (SCOO's)	12				
tigh 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%		Upper middle 25%	Top 25%
	P	ercent o	f sales	MM.			P	ercent of	saies	
20.4				**	30.3	22.4				
11.4			••		100.0	11.4				
					72.5	4.0				= -
0.4				~	39.2	0.9				
			+=							
6.0					81.8	7.3				
18.7					100.0	18.7				
1.9					81.8	2.4			-	
0.7					54.3	1.3	**			
1.2					72.6	1.7				= 4
35.5					100.0	35.5				
12.0	**				100.0	12.0	••			
100.0					100.0					
	20.4 11.4 2.9 0.4 2.1 6.0 18.7 1.9 0.7 1.2 35.5	25x 20.4 11.4 2.9 0.4 2.1 5.0 18.7 1.9 0.7 1.2 35.5 12.0	25% middle 25% Percent co 20.4 11.4 2.9 0.4 2.1 6.0 18.7 1.9 0.7 1.2 35.5 12.0	25% middle middle 25% Percent of sales 20.4	25% middle middle 25% 25% 25% 25% 25% 25% 25% 25% 25% 25%	25% middle middle 25% nesses reporting	Percent of sales 20.4 100.0 11.4 11.4 72.5 4.0 0.4 39.2 0.9 2.1 90.9 2.4 6.0 81.8 7.3 18.7 81.8 7.3 18.7 81.8 2.4 0.7 54.3 1.3 1.2 54.3 1.3 1.2 100.0 35.5 12.0 100.0 12.0	Percent of sales	Percent of sales Percent of	Percent of sales

Symbols

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

Footnotes

- (11 These estimates are based on a sample of businesses reporting sales between \$25,000 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 semple
- Total weighted expenditure on a given item

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%.

Hotes

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 renge 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
- (3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrie! Classification Definition (SIC 1980):

\$1C 4275 - Painting and Decorating Contractors

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

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

	Totali1)	301tom 25%	Lower middle 25%	Upper middle 25%	.oc 25%
			1985		
umber of observations in sample	1				
Average sales \$	X			••	
Average net profit (loss) \$	X	**	40		
usinesses reporting a profit (No.)					
Average sales \$	X				
Average expense \$	X		**	••	
Average net profit \$	Х		**	••	
usinesses reporting a loss (No.)	1				
Average sales \$	X		0-0		
Average excense \$ Average net loss \$	x	••	••	•	
			1986		
umber of observations in sample	4				
Average sales \$	X				
Average expense \$	Х				
Average net profit (loss) \$	×			1 3	
usinesses reporting a profit (No.)	4				
Average sales \$ Average expense \$	X			• •	
Average net profit \$	x	••			
usinesses reporting a loss (No.)					
Average sales \$	Х	••			
Average expense \$ Average net loss \$	X X	* ⊕	**	••	••
			1987		
umber of observations in sample Average sales \$	48.145				
Average expense \$	31.729				
Average net profit (loss) \$	16.416	••		**	₩ 00
sinesses reporting a profit (No.)	5				
Average expense \$	48.145 31.729				0.0
Average net profit \$	16.416	••	**	:	
sinesses reporting a loss (No.)					
Average sales \$		**	**	••	
Average expense \$ Average net loss \$				••	

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

See Table 1 for symbols and notes

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

	Total(!)	Bottom 25%	Lower middle 25%	Upper middle 25%	700					
usinesses n sample (No.	*									
ow sales value (\$000's) ligh sales value (\$000's)	-									
	Average (\$000's)									
perating activities	-									
Cash from operations	X									
Depreciation	X	~~			***************************************					
Other	X			••						
lividends	х			**						
nvestment activities	-									
Disposal of fixed assets	X		40 Mb							
Purchase of fixed assets	X			40.46						
Increase in investment	X		~-							
Decrease in investment	×									
inancing activities										
Increase in long term debt	×									
Repayment of long term debt	X									
Loans from shareholders	X	and the								
Repayment of loans from shareholders	X		40 E							
Advances & loans from government	X		W 40							
Increase in equity	X									
Decrease in equity	X	***								
Other	X	e0.49								
ncrease(decrease) in cash & equivalents	х		**							
ash & equivalents-Beginning of the year	X			••						
ash & equivalents - End of the year	x				**					

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

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

			Changes in number of businesses with paid employees		
Number of businesses	Total payroli (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)	
* * * * * * * * * * * * * * * * * * * *					
3	х	5	1	2	
3	X X X	5	1	2	
•	×			•	
6	122	3	2		
6	122	3	2		
-	-	-			
	businesses	3 X 3 X - X - X - X	businesses (\$000's) units(1) 3	Number of businesses Total payroli Average labour units(1) Newly reporting(2)	

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

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

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

See Table 1 for symbols and notes.

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

Northwest Territories, Finish Carpentry (SIC 4274)

	Tota((1)	Battom 25%	Lower middle 25%	Upper middle 25%	Toc 25:					
Businesses in sample (No.) Low sales value (\$000's)	:			3 - 17						
High sales value (\$000's)			***							
	Average (\$000's)									
Assets										
Cash	X									
Accounts and notes receivable	X	• •								
Inventory	X		**							
Other current assets	X									
Total current essets	X									
Fixed assets	×									
Less: Accum. dep. on fixed essets	X									
Other assets	Х	**								
Total assets	x				••					
Limbilities and equity										
Current loans	X									
Other current !iabilities	X									
Total current liabilities	X		* -	**						
Mortgages payable	X				***					
Long term debt	X									
Other liabilities	Х	••	••							
Total liabilities	X	40.00	••	**						
Total equity	×		**	0.00						

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

See Table 1 for symbols and notes.

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

Northwest Territories, Finish Carpentry (SIC 4274)

	Total(2)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)					
Low sales value (\$000's)	-				
High sales value (\$000's)	•		••		
			Average		
Liquidity ratio					
Current ratio (times)					
Leverage ratios					
Debt/equity ratio (times)			0.00		**
Interest coverage ratio (times)		**		••	
Debt ratio (times)	•	**		••	

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

See Table 1 for symbols end notes.

Definitions:

1. Liquidity retio:

Current = current assets / current liabilities.

2. Leverage retion:

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

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

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

Northwest Territories, Finish Carpentry (SIC 4274)

	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)			• •		

	Industry average(2)					Reporting businesses only(3)				
Total	Bottom 25%	Lower middle 25%	Uoper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	7 oc 25%
Percent of sales							Percent of sales			
21.5	4=	**			80.0	27.1				••
10.1					80.0	12.6				
7.0		**			80.0	8.7				
	~=				-	-		~ =		
		~ ~								• •
1.5		• •			40.0	3.8				
6.6		**	• •		80.0	8.3				••
2.3					80.0	2.9				
2.2					60.0	3.6				
0.1	**	~ -	• •		40.0	0.4				• •
17.2	ur 40				100.0	17.2			••	
42.2			-		100.0	42.2		••		
100.0					100.0					-
	21.8 10.1 7.0 1.6 1.5 6.6 2.3 2.2 0.1	Total Bottom 25% 21.6 10.1 7.0 1.6 1.5 1.7.2 42.2	Percent c 21.6 10.1 1.6 1.5 1.7.0 1.6 1.7.2 42.2	Percent of sales 21.5	Total Bottom Lower Uoper Top 25%	Total Bottom Lower Uoper Top % businesses 25%	Total Bottom Lower Uoper 25%	Total Bottom Lower Uoper Top X businesses Z5X Z5X	Parcent of sales Percent of 25% Percent of 25% 25% 25% 25% Percent of 25% 25% 25% Percent of 25% 25% 25% Percent of 25% 25% Percent of 25% P	Total Bottom Lower Uoper 25% 2

Symbols

zero or no observations

-- too small too be expressed

... not applicable confidential

Footnotes

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

Total weighted expenditure on a given item - x 100 for each quertile. (2) Value in each ceil =

Total weighted sales of all businesses in the sample

Total weighted expenditure on a given item

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

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

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

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quartar of the total number of businesses. Mithin each quartila, the everage ratio is presented. For comperison 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) Datm pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1880):

SIC 4274 - Finish Carpentry Contractors

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

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

	Total(1)	Sottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
			1985		
Number of observations in sample	12				
Average sales \$ Average expense \$	265,165	••	**	**	
Average net profit (loss) \$	246.206 18.359		49 Mi	••	
usinesses reporting a profit (No.)	11				
Average sales \$ Average expense \$	266.485 245.338		wn	**	m 49
Average net profit \$	21,147	~ ~	(P fin	•-	
usinesses reporting a loss (No.) Average sales \$	43.000	-		90	
Average expense \$	49.000				
Average net loss \$	-6.000	**		••	
			1986		
umber of observations in sample	16				
Average sales \$ Average expense \$	305.301 295.746				m ==
Average net profit (loss) \$	9.555	••	•		••
usinesses reporting a profit (No.) Average sales \$	11 270.755				
Average expense \$	244,282	Att 40			
Average net profit \$	26.473			•	••
usinesses reporting a loss (No.) Average sales \$	5 657.834				
Average expense \$ Average net loss \$	699.044	± + + + + + + + + + + + + + + + + + + +	**		
			1987		
lumber of observations in sample	15				
Average sales \$	200.477				
Average met profit (loss) \$	190.309		••	••	••
usinesses reporting a profit (No.)	10				
Average sales \$ Average expense \$	240.049 218.780				
Average net profit \$	21.259		**	••	
usinesses reporting a loss (No.) Average sales \$	139.464				
Average expense \$	164.974		**		
Average net loss \$	-25.510	•=	M m		49.60

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

See Table 1 for symbols and notes

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

	Total(1)	Bottom 35%	Lower middle 25%	Sper middle 25%	700
Businesses in sample (No./	1				
ow sales value (\$000's) High sales value (\$000's)	(:)				
			Average (\$000's)		
Operating activities					
Cash from operations	X			***	
Depreciation	Х		••		10. 4
Other	X			**	
Dividends	×			• •	
Investment activities					
Disposal of fixed assets	X		***		-
Purchase of fixed assets	X				40.4
Increase in investment	X	**		***	-
Decrease in investment	X				• (
Financing activities					
Increase in long term debt	Х				
Repayment of long term debt	X				
Loans from snarsholders	×			* *	-
Repayment of loans from shareholders	×		***		
Advances & loans from government	X				
Increase in equity	X		*-		-
Decrease in equity	X			*=	-
Other	X				-
Increase(decrease) in cash & equivalents	Х				-
Cash & equivalents-Beginning of the year	X			**	-
Cash & equivalents - End of the year	X				-

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987 Northwest Territories, Electrical Work (SIC 4251)

		Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees		
dusiness size expressed in everage labour units(1)	Number of businesses			Newly reporting(2)	No longer reporting(3)	
1584						
Total	29	4.202	157	9	6	
iess then 20 20 - 99 100 - 499	27	X	107	9 -	5	
500 and over	•	•	-		•	
1987						
Total	32	4.200	132	10		
less then 20	29	3.351	106	9	* * 1	
20 - 99 100 - 499	2	X	3 23	1		
500 and over	•		-	•		

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

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

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

TABLE 2. Balance sheet profile for incorporated businesses only, 1987 Northwest Territories, Electrical Work (SIC 4251)

	Tota:(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Too 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)			**	
High sales value (\$000's)	(1)	••			
			Average (\$000's)		
Assets					
Cash	-	••		• •	
Accounts and notes receivable	58			- ~	
Inventory	-				**
Other current assets	47		•=		
Total current assets	105				
Fixed assets	78		**		
Less: Accum. dep. on fixed assets					**
Other assets	5			**	
Total assets	188				
Liabilities and equity				4	
Current loans	25				
Other current liabilities	60				
Total current liabilities	85				
Mortgages payable	-				
Long term debt	4		**		
Other liabilities	63				9.4
Total liabilities	152				
Total equity	36				

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

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Northwest Territories, Electrical Work (SIC 4281)

	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)	10 (1) (1)	**	= ::		
			Average		
Liquidity ratio Current ratio (times)	1.2			-+	
Leverage ratios Debt/equity ratio (times)	4.2			e -	••
Interest coverage ratio (times) Debt ratio (times)	0.8		••		*-

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity retio:

Current = current assets / current liabilities.

2. Leverage ratios:

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

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

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

Northwest Territories, Electrical Work (SIC 4261)

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

		Indus	try aver	age(2)			F	eporting	busines	ses only(3)
Selected expense (tem	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	f sales				Pe	rcent of	saies	
Cost of sales	30.5	••				77.1	39.5				
ancy expenses	7.2					100.0	7.2				
11:0B	3.7					100.0	3.7	**			10.4
maintenance	0.2	40.00				25.7	0.7				
int & telephone	1.4					67.4	2.1				-
	2.0			••		48.5	4.0				
Personnel expenses	32.8					100.0	32.8				
Financial expenses	2.1					100.0	2.1				
Interest & bank charges	1.0					85.8	1.1				-
Professional fees	1.1			**		100.0	1.1				-
Other expenses	24.8					100.0	24.8				-
Profit (loss)	2.7					100.0	2.7				-
Total	100.0					100.0					

Symbols

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

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

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

Total weighted expenditure on a given item

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

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

Notes

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

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

- (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) Date pertaining to the selected sales size range will be in that quertile.

Standard Industrial Classification Definition (SIC 1880):

SIC 4261- Electrical Contractors

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

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

	Total(1)	Bottom 25%	Lower myddie 25%	Upper midale 25%	Too 23%
			1985		
Number of observations in sample	504.829				
Average sales \$ Average expense \$ Average net profit (loss) \$	390.514 114.315	**	••	••	
usinesses reporting a profit (No.) Average sales \$	7 506.879				
Average expense \$ Average net profit \$	386.927 119.952	••	••	••	**
usinesses reporting a loss (No.) Average sales \$	181.000		_		
Average expense \$ Average net loss \$	182.000		••		
			1986		
umber of observations in sample	7				
Average sales \$ Average expense \$ Average net profit (loss) \$	216.788 190.774 26.014			••	
usinesses reporting a profit (No.) Average sales \$	217.879				
Average expense \$ Average net profit \$	170.474 47.405			:-	
usinesses reporting a loss (No.) Average sales \$	182.522	o o	••		
Average expense \$ Average net loss \$	136.648	•	**		**
			1987		
umber of observations in sample					
Average sales \$ Average expense \$ Average net profit (loss) \$	67.089 66.418 651		**	• •	
usinesses reporting a profit (No.) Average sales \$	79.233	••			
Average expense \$ Average net profit \$	55.868 23.365	**		**	:-
usinesses reporting a loss (No.) Average sales \$	64.333		40.00		
Average expense \$ Average net loss \$	85.374 -21.041			••	

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

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

	Total(1)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample :No./	1				
ow sales value (\$000's) tigh sales value (\$000's)	(*)			:-	
			Average (\$000's)		
Operating activities					
Cash from operations	Х				~
Depreciation	X				~ ~
Other	X	**	••	**	
)ividends	х	70.00		**	***
Investment activities					
Disposal of fixed assets	Х				
Purchase of fixed assets	×	-0 -0			
Increase in investment	X	-			
Decrease in investment	X				
inancing activities					
Increase in long term debt	Х	4.0	~ =		
Repayment of long term debt	X	-	• •		
Loans from shareholders	X				
Repayment of loans from shareholders	X			© 10	~ =
Advances & loans from government	X				***
Increase in equity	X				
Decrease in equity	X	w +0			
Other	X	ф «I	4 *	••	
increase(decrease) in cash & equivalents	х		40.00		
esh & equivalents-Beginning of the year	X		-		
ash & equivalents - End of the year	X		**		49.40

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

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

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)	No longer reporting(3)		
1584							
Total		649	30	5	2		
less than 20 20 - 99 100 - 499 500 and over	7 1 -	X	20	4 1 -	2		
1987							
Total	8	403	13	1			
less then 20 20 - 99	8 -	403	13	1	* * *		
100 - 499 500 and over	:	:	*	:			

⁽¹⁾ Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment. Payroll and Mours. Statistics Canada, Catalogue 72-002. An everage labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada'ss 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.

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

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

TABLE 2. Balance sheet profile for incorporated businesses only, 1987 Northwest Territories, Excavating and Grading (SIC 4214)

	Total(1)	Bottom 25%	middle 25%	Jober m.ddie 25%	Top 25:
Businesses in sample (No.)	5				
Low sales value (\$000's) High sales value (\$000's)	(1)		• •	••	
			Average (\$000's)		
Assets					
Cash	-				
Accounts and notes receivable	33				
Inventory					
Other current assets	52				
Total current assets	96				
Fixed assets	120				
Less: Accum. dep. on fixed assets	-		~ ~		
Other assets	58		**		
Total assets	274				
iabilities and equity					
Current loans	9				
Other current liabilities	7.4			46	
Total current liabilities	83				
Mortgages payable				••	
Long term debt	-				
Other liabilities	97		9.0		
Total liabilities	179				
Total equity	94		~ ~		

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

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

Northwest Territories, Excevating and Grading (SIC 4214)

	Total(2)	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		
Liquidity ratio Current ratio (times)	1.2		4.0		
Leverage ratios Debt/equity ratio (times)	1.9		**		
Interest coverage ratio (times) Debt ratio (times)	4.9				

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current essets / current limbilities.

2. Leverage ratios:

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

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

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

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

Northwest Territories, Excavating and Grading (SIC 4214)

	Total(1)	Bottom 25%	Lower middle 25%	Micale 25%	700
Businesses in sample (No.)	3				-
Low sales value (\$000's) High sales value (\$000's)				••	

Selected expense item		Industry average(2)					Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middie 25%	Upper middle 25%	To: 25
		Р	ercent c	f sales				Pe	rcent of	sales	
Cost of sales	0.5					15.7	5.8		••		
Occupancy expenses	32.7					100.0	32.7		**		40-4
Degreciation	10.3				-	67.9	15.1				
Repairs & maintenance	18.4					82.8	22.2				
Heat, light & telephone	3.2					83.9	3.8				-
Rent	0.8				40.00	31.8	2.5				
Personnel expenses	9.8		-	••	••	58.5	16.7				
Financial expenses	4.8					100.0	4.8				
Interest & bank charges	3.3					67.9	4.9				
Professional fees	1.5	**				83.9	1.8				
Other expenses	36.6	**			••	100.0	36.6			**	-
Profit (loss)	15.2	**				100.0	15.2		**		-
Total	100.0					100.0					-

Symbols

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

- (1) These estimates are based on a sample of businesses reporting sales between \$25,000 and \$2,000,000.
- Total weighted expenditure on a given item (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 = fotal 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. Mithin each quartile, the everage 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 top 25%.
- 13) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1880):

SIC 4214 - Excevating and Grading Contractors

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

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

	Tota((1)	Bottom 25%	Lower middle 25%	Ubper meddle 25%	Top 25:
			1985		
fumber of observations in sample	2				
Average sales \$	X	**			
Average expense \$	X	**			
Average net profit (loss) \$	X			-	**
usinesses reporting a profit (No.)	1				
Average expense \$	X	m == er ==	••	**	
Average net profit \$	x	•			
usinesses reporting a loss (No.)	1				
Average sales \$	×			3	
Average expense \$	×	••			
Average net loss \$	Х		••	• •	••
			1986		
number of observations in sample	4				
Average sales \$	X			••	
Average expense \$	X				
Average net profit (loss) \$	X				••
usinesses reporting a profit (No.)	3				
Average sales \$ Average expense \$	X				
Average net profit \$	x		••	***	
usinesses reporting a loss (No.)	1				
Average sales \$ Average expense \$	X		••		
Average net loss \$	X			•	
			1987		
umber of observations in sample	18				
Average sales \$ Average expense \$	187,614 179,718	**			
Average net profit (loss) \$	7.896		••	••	-
usinesses reporting a profit (No.)	12				
Average sales \$	194.034		**	**	
Average expense \$ Average net profit \$	168.625 25.409				60 cm
usinesses reporting a loss (No.)	4				
Average sales \$	218.858			••	
Average expense \$	246.349 -27.491			44	**
Average net loss \$	-41,431				•-

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 18%	
Businesses in sample (No.:	2				
low sales value (\$000's) High sales value (\$000's)	(1)			**	
			Average (\$000's)		
Operating activities					
Cash from operations	X				
Depreciation	X				
Other	X			**	**
Dividends	X		**		
Investment activities					
Disposal of fixed assets	X	= -			
Purchase of fixed assets	X	**			
Increase in investment	X				
Decrease in investment	X				
Financing activities					
Increase in long term debt	X	**			
Repayment of long term debt	X				
Loans from shareholders	X				
Repayment of loans from shareholders	Х				
Advances & loans from government	X				
Increase in equity	X	***			
Decrease in equity	X				
Other	Х				
Increase(decrease) in cash & equivalents	X				40 40
Cash & equivalents-Beginning of the year	X			**	
Cash & equivalents - End of the year	X		4.7	••	

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

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

	Number of businesses	Total payroll (\$000's)	Average (abour units(1)	Changes in number with paid	
Business size expressed in average labour units[1]				Newly reporting(2)	No longer reporting(3)
1584					
Total	74	6.056	243	36	11
less than 20 20 - 99 100 - 499 500 and over	69 4 1	4.997 X X	202 39 2	32 3 1	9 1 1 1 -
1987					
Total	74	8.375	270	19	
less than 20 20 - 99 100 - 499 500 and over	70 3 1	6.285 X X	204 57 9	17 1 1	

⁽¹⁾ Average labour units are calculated by dividing total payroll by the everage 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 payrol! deductions in the previous year.
(3) Refers to businesses reporting no payrol! deductions in the following year.

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

See Table 1 for symbols and notes.

TABLE 2. Balance sheet profile for incorporated businesses only, 1987 Northwest Territories, Residential Renovation (SIC 4013)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	70p 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)				
High sales value :\$000's?	(1)			**	**
			Average (\$000's)		
Assets					
Cash	-				
Accounts and notes receivable	55				
Inventory					
Other current assets	33			**	
Total current assets	88	mi es		~~	
Fixed essets	58				
Less: Accum. dep. on fixed assets	_				
Other assets	21		**		
Total assets	168		••		
Limbilities and equity				14.	
Current loans	37				
Other current (iabilities	70		**		
Total current liabilities	107				
Mortgages payable	-	**			
Long term debt	6	P 46			
Other liabilities	43	**			
Total liabilities	155			••	••
Total equity	12				

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

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987 Northwest Territories, Residential Renovation (SIC 4013)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5 (1)		sh +b	€ *	
ow sales value (\$000's) ligh sales value (\$000's)	(1)				
			Average		
Liquidity ratio Current ratio (times)	0.8				0.0
Leverage ratios Debt/equity ratio (times)	12.5	ah as		**	
Interest coverage ratio (times) Debt ratio (times)	0.9	**		e e	***

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

Definitions:

1. Liquidity ratio:

Current * current assets / current liabilities.

2. Leverage ratios:

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

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

See Table 1 for symbols and notes.

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

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

Northwest Territories, Residential Renovation (SIC 4013)

	Total(1)	Sottom 25%	Lower middle 25%	Upper modele 25%	700 25%
Businesses in sample (No.!	1;				
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	Battom 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	fseles				Pe	rcent of	sales	
Cost of sales	10.8					50.9	21.3	••			
Occupancy expenses	10.7	-		-		100.0	10.7				
Depreciation	3.2					77.5	4.2				
Repairs & maintenance	6.2					25.7	23.9				
Heat, light & telephone	1.3				**	54.1	2.5	*			
Rent	_					-	-				• •
Personnel expenses	27.9		**			65.9	42.3			**	
Financial expenses	2.2		-	40.00		77.5	2.9				
Interest & bank charges	1.3					69.2	1.9				
Professional fees	0.9		**	**		49.2	1.9				
Other expenses	41.1					100.0	41.1				
Profit (loss)	7.2					100.0	7.2				
Total	100.0		***			100.0				0.0	

Symbols

zero or no observations

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

confidential

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

Total weighted expenditure on a given item - x 100 for each quartile. (21 Value in each cell = Total weighted sates of att businesses in the sample

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

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

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

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

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4013 - Residential Renovation Contractors

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

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

	Total(1)	Bottom 25%	middle 25%	Upper middie 25%	25%
			1985		
number of observations in sample	16				
Average sales \$	439.527				
Average expense \$ Average net profit (loss) \$	428.671	••			
Average het provit (10337 3	10.336		•		
usinesses reporting a profit (No.)	13				
Average sales \$	453.125			**	
Average expense \$ Average net profit \$	440,650 12,475			40.40	
average net profit y	12,473				
usinesses reporting a loss (No.)	3				
Average sales \$	932.964				
Average expense \$ Average net loss \$	935.210				
	0.240				
			1986		
umber of observations in sample	11				
Average sales \$	400.209				
Average expense \$ Average net profit (loss) \$	414.595			• •	
usinesses reporting a profit (No.)	7				
Average sales \$	423.316				
Average expense \$ Average net profit \$	404.471 18.845				
A STATE OF THE PARTY OF THE PAR					
usinesses reporting a loss (No.)	4				
Average sales \$ Average expense \$	346.271 430.030				
Average net loss \$	-83,759		••	**	
			1987		
umber of observations in sample	25				
Average sales \$ Average expense \$	303.66B 301.064			** e	
Average net profit (loss) \$	2.804	**			**
usinesses reporting a profit (No.) Average sales \$	16 315,587				
Average expense \$	289.425				
Average net profit \$	26.182	***	nh (b)		**
usinesses reporting a loss (No.)	9				
Average sales \$ Average expense \$	258.707			••	
Average net loss \$	318.522 -57.815				

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 35%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's) High sales value (\$000's)	(1)				
			Average (\$000's)		
Operating activities					
Cash from operations	- 1	**		***	**
Depreciation	13				
Other	~12		• •		
livi dends	-	**			
Investment activities					
Disposal of fixed assets	64			es eb	
Purchase of fixed assets	-17			40.00	
Increase in investment	-			**	40.40
Decreese in investment	-				
inancing activities					
Increase in long term debt	6				
Repayment of long term debt	-7				
Loans from shareholders	9	4 4	~ -		
Repayment of loans from shareholders	-24		4 0	~ *	
Advances & loans from government	-				
Increase in equity	-	**			
Decrease in equity	•				
Other	-	eb m			
ncrease(decrease) in cash & equivalents	31	••	**		
ash & equivalents-Beginning of the year	5 37				
esh & equivalents - End of the year	37		400		

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

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

	Number of businesses	Total payrol! (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees		
Business size expressed in everage labour units(1)				Newly reporting(2)	No longer reporting(3)	
1584						
Total	74	6.058	243	36	11	
less than 20 20 - 99 100 - 499 500 and over	89	4.997 X X	202	32 3 1	9 1	
1987						
Total	74	8,375	270	19		
less then 20 20 - 99 100 - 499 500 and over	70 3 1	8.265 X X	204 57 9	17 1 1		

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

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

[&]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 2. Balance sheet profile for incorporated businesses only, 1987 Northwest Territories, Single Family Housing (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper micdie 15%	Too 25:			
Businesses in sample (No.)	21							
Low sales value (\$000's) High sales value (\$000's)	(1)	-						
	Average (\$000's)							
Assets								
Cash			+-					
Accounts and notes receivable	67			***	**			
Inventory					0.0			
Other current assets	94							
Total current assets	161		**	T 40				
Fixed assets	47		**					
Less: Accum, dep. on fixed assets	-		**					
Other assets	2	••	**	9.9	10.10			
Total assets	211			*				
Liabilities and equity								
Current loans	11							
Other current liabilities	104							
Total current liabilities	115							
Mortgages payable	-	4.0		**	***			
Long term debt	2	0.00		**				
Other liabilities	65	**	**	**				
Total liabilities	182	••		**				
Total equity	29	49.40						

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

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

	Total(2)	Bottom 25%	middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	21				
Low sales value (\$000's)	(1)	**			
High sales value (\$000's)	(1)			••	
			Average		
Liquidity retio Current ratio (times)	1.4		••		* *
Leverage ratios					
Ombt/equity ratio (times)	6.2		**	**	
Interest coverage ratio (times)	4.2	• •			
Debt ratio (times)	0.9		**	= 4	

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current & current assets / current liabilities.

2. Leverage ratios:

- a) Debt/equity * total fisbilities / equity.
 b) Debt ratio * total fisbilities / total assets.
 c) Interest coverege * net profit * interest expense / interest expense.

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

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

Northwest Territories, Single Family Housing (SIC 4011)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top
Businesses in sample .No.)	23				
Low sales value (\$000's) High sales value (\$000's)	(1)				

	Industry average(2)					Reporting businesses only(2)					
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%	257
	Percent of sales						Pe	Percent of sales			
Cost of sales	18.1			••	**	65.2	27.7				
Occupancy expenses	7.3					\$5.2	8.3	••			40.4
Depreciation	3.9					85.5	4.6				
Repairs & maintenance	0.5					53.2	1.1				
Heat, light & telephone	2.2					79.0	2.7	51			
Rent	1.2			••		75.7	1.6				0.5
Personne) expenses	23.1	=-				90.3	25.5			**	
Financial expenses	2.9					100.0	2.9				-
Interest & bank charges	1.4					93.5	1.5				-
Professional fees	1.5					100.0	1.5				
Other expenses	48.4			**		100.0	48.4				-
Profit (loss)	-0.3					95.2	-0.3	**			-
Total	100.0					100.0					-
						İ					

Symbols

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

Footnotes

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

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

Motes

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

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

w to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4011 - Single Family Housing Contractors

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

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