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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	0411
Service Industries Incidental to Crude Petroleum and Natural Gas	0910
Services Industries Incidental to Mining	0920
Women's Clothing Industries	2440
Sawmill, Planing Mill & Shingle Mill Products Industries	2510
Household Furniture Industries	2610
Commercial Printing Industries	2810
Platemaking, Typesetting & Bindery Industry	2820
Publishing Industries	2830
Ornamental and Architectural Metal Products Industries	3030
Stamped, Pressed and Coated Metal Products Industries	3040
Hardware, Tool and Cutlery Industries	3060
Machine Shop Industry	3081
Single Family Housing	4011
Residential Renovation	4013
Excavating and Grading	4214
Other Site Work	4219
Concrete Pouring and Finishing	4224
Masonry Work	4231
Siding Work	4232
Plumbing	4241
Wet Heating and Air Conditioning Work	4243
Electrical Work	4261
Drywall Work	4272
Finish Carpentry	4274
Painting and Decorating Work	4275
Ornamental and Miscellaneous Fabricated Metal Installation	4292
Land Developers	4491
Truck Transport Industries	4560
General Freight Trucking Industry	4561
Dry Bulk Materials Trucking Industry	4564
Forest Products Trucking Industry	4565
School Bus Operations Industry	4573
Taxicab Industry	4581
Postal Service Industry	4841
Courier Service Industry	4842
Wholesale Petroleum Products	5111
Wholesale Food	5210
Wholesale Apparel	5310
Wholesale Motor Vehicle Parts and Accessories	5520
Wholesale Plumbing, Heating, Air Conditioning Equipment and Supplies	5622
Wholesale Lumber and Building Materials	5630
Wholesale Farm Machinery, Equipment and Supplies	5711
Wholesale Industrial Machinery Equipment and Supplies	5731
Wholesale Waste Materials	5910
Wholesale General Merchandise	5980
Food (Groceries) Stores	6011
Food (Specialty) Stores	6012
Prescription Drugs and Patent Medicine Stores	6030
Pharmacies	6031
Men's Clothing Stores	6121
Women's Clothing Stores	6131
Clothing Stores n.e.c.	6141
Fabric and Yarn Stores	6151
Household Furniture Stores	6210
Furniture, Refinishing and Repair Shop	6213
Appliance, Television, Radio and Stereo Stores	6220
Appliance, Television, Radio and Stereo Stores	6221
Television Radio and Stereo Stores	6222
Appliance, Television, Radio and Stereo Repair Shops	6223
Automobile (New) Dealers	6311

AVAILABLE INDUSTRIES FOR 1987

Standard Industrial Classification

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

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	15				
Average sales \$	81,961	--	--	--	--
Average expense \$	74,747	--	--	--	--
Average net profit (loss) \$	7,214	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	82,429	--	--	--	--
Average expense \$	73,385	--	--	--	--
Average net profit \$	9,044	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	94,685	--	--	--	--
Average expense \$	98,729	--	--	--	--
Average net loss \$	-4,044	--	--	--	--
1987					
Number of observations in sample	17				
Average sales \$	80,843	--	--	--	--
Average expense \$	61,885	--	--	--	--
Average net profit (loss) \$	18,958	--	--	--	--
Businesses reporting a profit (No.)	16				
Average sales \$	73,703	--	--	--	--
Average expense \$	52,823	--	--	--	--
Average net profit \$	20,880	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	311,007	--	--	--	--
Average expense \$	336,125	--	--	--	--
Average net loss \$	-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%	Top 25%
Businesses in sample (No.)	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	33	2,951	193	7	6
less than 20	30	1,512	127	6	4
20 - 99	2	X	86	-	1
100 - 499	1	X	-	1	1
500 and over	-	-	-	-	-
1987					
Total	36	2,845	197	10	...
less than 20	31	903	87	10	...
20 - 99	3	X	103	-	...
100 - 499	2	X	27	-	...
500 and over	-	-	-	-	...

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

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

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

See Table 1 for symbols and notes.

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

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

Northwest Territories, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	10	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	39	--	--	--	--
Total current assets	50	--	--	--	--
Fixed assets	15	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	3	--	--	--	--
Total assets	68	--	--	--	--
Liabilities and equity					
Current loans	2	--	--	--	--
Other current liabilities	27	--	--	--	--
Total current liabilities	29	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	15	--	--	--	--
Total liabilities	45	--	--	--	--
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.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.0	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, Janitorial Services (SIC 9953)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	12.9	--	--	--	--	94.7	13.6	--	--	--	--
Depreciation	4.0	--	--	--	--	78.5	5.1	--	--	--	--
Repairs & maintenance	3.0	--	--	--	--	64.6	4.6	--	--	--	--
Heat, light & telephone	2.2	--	--	--	--	61.5	3.6	--	--	--	--
Rent	3.7	--	--	--	--	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	--	--	--	--
Professional fees	0.9	--	--	--	--	91.1	1.0	--	--	--	--
Other expenses	23.2	--	--	--	--	100.0	23.2	--	--	--	--
Profit (loss)	30.5	--	--	--	--	100.0	30.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as cher service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning.

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	18				
Average sales \$	82,278	--	--	--	--
Average expense \$	74,010	--	--	--	--
Average net profit (loss) \$	8,268	--	--	--	--
Businesses reporting a profit (No.)	15				
Average sales \$	82,490	--	--	--	--
Average expense \$	72,412	--	--	--	--
Average net profit \$	10,078	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	94,685	--	--	--	--
Average expense \$	98,729	--	--	--	--
Average net loss \$	-4,044	--	--	--	--
1987					
Number of observations in sample	18				
Average sales \$	105,224	--	--	--	--
Average expense \$	77,756	--	--	--	--
Average net profit (loss) \$	27,468	--	--	--	--
Businesses reporting a profit (No.)	17				
Average sales \$	103,132	--	--	--	--
Average expense \$	72,043	--	--	--	--
Average net profit \$	31,089	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	311,007	--	--	--	--
Average expense \$	336,125	--	--	--	--
Average net loss \$	-25,118	--	--	--	--

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

a Table 1 for symbols and notes

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

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

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

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	33	2,951	193	7	6
less than 20	30	1,512	127	6	4
20 - 99	2	X	88	-	1
100 - 499	1	X	-	1	1
500 and over	-	-	-	-	-
1987					
Total	36	2,845	197	10	...
less than 20	31	903	87	10	...
20 - 99	3	X	103	-	...
100 - 499	2	X	27	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	7	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	79	--	--	--	--
Total current assets	86	--	--	--	--
Fixed assets	10	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	2	--	--	--	--
Total assets	98	--	--	--	--
Liabilities and equity					
Current loans	1	--	--	--	--
Other current liabilities	37	--	--	--	--
Total current liabilities	37	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	1	--	--	--	--
Other liabilities	7	--	--	--	--
Total liabilities	45	--	--	--	--
Total equity	53	--	--	--	--

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

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Northwest Territories, Services to Buildings and Dwellings (SIC 995)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	2.3	--	--	--	--
Average ratios					
Debt/equity ratio (times)	0.9	--	--	--	--
Interest coverage ratio (times)	42.8	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

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

(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.

Definitions:

Liquidity ratio:

Current = current assets / current liabilities.

Average ratios:

Debt/equity = total liabilities / equity.

Debt ratio = total liabilities / total assets.

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

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

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

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	10.1	--	--	--	--	96.0	10.5	--	--	--	--
Depreciation	3.2	--	--	--	--	84.0	3.8	--	--	--	--
Repairs & maintenance	2.2	--	--	--	--	48.0	4.6	--	--	--	--
Heat, light & telephone	1.8	--	--	--	--	71.3	2.6	--	--	--	--
Rent	2.9	--	--	--	--	63.1	4.5	--	--	--	--
Personnel expenses	32.7	--	--	--	--	88.1	37.1	--	--	--	--
Financial expenses	1.4	--	--	--	--	93.6	1.5	--	--	--	--
Interest & bank charges	0.7	--	--	--	--	64.9	1.0	--	--	--	--
Professional fees	0.8	--	--	--	--	93.4	0.8	--	--	--	--
Other expenses	23.1	--	--	--	--	100.0	23.1	--	--	--	--
Profit (loss)	32.7	--	--	--	--	100.0	32.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9950 - Services to Buildings and 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 quantile, 1985-1987
Northwest Territories, Laundry and Cleaners (SIC 972)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	5				
Average sales \$	86,493	--	--	--	--
Average expense \$	80,343	--	--	--	--
Average net profit (loss) \$	6,150	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	89,405	--	--	--	--
Average expense \$	78,484	--	--	--	--
Average net profit \$	10,921	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	80,889	--	--	--	--
Average expense \$	84,060	--	--	--	--
Average net loss \$	-3,391	--	--	--	--

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

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Northwest Territories, Laundry and Cleaners (SIC 972)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	8	357	36	2	-
less than 20	7	X	36	1	-
20 - 99	-	-	-	-	-
100 - 499	1	X	-	1	-
500 and over	-	-	-	-	-
1987					
Total	8	508	29	3	...
less than 20	8	508	29	3	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

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

Northwest Territories, Laundry and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities 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	--	--	--	--

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

Northwest Territories, Laundry and Cleaners (SIC 972)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.5	--	--	--	--
Average ratios					
Debt/equity ratio (times)	2.2	--	--	--	--
Interest coverage ratio (times)	2.0	--	--	--	--
Debt ratio (times)	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.

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

Table 1 for symbols and notes.

Definitions:

Liquidity ratio:

Current = current assets / current liabilities.

Average ratios:

Debt/equity = total liabilities / equity.

Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, Laundry and Cleaners (SIC 972)

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

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	27.7	--	--	--	--	100.0	27.7	--	--	--	--
Depreciation	8.1	--	--	--	--	100.0	8.1	--	--	--	--
Repairs & maintenance	3.7	--	--	--	--	75.9	4.8	--	--	--	--
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	--	--	--	--	100.0	3.9	--	--	--	--
Interest & bank charges	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Professional fees	1.5	--	--	--	--	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	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9720 - Laundries 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 25%	Top 25%
1985					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	7				
Average sales \$	251,151	--	--	--	--
Average expense \$	236,471	--	--	--	--
Average net profit (loss) \$	14,680	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	217,092	--	--	--	--
Average expense \$	195,418	--	--	--	--
Average net profit \$	21,674	--	--	--	--
Businesses 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 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 middle 25%	Top 25%
Businesses in sample (No.)	-				
Low sales value (\$000's)	-	--	--	--	--
High sales value (\$000's)	-	--	--	--	--
Average (\$000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	11	1,595	95	2	4
less than 20	10	X	61	2	4
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	1	X	34	-	-
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 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, Caterers (SIC 9214)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities 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, Caterers (SIC 9214)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.8	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	0.8	--	--	--	--
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 and cannot be calculated from the figures shown in Table 2.

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, Caterers (SIC 9214)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	28.1	--	--	--	--	88.3	38.2	--	--	--	--
Occupancy expenses	8.4	--	--	--	--	100.0	6.4	--	--	--	--
Depreciation	1.0	--	--	--	--	57.9	1.7	--	--	--	--
Repairs & maintenance	1.0	--	--	--	--	42.1	2.3	--	--	--	--
Heat, light & telephone	2.8	--	--	--	--	84.1	3.3	--	--	--	--
Rent	1.6	--	--	--	--	52.4	3.1	--	--	--	--
Personnel expenses	12.9	--	--	--	--	88.3	18.9	--	--	--	--
Financial expenses	2.9	--	--	--	--	84.1	3.4	--	--	--	--
Interest & bank charges	1.6	--	--	--	--	88.3	2.3	--	--	--	--
Professional fees	1.3	--	--	--	--	88.3	1.9	--	--	--	--
Other expenses	14.9	--	--	--	--	100.0	14.9	--	--	--	--
Profit (loss)	36.8	--	--	--	--	100.0	36.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9214 - Caterers

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

TABLE 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 25%	Top 25%
1985					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	7				
Average sales \$	251,151	--	--	--	--
Average expense \$	236,471	--	--	--	--
Average net profit (loss) \$	14,680	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	217,092	--	--	--	--
Average expense \$	195,418	--	--	--	--
Average net profit \$	21,674	--	--	--	--
Businesses 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 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 middle 25%	Top 25%
Businesses in sample (No.)	-				
Low sales value (\$000's)	-	--	--	--	--
High sales value (\$000's)	-	--	--	--	--
Average (\$000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	11	1,595	95	2	4
less than 20	10	X	61	2	4
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	1	X	34	-	-
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 labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

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

See Table 1 for symbols and notes.

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

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

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)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities 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, Unlicensed Restaurants (Including Drive-Ins) (SIC 9212)

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

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

TABLE 1. Selected operating ratios, in percent of sales, 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.)	6					
Low sales value (\$000's)	(1)	--	--	--	--	
High sales value (\$000's)	(1)	--	--	--	--	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	49.8	--	--	--	--	100.0	49.8	--	--	--	--
Occupancy expenses	15.9	--	--	--	--	100.0	15.9	--	--	--	--
Depreciation	2.4	--	--	--	--	39.8	6.1	--	--	--	--
Repairs & maintenance	1.0	--	--	--	--	75.9	1.3	--	--	--	--
Heat, light & telephone	3.6	--	--	--	--	100.0	3.6	--	--	--	--
Rent	8.8	--	--	--	--	75.9	11.5	--	--	--	--
Personnel expenses	13.6	--	--	--	--	75.9	18.0	--	--	--	--
Financial expenses	1.3	--	--	--	--	100.0	1.3	--	--	--	--
Interest & bank charges	0.6	--	--	--	--	63.9	0.9	--	--	--	--
Professional fees	0.7	--	--	--	--	100.0	0.7	--	--	--	--
Other expenses	10.4	--	--	--	--	100.0	10.4	--	--	--	--
Profit (loss)	9.1	--	--	--	--	100.0	9.1	--	--	--	--
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 = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9212 - Unlicensed Restaurants (Including Drive-Ins)

Businesses primarily engaged in preparing and serving meals for consumption on the premises 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)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	9				
Average sales \$	1,121,308	--	--	--	--
Average expense \$	1,105,052	--	--	--	--
Average net profit (loss) \$	16,256	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	1,156,133	--	--	--	--
Average expense \$	1,000,443	--	--	--	--
Average net profit \$	155,690	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	1,155,293	--	--	--	--
Average expense \$	1,369,035	--	--	--	--
Average net loss \$	-213,742	--	--	--	--
1987					
Number of observations in sample	8				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit (loss) \$	-	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit \$	-	--	--	--	--
Businesses reporting a loss (No.)	4				
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, Hotels and Motor Hotels (SIC 9111)

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

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

See Table 1 for symbols and notes.

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	33	7,120	611	12	3
less than 20	20	1,611	138	9	3
20 - 99	12	X	387	3	-
100 - 499	1	X	86	-	-
500 and over	-	-	-	-	-
1987					
Total	35	9,182	714	7	...
less than 20	20	2,297	172	3	...
20 - 99	11	4,347	344	2	...
100 - 499	3	X	198	1	...
500 and over	1	X	-	1	...

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

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

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

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

See Table 1 for symbols and notes.

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

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

Northwest Territories, Hotels and Motor Hotels (SIC 9111)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
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	--	--	--	--
Liabilities and equity					
Current loans	23	--	--	--	--
Other current liabilities	159	--	--	--	--
Total current liabilities	182	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	237	--	--	--	--
Other liabilities	251	--	--	--	--
Total liabilities	669	--	--	--	--
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				
Low sales value (\$000's)	(1)	--	--	--	--
High 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)	2.0	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, Hotels and Motor Hotels (SIC 9111)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	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	--	--	--	--	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	42.6	--	--	--	--	100.0	42.6	--	--	--	--
Profit (loss)	7.7	--	--	--	--	100.0	7.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 9111 - Hotels and Motor Hotels

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

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	5				
Average sales \$	29,853	--	--	--	--
Average expense \$	26,419	--	--	--	--
Average net profit (loss) \$	3,234	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	46,963	--	--	--	--
Average expense \$	20,883	--	--	--	--
Average net profit \$	26,080	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	26,831	--	--	--	--
Average expense \$	27,321	--	--	--	--
Average net loss \$	-490	--	--	--	--
1987					
Number of observations in sample	11				
Average sales \$	92,664	--	--	--	--
Average expense \$	88,333	--	--	--	--
Average net profit (loss) \$	24,331	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	81,996	--	--	--	--
Average expense \$	53,311	--	--	--	--
Average net profit \$	28,685	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	168,458	--	--	--	--
Average expense \$	185,907	--	--	--	--
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.)	-				
Low sales value (\$000's)	-	--	--	--	--
High sales value (\$000's)	-	--	--	--	--
Average (\$000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Northwest Territories, Management Consulting Services (SIC 7771)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	20	3,806	127	9	5
less than 20	17	791	45	6	4
20 - 99	3	3,015	82	3	1
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	19	2,122	99	4	...
less than 20	17	X	63	3	...
20 - 99	2	X	36	1	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

See Table 1 for symbols and notes.

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

TABLE 2. Balance sheet profile 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.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities 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%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	3.7	--	--	--	--
Interest coverage ratio (times)	8.5	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, Management Consulting Services (SIC 7771)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	4.2	--	--	--	--	63.0	6.7	--	--	--	--
Depreciation	1.6	--	--	--	--	63.0	2.5	--	--	--	--
Repairs & maintenance	-	--	--	--	--	-	-	--	--	--	--
Heat, light & telephone	1.0	--	--	--	--	45.0	2.2	--	--	--	--
Rent	1.7	--	--	--	--	36.1	4.6	--	--	--	--
Personnel expenses	16.2	--	--	--	--	45.0	36.0	--	--	--	--
Financial expenses	1.2	--	--	--	--	54.0	2.2	--	--	--	--
Interest & bank charges	0.6	--	--	--	--	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	66.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 7771 - Management Consulting Services

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

TABLE 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					
Number of observations in sample	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	7				
Average sales \$	132,583	--	--	--	--
Average expense \$	135,119	--	--	--	--
Average net profit (loss) \$	-2,536	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit \$	-	--	--	--	--
Businesses 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 25%
Businesses in sample (No.)	-				
Low sales value (\$000's)	-	--	--	--	--
High sales value (\$000's)	-	--	--	--	--
Average (\$000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	16	868	42	8	3
less than 20	13	695	35	7	3
20 - 99	2	X	1	1	-
100 - 499	-	-	-	-	-
500 and over	1	X	6	-	-
1987					
Total	17	2,922	95	3	...
less than 20	14	1,739	53	2	...
20 - 99	1	X	22	-	...
100 - 499	-	-	-	-	...
500 and over	2	X	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 level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

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

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

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

See Table 1 for symbols and notes.

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

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	22	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	23	--	--	--	--
Total current assets	45	--	--	--	--
Fixed assets	92	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	42	--	--	--	--
Total assets	180	--	--	--	--
Liabilities and equity					
Current loans	11	--	--	--	--
Other current liabilities	46	--	--	--	--
Total current liabilities	57	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	17	--	--	--	--
Other liabilities	47	--	--	--	--
Total liabilities	120	--	--	--	--
Total equity	59	--	--	--	--

(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, Insurance and Real Estate Agencies (SIC 7611)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.8	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	2.0	--	--	--	--
Interest coverage ratio (times)	1.6	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No. 2)	5					
Low sales value (\$000's)	(1)	--	--	--	--	
High sales value (\$000's)	(1)	--	--	--	--	

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	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	--	--	--	--
Financial expenses	4.9	--	--	--	--	100.0	4.9	--	--	--	--
Interest & bank charges	2.6	--	--	--	--	100.0	2.6	--	--	--	--
Professional fees	2.3	--	--	--	--	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	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 7611 - Insurance and Real Estate Agencies

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	8				
Average sales \$	197.666	--	--	--	--
Average expense \$	181.839	--	--	--	--
Average net profit (loss) \$	16.027	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	208.029	--	--	--	--
Average expense \$	185.467	--	--	--	--
Average net profit \$	22.562	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	175.442	--	--	--	--
Average expense \$	188.971	--	--	--	--
Average net loss \$	-13.529	--	--	--	--
1987					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--

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

See Table 1 for symbols and notes

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

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

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

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

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	16	2,326	96	3	-
less than 20	12	1,583	67	2	-
20 - 99	2	X	25	-	-
100 - 499	1	X	4	-	-
500 and over	1	X	-	1	-
1987					
Total	14	2,752	96	5	...
less than 20	11	2,510	89	5	...
20 - 99	2	X	2	-	...
100 - 499	1	X	5	-	...
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, Operators of Non-Residential Buildings (SIC 7512)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	11	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	56	--	--	--	--
Total current assets	67	--	--	--	--
Fixed assets	863	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	62	--	--	--	--
Total assets	991	--	--	--	--
Liabilities and equity					
Current loans	1	--	--	--	--
Other current liabilities	247	--	--	--	--
Total current liabilities	248	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
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.)	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.3	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	8.2	--	--	--	--
Interest coverage ratio (times)	2.4	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	31.3	--	--	--	--	100.0	31.3	--	--	--	--
Depreciation	15.4	--	--	--	--	100.0	15.4	--	--	--	--
Repairs & maintenance	6.1	--	--	--	--	81.8	7.5	--	--	--	--
Heat, light & telephone	9.2	--	--	--	--	81.8	11.3	--	--	--	--
Rent	0.5	--	--	--	--	18.2	2.7	--	--	--	--
Personnel expenses	5.3	--	--	--	--	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 to be expressed
- ... not applicable
- x confidential

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 7512 - Operators of Non-Residential Buildings

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

TABLE 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 \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	3				
Average sales \$	113,199	--	--	--	--
Average expense \$	143,514	--	--	--	--
Average net profit (loss) \$	-30,315	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	624,944	--	--	--	--
Average expense \$	559,435	--	--	--	--
Average net profit \$	65,509	--	--	--	--
Businesses reporting a loss (No.)	8				
Average sales \$	91,010	--	--	--	--
Average expense \$	125,480	--	--	--	--
Average net loss \$	-34,470	--	--	--	--

(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 Residential Buildings and Dwellings (SIC 7511)

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

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	40	6,579	259	2	2
less than 20	37	4,724	187	2	2
20 - 99	3	1,855	72	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	42	12,982	446	3	...
less than 20	40	X	376	3	...
20 - 99	2	X	70	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Northwest Territories, Operators of Residential Buildings and Dwellings (SIC 7511)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	6	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	23	--	--	--	--
Total current assets	30	--	--	--	--
Fixed assets	672	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	18	--	--	--	--
Total assets	717	--	--	--	--
Liabilities and equity					
Current loans	45	--	--	--	--
Other current liabilities	48	--	--	--	--
Total current liabilities	93	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	18	--	--	--	--
Other liabilities	629	--	--	--	--
Total liabilities	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%
Businesses in sample (No.)	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.3	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-32.5	--	--	--	--
Interest coverage ratio (times)	0.8	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

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

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

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	-	--	--	--	--	-	-	--	--	--	--
Occupancy expenses	83.7	--	--	--	--	100.0	83.7	--	--	--	--
Depreciation	59.7	--	--	--	--	98.5	60.6	--	--	--	--
Repairs & maintenance	1.4	--	--	--	--	19.5	7.1	--	--	--	--
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	--	--	--	--
Other expenses	14.5	--	--	--	--	100.0	14.5	--	--	--	--
Profit (loss)	-64.9	--	--	--	--	98.8	-65.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 7511 - Operators of Residential Buildings and Dwellings

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	10				
Average sales \$	189,399	--	--	--	--
Average expense \$	183,755	--	--	--	--
Average net profit (loss) \$	5,644	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	208,447	--	--	--	--
Average expense \$	192,358	--	--	--	--
Average net profit \$	16,089	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	174,287	--	--	--	--
Average expense \$	192,494	--	--	--	--
Average net loss \$	-18,207	--	--	--	--
1987					
Number of observations in sample	11				
Average sales \$	113,199	--	--	--	--
Average expense \$	143,514	--	--	--	--
Average net profit (loss) \$	-30,315	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	624,944	--	--	--	--
Average expense \$	559,435	--	--	--	--
Average net profit \$	65,509	--	--	--	--
Businesses reporting a loss (No.)	7				
Average sales \$	91,010	--	--	--	--
Average expense \$	125,480	--	--	--	--
Average net loss \$	-34,470	--	--	--	--

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

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	63	14,526	604	5	3
less than 20	54	6,732	272	4	3
20 - 99	6	3,014	145	-	-
100 - 499	2	X	187	-	-
500 and over	1	X	-	1	-
1987					
Total	65	24,230	835	9	...
less than 20	59	14,546	507	9	...
20 - 99	4	X	72	-	...
100 - 499	2	X	256	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Northwest Territories, Operators of Buildings and Dwellings (SIC 751)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	26				
Low sales value (\$000's)	(1)	--	--	--	--
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 liabilities	560	--	--	--	--
Total liabilities	678	--	--	--	--
Total equity	-8	--	--	--	--

(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%	Top 25%
Businesses in sample (No.)	26				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-90.1	--	--	--	--
Interest coverage ratio (times)	0.7	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

TABLE 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 middle 25%	Top 25%	
Businesses in sample (No.)	27					
Low sales value (\$000's)	(1)	--	--	--	--	
High sales value (\$000's)	(1)	--	--	--	--	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy expenses	80.5	--	--	--	--	100.0	80.5	--	--	--	--
Depreciation	55.9	--	--	--	--	99.2	56.4	--	--	--	--
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	2.6	--	--	--	--	15.1	17.2	--	--	--	--
Financial expenses	77.2	--	--	--	--	98.9	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	--	--	--	--
Profit (loss)	-58.0	--	--	--	--	98.9	-58.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 7510 - Operators of Buildings and Dwellings

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

TABLE 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%	Top 25%
1985					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	7				
Average sales \$	339,337	--	--	--	--
Average expense \$	348,475	--	--	--	--
Average net profit (loss) \$	-9,138	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	490,948	--	--	--	--
Average expense \$	484,074	--	--	--	--
Average net profit \$	26,874	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	282,635	--	--	--	--
Average expense \$	296,602	--	--	--	--
Average net loss \$	-13,967	--	--	--	--
1987					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--

(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)

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

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Northwest Territories, Sporting Goods Stores (SIC 6541)

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

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

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

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

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

See Table 1 for symbols and notes.

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

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

Northwest Territories, Sporting Goods Stores (SIC 6541)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	33	--	--	--	--
Inventory	-	--	--	--	--
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					
Current loans	28	--	--	--	--
Other current liabilities	64	--	--	--	--
Total current liabilities	92	--	--	--	--
Mortgages payable	-	--	--	--	--
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 6541)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	6.3	--	--	--	--
Interest coverage ratio (times)	1.5	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, Sporting Goods Stores (SIC 6541)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	48.5	--	--	--	--	100.0	48.5	--	--	--	--
Occupancy expenses	9.8	--	--	--	--	100.0	9.8	--	--	--	--
Depreciation	2.6	--	--	--	--	100.0	2.6	--	--	--	--
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 to be expressed
- ... not applicable
- x confidential

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6541 - Sporting Goods Stores

Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as: retail archery equipment, retail athletic clothing (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)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	15				
Average sales \$	1,083,348	--	--	--	--
Average expense \$	1,084,842	--	--	--	--
Average net profit (loss) \$	-1,496	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	1,135,833	--	--	--	--
Average expense \$	1,095,607	--	--	--	--
Average net profit \$	40,226	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	923,485	--	--	--	--
Average expense \$	990,299	--	--	--	--
Average net loss \$	-66,814	--	--	--	--
1987					
Number of observations in sample	15				
Average sales \$	222,631	--	--	--	--
Average expense \$	233,893	--	--	--	--
Average net profit (loss) \$	-11,262	--	--	--	--
Businesses reporting a profit (No.)	6				
Average sales \$	216,305	--	--	--	--
Average expense \$	205,812	--	--	--	--
Average net profit \$	10,493	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	286,009	--	--	--	--
Average expense \$	319,958	--	--	--	--
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 and notes

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

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

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	39	11,210	850	5	5
less than 20	33	2,528	190	5	5
20 - 99	3	1,882	135	-	-
100 - 499	-	-	-	-	-
500 and over	3	6,800	525	-	-
1987					
Total	39	13,837	1,051	3	...
less than 20	33	2,882	217	3	...
20 - 99	3	1,836	110	-	...
100 - 499	-	-	-	-	...
500 and over	3	9,319	724	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

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

Northwest Territories, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	40	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	216	--	--	--	--
Total current assets	255	--	--	--	--
Fixed assets	85	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	46	--	--	--	--
Total assets	386	--	--	--	--
Liabilities and equity					
Current loans	-	--	--	--	--
Other current liabilities	156	--	--	--	--
Total current liabilities	157	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	25	--	--	--	--
Other liabilities	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%	Top 25%
Businesses in sample (No.)	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.6	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-7.1	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	1.2	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, General Stores (SIC 6412)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
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	--	--	--	--
Profit (loss)	-3.6	--	--	--	--	100.0	-3.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6412 - General Stores

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

TABLE 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%	Top 25%
1985					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	12				
Average sales \$	143,645	--	--	--	--
Average expense \$	134,065	--	--	--	--
Average net profit (loss) \$	9,580	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	176,897	--	--	--	--
Average expense \$	145,391	--	--	--	--
Average net profit \$	31,506	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	108,176	--	--	--	--
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.)	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities					
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities					
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

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

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

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

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

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

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

See Table 1 for symbols and notes.

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

TABLE 2. Balance sheet profile 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.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	33	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	72	--	--	--	--
Total current assets	105	--	--	--	--
Fixed assets	109	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
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				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.1	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	5.2	--	--	--	--
Interest coverage ratio (times)	1.8	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	30.2	--	--	--	--	78.0	38.7	--	--	--	--
Occupancy expenses	13.2	--	--	--	--	100.0	13.2	--	--	--	--
Depreciation	4.6	--	--	--	--	89.1	5.2	--	--	--	--
Repairs & maintenance	1.7	--	--	--	--	78.3	2.2	--	--	--	--
Heat, light & telephone	3.8	--	--	--	--	100.0	3.8	--	--	--	--
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	--	--	--	--	100.0	2.1	--	--	--	--
Professional fees	1.0	--	--	--	--	100.0	1.0	--	--	--	--
Other expenses	31.6	--	--	--	--	100.0	31.6	--	--	--	--
Profit (loss)	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6351 - Garages (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)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	8				
Average sales \$	520.155	--	--	--	--
Average expense \$	506.893	--	--	--	--
Average net profit (loss) \$	13.262	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	518.965	--	--	--	--
Average expense \$	497.055	--	--	--	--
Average net profit \$	21.910	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	522.537	--	--	--	--
Average expense \$	526.570	--	--	--	--
Average net loss \$	-4.033	--	--	--	--

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

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	13	1,004	40	5	1
less than 20	12	X	40	4	1
20 - 99	1	X	-	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	12	1,051	51	4	...
less than 20	11	X	51	3	...
20 - 99	1	X	-	1	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

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

Northwest Territories, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	46	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	84	--	--	--	--
Total current assets	130	--	--	--	--
Fixed assets	170	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	7	--	--	--	--
Total assets	306	--	--	--	--
Liabilities and equity					
Current loans	20	--	--	--	--
Other current liabilities	105	--	--	--	--
Total current liabilities	125	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	32	--	--	--	--
Other liabilities	161	--	--	--	--
Total liabilities	318	--	--	--	--
Total equity	-12	--	--	--	--

(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, Gasoline Service Stations (SIC 6331)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.0	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-26.8	--	--	--	--
Interest coverage ratio (times)	0.6	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, Gasoline Service Stations (SIC 6331)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	70.9	--	--	--	--	100.0	70.9	--	--	--	--
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	0.6	--	--	--	--
Other expenses	6.7	--	--	--	--	100.0	6.7	--	--	--	--
Profit (loss)	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6331 - Gasoline Service Stations

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

TABLE 6. Selected operating characteristics of small businesses by sales quartile, 1985-1987
Northwest Territories, Television, Radio & Stereo Stores (SIC 8222)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	5				
Average sales \$	283,898	--	--	--	--
Average expense \$	284,105	--	--	--	--
Average net profit (loss) \$	-207	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	574,861	--	--	--	--
Average expense \$	560,695	--	--	--	--
Average net profit \$	14,166	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	156,672	--	--	--	--
Average expense \$	177,259	--	--	--	--
Average net loss \$	-20,587	--	--	--	--

(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 6222)

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

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987
Northwest Territories, Television, Radio & Stereo Stores (SIC 6222)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	6	341	19	2	-
less than 20	6	341	19	2	-
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	8	575	34	1	...
less than 20	8	575	34	1	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

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

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

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

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

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	2.3	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	42.3	--	--	--	--
Interest coverage ratio (times)	0.2	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

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

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	9.5	--	--	--	--	35.5	28.8	--	--	--	--
Occupancy expenses	20.8	--	--	--	--	100.0	20.8	--	--	--	--
Depreciation	12.1	--	--	--	--	100.0	12.1	--	--	--	--
Repairs & maintenance	0.9	--	--	--	--	57.0	1.6	--	--	--	--
Heat, light & telephone	4.3	--	--	--	--	100.0	4.3	--	--	--	--
Rent	3.4	--	--	--	--	57.0	5.9	--	--	--	--
Personnel expenses	15.1	--	--	--	--	78.5	19.2	--	--	--	--
Financial expenses	8.0	--	--	--	--	100.0	8.0	--	--	--	--
Interest & bank charges	5.4	--	--	--	--	100.0	5.4	--	--	--	--
Professional fees	2.7	--	--	--	--	100.0	2.7	--	--	--	--
Other expenses	51.6	--	--	--	--	100.0	51.6	--	--	--	--
Profit (loss)	-5.0	--	--	--	--	100.0	-5.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6222 - Television, Radio and Stereo Stores

Businesses primarily engaged in retail dealing in television and radio receiving sets and sound equipment. Such stores may be secondarily engaged in selling 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 loud 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)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	8				
Average sales \$	297,041	--	--	--	--
Average expense \$	297,389	--	--	--	--
Average net profit (loss) \$	-348	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	429,444	--	--	--	--
Average expense \$	417,229	--	--	--	--
Average net profit \$	12,215	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	164,638	--	--	--	--
Average expense \$	177,550	--	--	--	--
Average net loss \$	-12,912	--	--	--	--

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

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

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

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	12	541	31	4	1
less than 20	12	541	31	4	1
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
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.

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

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	21	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	74	--	--	--	--
Total current assets	94	--	--	--	--
Fixed assets	100	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	10	--	--	--	--
Total assets	205	--	--	--	--
Liabilities and equity					
Current loans	47	--	--	--	--
Other current liabilities	37	--	--	--	--
Total current liabilities	84	--	--	--	--
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				
Low sales value (\$000's)	(1)	--	--	--	--
High 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	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

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

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	33.0	--	--	--	--	64.7	50.9	--	--	--	--
Occupancy expenses	17.5	--	--	--	--	100.0	17.5	--	--	--	--
Depreciation	9.0	--	--	--	--	100.0	9.0	--	--	--	--
Repairs & maintenance	1.8	--	--	--	--	79.7	2.2	--	--	--	--
Heat, light & telephone	3.8	--	--	--	--	100.0	3.8	--	--	--	--
Rent	3.0	--	--	--	--	69.9	4.3	--	--	--	--
Personnel expenses	13.8	--	--	--	--	85.0	16.2	--	--	--	--
Financial expenses	7.5	--	--	--	--	100.0	7.5	--	--	--	--
Interest & bank charges	5.4	--	--	--	--	100.0	5.4	--	--	--	--
Professional fees	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Other expenses	33.2	--	--	--	--	100.0	33.2	--	--	--	--
Profit (loss)	-4.9	--	--	--	--	100.0	-4.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6220 - 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 quantile, 1985-1987
Northwest Territories, Food (Specialty) Stores (SIC 5012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	8				
Average sales \$	388,236	--	--	--	--
Average expense \$	365,299	--	--	--	--
Average net profit (loss) \$	22,937	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	388,236	--	--	--	--
Average expense \$	365,299	--	--	--	--
Average net profit \$	22,937	--	--	--	--
Businesses reporting a loss (No.)	2				
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, Food (Specialty) Stores (SIC 6012)

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

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	13	3,357	215	3	2
less than 20	12	X	61	3	2
20 - 99	-	-	-	-	-
100 - 499	1	X	154	-	-
500 and over	-	-	-	-	-
1987					
Total	15	5,105	371	-	...
less than 20	13	843	59	-	...
20 - 99	1	X	22	-	...
100 - 499	1	X	290	-	...
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, Food (Specialty) Stores (SIC 6012)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	6	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	72	--	--	--	--
Total current assets	78	--	--	--	--
Fixed assets	138	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	12	--	--	--	--
Total assets	227	--	--	--	--
Liabilities and equity					
Current loans	6	--	--	--	--
Other current liabilities	108	--	--	--	--
Total current liabilities	114	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	18	--	--	--	--
Other liabilities	173	--	--	--	--
Total liabilities	304	--	--	--	--
Total equity	-77	--	--	--	--

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

See Table 1 for symbols and notes.

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

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.7	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-4.0	--	--	--	--
Interest coverage ratio (times)	1.0	--	--	--	--
Debt ratio (times)	1.3	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

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

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	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	0.6	--	--	--	--
Heat, light & telephone	3.2	--	--	--	--	82.8	3.8	--	--	--	--
Rent	0.4	--	--	--	--	25.8	1.4	--	--	--	--
Personnel expenses	10.9	--	--	--	--	82.8	13.1	--	--	--	--
Financial expenses	3.8	--	--	--	--	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 small to be expressed
- ... not applicable
- x confidential

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. This industry includes bread and pastry shops, butcher shops, confectionary stores, dairy products stores, delicatessens, fish and sea food stores, fruit and vegetable stores, health food stores, ice cream stores, milk stores and specialty food stores (except take-out food services).

TABLE 6. Selected operating characteristics of small businesses by sales quantile, 1985-1987
Northwest Territories, Wholesale Lumber and Building Materials (SIC 563)

	Total ⁽¹⁾	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	7				
Average sales \$	370,442	--	--	--	--
Average expense \$	424,739	--	--	--	--
Average net profit (loss) \$	-54,297	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net profit \$	-	--	--	--	--
Businesses reporting a loss (No.)	6				
Average sales \$	370,442	--	--	--	--
Average expense \$	424,739	--	--	--	--
Average net loss \$	-54,297	--	--	--	--

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

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

See Table 1 for symbols and notes.

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	12	1,576	78	5	-
less than 20	10	X	58	4	-
20 - 99	2	X	20	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	13	2,209	95	3	...
less than 20	11	X	59	3	...
20 - 99	2	X	36	-	...
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, Wholesale Lumber and Building Materials (SIC 563)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	91	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	258	--	--	--	--
Total current assets	359	--	--	--	--
Fixed assets	238	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	37	--	--	--	--
Total assets	634	--	--	--	--
Liabilities and equity					
Current loans	136	--	--	--	--
Other current liabilities	81	--	--	--	--
Total current liabilities	218	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	308	--	--	--	--
Total liabilities	526	--	--	--	--
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, Wholesale Lumber and Building Materials (SIC 563)

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

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = Current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

TABLE 1. Selected operating ratios, in percent of sales, 1987
Northwest Territories, Wholesale Lumber and Building Materials (SIC 563)

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

Selected expense item	Industry average (2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	53.4	--	--	--	--	72.6	73.5	--	--	--	--
Occupancy expenses	7.6	--	--	--	--	100.0	7.6	--	--	--	--
Depreciation	4.4	--	--	--	--	100.0	4.4	--	--	--	--
Repairs & maintenance	0.5	--	--	--	--	82.2	0.6	--	--	--	--
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	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 5630 - Wholesale Lumber and Building 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%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	10				
Average sales \$	217,216	--	--	--	--
Average expense \$	202,564	--	--	--	--
Average net profit (loss) \$	14,652	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	213,778	--	--	--	--
Average expense \$	187,208	--	--	--	--
Average net profit \$	26,570	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	203,255	--	--	--	--
Average expense \$	277,311	--	--	--	--
Average net loss \$	-74,056	--	--	--	--

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

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

See Table 1 for symbols and notes.

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Northwest Territories, Wholesale Petroleum Products (SIC 5111)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	13	2,973	111	4	2
less than 20	10	1,372	51	2	2
20 - 99	2	X	47	1	-
100 - 499	-	-	-	-	-
500 and over	1	X	13	1	-
1987					
Total	21	4,312	136	4	...
less than 20	16	2,201	71	3	...
20 - 99	4	X	55	1	...
100 - 499	-	-	-	-	...
500 and over	1	X	10	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

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

Northwest Territories, Wholesale Petroleum Products (SIC 5111)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
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 assets	5	--	--	--	--
Total assets	202	--	--	--	--
Liabilities and equity					
Current loans	12	--	--	--	--
Other current liabilities	95	--	--	--	--
Total current liabilities	108	--	--	--	--
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 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, Wholesale Petroleum Products (SIC 5111)

	Total (2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	22.4	--	--	--	--
Interest coverage ratio (times)	6.8	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratio:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, Wholesale Petroleum Products (SIC 5111)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	-	--	--	--	--	-	-	--	--	--	--
Occupancy expenses	12.8	--	--	--	--	10.0	12.8	--	--	--	--
Depreciation	6.0	--	--	--	--	8.0	6.0	--	--	--	--
Repairs & maintenance	2.3	--	--	--	--	3.5	3.5	--	--	--	--
Heat, light & telephone	3.1	--	--	--	--	8.0	3.7	--	--	--	--
Rent	1.4	--	--	--	--	75.2	1.8	--	--	--	--
Personnel expenses	42.6	--	--	--	--	100.0	42.6	--	--	--	--
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	--	--	--	--
Profit (loss)	10.9	--	--	--	--	100.0	10.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 5111 - Wholesale Petroleum Products

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	9				
Average sales \$	120,412	--	--	--	--
Average expense \$	114,883	--	--	--	--
Average net profit (loss) \$	5,529	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	46,447	--	--	--	--
Average expense \$	33,125	--	--	--	--
Average net profit \$	13,322	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	268,344	--	--	--	--
Average expense \$	278,399	--	--	--	--
Average net loss \$	-10,055	--	--	--	--
1987					
Number of observations in sample	21				
Average sales \$	61,246	--	--	--	--
Average expense \$	54,661	--	--	--	--
Average net profit (loss) \$	6,585	--	--	--	--
Businesses reporting a profit (No.)	18				
Average sales \$	77,412	--	--	--	--
Average expense \$	61,548	--	--	--	--
Average net profit \$	15,864	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	74,827	--	--	--	--
Average expense \$	85,146	--	--	--	--
Average net loss \$	-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%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-				
Low sales value (\$000's)	-	--	--	--	--
High sales value (\$000's)	-	--	--	--	--
Average (\$000's)					
Operating activities	-				
Cash from operations	X	--	--	--	--
Depreciation	X	--	--	--	--
Other	X	--	--	--	--
Dividends	X	--	--	--	--
Investment activities	-				
Disposal of fixed assets	X	--	--	--	--
Purchase of fixed assets	X	--	--	--	--
Increase in investment	X	--	--	--	--
Decrease in investment	X	--	--	--	--
Financing activities	-				
Increase in long term debt	X	--	--	--	--
Repayment of long term debt	X	--	--	--	--
Loans from shareholders	X	--	--	--	--
Repayment of loans from shareholders	X	--	--	--	--
Advances & loans from government	X	--	--	--	--
Increase in equity	X	--	--	--	--
Decrease in equity	X	--	--	--	--
Other	X	--	--	--	--
Increase(decrease) in cash & equivalents	X	--	--	--	--
Cash & equivalents-Beginning of the year	X	--	--	--	--
Cash & equivalents - End of the year	X	--	--	--	--

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

See Table 1 for symbols and notes.

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	10	767	66	1	4
less than 20	9	X	46	1	4
20 - 99	1	X	20	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	17	1,262	78	5	...
less than 20	15	X	43	4	...
20 - 99	2	X	35	1	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

TABLE 2. Balance sheet profile for incorporated businesses only, 1987
Northwest Territories, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	6	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	12	--	--	--	--
Total current assets	18	--	--	--	--
Fixed assets	28	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	17	--	--	--	--
Total assets	63	--	--	--	--
Liabilities and equity					
Current loans	3	--	--	--	--
Other current liabilities	15	--	--	--	--
Total current liabilities	18	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	54	--	--	--	--
Total liabilities	72	--	--	--	--
Total equity	-9	--	--	--	--

(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%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.0	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-7.7	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Vehicle expenses	15.7	--	--	--	--	98.5	18.3	--	--	--	--
Depreciation	11.0	--	--	--	--	98.5	11.4	--	--	--	--
Repairs & maintenance	2.9	--	--	--	--	45.0	6.3	--	--	--	--
Fuel expense	1.8	--	--	--	--	12.3	14.8	--	--	--	--
Personnel expenses	14.8	--	--	--	--	82.5	17.9	--	--	--	--
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	18.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4581 - Taxicab Industry

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

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

Northwest Territories, General Freight Trucking Industry (SIC 4561)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	11				
Average sales \$	87,588	--	--	--	--
Average expense \$	93,402	--	--	--	--
Average net profit (loss) \$	-5,814	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	80,964	--	--	--	--
Average expense \$	74,492	--	--	--	--
Average net profit \$	6,472	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	440,908	--	--	--	--
Average expense \$	523,305	--	--	--	--
Average net loss \$	-82,397	--	--	--	--

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

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	46	7,212	252	12	3
less than 20	35	2,880	106	10	1
20 - 99	8	3,069	106	2	1
100 - 499	3	1,263	40	-	1
500 and over	-	-	-	-	-
1987					
Total	40	6,240	282	8	...
less than 20	27	2,427	101	6	...
20 - 99	8	2,874	138	1	...
100 - 499	5	939	43	1	...
500 and over	-	-	-	-	...

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

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

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

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

See table 1 for symbols and notes.

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

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

Northwest Territories, General Freight Trucking Industry (SIC 4561)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
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 assets	1	--	--	--	--
Total assets	362	--	--	--	--
Liabilities and equity					
Current loans	3	--	--	--	--
Other current liabilities	86	--	--	--	--
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 middle 25%	Top 25%
Businesses in sample (No.)	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	-11.9	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, General Freight Trucking Industry (SIC 4561)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	0.6	--	--	--	--	2.4	23.8	--	--	--	--
Occupancy expenses	10.4	--	--	--	--	100.0	10.4	--	--	--	--
Depreciation	5.5	--	--	--	--	100.0	5.5	--	--	--	--
Repairs & maintenance	2.0	--	--	--	--	30.2	6.6	--	--	--	--
Heat, light & telephone	1.8	--	--	--	--	97.1	1.9	--	--	--	--
Rent	1.0	--	--	--	--	13.0	7.6	--	--	--	--
Personnel expenses	11.8	--	--	--	--	82.3	14.3	--	--	--	--
Financial expenses	1.2	--	--	--	--	32.1	3.6	--	--	--	--
Interest & bank charges	0.9	--	--	--	--	22.1	4.1	--	--	--	--
Professional fees	0.3	--	--	--	--	32.1	0.8	--	--	--	--
Other expenses	81.9	--	--	--	--	100.0	81.9	--	--	--	--
Profit (loss)	-5.8	--	--	--	--	97.6	-6.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 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)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	10				
Average sales \$	265,099	--	--	--	--
Average expense \$	248,256	--	--	--	--
Average net profit (loss) \$	16,843	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	273,384	--	--	--	--
Average expense \$	245,483	--	--	--	--
Average net profit \$	27,881	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	135,056	--	--	--	--
Average expense \$	146,898	--	--	--	--
Average net loss \$	-11,842	--	--	--	--
1986					
Number of observations in sample	13				
Average sales \$	328,984	--	--	--	--
Average expense \$	289,556	--	--	--	--
Average net profit (loss) \$	39,408	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	327,690	--	--	--	--
Average expense \$	286,745	--	--	--	--
Average net profit \$	40,945	--	--	--	--
Businesses reporting a loss (No.)	2				
Average sales \$	227,057	--	--	--	--
Average expense \$	241,284	--	--	--	--
Average net loss \$	-14,227	--	--	--	--
1987					
Number of observations in sample	23				
Average sales \$	155,556	--	--	--	--
Average expense \$	148,678	--	--	--	--
Average net profit (loss) \$	6,878	--	--	--	--
Businesses reporting a profit (No.)	18				
Average sales \$	201,108	--	--	--	--
Average expense \$	177,641	--	--	--	--
Average net profit \$	23,467	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	306,008	--	--	--	--
Average expense \$	359,505	--	--	--	--
Average net loss \$	-53,497	--	--	--	--

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

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	48	7,212	252	12	3
less than 20	35	2,880	106	10	1
20 - 99	8	3,089	106	2	1
100 - 499	3	1,263	40	-	1
500 and over	-	-	-	-	-
1987					
Total	40	5,240	282	8	...
less than 20	27	2,427	101	6	...
20 - 99	8	2,874	138	1	...
100 - 499	5	939	43	1	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

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 middle 25%	Top 25%
Businesses in sample (No.)	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	54	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	44	--	--	--	--
Total current assets	98	--	--	--	--
Fixed assets	185	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	11	--	--	--	--
Total assets	294	--	--	--	--
Liabilities and equity					
Current loans	17	--	--	--	--
Other current liabilities	72	--	--	--	--
Total current liabilities	89	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	5	--	--	--	--
Other liabilities	131	--	--	--	--
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 456)

	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					
Debt/equity ratio (times)	3.2	--	--	--	--
Interest coverage ratio (times)	2.0	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:**1. Liquidity ratios:**

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, Truck Transport Industries (SIC 456)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	22				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Vehicle expenses	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	--	--	--	--
Financial expenses	1.6	--	--	--	--	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	--	--	--	--	98.2	-1.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4560 - Truck Transport Industry

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

TABLE 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%	Top 25%
1985					
Number of observations in sample	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	5				
Average sales \$	200,322	--	--	--	--
Average expense \$	218,899	--	--	--	--
Average net profit (loss) \$	-18,577	--	--	--	--
Businesses reporting a profit (No.)	2				
Average sales \$	182,838	--	--	--	--
Average expense \$	164,523	--	--	--	--
Average net profit \$	18,315	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	295,015	--	--	--	--
Average expense \$	346,953	--	--	--	--
Average net loss \$	-51,938	--	--	--	--
1987					
Number of observations in sample	11				
Average sales \$	99,913	--	--	--	--
Average expense \$	87,895	--	--	--	--
Average net profit (loss) \$	12,018	--	--	--	--
Businesses reporting a profit (No.)	8				
Average sales \$	97,981	--	--	--	--
Average expense \$	78,928	--	--	--	--
Average net profit \$	19,053	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	157,245	--	--	--	--
Average expense \$	164,347	--	--	--	--
Average net loss \$	-7,102	--	--	--	--

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

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	11	636	23	4	-
less than 20	11	636	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 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, Painting and Decorating Work (SIC 4275)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
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	--	--	--	--
Total assets	290	--	--	--	--
Liabilities and equity					
Current loans	14	--	--	--	--
Other current liabilities	55	--	--	--	--
Total current liabilities	69	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	77	--	--	--	--
Total 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 (SIC 4275)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.4	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	1.0	--	--	--	--
Interest coverage ratio (times)	10.5	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, Painting and Decorating Work (SIC 4275)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	20.4	--	--	--	--	30.9	22.4	--	--	--	--
Occupancy expenses	11.4	--	--	--	--	100.0	11.4	--	--	--	--
Depreciation	2.9	--	--	--	--	72.5	4.0	--	--	--	--
Repairs & maintenance	0.4	--	--	--	--	39.2	0.9	--	--	--	--
Heat, light & telephone	2.1	--	--	--	--	90.9	2.4	--	--	--	--
Rent	6.0	--	--	--	--	81.8	7.3	--	--	--	--
Personnel expenses	18.7	--	--	--	--	100.0	18.7	--	--	--	--
Financial expenses	1.9	--	--	--	--	81.8	2.4	--	--	--	--
Interest & bank charges	0.7	--	--	--	--	54.3	1.3	--	--	--	--
Professional fees	1.2	--	--	--	--	72.6	1.7	--	--	--	--
Other expenses	35.5	--	--	--	--	100.0	35.5	--	--	--	--
Profit (loss)	12.0	--	--	--	--	100.0	12.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4275 - Painting and Decorating Contractors

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	5				
Average sales \$	48,145	--	--	--	--
Average expense \$	31,729	--	--	--	--
Average net profit (loss) \$	16,416	--	--	--	--
Businesses reporting a profit (No.)	5				
Average sales \$	48,145	--	--	--	--
Average expense \$	31,729	--	--	--	--
Average net profit \$	16,416	--	--	--	--
Businesses reporting a loss (No.)	-				
Average sales \$	-	--	--	--	--
Average expense \$	-	--	--	--	--
Average net loss \$	-	--	--	--	--

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

See Table 1 for symbols and notes

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

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

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	3	X	5	1	2
less than 20	3	X	5	1	2
20 - 99	-	X	-	-	-
100 - 499	-	X	-	-	-
500 and over	-	X	-	-	-
1987					
Total	6	122	3	2	...
less than 20	6	122	3	2	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

Northwest Territories, Finish Carpentry (SIC 4274)

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	-	--	--	--	--
Low sales value (\$000's)	-	--	--	--	--
High sales value (\$000's)	-	--	--	--	--
Average (\$000's)					
Assets	-				
Cash	X	--	--	--	--
Accounts and notes receivable	X	--	--	--	--
Inventory	X	--	--	--	--
Other current assets	X	--	--	--	--
Total current assets	X	--	--	--	--
Fixed assets	X	--	--	--	--
Less: Accum. dep. on fixed assets	X	--	--	--	--
Other assets	X	--	--	--	--
Total assets	X	--	--	--	--
Liabilities 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, Finish Carpentry (SIC 4274)

	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)	-	--	--	--	--
Average					
Liquidity ratio	-				
Current ratio (times)	-	--	--	--	--
Leverage ratios	-				
Debt/equity ratio (times)	-	--	--	--	--
Interest coverage ratio (times)	-	--	--	--	--
Debt ratio (times)	-	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

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 (\$3000's)	(1)	--	--	--	--	
High sales value (\$3000's)	(1)	--	--	--	--	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	21.6	--	--	--	--	80.0	27.1	--	--	--	--
Occupancy expenses	10.1	--	--	--	--	80.0	12.6	--	--	--	--
Depreciation	7.0	--	--	--	--	80.0	8.7	--	--	--	--
Repairs & maintenance	-	--	--	--	--	-	-	--	--	--	--
Heat, light & telephone	1.6	--	--	--	--	60.0	2.6	--	--	--	--
Rent	1.5	--	--	--	--	40.0	3.8	--	--	--	--
Personnel expenses	6.6	--	--	--	--	80.0	8.3	--	--	--	--
Financial expenses	2.3	--	--	--	--	80.0	2.9	--	--	--	--
Interest & bank charges	2.2	--	--	--	--	60.0	3.6	--	--	--	--
Professional fees	0.1	--	--	--	--	40.0	0.4	--	--	--	--
Other expenses	17.2	--	--	--	--	100.0	17.2	--	--	--	--
Profit (loss)	42.2	--	--	--	--	100.0	42.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4274 - Finish Carpentry Contractors

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	12				
Average sales \$	265,165	--	--	--	--
Average expense \$	246,206	--	--	--	--
Average net profit (loss) \$	18,959	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	266,485	--	--	--	--
Average expense \$	245,338	--	--	--	--
Average net profit \$	21,147	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	43,000	--	--	--	--
Average expense \$	49,000	--	--	--	--
Average net loss \$	-6,000	--	--	--	--
1986					
Number of observations in sample	18				
Average sales \$	305,301	--	--	--	--
Average expense \$	295,746	--	--	--	--
Average net profit (loss) \$	9,555	--	--	--	--
Businesses reporting a profit (No.)	11				
Average sales \$	270,755	--	--	--	--
Average expense \$	244,282	--	--	--	--
Average net profit \$	26,473	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	657,834	--	--	--	--
Average expense \$	699,044	--	--	--	--
Average net loss \$	-41,210	--	--	--	--
1987					
Number of observations in sample	15				
Average sales \$	200,477	--	--	--	--
Average expense \$	190,309	--	--	--	--
Average net profit (loss) \$	10,168	--	--	--	--
Businesses reporting a profit (No.)	10				
Average sales \$	240,049	--	--	--	--
Average expense \$	218,780	--	--	--	--
Average net profit \$	21,269	--	--	--	--
Businesses reporting a loss (No.)	5				
Average sales \$	139,464	--	--	--	--
Average expense \$	164,974	--	--	--	--
Average net loss \$	-25,510	--	--	--	--

(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, Electrical Work (SIC 4261)

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

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	29	4,202	157	9	6
less than 20	27	X	107	9	5
20 - 99	2	X	50	-	-
100 - 499	-	-	-	-	1
500 and over	-	-	-	-	-
1987					
Total	32	4,200	132	10	...
less than 20	29	3,351	106	9	...
20 - 99	2	X	3	1	...
100 - 499	1	X	23	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada 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, Electrical Work (SIC 4261)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
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					
Current loans	25	--	--	--	--
Other current liabilities	60	--	--	--	--
Total current liabilities	85	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	4	--	--	--	--
Other liabilities	63	--	--	--	--
Total liabilities	152	--	--	--	--
Total equity	36	--	--	--	--

(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, Electrical Work (SIC 4261)

	Total(2)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	4.2	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, Electrical Work (SIC 4261)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	30.5	--	--	--	--	77.1	39.5	--	--	--	--
Energy expenses	7.2	--	--	--	--	100.0	7.2	--	--	--	--
Depreciation	3.7	--	--	--	--	100.0	3.7	--	--	--	--
Maintenance	0.2	--	--	--	--	25.7	0.7	--	--	--	--
Rent & 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	--	--	--	--	86.8	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 to be expressed
- ... not applicable
- x confidential

Footnotes

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

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4261- Electrical Contractors

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

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	8				
Average sales \$	504,829	--	--	--	--
Average expense \$	390,514	--	--	--	--
Average net profit (loss) \$	114,315	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	506,879	--	--	--	--
Average expense \$	386,927	--	--	--	--
Average net profit \$	119,952	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	181,000	--	--	--	--
Average expense \$	182,000	--	--	--	--
Average net loss \$	-1,000	--	--	--	--
1986					
Number of observations in sample	7				
Average sales \$	216,788	--	--	--	--
Average expense \$	190,774	--	--	--	--
Average net profit (loss) \$	26,014	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	217,879	--	--	--	--
Average expense \$	170,474	--	--	--	--
Average net profit \$	47,405	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	182,522	--	--	--	--
Average expense \$	196,646	--	--	--	--
Average net loss \$	-14,124	--	--	--	--
1987					
Number of observations in sample	8				
Average sales \$	67,069	--	--	--	--
Average expense \$	66,418	--	--	--	--
Average net profit (loss) \$	651	--	--	--	--
Businesses reporting a profit (No.)	4				
Average sales \$	79,233	--	--	--	--
Average expense \$	55,868	--	--	--	--
Average net profit \$	23,365	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	64,333	--	--	--	--
Average expense \$	85,374	--	--	--	--
Average net loss \$	-21,041	--	--	--	--

(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, Excavating and Grading (SIC 4214)

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

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

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

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	8	649	30	5	2
less than 20	7	X	20	4	2
20 - 99	1	X	10	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1987					
Total	8	403	13	1	...
less than 20	8	403	13	1	...
20 - 99	-	-	-	-	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

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

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

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

See Table 1 for symbols and notes.

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

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

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	33	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	62	--	--	--	--
Total current assets	96	--	--	--	--
Fixed assets	120	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	58	--	--	--	--
Total assets	274	--	--	--	--
Liabilities and equity					
Current loans	9	--	--	--	--
Other current liabilities	74	--	--	--	--
Total current liabilities	83	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	-	--	--	--	--
Other liabilities	97	--	--	--	--
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.

See Table 1 for symbols and notes.

TABLE 3. Financial ratios(1) for incorporated businesses only, 1987
Northwest Territories, Excavating 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)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	1.2	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	1.8	--	--	--	--
Interest coverage ratio (times)	4.9	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, Excavating and Grading (SIC 4214)

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

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	0.9	--	--	--	--	15.7	5.8	--	--	--	--
Occupancy expenses	32.7	--	--	--	--	100.0	32.7	--	--	--	--
Depreciation	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	--	--	--	--	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	38.6	--	--	--	--	100.0	38.6	--	--	--	--
Profit (loss)	15.2	--	--	--	--	100.0	15.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4214 - Excavating and Grading Contractors

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

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	2				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1986					
Number of observations in sample	4				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit (loss) \$	X	--	--	--	--
Businesses reporting a profit (No.)	3				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net profit \$	X	--	--	--	--
Businesses reporting a loss (No.)	1				
Average sales \$	X	--	--	--	--
Average expense \$	X	--	--	--	--
Average net loss \$	X	--	--	--	--
1987					
Number of observations in sample	16				
Average sales \$	187,614	--	--	--	--
Average expense \$	179,718	--	--	--	--
Average net profit (loss) \$	7,896	--	--	--	--
Businesses reporting a profit (No.)	12				
Average sales \$	194,034	--	--	--	--
Average expense \$	168,625	--	--	--	--
Average net profit \$	25,409	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	218,858	--	--	--	--
Average expense \$	246,349	--	--	--	--
Average net loss \$	-27,491	--	--	--	--

(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, Residential Renovation (SIC 4013)

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

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

TABLE 5. Employment changes by size of business, 1984-1987 based on SIC classification in 1987

Northwest Territories, Residential Building and Development (SIC 401)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	74	8,056	243	36	11
less than 20	69	4,997	202	32	9
20 - 99	4	X	39	3	1
100 - 499	1	X	2	1	1
500 and over	-	-	-	-	-
1987					
Total	74	8,375	270	19	...
less than 20	70	6,265	204	17	...
20 - 99	3	X	57	1	...
100 - 499	1	X	9	1	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

TABLE 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%	Top 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	--	--	--	--
Fixed assets	58	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	21	--	--	--	--
Total assets	168	--	--	--	--
Liabilities and equity					
Current loans	37	--	--	--	--
Other current liabilities	70	--	--	--	--
Total current liabilities	107	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	6	--	--	--	--
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.

See Table 1 for symbols and notes.

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				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity ratio					
Current ratio (times)	0.8	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	12.5	--	--	--	--
Interest coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, Residential Renovation (SIC 4013)

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

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

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

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

Standard Industrial Classification Definition (SIC 1980):

SIC 4013 - Residential Renovation Contractors

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

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

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
1985					
Number of observations in sample	16				
Average sales \$	439,627	--	--	--	--
Average expense \$	428,671	--	--	--	--
Average net profit (loss) \$	10,956	--	--	--	--
Businesses reporting a profit (No.)	13				
Average sales \$	453,125	--	--	--	--
Average expense \$	440,650	--	--	--	--
Average net profit \$	12,475	--	--	--	--
Businesses reporting a loss (No.)	3				
Average sales \$	932,964	--	--	--	--
Average expense \$	935,210	--	--	--	--
Average net loss \$	-3,246	--	--	--	--
1986					
Number of observations in sample	11				
Average sales \$	400,209	--	--	--	--
Average expense \$	414,595	--	--	--	--
Average net profit (loss) \$	-14,386	--	--	--	--
Businesses reporting a profit (No.)	7				
Average sales \$	423,316	--	--	--	--
Average expense \$	404,471	--	--	--	--
Average net profit \$	18,845	--	--	--	--
Businesses reporting a loss (No.)	4				
Average sales \$	346,271	--	--	--	--
Average expense \$	430,030	--	--	--	--
Average net loss \$	-83,759	--	--	--	--
1987					
Number of observations in sample	25				
Average sales \$	303,668	--	--	--	--
Average expense \$	301,064	--	--	--	--
Average net profit (loss) \$	2,604	--	--	--	--
Businesses reporting a profit (No.)	16				
Average sales \$	315,567	--	--	--	--
Average expense \$	289,425	--	--	--	--
Average net profit \$	26,152	--	--	--	--
Businesses reporting a loss (No.)	9				
Average sales \$	258,707	--	--	--	--
Average expense \$	318,522	--	--	--	--
Average net loss \$	-57,815	--	--	--	--

(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, Single Family Housing (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample (No.)	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Operating activities					
Cash from operations	-1	--	--	--	--
Depreciation	13	--	--	--	--
Other	-12	--	--	--	--
Dividends	-	--	--	--	--
Investment activities					
Disposal of fixed assets	64	--	--	--	--
Purchase of fixed assets	-17	--	--	--	--
Increase in investment	-	--	--	--	--
Decrease in investment	-	--	--	--	--
Financing activities					
Increase in long term debt	6	--	--	--	--
Repayment of long term debt	-7	--	--	--	--
Loans from shareholders	9	--	--	--	--
Repayment of loans from shareholders	-24	--	--	--	--
Advances & loans from government	-	--	--	--	--
Increase in equity	-	--	--	--	--
Decrease in equity	-	--	--	--	--
Other	-	--	--	--	--
Increase(decrease) in cash & equivalents	31	--	--	--	--
Cash & equivalents-Beginning of the year	5	--	--	--	--
Cash & equivalents - End of the year	37	--	--	--	--

(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)

Business size expressed in average labour units(1)	Number of businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1984					
Total	74	6,056	243	36	11
less than 20	69	4,997	202	32	9
20 - 99	4	X	39	3	1
100 - 499	1	X	2	1	1
500 and over	-	-	-	-	-
1987					
Total	74	8,375	270	19	...
less than 20	70	6,265	204	17	...
20 - 99	3	X	57	1	...
100 - 499	1	X	9	1	...
500 and over	-	-	-	-	...

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

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

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

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

See Table 1 for symbols and notes.

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

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 middle 25%	Top 25%
Businesses in sample (No.)	21				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	-	--	--	--	--
Accounts and notes receivable	67	--	--	--	--
Inventory	-	--	--	--	--
Other current assets	94	--	--	--	--
Total current assets	161	--	--	--	--
Fixed assets	47	--	--	--	--
Less: Accum. dep. on fixed assets	-	--	--	--	--
Other assets	2	--	--	--	--
Total assets	211	--	--	--	--
Liabilities and equity					
Current loans	11	--	--	--	--
Other current liabilities	104	--	--	--	--
Total current liabilities	115	--	--	--	--
Mortgages payable	-	--	--	--	--
Long term debt	2	--	--	--	--
Other liabilities	65	--	--	--	--
Total liabilities	182	--	--	--	--
Total equity	29	--	--	--	--

(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, Single Family Housing (SIC 4011)

	Total (2)	Bottom 25%	Lower 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 ratio					
Current ratio (times)	1.4	--	--	--	--
Leverage ratios					
Debt/equity ratio (times)	6.2	--	--	--	--
Interest coverage ratio (times)	4.2	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

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

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

See Table 1 for symbols and notes.

Definitions:

1. Liquidity ratio:

Current = current assets / current liabilities.

2. Leverage ratios:

a) Debt/equity = total liabilities / equity.

b) Debt ratio = total liabilities / total assets.

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

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

Northwest Territories, Single Family Housing (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Businesses in sample (No.)	23					
Low sales value (\$000's)	(1)	--	--	--	--	
High sales value (\$000's)	(1)	--	--	--	--	

Selected expense item	Industry average(2)					% busi- nesses reporting	Reporting businesses only(2)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	18.1	--	--	--	--	65.2	27.7	--	--	--	--
Occupancy expenses	7.9	--	--	--	--	95.2	8.3	--	--	--	--
Depreciation	3.9	--	--	--	--	85.5	4.6	--	--	--	--
Repairs & maintenance	0.6	--	--	--	--	53.2	1.1	--	--	--	--
Heat, light & telephone	2.2	--	--	--	--	79.0	2.7	--	--	--	--
Rent	1.2	--	--	--	--	75.7	1.6	--	--	--	--
Personnel 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	...	--	--	--	--

Symbols

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

Footnotes

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

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

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

Notes

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

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

How to use the tables

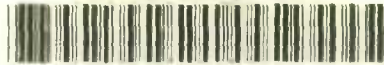
- (1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
- (2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- (3) Data pertaining to the selected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

Standard Industrial Classification Definition (SIC 1980):

SIC 4011 - Single Family Housing Contractors

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

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