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**NET INCOME OF FARM OPERATORS
FROM FARMING OPERATIONS
CANADA
1938 TO 1945**



OTTAWA
1946

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S U M M A R Y

In 1944 the Dominion Bureau of Statistics issued estimates of Net Farm Income, Canada, 1940 to 1943.^{1/} The present publication contains revisions of the 1940 to 1943 estimates and extends the series to cover the period 1938 to 1945. The title has been changed to Net Income of Farm Operators from Farming Operations, a title which describes the estimates more explicitly.

NET INCOME OF FARM OPERATORS FROM FARMING OPERATIONS

During the period 1938 to 1945 the net income of farm operators from farming operations increased remarkably. The net income for the last four of these eight years was more than double the income received during the first four years. The high point was reached in 1944 when farm operators received a net income of \$1,228 million as compared with \$387 million received in 1938. The increase is the result not only of substantially higher prices for farm products but also as the result of a greater volume of production together with lower relative increases in operating costs. The net income of farm operators from farming operations for 1945 was approximately \$223 million less than the net income for 1944. The decrease took place chiefly in the Prairie Provinces where smaller crops brought about substantial reductions in the cash income received from the sale of farm products.

Cash income from the sale of farm products in Canada rose consistently from \$664 million in 1938 to a peak of \$1,826 million in 1944 as the result of greatly expanded farm production and a steadily rising demand. In order to attribute the income to the year in which it was earned, the estimates take into account the values of any changes in inventory of livestock and grains from one year to the next. This results in the gross and net incomes of 1942, for example, showing up more favourably than the cash income indicates, since the heavy sales of the 1942 crop made during 1943 are credited back to the year 1942.

The value of income in kind consumed by persons on farms increased from \$185 million in 1938 to \$286 million in 1945. This increase, though due in large part to an increase in prices, is also due to increases in the consumption of home-grown produce notably meat, eggs, and milk.

^{1/} Quarterly Bulletin of Agricultural Statistics, April-June 1944.

As is to be expected with increased production, farm operating expenses and depreciation charges also increased during the period. Farm expenses, however, increased much less rapidly than gross income with the result that there were gains in the net income of relatively larger proportions. Operating expenses went up about 51 per cent between 1938 and 1945, and while gross income including supplementary payments increased by 98 per cent, net income rose nearly 160 per cent.

Substantial increases in total expenditures by farmers occurred particularly in the following: feed and seed, wages, fuel and oil, net farm rent and repair items. On the other hand a marked decrease in total interest payments occurred as the result of generally favourable economic conditions which enabled farmers to liquidate substantial amounts of their outstanding indebtedness.

The improvement in net income during the period 1938 to 1945 was general across Canada and was substantial in all provinces except Nova Scotia. The increases in the Prairie Provinces had largely occurred by 1942 as the result of particularly favourable crops that year. In 1943 yields in the Prairies were less favourable, but in 1944 with high production and increased prices the net income of farm operators in Manitoba and Saskatchewan reached record heights. All three Prairie Provinces returned to considerably lower income levels in 1945 when more nearly normal production was obtained. Income was maintained well above the level of the years prior to 1942, however, because of substantially higher average prices in 1945. Less spectacular but more consistently maintained income increases occurred in Prince Edward Island, Ontario and British Columbia. Farm operators in these provinces obtained their largest net incomes in 1945. In the case of Nova Scotia and New Brunswick farm operators arrived at their highest net incomes in 1943 while the high point for Quebec was 1944.

DEFINITIONS

The estimates attempt to determine the net income accruing to farm operators and their families from their own farming operations. They represent payments for the managerial services of the operator, the labour of himself and his family, together with interest on the capital invested in farm land, buildings, live-stock and equipment.

The first step in calculating the net income of farm operators from farming operations is the calculation of gross income. Gross income is derived by adding to cash income from the sale of farm products the following:

1. Income in kind including all produce which was grown on farms and consumed in the farm homes, together with an imputed value for house rent.
2. The value of positive or negative changes in inventory of grains and other farm products.

Operating expenses and depreciation charges are then deducted from gross farm income. When supplementary payments are added, the net income of farm operators from farming operations is obtained.

Net income of farm operators from farming operations does not represent the total net income accruing to persons on farms in that it does not include estimates of non-farm income received by farmers nor does it even include all income arising in agriculture in that estimates of net farm rent and interest payments on farm indebtedness, which may be received by persons on farms, are not included. As well it does not include the income of farm labourers who may be permanently domiciled on the farm, but it is as defined the net income to farm operators and their families from their own farming operations.

Total net income of farm operators is the amount which would be available to farm operators for living expenses, for the payment of income taxes, and for investment in the farm enterprise or in other investment outlets. To obtain their total net income, we would have to add to net income of farm operators from farming operations the amount farm operators receive under the following items:

1. Net rent of rented property (farm and non-farm)
2. Dividends and interest on investments
3. Net income from other activities such as fishing,
trapping, lumbering, road work or other outside labour.

The amounts received from these sources are not available for farm operators separately at the present time.

The estimates of cash income are based on reports of marketings and prices received by farmers for the principal farm products. They include the amounts paid on account of wheat participation certificates, the oats and barley equalization payments and those Dominion and Provincial government payments which farmers receive as subsidies to prices. Included in income in kind are the products consumed on the farms on which they were produced, valued at their alternative market price (prices received by farmers), plus an imputed value for house rent. In compiling farm operating expenditures, all subsidy payments were taken into account. Thus the estimates of expenditures include only the amounts which were actually paid by farmers. Supplementary payments comprise the amounts received by farm operators in the Prairie Provinces under The Prairie Farm Assistance Act, The Prairie Farm Income Act and The Wheat Acreage Reduction Act. The amounts paid under each program are included in the year in which they were earned.

NET INCOME OF FARM OPERATORS FROM FARMING OPERATIONS, BY PROVINCES, 1938 to 1945
(thousand dollars)

	1938	1939	1940	1941	1942	1943	1944	1945
Prince Edward Island	3,275	4,169	4,627	5,282	8,734	10,340	8,801	10,755
Nova Scotia	13,594	9,507	12,054	10,223	12,519	19,384	16,484	13,829
New Brunswick	7,337	8,631	11,259	13,141	20,471	26,888	25,518	24,089
Quebec	69,484	81,935	96,218	111,378	142,058	174,473	175,778	154,174
Ontario	136,998	134,779	142,230	184,749	274,188	251,655	287,467	307,232
Manitoba	34,549	37,095	44,548	58,307	107,073	114,970	115,263	86,310
Saskatchewan	26,032	117,866	109,210	103,889	301,572	209,638	359,204	219,931
Alberta	80,825	76,580	94,396	87,737	208,965	141,570	198,307	143,257
British Columbia	14,964	13,929	14,804	22,407	28,789	41,148	40,720	44,722
CANADA	387,058	484,491	529,346	597,113	1,104,369	990,066	1,227,542	1,004,299

CASH INCOME FROM THE SALE OF FARM PRODUCTS, BY PROVINCES, 1938 to 1945
(thousand dollars)

	1938	1939	1940	1941	1942	1943	1944	1945
Prince Edward Island	5,269	6,534	7,237	8,551	11,171	14,060	13,659	16,394
Nova Scotia	17,703	13,116	17,170	20,063	21,577	25,692	27,905	26,042
New Brunswick	10,837	12,117	15,523	19,448	25,178	31,373	33,320	35,094
Quebec	89,849	101,493	120,681	144,879	174,306	200,310	221,026	227,959
Ontario	219,021	217,925	233,415	286,487	355,976	385,946	404,089	449,277
Manitoba	65,062	64,751	64,978	81,648	103,422	146,112	176,693	153,401
Saskatchewan	93,409	158,062	150,854	161,955	195,825	327,634	543,760	414,845
Alberta	133,918	120,167	127,192	154,408	168,887	220,447	338,027	289,125
British Columbia	29,249	28,169	28,795	36,600	44,600	57,987	68,014	73,709
CANADA	664,317	722,334	765,845	914,039	1,100,942	1,409,561	1,826,493	1,685,846

INCOME IN KIND TO PERSONS ON FARMS (HOME GROWN PRODUCE) BY PROVINCES, 1938 TO 1945

(thousand dollars)

	1938	1939	1940	1941	1942	1943	1944	1945
Prince Edward Island	2,738	2,510	2,666	2,731	3,151	3,547	3,634	3,836
Nova Scotia	8,531	8,214	8,414	8,769	10,159	11,836	11,926	11,939
New Brunswick	8,425	8,075	8,406	8,812	10,170	11,452	11,383	12,008
Quebec	44,113	42,849	44,204	45,944	54,905	63,645	66,926	71,903
Ontario	57,848	57,185	57,408	62,235	68,991	77,408	79,758	81,812
Manitoba	12,356	11,743	12,840	13,664	16,358	17,840	18,829	19,598
Saskatchewan	24,839	24,032	26,678	27,494	33,173	38,018	42,490	43,211
Alberta	18,821	18,531	20,407	21,349	25,040	28,643	30,616	30,967
British Columbia	7,110	6,885	7,250	7,048	8,331	9,858	10,179	10,693
CANADA	184,781	180,024	188,273	198,046	230,278	262,247	275,741	285,967

FARM OPERATING EXPENSES AND DEPRECIATION CHARGES, BY PROVINCES, 1938 TO 1945

(thousand dollars)

	1938	1939	1940	1941	1942	1943	1944	1945
Prince Edward Island	4,822	4,755	5,200	5,966	5,987	7,891	8,662	9,132
Nova Scotia	12,855	13,046	13,561	17,571	19,441	19,792	23,405	23,460
New Brunswick	12,095	12,134	12,812	13,849	15,418	17,187	19,720	21,401
Quebec	66,086	67,332	71,336	80,839	91,390	104,709	124,052	129,328
Ontario	143,197	145,294	152,529	153,040	171,514	191,084	213,412	214,742
Manitoba	43,294	41,878	43,120	46,372	52,158	55,018	59,492	60,133
Saskatchewan	110,117	103,558	105,279	101,874	135,109	132,824	155,442	143,515
Alberta	84,251	78,163	85,081	84,921	100,845	100,221	111,196	109,987
British Columbia	21,214	21,497	22,116	21,552	24,914	28,200	38,307	38,894
CANADA	497,931	487,657	511,034	525,984	616,776	656,926	753,688	750,592

TABLE 1A: NET INCOME OF FARM OPERATORS FROM FARMING OPERATIONS, CANADA, 1938 TO 1945

(thousand dollars)

	1938	1939	1940	1941	1942	1943	1944	1945
1. Cash income from farm products	664,317	722,334	765,845	914,039	1,100,942	1,409,561	1,826,493	1,685,846
2. Income in kind	184,781	180,024	188,273	198,046	230,278	262,247	275,741	285,967
3. Value of changes in inventory	+35,891	+59,532	+79,539	-58,373	+368,208	-61,878	-126,175	-233,652
4. Gross income	884,989	961,890	1,033,657	1,053,712	1,699,428	1,609,930	1,976,059	1,738,161
5. Operating expenses and depreciation charges	497,931	487,657	511,034	525,984	616,776	656,926	753,688	750,592
6. NET INCOME excluding supplementary payments	387,058	474,233	522,623	527,728	1,082,652	953,004	1,222,371	987,569
7. Supplementary payments	-	10,258	6,723	69,385	21,717	37,062	5,171	16,730
8. NET INCOME of farm operators from farming operations	387,058	484,491	529,346	597,113	1,104,369	990,066	1,227,542	1,004,299

TABLE 1B: INCOME IN KIND TO PERSONS ON FARMS (HOME GROWN PRODUCE), CANADA

(thousand dollars)

	1938	1939	1940	1941	1942	1943	1944	1945
1. Milk	13,926	13,621	15,950	17,139	23,863	27,046	29,008	30,680
2. Dairy butter	16,783	13,329	14,707	18,055	18,644	14,486	14,818	15,091
3. Cheese	125	104	111	148	160	159	156	156
4. Eggs	12,255	12,437	15,470	16,489	20,741	25,616	27,648	29,994
5. Poultry meat	4,637	5,075	5,529	6,324	10,645	14,254	15,492	18,328
6. Beef, pork, mutton and lamb	20,711	18,012	17,937	19,308	25,368	28,498	30,985	32,071
7. Potatoes	6,517	9,186	9,712	8,465	12,401	15,738	13,591	16,873
8. Vegetables	14,666	14,226	15,025	17,363	20,573	25,183	27,035	27,344
9. Greenhouse products	636	615	646	768	916	1,143	1,214	1,196
10. Fruit	5,638	5,246	4,884	5,884	7,366	8,991	10,105	9,261
11. Honey	60	72	75	95	107	133	162	181
12. Maple products	1,257	1,104	1,338	1,138	2,181	1,859	2,953	1,462
13. Cereal products	2,130	1,978	1,593	892	637	643	249	239
14. Forest products	23,043	22,603	22,846	23,460	24,116	35,997	39,806	40,550
15. Wool	215	234	268	336	378	319	337	359
16. House rent	62,182	62,182	62,182	62,182	62,182	62,182	62,182	62,182
T O T A L	184,781	180,024	188,273	198,046	230,278	262,247	275,741	285,967

TABLE 1C: FARM OPERATING EXPENSES - CANADA
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Taxes on all farm land	56,217	56,616	59,141	61,141	62,114	64,974	68,006	68,248
2. Net farm rent	4,574	13,741	12,709	7,131	44,136	41,527	53,184	35,794
3. Wages to paid labour	84,416	87,058	93,385	96,908	95,483	100,078	118,922	122,801
4. Interest on mortgages, agreements of sale and unsecured debt on all farms	55,660	52,003	48,485	45,075	43,040	39,164	32,464	29,796
5. Feed and seed purchased through market channels	70,231	44,709	55,165	64,222	92,839	124,630	169,329	173,414
6. Tractor fuel, oil and grease	21,462	22,592	25,253	28,825	31,845	34,010	41,320	43,888
7. Truck expenses: (a) licences	1,181	1,266	1,258	1,365	1,468	1,533	1,597	1,732
(b) operating	9,457	10,224	11,029	12,498	12,895	13,769	14,309	14,832
8. Farm automobile expense	24,421	24,421	24,421	24,421	24,421	24,421	24,421	24,421
9. Blacksmith and machine shop charges	7,780	8,128	8,335	8,455	10,360	11,302	13,001	13,011
10. Binder twine	7,368	7,303	9,059	7,283	13,012	8,604	9,807	7,565
11. Fertilizer	11,189	11,141	12,574	12,348	16,305	17,728	18,815	21,622
12. Fruit and vegetable supplies (sprays, boxes, crates, sash)	7,763	7,892	8,035	8,152	8,492	8,521	9,729	9,390
13. Fencing	2,790	2,949	2,892	4,213	3,281	3,092	4,711	5,182
14. Repairs to buildings	12,355	13,807	13,081	14,535	17,442	18,896	21,803	24,710
15. Machinery repair parts	9,935	10,918	11,462	11,631	16,928	19,346	23,824	24,509
16. Water rent	1,373	1,381	1,388	1,389	1,407	1,405	1,437	1,430
17. Nursery stock	1,336	1,247	1,125	1,058	1,101	1,207	1,373	1,544
18. Miscellaneous including veterinary expenses, rope, salt and hardware etc.	15,038	15,919	17,104	17,833	22,043	24,068	28,919	28,808
19. TOTAL OPERATING	404,546	393,315	415,901	428,483	518,612	558,275	656,971	652,697
20. Depreciation of buildings	43,067	43,067	43,067	43,067	43,067	43,067	43,067	43,067
21. Depreciation of machinery	50,318	51,275	52,066	54,434	55,097	55,584	53,650	54,828
22. TOTAL DEPRECIATION	93,385	94,342	95,133	97,501	98,164	98,651	96,717	97,895
23. TOTAL OPERATING AND DEPRECIATION	497,931	487,657	511,034	525,984	616,776	656,926	753,688	750,592

TABLE 2A: NET INCOME OF FARM OPERATORS FROM FARMING OPERATIONS, PRINCE EDWARD ISLAND, 1938 TO 1945
(thousand dollars)

Items	1938	1939	1940	1941	1942	1943	1944	1945
1. Cash income from farm products	5,269	6,534	7,237	8,551	11,171	14,060	13,659	16,394
2. Income in kind	2,738	2,510	2,666	2,731	3,151	3,547	3,634	3,836
3. Value of changes in inventory	+ 90	- 120	- 76	- 34	+ 399	+ 624	+ 170	- 343
4. Gross income	8,097	8,924	9,827	11,248	14,721	18,231	17,463	19,887
5. Operating expenses and depreciation charges	4,822	4,755	5,200	5,966	5,987	7,891	8,662	9,132
6. NET INCOME of farm operators from farming operations	3,275	4,169	4,627	5,282	8,734	10,340	8,801	10,755

TABLE 2B: INCOME IN KIND TO PERSONS ON FARMS (HOME GROWN PRODUCE), PRINCE EDWARD ISLAND
(thousand dollars)

	1938	1939	1940	1941	1942	1943	1944	1945
1. Milk	237	177	236	245	375	418	442	510
2. Dairy butter	334	194	225	253	218	135	124	146
3. Cheese	-	-	-	-	-	-	-	-
4. Eggs	152	126	209	199	301	349	382	423
5. Poultry	60	57	62	75	129	181	203	215
6. Beef, pork, mutton and lamb	277	265	247	245	286	308	286	296
7. Potatoes	79	122	109	85	164	217	178	227
8. Vegetables	170	165	175	204	243	303	323	323
9. Greenhouse products	-	-	-	-	-	-	-	-
10. Fruit	73	71	67	73	83	99	109	110
11. Honey	...	...	...	1	...	...	1	...
12. Maple products	-	-	-	-	-	-	-	-
13. Cereal products	18	15	13	20	16	7	2	2
14. Forest products	470	450	454	460	466	661	715	720
15. Wool	7	7	8	10	9	8	8	3
16. House rent	861	861	861	861	861	861	861	861
TOTAL	2,738	2,510	2,666	2,731	3,151	3,547	3,634	3,836

... Less than one thousand.

TABLE 20: FARM OPERATING EXPENSES - PRINCE EDWARD ISLAND
(thousand dollars)

	1938	1939	1940	1941	1942	1943	1944	1945
1. Taxes on all farm land	110	101	100	109	130	176	181	185
2. Net farm rent	-	-	-	-	1	2	9	11
3. Wages to paid labour	903	866	903	1,488	1,038	1,628	1,625	1,789
4. Interest on mortgages, agreements of sale and unsecured debt on all farms	415	422	423	424	424	424	403	383
5. Feed and seed purchased through market channels	522	529	711	844	1,145	1,705	2,100	2,089
6. Tractor fuel, oil and grease	56	56	64	68	66	95	99	106
7. Truck expenses: (a) licences	14	15	15	15	14	14	17	20
(b) operating	60	64	65	65	64	64	79	90
8. Farm automobile expense	214	214	214	214	214	214	214	214
9. Blacksmithing and machine shop charges	85	86	88	98	108	114	134	125
10. Binder twine	93	83	113	85	93	122	119	118
11. Fertilizer	678	635	814	784	862	1,384	1,591	1,849
12. Fruit and vegetable supplies (sprays, boxes, crates, sash)	132	134	139	139	144	145	165	160
13. Fencing	33	35	35	51	39	37	56	62
14. Repairs to buildings	191	213	202	224	269	292	337	381
15. Machinery repair parts	48	50	53	66	80	88	115	102
16. Water rent	-	-	-	-	-	-	-	-
17. Nursery stock	11	12	10	8	9	10	11	12
18. Miscellaneous including veterinary expenses, rope, salt and hardware etc.	158	155	176	213	214	304	343	366
19. TOTAL OPERATING	3,723	3,670	4,125	4,895	4,914	6,818	7,598	8,062
20. Depreciation of buildings	665	665	665	665	665	665	665	665
21. Depreciation of machinery	434	420	410	406	408	408	399	405
22. TOTAL DEPRECIATION	1,099	1,085	1,075	1,071	1,073	1,073	1,064	1,070
23. TOTAL OPERATING AND DEPRECIATION	4,822	4,755	5,200	5,966	5,987	7,891	8,662	9,132

TABLE 3A: NET INCOME OF FARM OPERATORS FROM FARMING OPERATIONS, NOVA SCOTIA, 1938 TO 1945
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Cash income from farm products	17,703	13,116	17,170	20,063	21,577	25,692	27,905	26,042
2. Income in kind	8,531	8,214	8,414	8,769	10,159	11,836	11,926	11,939
3. Value of changes in inventory	+ 215	+1,223	+ 31	-1,038	+ 224	+1,648	+ 58	- 692
4. Gross income	26,449	22,553	25,615	27,794	31,960	39,176	39,889	37,289
5. Operating expenses and depreciation charges	12,855	13,046	13,561	17,571	19,441	19,792	23,405	23,460
6. NET INCOME of farm operators from farming operations	13,594	9,507	12,054	10,223	12,519	19,384	16,484	13,829

TABLE 3B: INCOME IN KIND TO PERSONS ON FARMS (HOME GROWN PRODUCE), NOVA SCOTIA

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Milk	623	550	665	491	719	847	898	918
2. Dairy butter	937	759	820	987	1,081	785	500	542
3. Cheese	4	4	4	5	7	7	6	6
4. Eggs	342	359	499	572	1,052	1,334	1,468	1,602
5. Poultry meat	48	52	58	75	156	255	248	264
6. Beef, pork, mutton and lamb	660	662	615	648	799	925	933	788
7. Potatoes	400	487	437	443	599	802	699	837
8. Vegetables	643	627	663	772	922	1,148	1,223	1,223
9. Greenhouse products	13	12	13	15	15	23	24	24
10. Fruit	600	424	331	432	528	647	680	448
11. Honey	1	2	1	1	1	1	2	2
12. Maple products	3	2	3	3	5	4	7	3
13. Cereal products	35	23	47	57	5	2	1	1
14. Forest products	1,450	1,480	1,482	1,490	1,492	2,277	2,459	2,500
15. Wool	13	12	17	19	19	20	19	22
16. House rent	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759
T O T A L	8,531	8,214	8,414	8,769	10,159	11,836	11,926	11,939

TABLE 3C: FARM OPERATING EXPENSES - NOVA SCOTIA
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Taxes on all farm land	2,079	2,144	2,128	2,460	2,527	2,657	2,689	2,780
2. Net farm rent	-	-	-	-	-	-	-	-
3. Wages to paid labour	2,763	2,749	2,807	5,494	5,626	4,690	5,828	6,047
4. Interest on mortgages, agreements of sale and unsecured debt on all farms	457	445	455	422	412	385	366	330
5. Feed and seed purchased through market channels	1,155	1,165	1,626	2,155	3,298	4,277	6,073	5,751
6. Tractor fuel, oil and grease	139	139	146	167	181	181	209	215
7. Truck expenses: (a) licenses	41	42	51	59	60	64	64	66
(b) operating	247	256	303	356	360	360	386	396
8. Farm automobile expense	827	827	827	827	827	827	827	827
9. Blacksmithing and machine shop charges	249	249	257	281	312	328	385	357
10. Binder twine	34	36	44	37	40	30	39	28
11. Fertilizer	1,026	1,073	994	1,031	1,298	1,411	1,502	1,540
12. Fruit and vegetable supplies (sprays, boxes, crates, sash)	520	529	536	546	569	571	652	629
13. Fencing	95	100	98	143	111	105	160	176
14. Repairs to buildings	417	466	442	491	589	638	736	834
15. Machinery repair parts	110	110	119	143	175	190	249	220
16. Water rent	-	-	-	-	-	-	-	-
17. Nursery stock	37	40	34	27	30	33	37	44
18. Miscellaneous including veterinary expenses, rope, salt and hardware etc.	487	496	521	711	800	818	992	996
19. TOTAL OPERATING	10,683	10,866	11,366	15,350	17,215	17,565	21,194	21,236
20. Depreciation of buildings	1,454	1,454	1,454	1,454	1,454	1,454	1,454	1,454
21. Depreciation of machinery	718	726	741	767	772	773	757	770
22. TOTAL DEPRECIATION	2,172	2,180	2,195	2,221	2,226	2,227	2,211	2,224
23. TOTAL OPERATING AND DEPRECIATION	12,855	13,046	13,561	17,571	19,441	19,792	23,405	23,460

TABLE 4A: NET INCOME OF FARM OPERATORS FROM FARMING OPERATIONS, NEW BRUNSWICK
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Cash income from farm products	10,837	12,117	15,523	19,448	25,178	31,373	33,320	35,094
2. Income in kind	8,425	8,075	8,406	8,812	10,170	11,452	11,383	12,008
3. Value of changes in inventory	170	+ 573	- 142	- 1,270	+ 541	+ 1,250	+ 535	-1,612
4. Gross income	19,432	20,765	24,071	26,990	35,889	44,075	45,238	45,490
5. Operating expenses and depreciation charges	12,095	12,134	12,812	13,849	15,418	17,187	19,720	21,401
6. NET INCOME of farm operators from farming operations	7,337	8,631	11,259	13,141	20,471	26,888	25,518	24,089

TABLE 4B: INCOME IN KIND TO PERSONS ON FARMS (HOME GROWN PRODUCE), NEW BRUNSWICK
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Milk	698	514	624	590	872	1,024	1,167	1,231
2. Dairy butter	1,655	1,370	1,585	1,814	2,009	1,405	832	991
3. Cheese	-	-	1	1	1	1	1	1
4. Eggs	350	327	459	417	551	749	853	968
5. Poultry meat	73	80	79	89	170	254	271	356
6. Beef, pork, mutton and lamb	782	711	704	754	917	1,090	1,069	1,059
7. Potatoes	335	566	442	393	666	762	715	859
8. Vegetables	658	641	678	790	943	1,174	1,250	1,250
9. Greenhouse products	7	7	7	8	10	12	13	13
10. Fruit	278	297	266	338	370	562	470	490
11. Honey	1	2	1	3	3	3	2	2
12. Maple products	15	8	13	10	16	15	20	17
13. Cereal products	43	23	21	20	17	19	12	10
14. Forest products	1,528	1,528	1,528	1,580	1,623	2,372	2,699	2,750
15. Wool	16	15	12	19	16	24	23	25
16. House rent	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986
T O T A L	8,425	8,075	8,406	8,812	10,170	11,452	11,383	12,008

TABLE 4C: FARM OPERATING EXPENSES - NEW BRUNSWICK
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Taxes on all farm land	1,760	1,900	1,786	2,266	2,041	1,951	2,060	2,507
2. Net farm rent	-	-	-	-	-	-	4	-
3. Wages to paid labour	2,428	2,372	2,511	2,531	2,503	2,981	3,494	3,763
4. Interest on mortgages, agreements of sale and unsecured debt on all farms	427	412	391	369	341	319	303	273
5. Feed and seed purchased through market channels	1,161	1,165	1,627	2,044	3,092	3,844	5,102	5,678
6. Tractor fuel, oil and grease	118	118	125	142	154	154	178	180
7. Truck expenses: (a) licences	39	44	46	51	53	53	58	60
(b) operating	189	210	223	247	256	258	278	288
8. Farm automobile expense	954	954	954	954	954	954	954	954
9. Blacksmithing and machine shop charges	237	245	245	272	305	317	373	345
10. Binder twine	62	57	71	71	82	85	80	75
11. Fertilizer	1,333	1,214	1,385	1,266	1,806	2,298	2,481	2,786
12. Fruit and vegetable supplies (sprays, boxes, crates, sash)	334	339	343	351	365	366	418	404
13. Fencing	95	100	98	143	112	105	160	176
14. Repairs to buildings	347	387	367	408	489	530	612	693
15. Machinery repair parts	152	165	164	205	254	273	357	316
16. Water rent	-	-	-	-	-	-	-	-
17. Nursery stocks	21	23	19	15	17	19	21	23
18. Miscellaneous including veterinary expenses, rope, salt and hardware etc.	462	465	498	548	624	709	832	912
19. TOTAL OPERATING	10,119	10,170	10,853	11,883	13,448	15,216	17,765	19,435
20. Depreciation of buildings	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208
21. Depreciation of machinery	768	756	751	758	762	763	747	760
22. TOTAL DEPRECIATION	1,976	1,964	1,959	1,966	1,970	1,971	1,955	1,968
23. TOTAL OPERATING AND DEPRECIATION	12,095	12,134	12,812	13,849	15,418	17,187	19,720	21,401

TABLE 5A: NET INCOME OF FARM OPERATORS FROM FARMING OPERATIONS, QUEBEC, 1938 TO 1945
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Cash income from farm products	89,849	101,493	120,681	144,879	174,306	200,310	221,026	227,959
2. Income in kind	44,113	42,849	44,204	45,944	54,905	63,645	66,926	71,903
3. Value of changes in inventory	+1,608	+4,925	+2,669	+1,394	+4,237	+15,227	+11,878	-16,360
4. Gross income	135,570	149,267	167,554	192,217	233,448	279,182	299,830	283,502
5. Operating expenses and depreciation charges	66,086	67,332	71,336	80,839	91,390	104,709	124,052	129,328
6. Net income of farm operators from farming operations	69,484	81,935	96,218	111,378	142,058	174,473	175,778	154,174

TABLE 5B: INCOME IN KIND TO PERSONS ON FARMS (HOME GROWN PRODUCE), QUEBEC
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Milk	5,233	3,083	3,524	3,876	5,116	5,557	5,950	6,864
2. Dairy butter	2,668	2,177	2,556	3,029	3,044	2,094	2,105	2,256
3. Cheese	8	5	5	6	7	8	8	6
4. Eggs	2,725	2,993	3,478	3,750	4,876	5,549	6,493	7,105
5. Poultry meat	725	768	864	920	1,447	1,874	2,188	2,386
6. Beef, pork, mutton and lamb	6,191	5,152	4,737	5,174	7,531	9,771	9,915	12,277
7. Potatoes	1,815	2,832	2,602	2,120	3,772	4,864	3,437	4,766
8. Vegetables	3,351	3,224	3,423	3,707	4,207	4,830	5,401	5,881
9. Greenhouse products	40	39	41	44	50	58	65	70
10. Fruit	1,241	1,171	1,054	1,163	1,515	1,788	1,823	1,584
11. Honey	17	19	18	26	23	21	28	28
12. Maple products	941	833	1,030	883	1,631	1,331	2,367	1,306
13. Cereal products	86	60	71	77	51	128	92	90
14. Forest products	8,400	7,800	7,986	8,400	8,824	13,022	14,281	14,500
15. Wool	156	177	199	253	295	234	257	268
16. House rent	12,516	12,516	12,516	12,516	12,516	12,516	12,516	12,516
T O T A L	44,113	42,849	44,204	45,944	54,905	63,645	66,926	71,903

TABLE 5C: FARM OPERATING EXPENSES - QUEBEC
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Taxes on all farm land	5,670	5,886	5,991	6,014	6,269	7,280	8,045	8,200
2. Net farm rent	-	69	80	342	453	455	466	375
3. Wages to paid labour	11,155	11,331	10,882	15,006	12,678	13,959	13,717	16,664
4. Interest on mortgages, agreements of sale and unsecured debt on all farms	5,437	5,493	5,550	5,606	5,606	5,606	5,464	5,346
5. Feed and seed purchased through market channels	12,996	13,178	16,706	19,710	29,888	38,560	54,413	56,141
6. Tractor fuel, oil and grease	479	461	568	806	860	943	1,180	1,115
7. Truck expenses: (a) licences	146	154	175	192	167	181	194	209
(b) operating	810	841	957	1,046	909	900	1,056	1,136
8. Farm automobile expense	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970
9. Blacksmithing and machine shop charges	1,224	1,265	1,293	1,368	1,669	1,888	2,244	2,093
10. Binder twine	602	602	731	844	945	721	820	712
11. Fertilizer	2,293	2,328	2,670	3,051	3,659	4,802	4,774	4,899
12. Fruit and vegetable supplies (sprays, boxes, crates, sash)	1,359	1,381	1,407	1,427	1,486	1,491	1,703	1,643
13. Fencing	446	472	463	674	525	495	754	829
14. Repairs to buildings	2,587	2,891	2,739	3,043	3,652	3,956	4,565	5,173
15. Machinery repair parts	575	625	648	732	1,057	1,288	1,672	1,506
16. Water rent	-	-	-	-	-	-	-	-
17. Nursery stock	158	190	158	158	174	190	206	221
18. Miscellaneous including veterinary expenses, rope, salt and hardware etc.	2,174	2,232	2,422	2,869	3,368	4,004	4,939	5,194
19. TOTAL OPERATING	51,081	52,369	56,410	65,858	76,335	89,689	109,182	114,426
20. Depreciation of buildings	9,017	9,017	9,017	9,017	9,017	9,017	9,017	9,017
21. Depreciation of machinery	5,988	5,946	5,909	5,964	6,038	6,003	5,853	5,885
22. TOTAL DEPRECIATION	15,005	14,963	14,926	14,981	15,055	15,020	14,870	14,902
23. TOTAL OPERATING AND DEPRECIATION	66,086	67,332	71,336	80,839	91,390	104,709	124,052	129,328

TABLE 6A: NET INCOME OF FARM OPERATORS FROM FARMING OPERATIONS, ONTARIO, 1938 TO 1945

(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Cash income from farm products	219,021	217,925	233,415	286,487	355,976	385,946	404,089	449,277
2. Income in kind	57,848	57,185	57,408	62,235	68,991	77,408	79,758	81,812
3. Value of changes in inventory	+ 3,326	+ 4,963	+ 3,936	-10,933	+ 20,735	- 20,615	+17,032	- 9,115
4. Gross income	280,195	280,073	294,759	337,789	445,702	442,739	500,879	521,974
5. Operating expenses and depreciation charges	143,197	145,294	152,529	153,040	171,514	191,084	213,412	214,742
6. NET INCOME of farm operators from farming operations	136,998	134,779	142,230	184,749	274,188	251,655	287,467	307,232

TABLE 6B: INCOME IN KIND TO PERSONS ON FARMS (HOME GROWN PRODUCE), ONTARIO

(thousand dollars)

	1938	1939	1940	1941	1942	1943	1944	1945
1. Milk	4,148	4,183	4,796	5,185	7,229	7,718	8,230	9,033
2. Dairy butter	3,225	2,637	2,650	3,426	3,361	2,180	2,033	2,110
3. Cheese	20	18	21	30	33	33	32	33
4. Eggs	4,104	4,218	4,236	6,392	5,047	6,347	6,195	7,414
5. Poultry meat	2,166	2,224	2,378	2,704	3,987	5,416	5,210	6,727
6. Beef, pork, mutton and lamb	4,530	3,933	3,888	4,062	5,602	6,032	6,492	5,397
7. Potatoes	1,458	2,296	2,246	2,306	3,634	4,253	3,779	4,190
8. Vegetables	3,010	2,874	2,960	3,670	4,446	5,381	5,704	5,476
9. Greenhouse products	410	391	403	500	605	733	777	746
10. Fruit	2,461	2,309	2,244	2,869	3,570	4,320	5,056	4,698
11. Honey	14	16	20	18	22	24	22	24
12. Maple products	298	261	292	242	529	509	559	136
13. Cereal products	1,316	1,057	498	10	5	4	5	5
14. Forest products	6,420	6,550	6,556	6,600	6,701	10,234	11,442	11,600
15. Wool	2	2	4	5	4	8	6	7
16. House rent	24,216	24,216	24,216	24,216	24,216	24,216	24,216	24,216
T O T A L	57,848	57,185	57,408	62,235	68,991	77,408	79,758	81,812

TABLE 6C: FARM OPERATING EXPENSES - ONTARIO
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Taxes on all farm land	19,875	20,134	20,425	20,561	20,634	21,221	21,252	19,561
2. Net farm rent	-	-	-	369	1,312	1,446	2,321	2,637
3. Wages to paid labour	29,594	30,168	31,914	26,382	28,966	29,977	29,381	28,703
4. Interest on mortgages, agreements of sale and unsecured debt on all farms	12,919	12,424	11,831	11,160	10,412	9,456	8,412	7,312
5. Feed and seed purchased through market channels	17,768	18,083	22,177	25,567	36,017	53,459	70,004	71,713
6. Tractor fuel, oil and grease	2,448	3,110	3,670	5,013	4,868	5,124	7,330	7,483
7. Truck expenses: (a) licences	201	202	211	232	233	237	226	228
(b) operating	2,005	2,016	2,092	2,874	2,310	2,887	2,408	2,460
8. Farm automobile expense	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590
9. Blacksmithing and machine shop charges	1,457	1,480	1,503	1,558	1,745	1,916	2,111	2,150
10. Binder twine	1,520	1,389	1,710	1,493	1,967	867	1,607	1,359
11. Fertilizer	4,677	4,813	5,344	4,831	7,125	6,153	6,569	7,669
12. Fruit and vegetable supplies (sprays, boxes, crates, sash)	2,810	2,857	2,909	2,950	3,074	3,085	3,522	3,399
13. Fencing	516	546	535	779	607	572	871	959
14. Repairs to buildings	4,446	4,969	4,707	5,230	6,277	6,800	7,846	8,892
15. Machinery repair parts	2,060	2,150	2,206	2,378	2,957	3,462	4,075	4,195
16. Water rent	-	-	-	-	-	-	-	-
17. Nursery stock	842	674	561	533	505	561	674	786
18. Miscellaneous including veterinary expenses, rope, salt and hardware etc.	4,990	5,109	5,478	5,517	6,409	7,368	8,489	8,589
19. TOTAL OPERATING	117,718	119,714	126,863	127,017	145,008	164,181	186,688	187,685
20. Depreciation of buildings	15,498	15,498	15,498	15,498	15,498	15,498	15,498	15,498
21. Depreciation of machinery	9,981	10,082	10,168	10,525	11,008	11,405	11,226	11,559
22. TOTAL DEPRECIATION	25,479	25,580	25,666	26,023	26,506	26,903	26,724	27,057
23. TOTAL OPERATING AND DEPRECIATION	143,197	145,294	152,529	153,040	171,514	191,084	213,412	214,742

TABLE 7A: NET INCOME OF FARM OPERATORS FROM FARMING OPERATIONS, MANITOBA, 1938 TO 1945

(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Cash income from farm products	65,062	64,751	64,978	81,648	103,422	146,112	176,693	153,401
2. Income in kind	12,356	11,743	12,840	13,664	16,358	17,840	18,829	19,598
3. Value of changes in inventory	+ 425	+1,603	+9,235	+1,902	+35,654	+1,778	-20,930	-26,586
4. Gross income	77,843	78,097	87,053	97,214	155,434	165,730	174,592	146,413
5. Operating expenses and depreciation charges	43,294	41,878	43,120	46,372	52,158	55,018	59,492	60,133
6. NET INCOME excluding supplementary payments	34,549	36,219	43,933	50,842	103,276	110,712	115,100	86,280
7. Supplementary payments	-	876	615	7,465	3,797	4,258	163	30
8. NET INCOME of farm operators from farming operations	34,549	37,095	44,548	58,307	107,073	114,970	115,263	86,310

TABLE 7B: INCOME IN KIND TO PERSONS ON FARMS (HOME GROWN PRODUCE), MANITOBA

(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Milk	973	949	1,064	1,816	1,850	2,240	2,385	2,384
2. Dairy butter	1,542	1,221	1,392	1,777	1,846	1,510	1,597	1,661
3. Cheese	19	14	15	21	23	24	24	24
4. Eggs	775	706	1,150	630	1,495	1,960	2,024	2,288
5. Poultry meat	388	471	505	609	1,144	1,197	1,200	1,511
6. Beef, pork, mutton and lamb	2,010	1,566	1,594	1,669	2,557	2,228	2,627	2,454
7. Potatoes	358	544	685	536	552	824	837	1,022
8. Vegetables	1,416	1,380	1,460	1,701	2,031	2,527	2,692	2,692
9. Greenhouse products	11	10	11	13	15	19	20	20
10. Fruit	82	79	75	81	93	111	122	123
11. Honey	5	6	6	6	7	11	13	17
12. Maple products	-	-	-	-	-	-	-	-
13. Cereal products	181	201	256	175	97	50	11	10
14. Forest products	990	990	1,016	1,020	1,032	1,530	1,667	1,780
15. Wool	9	9	14	13	19	12	13	16
16. House rent	3,597	3,597	3,597	3,597	3,597	3,597	3,597	3,597
T O T A L	12,356	11,743	12,840	13,664	16,358	17,840	18,829	19,598

TABLE 7C: FARM OPERATING EXPENSES - MANITOBA
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Taxes on all farm land	4,941	5,021	5,120	5,526	5,735	6,190	6,796	7,212
2. Net farm rent	652	1,119	1,186	2,067	5,091	6,786	6,983	6,090
3. Wages to paid labour	7,326	7,260	7,775	8,012	7,529	7,889	10,034	9,641
4. Interest on mortgages, agreements of sale and unsecured debt on all farms	5,002	4,648	4,314	3,997	3,747	3,235	2,473	2,249
5. Feed and seed purchased through market channels	3,782	1,727	2,019	2,344	3,197	3,682	4,231	4,215
6. Tractor fuel, oil and grease	3,500	3,500	3,568	4,186	4,306	4,306	5,070	5,850
7. Truck expenses: (a) licences	84	90	90	102	140	148	144	161
(b) operating	1,050	1,125	1,125	1,281	1,458	1,500	1,460	1,669
8. Farm automobile expense	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164
9. Blacksmithing and machine shop charges	712	716	728	791	969	1,025	1,159	1,207
0. Binder twine	1,247	1,044	1,298	1,423	2,042	1,739	1,669	1,476
1. Fertilizer	130	112	226	166	253	222	237	460
2. Fruit and vegetable supplies (sprays, boxes, crates, sash)	419	426	436	440	459	460	525	507
3. Fencing	246	260	255	371	289	272	415	456
4. Repairs to buildings	825	922	873	970	1,165	1,262	1,456	1,650
5. Machinery repair parts	1,343	1,354	1,409	1,674	2,424	2,656	3,225	3,433
6. Water rent	-	-	-	-	-	-	-	-
7. Nursery stock	39	44	49	44	53	58	63	68
8. Miscellaneous including veterinary expenses, rope, salt and hardware etc.	1,234	1,258	1,315	1,461	1,704	1,834	2,070	2,102
9. TOTAL OPERATING	34,696	32,790	33,950	37,019	42,725	45,428	50,174	50,610
0. Depreciation of buildings	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875
1. Depreciation of machinery	5,723	6,213	6,295	6,478	6,558	6,715	6,443	6,648
2. TOTAL DEPRECIATION	8,598	9,088	9,170	9,353	9,433	9,590	9,318	9,523
3. TOTAL OPERATING AND DEPRECIATION	43,294	41,878	43,120	46,372	52,158	55,018	59,492	60,133

TABLE 8A: NET INCOME OF FARM OPERATORS FROM FARMING OPERATIONS, SASKATCHEWAN, 1938 TO 1945
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Cash income from farm products	93,409	158,062	150,854	161,955	195,825	327,634	543,760	414,845
2. Income in kind	24,839	24,032	26,678	27,494	33,173	38,018	42,490	43,211
3. Value of changes in inventory	+17,901	+31,552	+31,353	-25,988	+196,066	-44,284	-73,783	-107,010
4. Gross income	136,149	213,646	208,885	163,461	425,064	321,368	512,467	351,046
5. Operating expenses and depreciation charges	110,117	103,558	105,279	101,874	135,109	132,824	155,442	143,515
6. NET INCOME excluding supplementary payments	26,032	110,088	103,606	61,587	289,955	188,544	357,025	207,531
7. Supplementary payments	-	7,778	5,604	42,302	11,617	21,094	2,179	12,400
8. NET INCOME of farm operators from farming operations	26,032	117,866	109,210	103,889	301,572	209,638	359,204	219,931

TABLE 8B: INCOME IN KIND TO PERSONS ON FARMS (HOME GROWN PRODUCE), SASKATCHEWAN
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Milk	2,083	2,253	2,668	2,618	4,396	5,309	5,763	5,493
2. Dairy butter	3,522	2,782	3,021	3,766	3,981	3,608	4,431	4,241
3. Cheese	24	18	19	27	30	30	29	30
4. Eggs	1,853	1,725	2,688	2,104	3,684	4,700	5,438	5,196
5. Poultry meat	465	655	727	897	1,986	2,762	3,579	3,900
6. Beef, pork, mutton and lamb	3,769	3,363	3,746	4,117	4,543	5,028	6,269	6,717
7. Potatoes	1,073	1,104	1,503	1,270	1,264	1,739	1,814	2,345
8. Vegetables	2,373	2,311	2,446	2,850	3,402	4,234	4,510	4,510
9. Greenhouse products	13	12	13	15	15	23	24	24
10. Fruit	154	150	141	154	175	208	229	231
11. Honey	8	10	10	15	20	27	40	49
12. Maple products	-	-	-	-	-	-	-	-
13. Cereal products	207	334	372	309	306	312	79	75
14. Forest products	1,600	1,620	1,628	1,650	1,672	2,341	2,589	2,700
15. Wool	5	5	6	12	9	7	6	10
16. House rent	7,690	7,690	7,690	7,690	7,690	7,690	7,690	7,690
T O T A L	24,839	24,032	26,678	27,494	33,173	38,018	42,490	43,211

TABLE 8C: FARM OPERATING EXPENSES - SASKATCHEWAN

(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Taxes on all farm land	10,667	10,667	11,945	12,143	12,432	12,799	13,206	13,500
2. Net farm rent	-	7,971	6,384	1,892	25,097	22,044	31,664	18,977
3. Wages to paid labour	10,877	13,348	14,780	15,376	14,255	14,983	21,058	20,911
4. Interest on mortgages, agreements of sale and unsecured debt on all farms	19,769	17,871	16,098	14,443	13,841	12,323	9,183	8,458
5. Feed and seed purchased through market channels	21,789	2,847	3,225	3,296	4,871	5,297	7,360	7,394
6. Tractor fuel, oil and grease	7,260	8,006	9,094	10,667	12,750	13,864	16,750	17,652
7. Truck expenses: (a) licences	254	293	222	232	272	284	307	340
(b) operating	2,541	2,931	3,328	3,485	4,084	4,218	4,604	4,639
8. Farm automobile expense	3,424	3,424	3,424	3,424	3,424	3,424	3,424	3,424
9. Blacksmithing and machine shop charges	2,126	2,392	2,415	2,311	2,947	3,201	3,756	3,929
10. Binder twine	1,673	2,326	2,628	1,766	4,544	2,931	3,436	2,301
11. Fertilizer	168	139	197	198	180	156	218	604
12. Fruit and vegetable supplies (sprays, boxes, crates, sash)	885	900	919	929	968	971	1,109	1,070
13. Fencing	745	787	772	1,125	876	825	1,258	1,384
14. Repairs to buildings	1,747	1,953	1,850	2,056	2,467	2,672	3,083	3,495
15. Machinery repair parts	3,090	3,934	3,984	3,666	5,672	6,500	8,236	8,789
16. Water rent	-	-	-	-	-	-	-	-
17. Nursery stock	69	90	113	102	124	130	136	147
18. Miscellaneous including veterinary expenses, rope, salt and hardware etc.	2,276	2,958	3,103	2,969	4,505	4,450	5,612	5,058
19. TOTAL OPERATING	89,360	82,837	84,481	80,080	113,309	111,072	134,400	122,072
20. Depreciation of buildings	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091
21. Depreciation of machinery	14,666	14,630	14,707	15,703	15,709	15,661	14,951	15,352
22. TOTAL DEPRECIATION	20,757	20,721	20,798	21,794	21,800	21,752	21,042	21,443
23. TOTAL OPERATING AND DEPRECIATION	110,117	103,558	105,279	101,874	135,109	132,824	155,442	143,515

TABLE 8A: NET INCOME OF FARM OPERATORS FROM FARMING OPERATIONS, ALBERTA, 1938 TO 1945
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Cash income from farm products	133,918	120,167	127,192	154,408	168,887	220,447	338,027	289,125
2. Income in kind	18,821	18,531	20,407	21,349	25,040	28,643	30,616	30,967
3. Value of changes in inventory	+ 12,337	+14,441	+31,374	-22,717	+109,580	-19,009	-61,969	-71,148
4. Gross income	165,076	153,139	178,973	153,040	303,507	230,081	306,674	248,944
5. Operating expenses and depreciation charges	84,251	78,163	85,081	84,921	100,845	100,221	111,196	109,987
6. NET INCOME excluding supplementary payments	80,825	74,976	93,892	68,119	202,662	129,860	195,478	138,957
7. Supplementary payments	-	1,604	504	19,618	6,303	11,710	2,829	4,300
8. NET INCOME of farm operators from farming operations	80,825	76,580	94,396	87,737	208,965	141,570	198,307	143,257

TABLE 8B: INCOME IN KIND TO PERSONS ON FARMS (HOME GROWN PRODUCE), ALBERTA
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Milk	1,591	1,543	1,886	1,939	2,765	3,360	3,540	3,584
2. Dairy butter	2,233	1,816	2,053	2,563	2,644	2,321	2,910	2,846
3. Cheese	34	29	30	42	45	46	46	46
4. Eggs	1,323	1,388	1,957	1,886	2,896	3,577	3,813	3,909
5. Poultry meat	453	499	576	755	1,266	1,763	1,983	2,154
6. Beef, pork, mutton and lamb	2,109	2,052	2,096	2,296	2,781	2,713	3,017	2,744
7. Potatoes	682	851	1,275	937	1,149	1,627	1,553	1,921
8. Vegetables	2,407	2,345	2,481	2,890	3,451	4,295	4,575	4,575
9. Greenhouse products	52	51	54	63	75	93	100	100
10. Fruit	183	178	168	183	208	248	273	276
11. Honey	2	5	6	7	13	27	35	38
12. Maple products	-	-	-	-	-	-	-	-
13. Cereal products	240	262	313	223	139	120	46	45
14. Forest products	1,585	1,585	1,585	1,640	1,681	2,526	2,799	2,800
15. Wool	6	6	6	4	6	6	5	8
16. House rent	5,921	5,921	5,921	5,921	5,921	5,921	5,921	5,921
T O T A L	18,821	18,531	20,407	21,349	25,040	28,643	30,616	30,967

TABLE 9C: FARM OPERATING EXPENSES - ALBERTA

(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Taxes on all farm land	8,214	7,697	8,453	8,916	9,072	9,339	9,827	10,135
2. Net farm rent	3,922	4,582	5,059	2,461	12,182	10,794	11,737	7,704
3. Wages to paid labour	13,058	12,713	15,685	18,299	17,804	18,735	25,378	26,326
4. Interest on mortgages, agreements of sale and unsecured debt on all farms	10,248	9,344	8,501	7,710	7,313	6,472	5,006	4,639
5. Feed and seed purchased through market channels	7,545	2,449	3,003	3,273	4,595	4,687	5,616	6,315
6. Tractor fuel, oil and grease	7,143	6,888	7,727	7,434	8,229	8,890	10,103	10,853
7. Truck expenses: (a) licences	277	304	320	340	380	400	425	481
(b) operating	2,079	2,277	2,397	2,549	2,829	2,952	3,189	3,279
8. Farm automobile expense	3,498	3,498	3,498	3,498	3,498	3,498	3,498	3,498
9. Blacksmithing and machine shop charges	1,495	1,487	1,580	1,549	1,968	2,115	2,386	2,432
10. Binder twine	2,071	1,697	2,377	1,493	3,219	2,038	1,960	1,423
11. Fertilizer	300	226	325	249	316	251	340	597
12. Fruit and vegetable supplies (sprays, boxes, crates, sash)	753	766	779	791	824	827	944	911
13. Fencing	533	563	552	805	627	591	900	990
14. Repairs to buildings	1,352	1,511	1,432	1,591	1,909	2,068	2,386	2,705
15. Machinery repair parts	2,457	2,415	2,742	2,628	4,035	4,540	5,478	5,630
16. Water rent	1,070	1,070	1,070	1,070	1,070	1,049	1,035	1,007
17. Nursery stock	69	84	99	89	99	108	118	128
18. Miscellaneous including veterinary expenses, rope, salt and hardware etc.	2,415	2,389	2,705	2,688	3,403	3,410	3,985	3,905
19. TOTAL OPERATING	68,499	61,960	68,304	67,433	83,372	82,764	94,311	92,958
20. Depreciation of buildings	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714
21. Depreciation of machinery	11,038	11,489	12,063	12,774	12,759	12,743	12,171	12,315
22. TOTAL DEPRECIATION	15,752	16,203	16,777	17,488	17,473	17,457	16,885	17,029
23. TOTAL OPERATING AND DEPRECIATION	84,251	78,163	85,081	84,921	100,845	100,221	111,196	109,987

TABLE 10A: NET INCOME OF FARM OPERATORS FROM FARMING OPERATIONS, BRITISH COLUMBIA, 1938 TO 1945
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Cash income from farm products	29,249	28,169	28,795	36,600	44,600	57,987	68,014	73,709
2. Income in kind	7,110	6,885	7,250	7,048	8,331	9,858	10,179	10,693
3. Value of changes in inventory	181	+ 372	+ 875	+ 311	+ 772	+1,503	+834	- 786
4. Gross income	36,178	35,426	36,920	43,959	53,703	69,348	79,027	83,616
5. Operating expenses and depreciation charges	21,214	21,497	22,116	21,552	24,914	28,200	38,307	38,894
6. NET INCOME of farm operators from farming operations	14,964	13,929	14,804	22,407	28,789	41,148	40,720	44,722

TABLE 10B: INCOME IN KIND TO PERSONS ON FARMS (HOME GROWN PRODUCE), BRITISH COLUMBIA
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Milk	340	369	387	379	541	573	633	663
2. Dairy butter	667	373	405	440	460	448	286	298
3. Cheese	16	16	16	16	14	10	10	10
4. Eggs	631	595	794	539	839	1,051	982	1,089
5. Poultry meat	259	269	280	200	360	552	610	815
6. Beef, pork, mutton and lamb	333	308	310	343	352	403	377	339
7. Potatoes	317	384	413	375	601	650	579	706
8. Vegetables	638	659	739	779	928	1,291	1,357	1,414
9. Greenhouse products	90	93	104	110	131	182	191	199
10. Fruit	566	567	538	591	824	1,008	1,343	1,301
11. Honey	12	12	13	18	18	19	19	21
12. Maple products	-	-	-	-	-	-	-	-
13. Cereal products	4	3	2	1	1	1	1	1
14. Forest products	600	600	611	620	625	1,034	1,155	1,200
15. Wool	1	1	2	1	1	...	...	1
16. House rent	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636
T O T A L	7,110	6,885	7,250	7,048	8,331	9,858	10,179	10,693

... Less than one thousand.

TABLE 10C: FARM OPERATING EXPENSES - BRITISH COLUMBIA
(thousand dollars)

Item	1938	1939	1940	1941	1942	1943	1944	1945
1. Taxes on all farm land	2,901	3,066	3,193	3,146	3,274	3,361	3,950	4,168
2. Net farm rent	-	-	-	-	-	-	-	-
3. Wages to paid labour	6,312	6,251	6,128	4,320	5,084	5,236	8,407	8,957
4. Interest on mortgages, agreements of sale and unsecured debt on all farms	986	944	944	944	944	944	854	806
5. Feed and seed purchased through market channels	3,513	3,566	4,071	4,989	6,736	9,119	14,430	14,118
6. Tractor fuel, oil and grease	319	314	291	342	431	453	401	434
7. Truck expenses: (a) licences	125	122	128	142	149	152	162	167
(b) operating	476	504	539	595	625	630	849	875
8. Farm automobile expense	780	780	780	780	780	780	780	780
9. Blacksmithing and machine shop charges	195	208	226	227	337	398	453	373
10. Binder twine	66	69	87	71	80	71	77	73
11. Fertilizer	584	601	619	772	806	1,051	1,103	1,218
12. Fruit and vegetable supplies (sprays, boxes, crates, sash)	551	560	567	579	603	605	691	667
13. Fencing	81	86	84	122	95	90	137	150
14. Repairs to buildings	443	495	469	522	625	678	782	887
15. Machinery repair parts	100	115	137	139	274	349	417	318
16. Water rent	303	311	318	319	337	356	402	423
17. Nursery stock	90	90	82	82	90	98	107	115
18. Miscellaneous including veterinary expenses, rope, salt and hardware etc.	842	857	886	857	1,016	1,171	1,657	1,686
19. TOTAL OPERATING	18,667	18,939	19,549	18,948	22,286	25,542	35,659	36,215
20. Depreciation of buildings	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545
21. Depreciation of machinery	1,002	1,013	1,022	1,059	1,083	1,113	1,103	1,134
22. TOTAL DEPRECIATION	2,547	2,558	2,567	2,604	2,628	2,658	2,648	2,679
23. TOTAL OPERATING AND DEPRECIATION	21,214	21,497	22,116	21,552	24,914	28,200	38,307	38,894

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