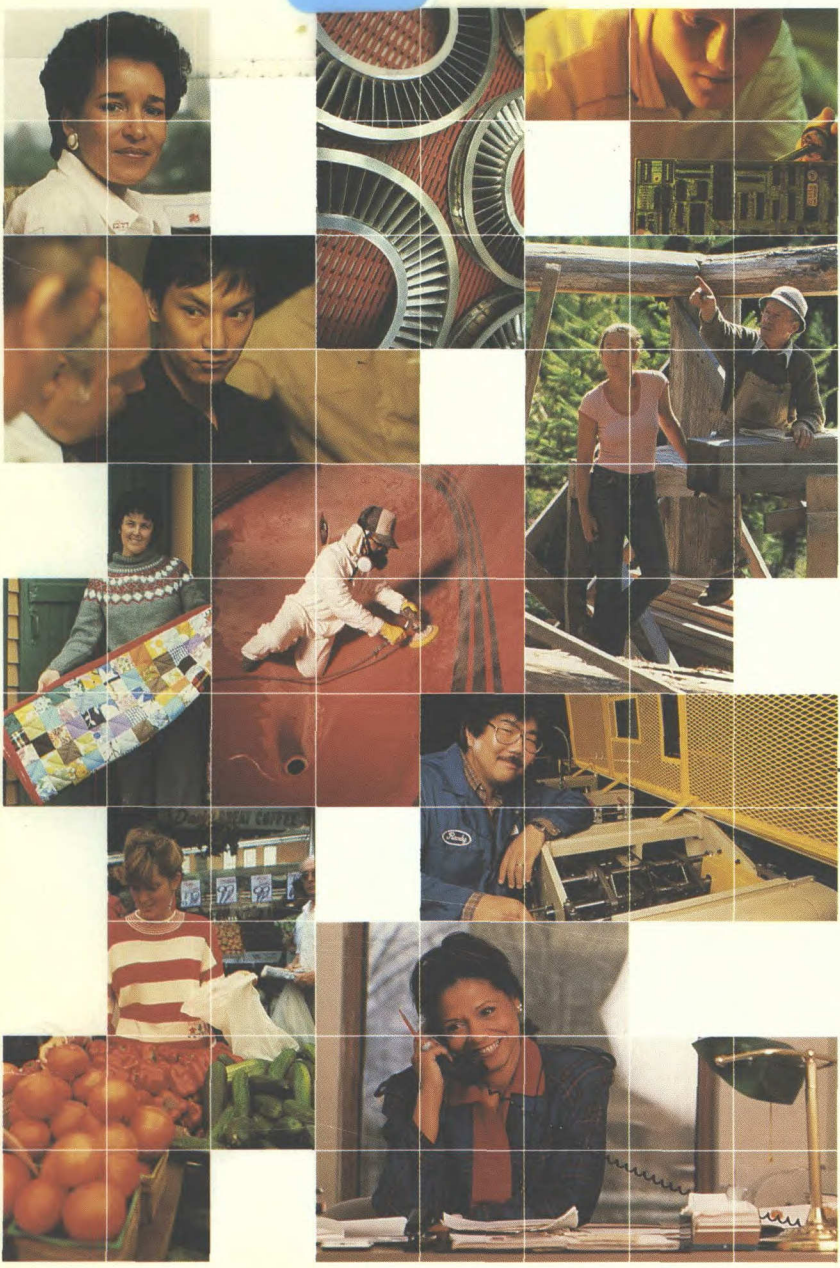


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SMALL BUSINESS PROFILES

CANADA 1991 Edition

Volume I of IV



Industry, Science and
Technology Canada

Industrie, Sciences et
Technologie Canada



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SMALL BUSINESS PROFILES

1989 Data

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INTRODUCTION

The Small Business Profiles present detailed operating ratios, financial ratios, balance sheet information and employment data for most industries by province and territory for the 1989 taxation year.

The 1991 edition of the Small Business Profiles which are based on 1989 data are one of six products comprising the Small Business Statistics Program. The Small Business Statistics Program is a joint undertaking of Statistics Canada, Industry, Science and Technology Canada and all provincial and territorial governments.

The other products of the Small Business Statistics Program are:

- Employment Dynamics, Business Size and Life Status
- Employment and Payrolls, Business Size, Age and Sex
- Small Business in Canada: A Statistical Summary
- Sales per Selling Area of Independent Retailers
- Employment and Payrolls by Business Size
- Statement of Change in Financial Position, Incorporated Businesses

Employment Dynamics and *Employment and Payrolls by Business Size, Age and Sex* shows the number of businesses, payrolls, labour units, male/female distribution, newly identified firms and firms no longer reporting, by employment size and by industry sector for all provinces and territories.

Small Business in Canada: A statistical Summary provides a distribution of incorporated and unincorporated small businesses by industry group and by revenue size as well as selected operating results and balance sheet items by industry sector for all provinces and territories.

Sales per Selling Area of Independent Retailers outlines selling area information for 34 kinds of independent retail businesses for all provinces and territories. The report also presents statistical information for four metropolitan areas and for the five Canadian regions. Information on single and independently operated franchises in Canada is provided in the 1989 edition.

Employment and Payrolls by Business Size provides, on a current basis, the average number of employees and average gross weekly payrolls by business size and industry division for the first and second half of each year for Canada and the provinces.

Statement of Changes in Financial Position provides information on the various constituents of cash from operating, and financing activities as well as applications of cash used in investment activities, purchases of fixed assets, and cash applied to dividends by industry group and division for Canada and by industry division for the provinces and territories.

All of the products of the Small Business Statistics Program are produced by the Small Business and Special Surveys Division of Statistics Canada. The Small Business and Special Surveys Division is a group within Statistics Canada specialising in information "on" and "for" small business.

Since its inception in 1988, the Small Business and Special Surveys Division has been funded entirely by cost-recovery projects. As part of its mandate to provide entrepreneurs with one-stop assistance in meeting all business information needs, the Division has made extensive use of administrative records and survey information to produce low-cost and comprehensive data for clients with no additional imposition of response burden. The Division also offers a consultation service on the development and analysis of custom-designed surveys.

For more information, contact the:

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HOW TO USE THIS REPORT

The information provided in this report provides a useful insight for both potential businesses and actual small and medium business operators. It will also supplement information available to government and academic researchers.

In order to assist users to perform practical research, definitions and concepts as well as a general approach to the tables are presented in the following pages of this section.

The two case studies included in this report provide a further example of how this data may be integrated into proposals or analytical studies.

General Approach to the Tables

The information for each industry is organized into five sections. The first section provides operating ratios, the second section shows the distribution of profitable and non-profitable businesses, the third section provides balance sheet information, the fourth section provides financial ratios, while the fifth section gives employment changes by size of business.

The first column provides average figures for the industry and indicates the expense item listed as a percentage of income; whereas the other columns provide quartiles as well as a split between the upper 50% of businesses and the lower 50% of businesses based on sales. This format provides the user with an average sales figure and allows for a closer comparison of his business with others which operate at about the same level of sales.

The last column of the table shows the percentage of businesses which reported the expense item in the sample.

The percent of businesses reporting the expense item may be used as an indicator of the confidence interval for the statistics in the tables. In practical terms this means that a high percentage indicates that the data is more reliable than a low percentage figure. Within the constraints of this survey, all operating expense items which are reported by 90% or more of businesses can be considered reliable; whereas those which are reported by less than this level should be considered as less reliable.

Industrial Classification

The business profiles in this report are defined by using the 1980 Standard Industrial Classification (SIC codes). This system of coding industries is widely used and is available for reference in Statistics Canada catalogue 12-501.

An index is provided in order to establish the SIC code which applies to an industry. In addition, the definition for each industry, as defined by the Standard Industrial Classification, is described at the bottom of each set of table.

Definition of Key Financial Items

Cost of goods sold (as a percent of sales)

This item includes purchases plus the difference between opening inventories and closing inventories. It includes direct overhead but does not include direct labour costs (which are presented as a separate category in the table).

Other costs

This item includes taxes other than income, mining and logging taxes, laundry and cleaning, office supplies and other overhead purchases and bad debt expenses.

Profitable businesses

This group includes those businesses for which revenues exceed expenses during the reference period.

Non-Profitable businesses

This group includes those businesses showing an excess of expenditures over revenues during the reference period.

Current ratio (times)

Total current assets divided by total current liabilities.

Debt to equity ratio (times)

Total liabilities divided by total equity.

Interest coverage ratio (times)

Profit (loss) plus interest and bank charges divided by interest and bank charges.

Debt ratio (times)

Total liabilities divided by total assets.

Sales to equity ratio (times)

Sales (approximated by gross business income) divided by total equity.

Sales to closing inventories ratio (times)

Sales (approximated by gross business income) divided by closing inventories.

Current debt to equity ratio (percent)

Total current liabilities divided by total equity.

Operating profit on equity ratio (percent)

Operating profit (loss) divided by total equity.

Net fixed assets to equity ratio (percent)

Fixed assets (net of depreciation) divided by total equity.

Gross margin (percent)

Sales (approximated by gross business income) minus cost of goods sold (including direct overhead costs) divided by sales. Direct wages are added to the cost of goods sold to compile this ratio. Where the percentage of businesses reporting direct wages is too low, the ratio is derived using total wages and salaries.

Return on total assets (percent)

Profit (loss) plus interest and bank charges divided by total assets.

Collection period (days)

Sales (approximated by gross business income) are divided by 365 days to obtain average daily sales. Then, accounts receivable are divided by the average daily sales figure.

Average labour units

This item is calculated by dividing the total payroll by the average annual wage and salary rates as reported in the "Survey of Employment, Payroll and Hours", Statistics Canada catalogue 72-002. An average labour unit (ALU) can be interpreted as an average full time worker.

Symbols

- nil or zero
- amount too small to be expressed
- confidential

CASE STUDIES

Case Study I

In this example, it is assumed that a potential businessman wants to assess the industry situation of his chosen business, electrical engineering. This firm is classified to SIC code 4261 of the Standard Industrial Classification. An index is included at the back of the report.

The entrepreneur can use his estimated sales figure to determine where he will fall in the quartiles or one of the upper or lower 50% of his industry. The businessman may then answer further questions based on the data available in the tables. Examples of these could be;

- (i) Is a business of this size in this industry likely to be profitable?
- (ii) What are the major costs associated with this type of business likely to be?

In answer to the first question, we can look at the net profit/loss figure as a percentage of sales. This figure says that net profits can be expected as it is a positive percentage of the sales in all of the categories given in the table. If the entrepreneur's forecasted sales are known, then the profits can be estimated by using the simple formula shown below:

$$\text{Forecast Sales} \times \frac{\text{Net Profit}}{100} = \text{Net Expected Profit}$$

The second question refers to the major cost components associated with this industry. For the average business we can see that the major expense items are the cost of goods sold, of which purchases accounted for the greatest percentage, followed by wages, salaries and benefits. This is derived from the percentage reported in the column for the average of all businesses for the respective item.

The entrepreneur will also be interested in the reliability of this information which he has deduced from the table. The reliability of the data can be derived from the last column in the first table since it shows the percentage of businesses reporting this expense item in the sample.

Case Study II

In this example an existing business wishes to use the reported data to compare its situation with that of other businesses in its province. In this case, the second section of the table showing assets, liabilities and equities is used.

Let us say, for example, that we are comparing the situation of a cabinet making firm to its industry. The business is coded to industry 2611. The firm has a gross business income of \$110,000 from the sales of furniture and cabinets.

The business in question has fixed assets of \$20,000 which are the machinery used in the cabinet-making process. The outstanding accounts from clients amounts to \$9,000 and the company holds an account at the bank with a credit of \$6,000. Therefore, total assets are estimated at \$35,000. The liabilities held by the company are the loan acquired from credit union of \$18,000 and short term credit from suppliers amounting to \$9,500 giving a figure for total liabilities of \$27,500. As equity is defined as the difference between total assets and total liabilities, then the value of equity is \$7,500.

To obtain further insight into the position of the business, the financial ratios should be studied. Low debt to equity ratio and high sales to equity ratio as compared to the averages for this industry indicates good financial health of the business. This is further confirmed by the low percentage of current debt to equity. The business should ascertain whether the ratio of fixed assets to equity is lower or higher than for other businesses. Sales of this business positioning it in the "upper end" is further confirmation of an acceptable financial situation.

TECHNICAL NOTES

Source of Data and Coverage

The Small Business Profiles are produced using information extracted from tax returns submitted to Revenue Canada, Taxation. The statistics used for this edition were compiled from businesses reporting gross revenues of between \$25,000 and \$5,000,000.

Corporate data in this report have been extracted from tax returns, which typically consist of T2 forms, a set of financial statements and supporting schedules. Similarly, unincorporated business tax returns, which report self-employment income, typically consist of T1 forms, a set of financial statements and other supporting documents.

Methodology

Data presented in the tables are derived from a sample of approximately 100,000 taxation records of corporations and of unincorporated sole proprietorships and partnerships. The tables are based on T1 and T2 tax returns filed in the 1989 fiscal year.

The sample was stratified by industry and province. The sampled records were used to calculate boundaries for quartiles and upper and lower halves for each industry/province cell.

Each record was allocated a weight according to its probability of selection. Using the weighted records, an average value was calculated for each item within an industry group (ie. province and revenue size combination). Outlyners were removed from both the expense and balance sheet items. Negative records were removed from the data base where the published tabulation would have resulted in negative ratios for assets, liabilities or equity.

Confidentiality

Statistics Canada is prohibited by law from releasing any information that can identify an individual or organization.

To ensure that the information produce in the report would not identify an individual, a business or an organization, it was necessary to suppress information where there were less than 13 records in the sample. The confidentiality was accomplished using the three level suppression strategy described below.

- (1) If the number of sample records contained in a module (Prov x SIC) is less than 5 records, then the data is combined with other classes at the 3-digit SIC level;
- (2) If the number of sample records contained in a module (Prov x SIC) is between 5 and 7 records, then information at the 4-digit SIC level is provided; but for the "Total" column only;
- (3) If the number of sample records contained in a module (Prov x SIC) is between 7 and 13 records, then information at the 4-digit SIC level is provided; but for the "Total", "Upper 50%" and "Lower 50%" columns only; and,
- (4) If the number of sample records contained in a module (Prov x SIC) is more than 13 records, then detailed information at the 4-digit SIC level is produced for the quartiles and halves.

Reliability of Information and Data Limitations

The data contained in the tables are subject to variability due to two factors: the sampling strategy and the accounting/reporting practices employed by the respondents.

The first source of variability is termed "sampling variability" and reflects the extent to which the resulting data obtained by the sampling strategy differs from the results obtained by analyzing all records for a particular group. This component of variability will be highest for estimates based on a lower proportion of records for an Industry/Province cell.

The second source of variability is the result of book-keeping errors, misclassifications and inconsistencies. For example, an individual business has the discretion of itemising expenses or grouping them under a general expense category. The incidence of these inconsistencies will be higher for detailed expense items (ie. rent) and lower for aggregated items (ie. occupancy expense).

Tax derived data are subject to bookkeeping inconsistencies, reporting errors and the records used are unaudited. Furthermore, the process of data capture, classification and edit is a possible contributing source of data limitations.

SIC 011 - LIVESTOCK FARMS (EXCEPT ANIMAL SPECIALTIES)

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	3,489							
Low sales value (\$'000)	25	25	313	25	179	313	545	
High sales value (\$'000)	5,000	313	5,000	179	313	545	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	53.3	35.0	57.8	33.7	35.6	44.2	62.8	99.1
Purchases and materials	54.5	38.8	58.4	38.9	38.7	46.3	62.7	98.5
Closing inventory	31.3	41.5	28.8	47.7	38.5	32.0	27.6	75.8
Opening inventory	30.1	37.7	28.3	42.5	35.4	29.9	27.7	72.5
Wages, salaries, and benefits	9.9	13.6	9.0	13.7	13.6	12.4	7.8	89.3
Wages and benefits - direct	1.2	1.5	1.1	1.5	1.5	1.5	0.9	11.9
Wages and benefits - indirect	8.8	12.1	7.9	12.2	12.0	10.9	6.9	83.0
Occupancy expenses	14.8	23.1	12.8	25.1	22.2	18.0	10.9	98.2
Depreciation	6.9	10.9	5.9	12.0	10.4	8.6	4.9	92.0
Repairs and maintenance	3.4	5.5	2.9	6.2	5.1	3.9	2.6	91.1
Fuel and oil	1.0	1.7	0.8	1.9	1.7	1.3	0.7	63.4
Utilities	2.0	2.6	1.8	2.9	2.4	2.2	1.7	92.1
Rent	1.5	2.4	1.3	2.1	2.6	2.0	1.0	55.1
Financial expenses	6.9	9.4	6.3	10.6	8.9	8.1	5.6	98.9
Interest and bank charges	5.7	7.4	5.2	8.1	7.0	6.7	4.7	90.7
Professional fees	1.2	2.0	1.0	2.4	1.9	1.4	0.9	94.1
General expenses	2.0	2.8	1.9	3.1	2.6	2.4	1.7	85.9
Advertising	0.3	0.4	0.2	0.4	0.4	0.3	0.2	28.7
Delivery expenses	0.7	0.8	0.6	0.8	0.7	0.8	0.6	39.3
Insurance	1.1	1.7	1.0	1.9	1.5	1.2	0.9	73.8
Other expenses	10.0	12.8	9.3	13.8	12.3	9.6	9.2	99.4
Total expenses	97.0	96.7	97.0	99.9	95.2	94.7	97.9	100.0
Net profit/loss	3.0	3.3	3.0	0.1	4.8	5.3	2.1	98.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	64							
Sales	469.8	186.8	753.3	120.0	243.6	416.5	1,119.3	
Expenses	419.4	157.4	682.0	98.6	207.3	364.9	1,026.6	
Profit	50.4	29.5	71.3	21.4	36.3	51.6	92.8	

Non-Profitable:

Sales	434.7	155.4	771.6	98.9	239.5	413.7	1,027.0	
Expenses	481.3	185.7	838.0	123.6	278.1	459.6	1,108.0	
Loss	-46.6	-30.3	-66.4	-24.7	-38.6	-45.9	-81.0	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	3,396							
Low sales value (\$'000)	25	25	313	25	179	313	545	
High sales value (\$'000)	5,000	313	5,000	179	313	545	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	775.5	473.3	1,089.2	372.8	579.0	826.4	1,338.3	100.0
Total current assets	258.6	142.8	378.6	116.9	170.2	257.4	493.6	99.6
Accounts receivable	28.2	9.5	47.6	6.3	12.9	24.7	69.2	55.9
Closing inventory	143.2	72.1	217.1	52.0	93.2	134.0	295.8	75.8
Other current assets	87.1	61.2	113.9	58.5	64.0	98.5	128.5	80.6
Net fixed assets	351.7	233.9	473.9	178.2	292.5	389.5	554.0	94.9
Other assets and adjustments	165.2	96.4	236.5	77.7	116.2	179.4	290.6	90.9
Total liabilities	465.6	286.1	651.8	224.9	350.5	522.8	774.2	99.7
Total current liabilities	142.1	61.5	225.8	44.3	79.5	140.4	306.7	98.5
Current bank loans	49.2	15.7	83.9	9.8	21.9	48.4	117.6	55.3
Other current liabilities	92.9	45.7	141.8	34.5	57.5	91.9	189.1	96.9
Long-term bank loans	33.0	14.8	52.0	4.6	25.5	38.8	64.5	22.5
Other liabilities and adjustments	290.4	209.8	374.0	175.9	245.4	343.5	402.9	97.0
Total equity	309.9	187.1	437.3	147.8	228.4	303.6	564.0	99.7

FINANCIAL RATIOS

(times)

Current ratio	1.8	2.3	1.6	2.6	2.1	1.8	1.6	98.1
Debt to equity	1.5	1.5	1.4	1.5	1.5	1.7	1.3	99.4
Interest coverage	1.5	1.5	1.5	1.0	1.8	1.7	1.4	90.5
Debt ratio	0.6	0.6	0.5	0.6	0.6	0.6	0.5	99.7
Sales to equity	1.4	0.9	1.7	0.7	1.0	1.3	1.9	99.7
Sales to closing inventories	3.2	2.4	3.4	2.1	2.5	3.1	3.6	75.8

(percent)

Current debt to equity	45.8	32.8	51.6	30.0	34.8	46.2	54.3	98.1
Operating profit on equity	4.7	3.8	5.1	0.5	6.0	7.0	4.1	98.2
Net fixed assets to equity	113.4	125.0	108.3	120.5	128.0	128.3	98.2	94.6
Gross margin	36.6	51.5	33.0	52.8	50.9	43.1	29.3	100.0
Return on total assets	5.2	4.2	5.6	2.6	5.2	5.9	5.4	99.7

(days)

Collection period for accounts receivable	22.4	19.9	23.0	20.8	19.4	21.7	23.5	55.9
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	631	8,604	343.0	622
Less than 20	631	8,604	343.0	622
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	9	65	2.8	
Less than 20	9	65	2.8	
20-99	-	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 011 Livestock Farms (except Animal Specialties)

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of dairy products, cattle, hogs, poultry and eggs, sheep and goats, or from a combination of these livestock and livestock products.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0111 - DAIRY FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,263							
Low sales value (\$'000)	25	25	255	25	173	255	383	
High sales value (\$'000)	5,000	255	5,000	173	255	383	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	26.9	25.3	27.6	24.3	25.9	25.8	28.7	99.4
Purchases and materials	29.5	28.4	30.0	27.4	28.9	27.9	31.3	99.0
Closing inventory	36.9	39.4	35.8	37.1	40.7	33.3	37.2	76.7
Opening inventory	34.3	36.3	33.4	34.0	37.7	31.2	34.6	73.2
Wages, salaries, and benefits	15.1	15.1	15.1	14.9	15.2	16.2	14.4	96.0
Wages and benefits - direct	1.8	2.2	1.6	2.4	2.1	1.5	1.6	13.1
Wages and benefits - indirect	13.3	12.9	13.5	12.5	13.1	14.7	12.9	87.5
Occupancy expenses	22.9	24.9	21.9	25.7	24.5	22.4	21.6	99.9
Depreciation	11.3	12.2	10.9	12.7	11.9	11.0	10.9	95.0
Repairs and maintenance	5.6	6.4	5.3	7.0	6.0	5.4	5.2	97.1
Fuel and oil	1.7	1.7	1.6	1.7	1.7	1.7	1.6	75.1
Utilities	2.2	2.5	2.1	2.8	2.3	2.2	2.0	97.3
Rent	2.0	2.2	1.9	1.6	2.6	2.0	1.9	63.6
Financial expenses	10.4	10.5	10.4	10.2	10.6	9.6	10.9	99.0
Interest and bank charges	8.4	8.1	8.5	7.7	8.3	7.6	9.1	90.0
Professional fees	2.0	2.4	1.9	2.5	2.3	2.0	1.8	94.9
General expenses	3.1	3.4	3.0	3.3	3.4	2.9	3.1	89.2
Advertising	0.6	0.6	0.5	0.6	0.7	0.4	0.6	34.3
Delivery expenses	1.1	0.8	1.3	0.8	0.8	1.1	1.4	40.1
Insurance	1.5	1.9	1.3	2.0	1.9	1.4	1.1	78.7
Other expenses	12.9	13.0	12.8	13.9	12.5	13.7	12.2	99.8
Total expenses	91.3	92.2	90.8	92.3	92.1	90.7	90.9	100.0
Net profit/loss	8.7	7.8	9.2	7.7	7.9	9.3	9.1	99.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	76							
Sales	300.6	173.5	438.3	129.9	211.5	311.9	582.9	
Expenses	257.4	146.0	378.2	107.6	179.6	269.1	503.1	
Profit	43.1	27.5	60.1	22.4	31.9	42.9	79.8	
Non-Profitable:								
Sales	273.8	160.9	486.4	119.7	212.6	320.2	655.7	
Expenses	304.8	184.4	531.4	137.3	243.5	356.1	710.0	
Loss	-31.0	-23.5	-45.0	-17.6	-30.9	-35.9	-54.3	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,260							
Low sales value (\$'000)	25	25	255	25	173	255	383	
High sales value (\$'000)	5,000	255	5,000	173	255	383	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	774.3	488.1	1,126.3	383.1	589.6	810.7	1,480.1	99.9
Total current assets	183.2	115.2	266.8	92.7	137.0	188.4	354.8	99.9
Accounts receivable	15.4	9.6	22.6	6.7	12.4	15.0	31.0	68.3
Closing inventory	108.6	66.8	160.0	46.8	86.2	104.7	221.9	76.7
Other current assets	59.1	38.7	84.2	39.1	38.3	68.5	101.7	83.6
Net fixed assets	394.0	242.1	580.9	180.3	301.9	442.9	735.5	99.1
Other assets and adjustments	196.9	130.6	278.5	110.0	150.6	179.3	389.7	98.7
Total liabilities	446.2	276.1	655.5	221.9	328.4	479.1	853.2	100.0
Total current liabilities	92.2	34.0	163.9	22.7	44.9	85.1	252.2	99.9
Current bank loans	23.9	10.3	40.6	4.5	15.9	25.4	57.7	49.1
Other current liabilities	68.3	23.7	123.2	18.1	29.0	59.6	194.5	99.0
Long-term bank loans	33.0	11.2	59.7	6.1	16.2	45.7	75.5	29.4
Other liabilities and adjustments	320.9	230.8	431.8	193.0	267.2	348.3	525.4	99.4
Total equity	328.0	212.0	470.8	161.1	261.1	331.5	626.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	3.3	1.6	4.0	3.0	2.2	1.4	99.9
Debt to equity	1.3	1.3	1.3	1.3	1.2	1.4	1.3	100.0
Interest coverage	2.0	1.9	2.0	2.0	1.9	2.2	2.0	90.0
Debt ratio	0.5	0.5	0.5	0.5	0.5	0.5	0.5	99.9
Sales to equity	0.8	0.8	0.9	0.7	0.8	0.9	0.9	100.0
Sales to closing inventories	2.7	2.5	2.7	2.7	2.4	2.9	2.6	76.7

(percent)

Current debt to equity	28.1	16.0	34.8	14.0	17.2	25.6	40.2	99.9
Operating profit on equity	7.8	6.2	8.7	6.0	6.3	8.8	8.6	99.0
Net fixed assets to equity	120.1	114.2	123.3	111.8	115.6	133.6	117.3	99.1
Gross margin	58.0	59.6	57.2	60.8	58.9	57.9	56.8	100.0
Return on total assets	6.5	5.5	7.0	5.0	5.7	6.5	7.3	99.8

(days)

Collection period for accounts receivable	19.2	20.7	18.4	19.5	21.4	17.5	18.9	68.3
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	318	4,004	159.3	316
Less than 20	318	4,004	159.3	316
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	2	x	x	
Less than 20	2	x	x	
20-99	-	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0111 Dairy Farms

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of dairy products such as milk and cream, raw. Included are farms with 40 per cent or more of gross agricultural revenue derived from sales of dairy products and 10 per cent or more of the agricultural revenue from raising and selling dairy cattle. Farms with more than 50 per cent of the gross agricultural revenue derived from the raising and selling of dairy cattle are classified in <0112 - Cattle Farms>.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0112 - CATTLE FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	909							
Low sales value (\$'000)	25	25	270	25	110	270	559	
High sales value (\$'000)	5,000	270	5,000	110	270	559	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	64.6	42.2	67.4	46.2	40.6	49.7	71.4	98.8
Purchases and materials	65.1	49.7	67.1	54.8	47.5	53.8	70.1	97.9
Closing inventory	43.3	71.8	39.8	66.9	73.8	64.7	34.1	71.3
Opening inventory	42.8	64.4	40.1	58.3	66.9	60.6	35.5	68.5
Wages, salaries, and benefits	6.0	11.4	5.3	12.9	10.8	9.4	4.4	76.0
Wages and benefits - direct	0.4	0.8	0.4	0.5	1.0	0.3	0.4	5.3
Wages and benefits - indirect	5.6	10.6	5.0	12.4	9.9	9.1	4.0	72.7
Occupancy expenses	11.1	24.4	9.4	24.5	24.4	17.6	7.6	94.9
Depreciation	5.3	12.0	4.5	12.1	11.9	9.0	3.5	86.8
Repairs and maintenance	2.5	5.3	2.1	5.2	5.3	3.6	1.8	81.7
Fuel and oil	1.1	2.5	0.9	2.8	2.4	1.6	0.7	67.4
Utilities	1.0	2.1	0.8	2.1	2.1	1.5	0.7	81.8
Rent	1.2	2.6	1.1	2.3	2.7	1.8	0.9	55.1
Financial expenses	5.8	9.9	5.2	12.0	9.0	8.3	4.6	99.1
Interest and bank charges	4.8	7.6	4.4	9.2	7.0	6.7	3.9	90.4
Professional fees	1.0	2.3	0.8	2.9	2.0	1.6	0.6	93.9
General expenses	1.5	2.6	1.4	2.9	2.5	1.6	1.3	78.2
Advertising	0.1	0.2	0.1	0.3	0.2	0.2	0.1	27.0
Delivery expenses	0.6	0.9	0.6	0.9	0.9	0.3	0.6	37.2
Insurance	0.8	1.5	0.7	1.8	1.4	1.0	0.6	60.1
Other expenses	9.4	14.5	8.8	16.5	13.6	11.2	8.3	98.3
Total expenses	98.4	105.1	97.6	115.0	100.9	97.7	97.6	100.0
Net profit/loss	1.6	-5.1	2.4	-15.0	-0.9	2.3	2.4	97.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	56							
Sales	641.7	127.3	1,078.2	66.8	191.3	406.0	1,667.0	
Expenses	577.6	101.4	981.7	51.6	154.0	340.9	1,543.0	
Profit	64.1	25.9	96.5	15.1	37.3	65.1	123.9	

Non-Profitable:

Sales	448.4	110.7	929.1	61.2	181.1	394.1	1,401.8	
Expenses	501.6	144.6	1,009.8	89.6	222.8	466.6	1,489.6	
Loss	-53.2	-33.9	-80.6	-28.4	-41.7	-72.6	-87.8	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	883							
Low sales value (\$'000)	25	25	270	25	110	270	559	
High sales value (\$'000)	5,000	270	5,000	110	270	559	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	856.7	412.2	1,311.0	282.3	564.1	987.5	1,586.4	100.0
Total current assets	466.6	204.1	734.9	138.2	281.1	508.9	927.2	99.1
Accounts receivable	63.8	11.9	116.8	6.6	18.1	45.7	177.2	45.2
Closing inventory	240.5	84.9	399.5	39.6	137.9	257.3	520.4	71.1
Other current assets	162.2	107.1	218.5	91.9	124.9	205.8	229.4	79.3
Net fixed assets	301.7	169.2	437.2	122.4	223.9	353.1	508.8	85.7
Other assets and adjustments	88.3	38.9	138.9	21.6	59.0	125.4	150.3	80.1
Total liabilities	571.8	252.9	897.6	181.3	336.7	696.1	1,069.2	98.9
Total current liabilities	253.1	87.8	422.0	51.5	130.2	252.9	566.0	95.4
Current bank loans	99.3	20.3	180.0	12.7	29.2	111.3	238.4	54.6
Other current liabilities	153.8	67.4	242.0	38.7	101.0	141.5	327.5	94.1
Long-term bank loans	41.0	12.0	70.6	3.7	21.7	67.3	73.4	17.4
Other liabilities and adjustments	277.6	153.0	405.0	126.0	184.6	375.9	429.7	92.9
Total equity	284.9	159.2	413.3	101.0	227.3	291.4	517.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	2.3	1.7	2.6	2.1	2.0	1.6	94.5
Debt to equity	2.0	1.5	2.1	1.7	1.4	2.3	2.0	98.9
Interest coverage	1.4	0.4	1.6	-0.5	0.9	1.4	1.6	90.3
Debt ratio	0.6	0.6	0.6	0.6	0.5	0.7	0.6	98.9
Sales to equity	1.9	0.7	2.4	0.6	0.8	1.3	2.9	100.0
Sales to closing inventories	2.3	1.4	2.5	1.5	1.3	1.5	2.9	71.1

(percent)

Current debt to equity	88.8	55.1	102.0	50.9	57.3	86.7	109.4	95.4
Operating profit on equity	3.8	-3.2	6.6	-8.7	-0.3	4.0	7.8	97.8
Net fixed assets to equity	105.9	106.2	105.7	121.1	98.5	121.1	98.3	85.7
Gross margin	29.4	46.0	27.4	40.1	48.3	41.4	24.2	100.0
Return on total assets	4.3	0.8	5.4	-1.1	2.0	3.9	6.3	99.7

(days)

Collection period for accounts receivable	41.2	36.3	41.8	38.5	35.4	41.5	41.9	45.2
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	164	1,999	79.5	161
Less than 20	164	1,999	79.5	161
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	3	x	x	
Less than 20	3	x	x	
20-99	-	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0112 Cattle Farms

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of cattle. Beef cattle feedlots are classified in this industry. Establishments primarily engaged in collecting and selling bull semen are classified in <0212 - Farm Animal Breeding Services (Except Poultry)>. Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of dairy products are classified in <0111 - Dairy Farms>.

Symbols: • -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0113 - HOG FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	509							
Low sales value (\$'000)	25	25	379	25	242	379	620	
High sales value (\$'000)	5,000	379	5,000	242	379	620	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	61.0	50.4	63.4	48.5	51.3	55.4	65.9	99.0
Purchases and materials	60.7	52.1	62.7	51.2	52.6	57.3	64.3	98.4
Closing inventory	29.2	32.1	28.6	35.6	30.3	34.2	26.8	83.9
Opening inventory	29.5	30.3	29.3	32.9	29.1	32.3	28.4	80.7
Wages, salaries, and benefits	9.7	11.5	9.3	12.2	11.2	9.6	9.2	93.5
Wages and benefits - direct	0.7	0.9	0.7	0.8	1.0	1.0	0.6	11.6
Wages and benefits - indirect	9.0	10.6	8.6	11.4	10.2	8.5	8.6	87.4
Occupancy expenses	14.4	21.0	12.9	23.5	19.7	16.5	11.8	99.6
Depreciation	5.9	8.6	5.3	10.0	7.9	7.2	4.7	92.7
Repairs and maintenance	3.6	4.4	3.4	5.1	4.0	3.4	3.4	92.7
Fuel and oil	0.7	1.4	0.6	1.5	1.4	1.0	0.4	56.2
Utilities	2.7	3.3	2.5	3.8	3.0	2.7	2.5	94.3
Rent	1.5	3.2	1.1	3.1	3.3	2.1	0.8	50.3
Financial expenses	6.2	7.2	5.9	8.5	6.5	7.8	5.4	99.0
Interest and bank charges	4.8	5.8	4.6	7.0	5.2	6.9	3.9	91.7
Professional fees	1.3	1.3	1.3	1.5	1.3	0.9	1.5	92.9
General expenses	2.1	2.2	2.0	2.5	2.1	2.1	2.0	88.6
Advertising	0.1	0.1	0.1	0.1	0.1	0.1	-	22.0
Delivery expenses	0.4	0.6	0.4	0.6	0.6	0.4	0.4	36.0
Insurance	1.6	1.5	1.6	1.8	1.4	1.6	1.6	79.6
Other expenses	9.5	10.0	9.4	10.9	9.5	7.4	10.1	99.8
Total expenses	102.9	102.2	103.0	106.0	100.2	98.8	104.4	100.0
Net profit/loss	-2.9	-2.2	-3.0	-6.0	-0.2	1.2	-4.4	98.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	54							
Sales	524.0	238.8	773.6	161.5	303.2	485.4	1,079.9	
Expenses	476.4	209.1	710.4	142.3	264.7	439.2	998.5	
Profit	47.6	29.7	63.3	19.2	38.5	46.2	81.4	
Non-Profitable:								
Sales	543.5	216.2	788.2	144.2	301.2	490.2	903.2	
Expenses	608.8	251.1	876.3	173.9	342.3	539.2	1,006.3	
Loss	-65.3	-34.9	-88.1	-29.7	-41.1	-49.0	-103.1	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	469							
Low sales value (\$'000)	25	25	379	25	242	379	620	
High sales value (\$'000)	5,000	379	5,000	242	379	620	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	679.3	377.2	911.4	311.6	439.4	721.3	1,045.7	100.0
Total current assets	227.9	128.4	304.2	93.5	161.6	263.6	333.0	100.0
Accounts receivable	21.4	9.2	30.8	4.4	13.7	30.2	31.3	55.2
Closing inventory	154.9	74.1	217.0	54.6	92.6	169.5	250.5	83.8
Other current assets	51.4	45.0	56.3	34.4	55.2	63.8	51.1	75.9
Net fixed assets	321.9	228.0	394.1	199.7	254.8	435.8	364.6	96.8
Other assets and adjustments	129.4	20.7	212.9	18.4	22.9	21.8	348.1	83.6
Total liabilities	380.4	286.9	452.3	270.0	302.9	477.2	434.6	100.0
Total current liabilities	117.9	76.0	150.1	76.6	75.4	121.0	170.7	99.1
Current bank loans	46.2	25.7	61.9	26.4	25.1	63.3	61.0	67.8
Other current liabilities	71.7	50.3	88.1	50.2	50.3	57.6	109.7	92.5
Long-term bank loans	16.6	11.3	20.7	9.8	12.8	9.8	28.4	15.4
Other liabilities and adjustments	245.8	199.5	281.4	183.5	214.6	346.3	235.5	98.9
Total equity	298.8	90.2	459.1	41.5	136.4	244.1	611.0	97.7

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.6	2.0	1.2	2.1	2.1	1.9	99.1
Debt to equity	1.2	3.1	0.9	6.4	2.2	1.9	0.7	97.7
Interest coverage	0.4	1.0	0.2	0.3	1.4	1.1	-0.3	91.0
Debt ratio	0.5	0.7	0.4	0.8	0.6	0.6	0.4	100.0
Sales to equity	1.7	2.5	1.6	3.6	2.2	2.0	1.5	97.7
Sales to closing inventories	3.3	3.1	3.4	2.7	3.3	2.8	3.6	83.8

(percent)

Current debt to equity	39.4	84.2	32.7	184.2	55.3	49.5	27.9	96.8
Operating profit on equity	-4.7	0.8	-5.6	-16.1	5.8	1.9	-7.7	95.9
Net fixed assets to equity	107.7	252.5	85.8	480.1	186.7	178.5	59.6	94.5
Gross margin	28.9	37.1	26.9	41.1	35.3	35.3	23.8	100.0
Return on total assets	1.5	3.7	0.8	1.1	5.5	5.3	-1.2	100.0

(days)

Collection period for accounts receivable	15.0	14.4	15.1	10.7	16.1	22.5	12.4	55.2
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	56	1,039	42.2	53
Less than 20	56	1,039	42.2	53
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	3	x	x	
Less than 20	3	x	x	
20-99	-	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0113 Hog Farms

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of hogs, weanling (feeder) pigs and/or operating hog feedlots.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0114 - POULTRY AND EGG FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	621							
Low sales value (\$'000)	25	25	513	25	333	513	758	
High sales value (\$'000)	5,000	513	5,000	333	513	758	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	60.0	57.0	61.0	54.2	58.5	62.6	60.1	99.0
Purchases and materials	61.2	58.5	62.1	56.3	59.6	62.8	61.7	98.4
Closing inventory	11.2	11.3	11.2	12.2	10.9	8.3	12.6	72.9
Opening inventory	10.0	9.9	10.0	10.1	9.8	8.1	11.0	69.4
Wages, salaries, and benefits	9.4	10.9	8.8	10.6	11.1	8.6	8.9	93.9
Wages and benefits - direct	1.4	1.1	1.5	0.6	1.4	0.9	1.9	19.5
Wages and benefits - indirect	7.9	9.8	7.3	10.1	9.7	7.7	7.1	87.6
Occupancy expenses	11.4	14.0	10.5	16.0	13.0	10.9	10.2	99.0
Depreciation	5.0	6.2	4.6	6.7	5.9	4.4	4.7	93.9
Repairs and maintenance	2.2	2.7	2.0	3.4	2.3	2.0	2.0	91.9
Fuel and oil	0.5	0.7	0.5	0.6	0.7	0.5	0.5	39.8
Utilities	2.4	2.9	2.2	3.5	2.6	2.7	2.0	96.5
Rent	1.3	1.6	1.1	1.8	1.5	1.3	1.1	42.2
Financial expenses	5.3	6.5	4.8	7.9	5.8	4.5	5.0	98.7
Interest and bank charges	4.7	5.6	4.4	6.7	5.1	4.0	4.6	92.1
Professional fees	0.6	0.9	0.5	1.1	0.7	0.5	0.4	94.7
General expenses	1.5	1.7	1.5	2.1	1.5	1.2	1.6	89.0
Advertising	0.2	0.2	0.3	0.3	0.1	0.2	0.3	26.7
Delivery expenses	0.5	0.6	0.5	0.8	0.4	0.3	0.6	45.4
Insurance	0.8	1.0	0.7	1.1	0.9	0.7	0.8	79.7
Other expenses	8.3	6.6	8.9	7.0	6.3	6.3	10.3	99.7
Total expenses	95.8	96.7	95.5	97.8	96.2	94.1	96.2	100.0
Net profit/loss	4.2	3.3	4.5	2.2	3.8	5.9	3.8	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	65							
Sales	667.3	332.0	971.1	207.6	427.9	634.8	1,343.3	
Expenses	611.3	298.0	895.0	179.3	389.5	570.5	1,254.2	
Profit	56.1	34.0	76.1	28.3	38.4	64.2	89.2	
Non-Profitable:								
Sales	516.3	265.6	919.1	191.9	397.2	633.1	1,192.2	
Expenses	549.4	291.4	964.2	211.7	433.7	672.7	1,242.3	
Loss	-33.2	-25.8	-45.0	-19.8	-36.5	-39.6	-50.1	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	599							
Low sales value (\$'000)	25	25	513	25	333	513	758	
High sales value (\$'000)	5,000	513	5,000	333	513	758	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	775.8	513.1	1,051.3	427.2	603.7	770.7	1,348.8	100.0
Total current assets	167.6	85.5	253.8	65.0	107.1	153.8	359.8	99.2
Accounts receivable	20.5	8.0	33.5	2.5	13.9	12.1	56.3	47.6
Closing inventory	70.6	34.6	108.4	24.2	45.6	53.8	166.3	73.5
Other current assets	76.4	42.7	111.8	38.2	47.4	87.8	137.2	79.8
Net fixed assets	351.6	226.4	482.8	187.7	267.2	417.9	551.6	98.5
Other assets and adjustments	256.5	201.2	314.6	174.4	229.4	198.9	437.3	95.2
Total liabilities	472.0	345.5	604.6	283.2	411.2	419.4	800.9	100.0
Total current liabilities	141.8	94.4	191.5	72.3	117.8	108.5	279.6	99.0
Current bank loans	41.6	14.6	69.9	8.8	20.7	33.5	108.6	58.9
Other current liabilities	100.2	79.8	121.6	63.4	97.0	75.0	171.0	99.0
Long-term bank loans	45.2	25.9	65.6	9.1	43.6	36.4	96.5	24.0
Other liabilities and adjustments	284.8	225.1	347.4	201.7	249.8	274.4	424.7	96.5
Total equity	303.8	167.6	446.6	144.0	192.5	351.2	547.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	0.9	1.3	0.8	0.9	1.4	1.2	98.2
Debt to equity	1.5	2.0	1.3	1.9	2.1	1.1	1.4	100.0
Interest coverage	1.8	1.5	2.0	1.2	1.7	2.4	1.8	92.0
Debt ratio	0.6	0.6	0.5	0.6	0.6	0.5	0.5	100.0
Sales to equity	2.0	1.8	2.1	1.3	2.1	1.8	2.3	100.0
Sales to closing inventories	8.8	8.8	8.8	8.1	9.2	11.7	7.8	73.5

(percent)

Current debt to equity	46.6	56.3	42.8	50.2	61.1	30.9	51.0	99.0
Operating profit on equity	8.5	5.6	9.6	2.5	8.1	10.6	9.0	99.3
Net fixed assets to equity	115.7	135.1	108.0	130.4	138.8	118.9	100.6	98.5
Gross margin	30.5	32.0	30.0	35.4	30.3	28.9	30.6	100.0
Return on total assets	7.1	5.2	8.0	3.9	6.0	8.1	8.0	100.0

(days)

Collection period for accounts receivable	12.0	9.6	12.7	4.6	12.1	6.9	15.8	47.6
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	50	769	30.7	50
Less than 20	50	769	30.7	50
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0114 Poultry and Egg Farms

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of poultry and eggs. Pheasant farms are classified in <0129 - Other Animal Specialty Farms n.e.c.> Chick hatcheries and establishments primarily engaged in egg grading are classified in <0213 - Poultry Services>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0119 - LIVESTOCK COMBINATION FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	183							
Low sales value (\$'000)	25	25	275	25	109	275	567	
High sales value (\$'000)	5,000	275	5,000	109	275	567	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	58.5	36.4	62.1	42.1	34.7	45.3	69.0	99.5
Purchases and materials	62.2	46.6	64.7	68.0	40.2	48.0	71.6	98.4
Closing inventory	39.7	58.0	36.7	81.7	51.0	29.4	39.7	79.8
Opening inventory	36.0	47.8	34.1	55.8	45.5	26.8	37.1	74.9
Wages, salaries, and benefits	9.6	11.3	9.3	9.6	11.9	15.6	6.7	82.0
Wages and benefits - direct	2.8	0.9	3.2	1.8	0.6	8.3	1.0	10.4
Wages and benefits - indirect	6.7	10.5	6.1	7.8	11.3	7.3	5.6	76.0
Occupancy expenses	13.3	23.4	11.7	21.8	23.8	17.0	9.5	95.6
Depreciation	5.8	10.4	5.0	9.3	10.7	6.8	4.3	89.1
Repairs and maintenance	3.2	6.1	2.8	5.8	6.2	4.4	2.1	89.6
Fuel and oil	1.1	2.1	0.9	2.6	1.9	1.1	0.8	62.8
Utilities	1.6	2.8	1.4	2.1	3.0	1.9	1.2	85.8
Rent	1.6	2.1	1.6	2.0	2.1	2.8	1.1	53.6
Financial expenses	5.9	9.6	5.3	15.2	7.9	6.4	4.8	97.8
Interest and bank charges	4.9	7.1	4.5	11.4	5.9	5.4	4.2	88.0
Professional fees	1.0	2.4	0.8	3.8	2.0	1.0	0.7	90.2
General expenses	1.8	3.2	1.6	4.3	2.8	3.1	1.0	82.5
Advertising	0.3	0.4	0.3	0.3	0.5	0.6	0.1	24.6
Delivery expenses	0.5	0.9	0.5	1.8	0.6	1.1	0.2	33.9
Insurance	1.0	1.9	0.9	2.2	1.8	1.4	0.6	71.0
Other expenses	8.5	14.1	7.6	19.2	12.6	10.3	6.4	100.0
Total expenses	97.6	98.0	97.5	112.1	93.8	97.7	97.4	100.0
Net profit/loss	2.4	2.0	2.5	-12.1	6.2	2.3	2.6	95.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:								
Percent of businesses	54							
Sales	537.4	167.5	800.7	63.8	191.2	409.0	1,233.5	
Expenses	486.5	143.9	730.4	50.6	165.1	360.1	1,139.4	
Profit	50.9	23.6	70.3	13.1	26.0	48.8	94.1	
Non-Profitable:								
Sales	357.5	93.2	744.8	59.7	168.5	426.1	1,188.2	
Expenses	389.5	106.6	804.3	71.1	186.2	472.1	1,266.5	
Loss	-32.1	-13.4	-59.5	-11.5	-17.7	-46.0	-78.3	

1987

Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	182							
Low sales value (\$'000)	25	25	275	25	109	275	567	
High sales value (\$'000)	5,000	275	5,000	109	275	567	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	718.1	346.7	1,091.9	231.6	450.4	603.6	1,703.4	100.0
Total current assets	304.5	155.2	454.8	91.4	212.6	232.2	733.6	100.0
Accounts receivable	14.6	5.8	23.4	2.2	9.0	9.3	41.2	51.1
Closing inventory	178.0	72.5	284.1	49.3	93.5	120.3	489.1	79.7
Other current assets	111.9	76.8	147.2	39.8	110.1	102.4	203.2	80.2
Net fixed assets	326.7	161.5	492.9	111.4	206.6	293.9	742.1	94.0
Other assets and adjustments	86.8	29.9	144.1	28.7	31.0	77.5	227.6	94.0
Total liabilities	390.9	176.9	606.4	142.0	208.4	374.1	897.3	100.0
Total current liabilities	105.7	43.3	168.5	39.2	47.0	88.8	268.3	100.0
Current bank loans	51.6	6.7	96.8	2.9	10.1	34.9	174.3	57.1
Other current liabilities	54.1	36.5	71.7	36.2	36.8	53.8	94.0	100.0
Long-term bank loans	13.5	2.2	24.8	1.4	2.9	22.6	27.7	13.2
Other liabilities and adjustments	271.7	131.4	412.9	101.3	158.5	262.6	601.2	96.7
Total equity	327.1	169.7	485.5	89.6	242.0	229.5	806.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.8	3.5	2.6	2.3	4.5	2.6	2.7	100.0
Debt to equity	1.1	1.0	1.2	1.5	0.8	1.6	1.1	100.0
Interest coverage	1.4	1.2	1.5	--	2.0	1.4	1.6	87.9
Debt ratio	0.5	0.5	0.5	0.6	0.4	0.6	0.5	100.0
Sales to equity	1.3	0.7	1.5	0.6	0.7	1.8	1.5	100.0
Sales to closing inventories	2.5	1.7	2.7	1.2	1.9	3.4	2.5	79.7

(percent)

Current debt to equity	32.3	25.5	34.7	43.7	19.4	38.6	33.2	100.0
Operating profit on equity	3.2	1.5	3.9	-8.1	4.7	4.0	3.8	95.6
Net fixed assets to equity	99.8	95.1	101.5	124.3	85.4	128.0	92.0	94.0
Gross margin	31.8	52.2	28.5	48.3	53.4	38.7	24.2	100.0
Return on total assets	4.5	3.3	4.9	-0.1	4.9	5.2	4.8	97.3

(days)

Collection period for accounts receivable	11.8	16.9	11.0	13.7	17.9	8.2	12.2	51.1
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	30	665	26.2	30
Less than 20	30	665	26.2	30
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0119 Livestock Combination Farms

Farms selling a combination of livestock and livestock products in which no single product in another class of this industry group accounts for more than 50 per cent of the gross agricultural revenue.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0121 - HONEY AND OTHER APIARY PRODUCT FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	38							
Low sales value (\$'000)	25	25	137	25	69	137	226	
High sales value (\$'000)	5,000	137	5,000	69	137	226	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	41.4	25.0	47.6	29.3	23.9	22.6	57.2	97.4
Purchases and materials	48.1	51.4	46.9	34.1	55.6	20.5	57.1	97.4
Closing inventory	31.8	71.8	16.7	51.4	76.8	12.6	18.2	65.8
Opening inventory	25.0	45.4	17.3	46.6	45.1	14.7	18.3	57.9
Wages, salaries, and benefits	21.5	31.2	17.8	22.2	33.5	31.9	12.3	94.7
Wages and benefits - direct	0.4	0.4	0.3	-	0.5	-	0.5	5.3
Wages and benefits - indirect	21.1	30.8	17.4	22.2	33.0	31.9	11.9	94.7
Occupancy expenses	14.7	20.1	12.6	19.2	20.3	14.7	11.8	97.4
Depreciation	6.4	11.8	4.4	7.6	12.8	4.7	4.2	81.6
Repairs and maintenance	3.8	3.8	3.8	2.8	4.0	4.0	3.7	89.5
Fuel and oil	1.1	0.8	1.2	1.9	0.5	1.7	1.0	47.4
Utilities	2.0	2.5	1.8	3.4	2.3	2.6	1.5	92.1
Rent	1.3	1.2	1.4	3.6	0.6	1.7	1.3	52.6
Financial expenses	6.0	8.1	5.2	6.0	8.6	8.0	4.1	100.0
Interest and bank charges	5.0	6.3	4.5	4.5	6.7	7.0	3.6	84.2
Professional fees	0.9	1.8	0.6	1.5	1.9	1.0	0.5	94.7
General expenses	5.1	8.5	3.8	5.5	9.2	8.4	2.0	94.7
Advertising	0.6	0.4	0.6	0.3	0.4	0.2	0.8	50.0
Delivery expenses	3.0	5.8	1.9	3.1	6.5	6.1	0.3	65.8
Insurance	1.5	2.2	1.3	2.1	2.3	2.1	0.9	60.5
Other expenses	11.2	11.9	10.9	22.6	9.3	10.5	11.1	97.4
Total expenses	99.7	104.8	97.8	104.8	104.8	96.1	98.4	100.0
Net profit/loss	0.3	-4.8	2.2	-4.8	-4.8	3.9	1.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	53							
Sales	202.6	82.0	325.9	54.6	106.8	192.2	481.4	
Expenses	179.1	70.0	290.7	43.9	93.7	169.3	431.8	
Profit	23.5	12.0	35.2	10.7	13.1	22.9	49.6	

Non-Profitable:

Sales	175.9	83.5	439.4	39.3	98.4	171.4	806.0	
Expenses	197.8	98.1	482.0	58.1	111.6	191.7	879.1	
Loss	-21.9	-14.6	-42.6	-18.8	-13.2	-20.3	-73.1	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	30							
Low sales value (\$'000)	25	25	137	25	69	137	226	
High sales value (\$'000)	5,000	137	5,000	69	137	226	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	266.3	234.1	331.6	71.9	361.9	182.4	515.4	100.0
Total current assets	98.4	76.3	143.2	28.1	114.2	47.5	261.0	100.0
Accounts receivable	21.4	9.8	44.8	3.1	15.1	27.2	66.5	63.3
Closing inventory	53.1	53.2	53.0	18.9	80.3	4.8	112.3	60.0
Other current assets	23.8	13.2	45.3	6.1	18.7	15.5	82.1	83.3
Net fixed assets	112.8	84.1	170.9	43.0	116.5	128.2	223.6	100.0
Other assets and adjustments	55.0	73.6	17.4	0.7	131.1	6.6	30.8	100.0
Total liabilities	154.1	119.5	224.3	59.4	166.8	119.3	353.8	100.0
Total current liabilities	87.3	92.6	76.6	30.7	141.4	35.4	127.3	100.0
Current bank loans	31.0	30.5	32.1	21.2	37.9	3.6	67.2	96.7
Other current liabilities	56.2	62.0	44.4	9.4	103.5	31.7	60.1	100.0
Long-term bank loans	18.3	7.2	40.8	0.2	12.8	4.7	85.2	43.3
Other liabilities and adjustments	48.4	19.6	106.9	28.4	12.6	79.1	141.1	96.7
Total equity	112.2	114.6	107.2	12.5	195.1	63.1	161.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	0.8	1.8	0.9	0.8	1.3	2.0	100.0
Debt to equity	1.3	1.0	2.0	4.7	0.8	1.8	2.1	100.0
Interest coverage	1.2	0.5	1.7	1.6	0.1	2.0	1.5	86.7
Debt ratio	0.5	0.5	0.6	0.8	0.4	0.6	0.6	100.0
Sales to equity	1.6	0.7	3.6	4.1	0.5	3.0	4.0	100.0
Sales to closing inventories	3.4	1.5	7.4	2.7	1.3	39.1	5.7	60.0

(percent)

Current debt to equity	77.8	80.8	71.4	244.6	72.5	56.1	78.7	100.0
Operating profit on equity	2.0	-1.8	10.3	11.4	-2.5	15.2	7.9	100.0
Net fixed assets to equity	100.5	73.4	159.3	342.7	59.7	203.0	138.3	100.0
Gross margin	35.4	40.3	33.3	44.2	38.8	41.9	30.2	100.0
Return on total assets	3.7	0.9	7.8	5.0	0.3	10.3	6.7	100.0

(days)

Collection period for accounts receivable	42.0	43.7	41.3	22.1	52.0	52.0	37.4	63.3
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	9	80	3.4	9
Less than 20	9	80	3.4	9
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0121 Honey and Other Apiary Product Farms

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of honey, beeswax and bees.

Symbols: -- amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0122 - HORSE AND OTHER EQUINE FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	67							
Low sales value (\$'000)	25	25	184	25	60	184	354	
High sales value (\$'000)	5,000	184	5,000	60	184	354	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	39.3	25.9	46.3	29.7	25.5	50.2	44.4	88.1
Purchases and materials	44.8	41.8	46.4	26.0	43.3	57.1	41.4	82.1
Closing inventory	111.4	210.4	60.4	57.3	225.3	100.1	41.9	64.2
Opening inventory	106.0	194.5	60.3	61.1	207.5	93.3	44.9	65.7
Wages, salaries, and benefits	9.8	3.6	13.0	11.5	2.9	13.8	12.7	74.6
Wages and benefits - direct	0.3	-	0.5	-	-	0.6	0.4	7.5
Wages and benefits - indirect	9.5	3.6	12.6	11.5	2.9	13.2	12.3	73.1
Occupancy expenses	8.8	7.1	9.7	38.6	4.0	10.6	9.3	89.6
Depreciation	3.6	1.4	4.7	3.3	1.2	5.9	4.1	77.6
Repairs and maintenance	1.9	1.6	2.1	7.4	1.0	2.2	2.1	74.6
Fuel and oil	0.7	0.3	0.9	0.7	0.2	0.3	1.2	23.9
Utilities	1.1	1.1	1.0	4.8	0.7	1.2	1.0	80.6
Rent	1.6	2.8	1.0	22.4	0.9	1.0	1.0	38.8
Financial expenses	8.0	15.7	4.1	15.8	15.7	7.3	2.5	92.5
Interest and bank charges	5.2	12.7	1.3	13.0	12.7	2.4	0.8	83.6
Professional fees	2.8	3.0	2.7	2.8	3.0	4.9	1.7	86.6
General expenses	7.0	11.0	5.0	7.7	11.3	8.6	3.3	92.5
Advertising	0.3	0.3	0.4	0.9	0.2	0.5	0.3	56.7
Delivery expenses	4.9	9.8	2.4	4.0	10.4	4.4	1.4	58.2
Insurance	1.8	0.9	2.3	2.9	0.7	3.7	1.6	77.6
Other expenses	40.2	63.8	27.9	65.8	63.6	39.3	22.6	100.0
Total expenses	113.2	127.1	106.0	169.2	123.0	129.9	94.9	100.0
Net profit/loss	-13.2	-27.1	-6.0	-69.2	-23.0	-29.9	5.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	45							
Sales	363.4	107.5	534.2	43.1	114.3	228.9	862.9	
Expenses	310.8	86.9	460.4	-5.6	96.5	218.0	721.3	
Profit	52.5	20.6	73.9	48.6	17.7	10.9	141.6	

Non-Profitable:

Sales	138.9	90.3	391.5	38.8	105.8	260.5	760.7	
Expenses	192.8	123.2	554.4	71.0	138.9	411.6	957.3	
Loss	-53.9	-32.9	-163.0	-32.2	-33.1	-151.0	-196.6	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	36							
Low sales value (\$'000)	25	25	184	25	65	184	329	
High sales value (\$'000)	5,000	184	5,000	65	184	329	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	727.6	502.8	830.6	762.3	484.1	562.1	1,049.9	100.0
Total current assets	547.8	437.3	598.3	344.5	444.0	253.2	880.2	100.0
Accounts receivable	13.7	1.1	19.5	6.9	0.7	17.5	21.2	72.2
Closing inventory	255.7	35.9	356.4	100.1	31.2	59.4	599.0	75.0
Other current assets	278.2	400.3	222.3	237.5	412.0	176.2	259.9	94.4
Net fixed assets	178.6	65.2	230.6	417.7	39.8	306.3	168.7	80.6
Other assets and adjustments	1.2	0.2	1.6	--	0.2	2.5	0.9	52.8
Total liabilities	242.4	165.2	277.7	756.8	122.5	390.2	185.9	100.0
Total current liabilities	80.4	29.9	103.6	15.4	30.9	94.8	110.8	100.0
Current bank loans	30.8	6.5	42.0	12.2	6.0	19.5	60.3	75.0
Other current liabilities	49.6	23.4	61.6	3.2	24.8	75.3	50.4	100.0
Long-term bank loans	1.5	4.7	0.1	20.9	3.5	--	0.2	13.9
Other liabilities and adjustments	160.3	130.5	173.9	720.4	88.0	295.3	74.8	91.7
Total equity	485.2	337.5	552.9	5.4	361.5	171.9	864.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	6.8	14.6	5.7	22.2	14.3	2.6	7.9	100.0
Debt to equity	0.4	0.4	0.5	138.1	0.3	2.2	0.2	100.0
Interest coverage	5.0	1.7	6.7	-18.0	2.4	1.2	9.9	88.9
Debt ratio	0.3	0.3	0.3	0.9	0.2	0.6	0.1	100.0
Sales to equity	0.8	0.4	1.0	10.2	0.4	1.3	0.9	100.0
Sales to closing inventories	1.6	3.9	1.5	0.5	4.7	4.0	1.3	75.0

(percent)

Current debt to equity	16.5	8.8	18.7	282.8	8.5	55.1	12.8	100.0
Operating profit on equity	5.4	1.7	6.4	-1,236.7	3.0	0.6	7.4	100.0
Net fixed assets to equity	36.8	19.3	41.7	7,623.1	11.0	178.2	19.5	80.6
Gross margin	47.6	47.7	47.6	3.9	48.8	38.2	49.9	100.0
Return on total assets	4.5	2.6	5.0	-8.4	3.8	1.1	6.7	100.0

(days)

Collection period for accounts receivable	11.7	2.9	12.8	44.8	1.7	26.6	9.5	72.2
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	49	684	25.9	49
Less than 20	49	684	25.9	49
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0122 Horse and Other Equine Farms

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of horses and other equines.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0123 - FURS AND SKINS, RANCH

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	45							
Low sales value (\$'000)	25	25	150	25	67	150	274	
High sales value (\$'000)	5,000	150	5,000	67	150	274	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	47.0	66.2	44.4	59.2	68.6	41.9	45.0	97.8
Purchases and materials	48.4	98.9	41.8	203.6	63.0	47.8	40.5	95.6
Closing inventory	34.0	69.4	29.3	186.3	29.2	31.2	28.9	55.6
Opening inventory	32.5	36.7	32.0	41.9	34.9	25.4	33.4	57.8
Wages, salaries, and benefits	26.0	31.2	25.3	15.4	36.6	34.3	23.5	93.3
Wages and benefits - direct	3.7	1.6	4.0	1.3	1.7	-	4.8	13.3
Wages and benefits - indirect	22.3	29.6	21.4	14.2	34.9	34.3	18.7	88.9
Occupancy expenses	15.8	18.0	15.5	19.7	17.4	17.6	15.0	97.8
Depreciation	6.1	8.7	5.8	12.0	7.6	8.4	5.3	86.7
Repairs and maintenance	4.5	4.5	4.5	4.4	4.5	3.3	4.8	86.7
Fuel and oil	0.5	0.5	0.5	-	0.6	0.7	0.5	22.2
Utilities	3.3	3.1	3.4	2.1	3.4	3.2	3.4	86.7
Rent	1.2	1.3	1.2	1.2	1.4	2.0	1.1	35.6
Financial expenses	7.2	7.1	7.2	4.5	8.0	9.4	6.7	100.0
Interest and bank charges	6.0	5.1	6.1	2.4	6.0	8.2	5.7	93.3
Professional fees	1.2	2.1	1.1	2.2	2.0	1.3	1.1	97.8
General expenses	2.7	3.5	2.5	3.0	3.6	3.3	2.4	91.1
Advertising	0.2	-	0.2	-	-	0.1	0.2	26.7
Delivery expenses	1.3	2.3	1.2	2.5	2.3	1.6	1.1	57.8
Insurance	1.2	1.1	1.2	0.5	1.3	1.7	1.1	75.6
Other expenses	14.2	18.8	13.5	27.3	15.9	11.3	14.0	100.0
Total expenses	112.7	144.8	108.5	129.2	150.2	118.0	106.6	100.0
Net profit/loss	-12.7	-44.8	-8.5	-29.2	-50.2	-18.0	-6.6	97.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	20						
Sales	849.8	62.8	1,339.7	44.4	131.2	211.9	2,074.4
Expenses	826.1	49.2	1,309.7	33.5	108.1	189.2	2,039.6
Profit	23.7	13.5	30.0	11.0	23.1	22.7	34.8

Non-Profitable:

Sales	190.9	75.0	308.1	41.1	97.0	198.9	397.8
Expenses	242.6	115.3	371.4	60.7	150.6	248.3	472.5
Loss	-51.7	-40.2	-63.3	-19.6	-53.6	-49.4	-74.7

1987

Profitable:

Sales	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-
Profit	-	-	-	-	-	-	-

Non-Profitable:

Sales	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-
Loss	-	-	-	-	-	-	-

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	34							
Low sales value (\$'000)	25	25	153	25	71	153	287	
High sales value (\$'000)	5,000	153	5,000	71	153	287	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	454.4	259.5	665.3	252.1	284.6	315.3	958.9	100.0
Total current assets	228.3	156.4	306.0	163.6	132.0	156.1	431.8	100.0
Accounts receivable	2.1	0.8	3.5	0.9	0.3	0.6	5.9	64.7
Closing inventory	97.2	45.8	152.8	40.7	63.3	46.8	241.6	47.1
Other current assets	128.9	109.8	149.7	121.9	68.3	108.7	184.1	94.1
Net fixed assets	158.9	65.2	260.3	68.4	54.5	60.0	428.3	100.0
Other assets and adjustments	67.1	37.7	98.9	20.1	98.0	99.0	98.7	97.1
Total liabilities	258.0	127.4	399.4	130.9	115.2	129.5	625.8	100.0
Total current liabilities	131.5	68.7	199.4	81.5	24.9	56.0	319.7	100.0
Current bank loans	70.7	38.2	105.8	45.6	12.8	30.9	168.7	55.9
Other current liabilities	60.8	30.5	93.5	35.9	12.1	25.0	151.0	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	126.5	58.6	199.9	49.3	90.2	73.4	306.0	100.0
Total equity	196.3	132.1	265.8	121.1	169.4	185.7	333.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	2.2	1.5	2.0	5.2	2.7	1.3	100.0
Debt to equity	1.3	0.9	1.5	1.0	0.6	0.6	1.8	100.0
Interest coverage	-1.6	-13.9	-0.5	-75.3	-7.3	-0.9	-0.4	94.1
Debt ratio	0.5	0.4	0.6	0.5	0.4	0.4	0.6	100.0
Sales to equity	1.2	0.5	1.6	0.5	0.7	1.1	1.8	100.0
Sales to closing inventories	2.5	1.6	2.8	1.5	1.8	4.3	2.5	47.1

(percent)

Current debt to equity	66.9	52.0	75.0	67.3	14.7	30.1	96.0	100.0
Operating profit on equity	-21.0	-27.7	-17.4	-19.2	-48.3	-17.3	-17.5	97.1
Net fixed assets to equity	80.9	49.4	97.9	56.4	32.1	32.3	128.5	100.0
Gross margin	29.8	24.4	30.8	51.5	-23.8	24.2	32.6	100.0
Return on total assets	-5.6	-13.1	-2.5	-9.1	-25.3	-4.9	-1.8	100.0

(days)

Collection period for accounts receivable	3.1	3.9	2.9	5.5	1.0	1.1	3.4	64.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
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1989

Total	19	480	18.6	19
Less than 20	19	480	18.6	19
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

1987

Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0123 Furs and Skins, Ranch

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of fur bearing animals raised in captivity and/or fur pelts. Establishments primarily engaged in trapping and skinning wild animals are classified in <0331 - Furs and Skins, Wild> and those primarily engaged in dressing and dyeing furs and skins are classified in <3999 - Other Manufactured Products Industries n.e.c.>

Symbols: -- amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0129 - OTHER ANIMAL SPECIALTY FARMS N.E.C.

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Low sales value (\$'000)	25	25	159	25	96	159	528	
High sales value (\$'000)	5,000	159	5,000	96	159	528	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	42.8	35.2	44.4	47.2	30.1	30.3	48.8	95.0
Purchases and materials	68.6	32.5	76.4	51.5	24.4	133.6	58.9	95.0
Closing inventory	56.7	23.9	63.8	40.0	17.1	187.9	25.7	80.0
Opening inventory	30.9	26.7	31.8	35.7	22.8	84.6	15.6	65.0
Wages, salaries, and benefits	13.1	19.9	11.7	15.3	21.8	18.5	9.6	80.0
Wages and benefits - direct	1.3	-	1.5	-	-	-	2.0	10.0
Wages and benefits - indirect	11.9	19.9	10.1	15.3	21.8	18.5	7.6	70.0
Occupancy expenses	12.8	25.0	10.2	23.5	25.7	10.7	10.0	100.0
Depreciation	4.8	6.5	4.4	8.6	5.6	4.8	4.3	80.0
Repairs and maintenance	3.2	6.4	2.4	9.6	5.0	1.5	2.7	80.0
Fuel and oil	0.6	1.4	0.4	1.0	1.5	-	0.5	30.0
Utilities	2.7	6.8	1.8	3.2	8.3	1.7	1.8	85.0
Rent	1.6	4.0	1.1	1.0	5.2	2.7	0.6	55.0
Financial expenses	12.1	14.2	11.7	13.0	14.7	10.9	12.0	100.0
Interest and bank charges	9.4	8.2	9.7	7.5	8.5	6.0	10.9	95.0
Professional fees	2.7	6.0	2.0	5.6	6.2	4.9	1.1	100.0
General expenses	4.1	10.2	2.8	7.5	11.4	4.4	2.3	95.0
Advertising	1.7	5.6	0.9	2.1	7.1	1.8	0.6	70.0
Delivery expenses	1.1	1.3	1.1	1.0	1.4	2.2	0.7	50.0
Insurance	1.3	3.3	0.8	4.4	2.9	0.4	1.0	80.0
Other expenses	15.8	12.9	16.4	8.3	14.9	24.7	13.8	100.0
Total expenses	100.8	117.4	97.2	114.8	118.5	99.6	96.4	100.0
Net profit/loss	-0.8	-17.4	2.8	-14.8	-18.5	0.4	3.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	50							
Sales	445.5	132.8	718.5	95.7	146.8	350.5	986.7	
Expenses	392.3	124.0	626.6	74.0	142.9	227.2	917.5	
Profit	53.2	8.8	92.0	21.7	3.9	123.3	69.1	

Non-Profitable:

Sales	241.1	72.8	731.9	45.1	114.5	244.4	2,919.5	
Expenses	279.4	98.3	807.4	58.3	158.4	327.7	2,960.2	
Loss	-38.3	-25.5	-75.5	-13.3	-43.9	-83.3	-40.7	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Low sales value (\$'000)	25	25	159	-	-	-	-	
High sales value (\$'000)	5,000	159	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,787.1	1,336.4	2,346.1	-	-	-	-	100.0
Total current assets	1,350.8	1,010.1	1,773.3	-	-	-	-	100.0
Accounts receivable	3.4	1.6	5.5	-	-	-	-	16.7
Closing inventory	197.6	26.6	409.9	-	-	-	-	83.3
Other current assets	1,149.7	981.9	1,357.8	-	-	-	-	100.0
Net fixed assets	293.6	222.2	382.1	-	-	-	-	100.0
Other assets and adjustments	142.6	103.9	190.6	-	-	-	-	100.0
Total liabilities	1,021.7	755.0	1,352.4	-	-	-	-	100.0
Total current liabilities	760.3	565.3	1,002.1	-	-	-	-	100.0
Current bank loans	403.6	295.8	537.3	-	-	-	-	100.0
Other current liabilities	356.6	269.5	464.7	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	261.3	189.6	350.2	-	-	-	-	100.0
Total equity	765.4	581.3	993.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.7	1.7	-	-	-	-	100.0
Debt to equity	1.3	1.2	1.3	-	-	-	-	100.0
Interest coverage	0.3	-4.2	0.7	-	-	-	-	91.7
Debt ratio	0.5	0.5	0.5	-	-	-	-	100.0
Sales to equity	0.5	0.1	0.8	-	-	-	-	100.0
Sales to closing inventories	2.2	3.8	2.1	-	-	-	-	83.3

(percent)

Current debt to equity	99.3	97.2	100.8	-	-	-	-	100.0
Operating profit on equity	-3.9	-6.1	-2.3	-	-	-	-	100.0
Net fixed assets to equity	38.3	38.2	38.4	-	-	-	-	100.0
Gross margin	41.6	41.8	41.5	-	-	-	-	100.0
Return on total assets	1.0	-2.1	3.3	-	-	-	-	100.0

(days)

Collection period for accounts receivable	2.7	5.7	2.3	-	-	-	-	16.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	5	x	x	5
Less than 20	5	x	x	5
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0129 Other Animal Specialty Farms n.e.c.

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of animals not specified in preceding classes.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0131 - WHEAT FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	524							
Low sales value (\$'000)	25	25	175	25	100	175	288	
High sales value (\$'000)	5,000	175	5,000	100	175	288	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	22.2	17.4	24.3	21.7	15.2	18.4	28.1	97.9
Purchases and materials	24.3	21.8	25.4	24.0	20.7	20.4	28.6	97.3
Closing inventory	19.0	19.6	18.8	13.2	22.7	19.2	18.6	44.1
Opening inventory	16.9	15.1	17.7	10.9	17.2	17.2	18.1	41.6
Wages, salaries, and benefits	13.2	12.4	13.5	13.1	12.1	14.1	13.2	84.2
Wages and benefits - direct	0.6	0.3	0.8	0.4	0.3	0.4	1.0	3.6
Wages and benefits - indirect	12.6	12.1	12.8	12.7	11.9	13.7	12.2	81.7
Occupancy expenses	31.1	33.2	30.2	32.8	33.3	32.0	29.1	99.0
Depreciation	16.1	17.6	15.4	16.4	18.2	16.3	14.9	94.8
Repairs and maintenance	5.6	6.2	5.3	6.4	6.1	5.2	5.4	89.3
Fuel and oil	4.0	4.4	3.8	4.3	4.5	3.9	3.7	85.5
Utilities	1.5	1.7	1.5	1.9	1.6	1.3	1.5	84.5
Rent	3.9	3.2	4.2	3.8	2.9	5.2	3.6	51.5
Financial expenses	9.1	11.0	8.3	12.2	10.3	7.7	8.6	99.6
Interest and bank charges	7.9	9.4	7.3	10.0	9.1	6.4	7.8	93.5
Professional fees	1.2	1.6	1.0	2.3	1.2	1.3	0.8	95.0
General expenses	2.8	3.1	2.7	3.2	3.1	2.9	2.5	76.9
Advertising	0.1	-	0.1	-	-	0.1	0.1	17.0
Delivery expenses	0.5	0.5	0.5	0.8	0.4	0.6	0.4	28.4
Insurance	2.2	2.6	2.1	2.4	2.7	2.3	2.0	64.5
Other expenses	12.5	12.3	12.6	15.1	10.9	12.2	12.9	99.8
Total expenses	90.9	89.4	91.6	98.0	85.1	87.2	94.4	100.0
Net profit/loss	9.1	10.6	8.4	2.0	14.9	12.8	5.6	99.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	64							
Sales	191.9	104.8	312.6	64.1	131.8	221.5	443.0	
Expenses	149.4	76.9	249.8	45.1	98.0	164.5	371.9	
Profit	42.5	27.9	62.8	19.0	33.8	57.0	71.1	

Non-Profitable:

Sales	183.8	81.5	357.3	59.8	137.1	231.6	497.3	
Expenses	214.1	101.8	404.7	75.6	168.8	270.1	554.6	
Loss	-30.3	-20.3	-47.4	-15.9	-31.7	-38.4	-57.3	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	524							
Low sales value (\$'000)	25	25	175	25	100	175	288	
High sales value (\$'000)	5,000	175	5,000	100	175	288	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	611.9	416.7	902.1	320.7	518.9	748.9	1,104.4	100.0
Total current assets	111.6	61.6	185.9	43.3	81.2	141.1	245.0	100.0
Accounts receivable	3.2	1.4	5.8	1.3	1.5	3.3	9.1	27.7
Closing inventory	36.0	18.8	61.5	8.1	30.1	43.1	85.8	44.1
Other current assets	72.4	41.3	118.5	33.8	49.4	94.6	150.1	88.0
Net fixed assets	478.2	342.8	679.4	264.2	426.6	579.5	811.2	99.8
Other assets and adjustments	22.0	12.1	36.8	13.1	11.0	28.2	48.1	96.9
Total liabilities	348.2	231.1	522.3	177.9	287.8	425.0	650.8	100.0
Total current liabilities	74.2	40.5	124.4	18.1	64.3	100.5	156.0	93.1
Current bank loans	22.4	15.2	33.1	3.5	27.6	22.0	47.8	30.9
Other current liabilities	51.8	25.3	91.2	14.6	36.7	78.4	108.1	93.1
Long-term bank loans	36.5	17.0	65.4	3.5	31.5	29.4	113.0	28.6
Other liabilities and adjustments	237.4	173.5	332.4	156.3	191.9	295.0	381.7	97.1
Total equity	263.6	185.5	379.7	142.7	231.0	323.8	453.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.5	1.4	2.3	1.2	1.4	1.5	93.1
Debt to equity	1.3	1.2	1.3	1.2	1.2	1.3	1.4	100.0
Interest coverage	2.1	2.1	2.1	1.1	2.6	2.9	1.7	93.5
Debt ratio	0.5	0.5	0.5	0.5	0.5	0.5	0.5	100.0
Sales to equity	0.7	0.5	0.8	0.4	0.5	0.6	1.0	100.0
Sales to closing inventories	5.2	5.1	5.3	7.5	4.4	5.2	5.3	44.1

(percent)

Current debt to equity	28.1	21.8	32.7	12.7	27.8	31.0	34.4	93.1
Operating profit on equity	6.5	5.5	7.2	0.8	8.5	8.8	5.7	99.6
Net fixed assets to equity	181.3	184.8	178.8	185.0	184.6	178.9	178.8	99.8
Gross margin	64.6	70.1	62.1	65.2	72.6	67.5	58.7	100.0
Return on total assets	5.2	4.6	5.6	2.3	6.1	5.7	5.6	100.0

(days)

Collection period for accounts receivable	6.2	5.5	6.4	8.1	4.3	5.3	7.2	27.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
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1989

Total	146	1,148	48.1	142
Less than 20	146	1,148	48.1	142
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

1987

Total	4	x	x	
Less than 20	4	x	x	
20-99	-	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0131 Wheat Farms

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of wheat.

Symbols: -- amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0132 - SMALL-GRAIN FARMS (EXCEPT WHEAT)

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	513							
Low sales value (\$'000)	25	25	183	25	93	183	320	
High sales value (\$'000)	5,000	183	5,000	93	183	320	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	28.6	23.4	30.7	27.2	21.5	22.7	35.9	97.7
Purchases and materials	30.3	26.3	32.0	32.4	23.3	24.3	36.9	96.3
Closing inventory	23.5	14.1	27.3	18.9	11.7	25.2	28.6	46.8
Opening inventory	21.8	11.1	26.1	13.7	9.8	23.6	27.6	45.0
Wages, salaries, and benefits	10.8	11.5	10.5	11.6	11.4	10.4	10.5	80.1
Wages and benefits - direct	0.3	0.2	0.4	0.3	0.1	0.3	0.5	4.1
Wages and benefits - indirect	10.4	11.3	10.1	11.3	11.3	10.1	10.1	77.2
Occupancy expenses	29.0	31.6	27.9	29.9	32.5	32.2	25.2	98.6
Depreciation	14.6	16.6	13.8	14.8	17.5	16.8	11.9	93.4
Repairs and maintenance	5.1	5.8	4.8	6.4	5.5	5.4	4.3	87.9
Fuel and oil	3.4	4.4	2.9	4.2	4.5	3.5	2.6	80.3
Utilities	1.3	1.5	1.3	1.6	1.4	1.4	1.2	79.1
Rent	4.6	3.3	5.1	2.9	3.5	5.0	5.2	55.9
Financial expenses	8.8	9.0	8.7	10.9	8.0	9.9	7.9	98.4
Interest and bank charges	7.7	7.4	7.8	8.5	6.8	8.9	7.2	92.0
Professional fees	1.1	1.6	0.9	2.4	1.2	1.0	0.8	92.8
General expenses	2.7	3.7	2.3	3.6	3.7	2.7	2.0	76.4
Advertising	0.1	0.2	0.1	0.1	0.3	0.1	-	18.5
Delivery expenses	0.6	0.8	0.5	0.8	0.8	0.3	0.6	28.3
Insurance	2.0	2.6	1.8	2.7	2.6	2.4	1.3	61.2
Other expenses	13.1	17.1	11.5	20.9	15.2	12.9	10.6	99.8
Total expenses	92.9	96.2	91.6	104.2	92.2	90.8	92.2	100.0
Net profit/loss	7.1	3.8	8.4	-4.2	7.8	9.2	7.8	98.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	62							
Sales	217.7	97.9	358.0	60.4	129.8	240.1	534.3	
Expenses	172.6	73.1	289.1	43.1	98.7	189.8	437.8	
Profit	45.1	24.8	68.8	17.3	31.1	50.3	96.5	
Non-Profitable:								
Sales	176.8	91.0	379.3	61.3	131.6	238.5	585.4	
Expenses	206.8	110.6	433.7	81.1	151.1	279.3	659.7	
Loss	-30.0	-19.6	-54.4	-19.8	-19.4	-40.9	-74.3	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	499							
Low sales value (\$'000)	25	25	183	25	93	183	320	
High sales value (\$'000)	5,000	183	5,000	93	183	320	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	614.9	379.6	974.6	333.6	427.7	799.7	1,246.2	100.0
Total current assets	146.1	81.7	244.6	89.8	73.2	143.9	401.0	97.4
Accounts receivable	11.2	3.6	23.0	3.2	4.0	9.7	43.6	31.5
Closing inventory	46.7	13.1	98.0	11.6	14.7	58.5	159.4	46.7
Other current assets	88.1	65.0	123.5	75.0	54.5	75.5	197.9	85.8
Net fixed assets	441.0	280.2	686.8	231.3	331.3	616.4	796.2	97.0
Other assets and adjustments	27.7	17.6	43.1	12.4	23.0	39.4	48.9	93.6
Total liabilities	320.8	181.4	534.0	161.7	202.0	428.6	697.4	99.8
Total current liabilities	103.1	63.2	164.2	75.0	50.8	117.9	236.1	95.6
Current bank loans	26.3	12.2	47.7	18.1	6.1	20.0	90.8	36.1
Other current liabilities	76.8	50.9	116.4	56.9	44.6	97.8	145.3	91.8
Long-term bank loans	8.7	8.6	8.8	10.0	7.1	7.4	10.9	13.8
Other liabilities and adjustments	208.9	109.5	360.8	76.5	144.1	303.2	450.3	94.2
Total equity	294.1	198.2	440.6	171.8	225.7	371.0	548.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.2	1.4	1.1	1.4	1.2	1.6	93.0
Debt to equity	1.0	0.9	1.2	0.9	0.8	1.1	1.2	99.8
Interest coverage	1.9	1.5	2.0	0.5	2.2	2.0	2.0	92.0
Debt ratio	0.5	0.4	0.5	0.4	0.4	0.5	0.5	99.8
Sales to equity	0.6	0.4	0.8	0.3	0.5	0.6	0.9	100.0
Sales to closing inventories	4.2	7.2	3.6	5.2	8.8	4.0	3.3	46.7

(percent)

Current debt to equity	35.0	31.8	37.2	43.6	22.5	31.7	43.0	95.6
Operating profit on equity	4.8	1.9	6.7	-1.4	4.6	5.8	7.7	98.0
Net fixed assets to equity	149.9	141.3	155.8	134.5	146.8	166.1	145.1	97.0
Gross margin	61.0	65.4	59.1	61.8	67.2	66.7	54.0	100.0
Return on total assets	4.7	2.8	5.9	0.9	4.4	5.3	6.5	99.8

(days)

Collection period for accounts receivable	20.7	13.9	23.5	19.1	11.3	14.9	29.3	31.5
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	93	691	28.4	92
Less than 20	93	691	28.4	92
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	1	x	x	
Less than 20	1	x	x	
20-99	-	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0132 Small-Grain Farms (except Wheat)

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of small grains. Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of wheat are classified in <0131 - Wheat Farms> and those with more than 50 per cent of the gross agricultural revenue derived from sales of faba beans for forage are classified in <0135 - Forage, Seed and Hay Farms>.

Symbols: — amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0133 - OILSEED FARMS (EXCEPT CORN)

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	55							
Low sales value (\$'000)	25	25	211	25	113	211	327	
High sales value (\$'000)	5,000	211	5,000	113	211	327	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	39.9	39.3	40.1	45.4	36.8	18.0	55.6	100.0
Purchases and materials	38.8	29.3	41.9	45.5	22.7	18.3	58.5	100.0
Closing inventory	24.1	37.1	19.9	73.1	22.5	33.9	10.2	52.7
Opening inventory	25.2	47.1	18.1	73.0	36.5	33.6	7.3	49.1
Wages, salaries, and benefits	8.6	8.3	8.7	2.1	10.8	5.2	11.1	76.4
Wages and benefits - direct	1.2	-	1.6	-	-	0.2	2.5	7.3
Wages and benefits - indirect	7.4	8.3	7.1	2.1	10.8	5.0	8.6	74.5
Occupancy expenses	26.4	34.6	23.7	43.7	30.9	33.3	17.0	98.2
Depreciation	13.6	16.3	12.7	21.1	14.4	18.9	8.4	90.9
Repairs and maintenance	4.6	7.4	3.7	12.0	5.5	5.3	2.6	87.3
Fuel and oil	3.8	4.3	3.6	3.1	4.8	5.9	2.0	83.6
Utilities	1.2	1.3	1.1	0.8	1.5	0.7	1.4	81.8
Rent	3.2	5.2	2.6	6.7	4.6	2.5	2.6	63.6
Financial expenses	4.0	9.1	2.3	9.6	8.9	2.4	2.3	98.2
Interest and bank charges	3.4	8.0	1.8	8.4	7.9	1.7	1.9	90.9
Professional fees	0.6	1.1	0.5	1.2	1.0	0.6	0.4	90.9
General expenses	1.9	2.7	1.7	3.1	2.6	2.3	1.2	81.8
Advertising	0.1	-	0.1	-	-	-	0.1	25.5
Delivery expenses	0.5	0.5	0.5	0.6	0.4	0.5	0.4	30.9
Insurance	1.4	2.3	1.1	2.5	2.2	1.8	0.7	69.1
Other expenses	7.9	15.6	5.4	7.5	18.8	7.0	4.2	98.2
Total expenses	88.7	109.6	81.9	111.4	108.8	68.2	91.5	100.0
Net profit/loss	11.3	-9.6	18.1	-11.4	-8.8	31.8	8.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	60							
Sales	337.6	107.8	481.4	60.3	148.6	289.6	775.5	
Expenses	264.5	93.0	371.7	39.1	139.3	163.1	691.5	
Profit	73.2	14.8	109.7	21.2	9.3	126.5	84.0	

Non-Profitable:

Sales	165.4	129.3	281.1	84.7	168.6	256.1	367.5	
Expenses	195.8	159.5	312.4	114.0	199.4	271.9	452.5	
Loss	-30.4	-30.1	-31.3	-29.3	-30.9	-15.8	-85.0	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	54							
Low sales value (\$'000)	25	25	210	25	113	210	323	
High sales value (\$'000)	5,000	210	5,000	113	210	323	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	650.5	357.1	1,008.9	329.1	381.5	1,022.0	983.1	100.0
Total current assets	153.9	107.7	210.4	108.3	107.1	154.3	321.1	100.0
Accounts receivable	8.3	0.3	18.0	--	0.6	6.0	41.5	14.8
Closing inventory	62.4	44.6	84.2	54.5	35.9	95.2	62.5	51.9
Other current assets	83.2	62.7	108.1	53.8	70.5	52.9	216.9	85.2
Net fixed assets	491.5	244.0	794.0	217.1	267.4	862.0	660.0	88.9
Other assets and adjustments	4.9	5.3	4.4	3.5	6.8	5.7	1.9	94.4
Total liabilities	245.6	206.5	293.3	205.6	207.3	269.4	340.5	100.0
Total current liabilities	109.8	72.1	155.8	84.5	61.3	157.8	151.7	100.0
Current bank loans	19.3	3.8	38.2	8.2	--	30.1	54.1	13.0
Other current liabilities	90.4	68.3	117.5	76.2	61.3	127.6	97.5	100.0
Long-term bank loans	7.2	1.4	14.2	3.0	--	11.2	20.2	13.0
Other liabilities and adjustments	128.5	132.9	123.2	118.0	145.9	100.2	168.5	100.0
Total equity	404.8	150.5	715.6	123.4	174.1	752.6	642.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.4	1.3	1.2	1.7	0.9	2.1	100.0
Debt to equity	0.6	1.3	0.4	1.6	1.1	0.3	0.5	100.0
Interest coverage	4.5	-0.1	11.3	-0.3	-0.1	19.3	6.1	90.7
Debt ratio	0.3	0.5	0.2	0.6	0.5	0.2	0.3	100.0
Sales to equity	0.6	0.7	0.6	0.6	0.9	0.3	1.1	100.0
Sales to closing inventories	4.2	2.6	5.2	1.3	4.4	2.9	12.0	51.9

(percent)

Current debt to equity	27.1	47.9	21.7	68.4	35.2	20.9	23.6	100.0
Operating profit on equity	7.9	-7.6	11.8	-6.8	-8.0	11.8	11.9	100.0
Net fixed assets to equity	121.4	162.0	110.9	175.9	153.5	114.5	102.7	88.9
Gross margin	52.2	52.3	52.2	52.5	52.3	76.7	34.2	100.0
Return on total assets	6.3	-0.5	9.2	-0.6	-0.3	9.2	9.3	100.0

(days)

Collection period for accounts receivable	11.4	1.0	14.9	--	1.4	7.9	20.1	14.8
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	5	x	x	5
Less than 20	5	x	x	5
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC.0133 Oilseed Farms (except Corn)

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of oilseeds. Farms specializing in growing corn for grain are classified in <0134 - Grain Corn Farms>; those specializing in growing corn for fodder are classified in <0135 - Forage, Seed and Hay Farms> and those specializing in growing sweet corn are classified in <0152 - Other Vegetable Farms>.

Symbols: — amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0134 - GRAIN CORN FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	48							
Low sales value (\$'000)	25	25	358	25	153	358	600	
High sales value (\$'000)	5,000	358	5,000	153	358	600	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	36.9	25.3	42.4	20.1	26.8	39.6	44.6	100.0
Purchases and materials	37.7	24.9	43.9	24.9	24.9	38.1	48.3	100.0
Closing inventory	15.3	16.3	14.8	18.0	15.9	12.8	16.3	62.5
Opening inventory	14.4	16.7	13.3	13.2	17.7	14.4	12.5	56.3
Wages, salaries, and benefits	9.6	10.1	9.4	14.9	8.7	8.9	9.8	89.6
Wages and benefits - direct	1.7	1.5	1.7	-	1.9	0.8	2.4	16.7
Wages and benefits - indirect	7.9	8.6	7.6	14.9	6.8	8.0	7.3	77.1
Occupancy expenses	25.6	28.6	24.2	24.1	29.9	21.2	26.4	100.0
Depreciation	11.4	13.0	10.7	13.3	12.9	8.7	12.2	93.8
Repairs and maintenance	4.8	6.9	3.9	5.4	7.3	4.1	3.7	89.6
Fuel and oil	2.5	2.8	2.3	2.6	2.9	1.7	2.8	72.9
Utilities	1.1	1.3	1.0	2.0	1.1	1.3	0.8	85.4
Rent	5.7	4.6	6.3	0.8	5.7	5.4	7.0	72.9
Financial expenses	6.7	9.4	5.5	11.6	8.7	4.9	6.0	100.0
Interest and bank charges	6.1	8.2	5.1	10.4	7.6	4.4	5.7	97.9
Professional fees	0.6	1.2	0.3	1.2	1.2	0.5	0.2	89.6
General expenses	2.1	2.7	1.9	2.6	2.8	2.7	1.2	83.3
Advertising	-	-	-	-	-	-	-	8.3
Delivery expenses	0.3	0.5	0.3	1.2	0.3	0.6	0.1	25.0
Insurance	1.8	2.3	1.5	1.3	2.5	2.1	1.1	79.2
Other expenses	7.9	9.3	7.2	11.8	8.6	7.1	7.2	100.0
Total expenses	88.9	85.4	90.5	85.0	85.5	84.5	95.1	100.0
Net profit/loss	11.1	14.6	9.5	15.0	14.5	15.5	4.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	83							
Sales	347.0	186.7	596.7	79.6	271.7	472.1	872.9	
Expenses	291.1	146.8	515.7	54.6	220.1	398.8	774.9	
Profit	55.9	39.8	81.0	25.0	51.6	73.3	98.0	
Non-Profitable:								
Sales	422.5	161.1	1,447.9	109.2	219.0	-	1,447.9	
Expenses	459.5	184.3	1,539.0	133.8	240.5	-	1,539.0	
Loss	-36.9	-23.1	-91.1	-24.6	-21.4	-	-91.1	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	48							
Low sales value (\$'000)	25	25	358	25	153	358	600	
High sales value (\$'000)	5,000	358	5,000	153	358	600	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	678.5	484.7	1,024.2	365.2	586.8	601.2	1,722.7	100.0
Total current assets	210.5	202.4	224.9	231.5	177.5	193.8	276.4	100.0
Accounts receivable	10.4	4.2	21.5	0.1	7.6	6.2	46.6	37.5
Closing inventory	54.9	29.6	100.2	15.6	41.5	60.4	165.9	62.5
Other current assets	145.1	168.6	103.2	215.7	128.3	127.0	63.8	85.4
Net fixed assets	457.6	282.0	770.9	133.2	409.1	407.3	1,371.3	100.0
Other assets and adjustments	10.3	0.2	28.3	0.4	—	0.1	74.9	83.3
Total liabilities	548.5	362.2	880.8	184.3	514.2	513.2	1,487.8	100.0
Total current liabilities	440.0	276.0	732.7	149.4	384.0	371.9	1,328.5	100.0
Current bank loans	136.2	84.1	229.1	31.7	128.9	129.9	392.9	60.4
Other current liabilities	303.8	191.8	503.5	117.7	255.1	242.0	935.5	100.0
Long-term bank loans	17.5	12.3	26.8	—	22.8	18.7	40.2	20.8
Other liabilities and adjustments	90.9	73.9	121.2	34.8	107.3	122.5	119.0	93.8
Total equity	130.0	122.5	143.4	180.9	72.6	88.0	234.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.4	0.7	0.3	1.5	0.4	0.5	0.2	100.0
Debt to equity	4.2	2.9	6.1	1.0	7.0	5.8	6.3	100.0
Interest coverage	2.8	2.7	2.8	2.4	2.9	4.5	1.8	97.9
Debt ratio	0.8	0.7	0.8	0.5	0.8	0.8	0.8	100.0
Sales to equity	2.7	1.4	4.7	0.4	3.6	5.3	4.3	100.0
Sales to closing inventories	6.5	6.1	6.7	5.5	6.3	7.8	6.1	62.5

(percent)

Current debt to equity	338.4	225.3	510.8	82.6	528.7	422.5	565.5	100.0
Operating profit on equity	30.8	21.6	44.9	7.1	52.3	83.2	21.1	100.0
Net fixed assets to equity	351.9	230.2	537.4	73.6	563.2	462.6	583.7	100.0
Gross margin	53.4	64.6	48.2	65.0	64.4	51.4	45.6	100.0
Return on total assets	9.1	8.5	9.6	6.0	9.8	15.6	6.2	100.0

(days)

Collection period for accounts receivable	10.5	8.5	11.5	0.8	10.6	4.8	16.7	37.5
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	4	x	x	4
Less than 20	4	x	x	4
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0134 Grain Corn Farms

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of corn except corn grown for fodder and sweet corn. Farms specializing in growing corn for fodder are classified in <0135 - Forage, Seed and Hay Farms> and those specializing in growing sweet corn are classified in <0152 - Other Vegetable Farms>.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0135 - FORAGE, SEED AND HAY FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	44							
Low sales value (\$'000)	25	25	176	25	77	176	364	
High sales value (\$'000)	5,000	176	5,000	77	176	364	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	36.9	18.7	42.3	27.6	9.2	34.2	45.2	100.0
Purchases and materials	39.4	25.6	43.6	31.8	18.9	33.4	47.1	97.7
Closing inventory	17.0	14.3	17.8	12.4	16.3	11.2	20.0	45.5
Opening inventory	14.4	7.4	16.5	8.2	6.6	12.0	18.1	47.7
Wages, salaries, and benefits	13.1	17.8	11.7	12.0	24.1	12.2	11.5	95.5
Wages and benefits - direct	2.6	1.5	2.9	-	3.1	-	3.9	6.8
Wages and benefits - indirect	10.5	16.3	8.8	12.0	20.9	12.2	7.7	88.6
Occupancy expenses	20.2	29.0	17.6	26.8	31.3	21.1	16.4	100.0
Depreciation	6.8	6.2	7.0	3.5	9.1	10.2	5.9	84.1
Repairs and maintenance	5.6	10.4	4.2	12.9	7.6	5.5	3.7	88.6
Fuel and oil	2.4	4.3	1.8	5.4	3.0	3.0	1.4	77.3
Utilities	1.6	2.0	1.5	0.7	3.5	0.8	1.8	88.6
Rent	3.7	6.1	3.0	4.2	8.1	1.5	3.5	61.4
Financial expenses	7.2	12.8	5.5	12.9	12.8	7.1	4.9	97.7
Interest and bank charges	6.0	9.9	4.9	8.9	10.9	6.0	4.5	90.9
Professional fees	1.1	2.9	0.6	3.9	1.9	1.0	0.4	88.6
General expenses	3.3	1.6	3.9	0.5	2.8	1.1	4.8	81.8
Advertising	0.2	0.1	0.2	-	0.1	0.1	0.3	50.0
Delivery expenses	2.3	0.9	2.8	0.4	1.5	0.4	3.6	40.9
Insurance	0.8	0.6	0.8	-	1.1	0.6	0.9	52.3
Other expenses	11.6	13.8	10.9	15.1	12.5	14.1	9.8	100.0
Total expenses	92.3	93.7	91.8	94.7	92.7	89.6	92.6	100.0
Net profit/loss	7.7	6.3	8.2	5.3	7.3	10.4	7.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	57							
Sales	226.2	68.1	723.9	50.6	130.3	246.2	1,038.5	
Expenses	192.8	56.6	621.1	42.2	108.0	140.0	938.0	
Profit	33.5	11.4	102.8	8.4	22.2	106.2	100.5	

Non-Profitable:

Sales	175.0	82.6	267.9	56.4	105.9	223.0	460.3	
Expenses	202.8	105.6	300.6	90.8	118.8	249.4	520.2	
Loss	-27.8	-23.0	-32.7	-34.3	-12.8	-26.3	-59.9	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	44							
Low sales value (\$'000)	25	25	176	25	77	176	364	
High sales value (\$'000)	5,000	176	5,000	77	176	364	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	384.1	280.0	612.6	228.5	410.9	350.9	974.8	100.0
Total current assets	70.3	39.2	138.6	26.0	72.9	48.8	262.9	100.0
Accounts receivable	1.2	1.3	1.1	1.0	2.2	0.3	2.0	31.8
Closing inventory	35.9	10.1	92.6	6.3	19.7	25.9	184.9	45.5
Other current assets	33.1	27.7	44.9	18.5	50.9	22.5	75.9	86.4
Net fixed assets	300.8	229.9	456.6	194.1	320.7	296.0	678.9	100.0
Other assets and adjustments	12.9	10.8	17.3	8.4	17.2	6.0	33.0	90.9
Total liabilities	193.5	171.2	242.7	164.8	187.3	162.6	353.5	100.0
Total current liabilities	118.8	133.2	87.2	144.0	105.7	108.0	58.5	100.0
Current bank loans	21.5	23.0	18.2	25.6	16.6	20.2	15.4	29.5
Other current liabilities	97.2	110.1	69.0	118.4	89.1	87.7	43.0	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	74.7	38.0	155.4	20.8	81.6	54.6	295.0	88.6
Total equity	190.5	108.8	369.9	63.7	223.5	188.3	621.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.5	0.2	1.5	0.1	0.6	0.4	4.4	100.0
Debt to equity	1.0	1.5	0.6	2.5	0.8	0.8	0.5	100.0
Interest coverage	2.2	1.6	2.6	1.5	1.6	2.7	2.6	90.9
Debt ratio	0.5	0.6	0.3	0.7	0.4	0.4	0.3	100.0
Sales to equity	1.1	0.6	1.4	0.8	0.5	1.2	1.4	100.0
Sales to closing inventories	5.8	6.9	5.6	8.0	6.1	8.9	4.9	45.5

(percent)

Current debt to equity	62.3	122.3	23.5	225.9	47.2	57.3	9.4	100.0
Operating profit on equity	8.6	4.0	11.5	4.2	3.9	12.7	11.0	100.0
Net fixed assets to equity	157.8	211.2	123.4	304.6	143.4	157.1	109.2	100.0
Gross margin	50.0	63.4	45.9	60.4	66.7	53.6	43.2	100.0
Return on total assets	7.6	4.0	11.1	3.1	5.3	10.8	11.2	100.0

(days)

Collection period for accounts receivable	2.2	7.1	0.7	7.5	6.6	0.6	0.8	31.8
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	29	766	30.6	29
Less than 20	29	766	30.6	29
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0135 Forage, Seed and Hay Farms

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of forage, forage seeds, hay and clover. Included are farms primarily engaged in producing grass seed and corn for fodder. Farms specializing in producing vegetable seeds are classified in <0152 - Other Vegetable Farms>; those producing flower seeds are classified in <0163 - Nursery Products> and those specializing in growing corn for grain are classified in <0134 - Grain Corn Farms>.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0136 - DRY FIELD PEA AND BEAN FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Low sales value (\$'000)	25	25	229	25	144	229	487	
High sales value (\$'000)	5,000	229	5,000	144	229	487	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	28.8	14.5	37.3	23.1	9.6	46.3	23.6	100.0
Purchases and materials	27.8	13.3	36.3	22.2	8.2	40.6	29.9	100.0
Closing inventory	27.9	28.5	27.5	20.5	33.1	9.1	55.3	69.2
Opening inventory	28.9	29.7	28.5	21.4	34.4	14.8	49.0	76.9
Wages, salaries, and benefits	9.2	12.0	7.6	11.1	12.6	9.7	4.3	100.0
Wages and benefits - direct	0.5	-	0.8	-	-	1.3	-	7.7
Wages and benefits - indirect	8.8	12.0	6.8	11.1	12.6	8.5	4.3	100.0
Occupancy expenses	26.9	28.2	26.1	36.7	23.3	22.1	32.2	100.0
Depreciation	10.5	14.1	8.4	17.1	12.4	7.4	10.0	100.0
Repairs and maintenance	3.5	2.6	3.9	2.1	2.9	4.3	3.3	84.6
Fuel and oil	2.6	3.3	2.2	1.8	4.1	2.9	1.3	69.2
Utilities	1.0	1.4	0.7	2.6	0.8	0.7	0.8	84.6
Rent	9.3	6.7	10.7	13.1	3.1	6.8	16.8	92.3
Financial expenses	7.8	5.3	9.3	1.8	7.2	9.8	8.4	92.3
Interest and bank charges	7.1	4.5	8.6	1.3	6.3	9.1	7.8	76.9
Professional fees	0.7	0.8	0.7	0.5	0.9	0.7	0.6	92.3
General expenses	2.8	4.7	1.7	8.7	2.4	2.1	1.2	100.0
Advertising	0.2	0.3	0.1	0.9	-	0.1	0.1	53.8
Delivery expenses	1.1	2.1	0.6	5.6	0.2	0.8	0.2	46.2
Insurance	1.5	2.2	1.0	2.3	2.2	1.1	0.8	92.3
Other expenses	5.4	5.0	5.7	3.9	5.6	5.4	6.1	100.0
Total expenses	81.0	69.7	87.6	85.3	60.8	95.4	75.8	100.0
Net profit/loss	19.0	30.3	12.4	14.7	39.2	4.6	24.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	85							
Sales	292.2	174.8	445.8	133.4	197.3	396.4	549.2	
Expenses	233.0	112.6	390.6	99.2	119.9	378.3	416.2	
Profit	59.2	62.2	55.3	34.2	77.4	18.1	133.0	
Non-Profitable:								
Sales	87.1	87.1	-	87.1	-	-	-	
Expenses	91.2	91.2	-	91.2	-	-	-	
Loss	-4.2	-4.2	-	-4.2	-	-	-	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Low sales value (\$'000)	25	25	229	25	144	229	487	
High sales value (\$'000)	5,000	229	5,000	144	229	487	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	758.8	704.8	850.8	282.1	1,130.8	616.2	1,341.4	100.0
Total current assets	105.9	86.1	139.8	27.6	145.1	61.3	303.9	100.0
Accounts receivable	12.7	20.1	—	—	40.5	—	—	7.7
Closing inventory	73.0	44.0	122.6	22.9	65.2	35.8	303.9	69.2
Other current assets	20.2	21.9	17.2	4.6	39.4	25.4	—	53.8
Net fixed assets	638.9	607.2	692.9	242.1	975.2	540.7	1,011.0	100.0
Other assets and adjustments	13.9	11.4	18.1	12.3	10.4	14.1	26.4	100.0
Total liabilities	343.1	385.1	271.5	87.1	685.4	164.1	496.1	100.0
Total current liabilities	23.5	35.7	2.7	4.1	67.6	2.1	3.9	100.0
Current bank loans	3.3	5.3	—	—	10.8	—	—	7.7
Other current liabilities	20.1	30.3	2.7	4.1	56.8	2.1	3.9	100.0
Long-term bank loans	—	—	—	—	—	—	—	—
Other liabilities and adjustments	319.5	349.3	268.8	83.0	617.8	162.0	492.1	100.0
Total equity	415.7	319.6	579.3	194.9	445.3	452.0	845.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	4.5	2.4	51.3	6.6	2.1	28.8	76.5	100.0
Debt to equity	0.8	1.2	0.4	0.4	1.5	0.3	0.5	100.0
Interest coverage	3.6	7.7	2.4	12.1	7.2	1.5	4.0	76.9
Debt ratio	0.4	0.5	0.3	0.3	0.6	0.2	0.3	100.0
Sales to equity	0.6	0.4	0.7	0.5	0.4	0.8	0.6	100.0
Sales to closing inventories	3.5	3.5	3.6	4.8	3.0	11.0	1.8	69.2

(percent)

Current debt to equity	5.6	11.1	0.4	2.1	15.1	0.4	0.4	100.0
Operating profit on equity	12.0	14.6	9.5	8.4	17.3	4.0	15.7	100.0
Net fixed assets to equity	153.6	189.9	119.6	124.2	218.9	119.6	119.6	100.0
Gross margin	61.9	73.4	55.1	65.8	77.8	43.9	72.0	100.0
Return on total assets	9.0	7.6	10.9	6.3	7.9	8.7	13.1	100.0

(days)

Collection period for accounts receivable	17.6	47.6	—	—	74.9	—	—	7.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	1	x	x	1
Less than 20	1	x	x	1
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	
Less than 20	0	-	-	
20-99	-	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0136 Dry Field Pea and Bean Farms

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of dried field beans and peas (pulses). Farms specializing in producing green peas and beans are classified in <0152 - Other Vegetable Farms>.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0137 - TOBACCO FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	86							
Low sales value (\$'000)	25	25	267	25	158	267	445	
High sales value (\$'000)	5,000	267	5,000	158	267	445	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	13.8	12.6	14.6	10.9	13.4	11.1	19.8	97.7
Purchases and materials	12.0	12.0	12.0	12.5	11.7	11.1	13.2	97.7
Closing inventory	2.5	2.3	2.6	1.6	2.7	0.2	6.1	15.1
Opening inventory	4.3	2.9	5.2	-	4.3	0.2	12.6	19.8
Wages, salaries, and benefits	28.3	30.3	27.0	23.3	33.7	31.5	20.5	94.2
Wages and benefits - direct	1.6	2.2	1.2	0.1	3.2	1.4	0.9	10.5
Wages and benefits - indirect	26.7	28.1	25.9	23.1	30.5	30.1	19.6	94.2
Occupancy expenses	23.5	24.9	22.7	31.7	21.6	24.1	20.6	100.0
Depreciation	8.0	8.9	7.5	13.7	6.6	7.2	7.9	96.5
Repairs and maintenance	4.7	4.8	4.6	5.4	4.5	5.0	4.0	94.2
Fuel and oil	5.0	5.7	4.5	6.9	5.2	4.7	4.3	87.2
Utilities	2.8	3.5	2.4	3.8	3.3	3.2	1.3	96.5
Rent	3.0	2.1	3.6	1.9	2.2	3.9	3.1	69.8
Financial expenses	6.8	5.5	7.5	5.7	5.5	8.1	6.7	100.0
Interest and bank charges	5.7	4.2	6.7	3.9	4.4	7.1	6.0	93.0
Professional fees	1.0	1.3	0.9	1.8	1.1	0.9	0.7	100.0
General expenses	3.0	3.3	2.8	4.1	3.0	3.2	2.1	88.4
Advertising	-	0.1	-	0.1	0.1	-	-	14.0
Delivery expenses	0.4	0.4	0.4	0.4	0.4	0.6	0.3	36.0
Insurance	2.5	2.9	2.3	3.7	2.5	2.6	1.8	80.2
Other expenses	13.0	10.6	14.4	11.1	10.3	12.7	17.0	100.0
Total expenses	88.4	87.3	89.1	86.8	87.5	90.6	86.8	100.0
Net profit/loss	11.6	12.7	10.9	13.2	12.5	9.4	13.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	79							
Sales	266.3	166.2	417.9	107.0	221.7	341.7	632.3	
Expenses	223.6	137.0	354.8	84.1	186.6	297.9	514.9	
Profit	42.7	29.2	63.1	23.0	35.1	43.8	117.4	

Non-Profitable:

Sales	215.6	124.1	458.7	78.4	195.0	327.1	912.9	
Expenses	236.1	134.2	506.5	90.6	201.8	359.5	1,014.3	
Loss	-20.4	-10.1	-47.9	-12.2	-6.7	-32.4	-101.4	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	82							
Low sales value (\$'000)	25	25	267	25	158	267	445	
High sales value (\$'000)	5,000	267	5,000	158	267	445	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	499.7	396.8	684.5	380.8	413.4	520.1	1,170.8	100.0
Total current assets	97.5	78.8	131.2	108.5	48.0	114.0	182.1	98.8
Accounts receivable	1.5	1.0	2.3	--	2.1	0.8	6.6	18.3
Closing inventory	4.0	3.4	5.2	1.5	5.3	0.5	19.0	13.4
Other current assets	92.0	74.3	123.7	106.9	40.5	112.6	156.4	92.7
Net fixed assets	256.8	240.7	285.6	209.8	272.7	240.4	419.4	98.8
Other assets and adjustments	145.3	77.2	267.6	62.3	92.6	165.6	569.2	89.0
Total liabilities	232.3	169.4	345.5	131.0	209.1	296.5	490.2	100.0
Total current liabilities	80.1	59.4	117.4	69.0	49.4	92.9	189.8	96.3
Current bank loans	15.6	9.8	26.1	5.9	13.9	18.4	48.7	43.9
Other current liabilities	64.4	49.5	91.2	63.0	35.5	74.4	141.0	96.3
Long-term bank loans	2.3	--	6.6	--	--	8.8	--	1.2
Other liabilities and adjustments	149.8	110.0	221.4	62.0	159.6	194.8	300.4	95.1
Total equity	267.3	227.4	339.0	249.7	204.3	223.5	680.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.3	1.1	1.5	0.9	1.2	0.9	95.1
Debt to equity	0.8	0.7	1.0	0.5	1.0	1.3	0.7	100.0
Interest coverage	3.1	4.0	2.7	4.3	3.8	2.5	3.0	93.9
Debt ratio	0.4	0.4	0.5	0.3	0.5	0.5	0.4	100.0
Sales to equity	0.9	0.6	1.2	0.3	1.0	1.5	0.9	100.0
Sales to closing inventories	61.9	45.7	81.1	63.3	40.4	617.4	35.4	13.4

(percent)

Current debt to equity	29.9	26.1	34.6	27.6	24.2	41.5	27.8	96.3
Operating profit on equity	11.3	8.7	14.4	5.2	13.2	16.0	12.8	100.0
Net fixed assets to equity	96.0	105.8	84.2	84.0	133.4	107.5	61.6	98.8
Gross margin	57.9	57.1	58.5	65.8	52.9	57.4	60.1	100.0
Return on total assets	8.8	6.6	11.1	4.4	8.8	11.2	11.1	100.0

(days)

Collection period for accounts receivable	2.1	2.4	1.9	--	3.6	0.9	3.6	18.3
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
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1989

Total	50	1,794	67.2	50
Less than 20	50	1,794	67.2	50
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

1987

Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0137 Tobacco Farms

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of tobacco.

Symbols: -- amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0138 - POTATO FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	169							
Low sales value (\$'000)	25	25	419	25	261	419	665	
High sales value (\$'000)	5,000	419	5,000	261	419	665	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	37.3	27.1	40.5	29.3	25.7	33.2	43.1	98.8
Purchases and materials	38.7	29.8	41.6	32.6	28.0	36.3	43.4	98.2
Closing inventory	19.2	21.6	18.4	21.8	21.5	19.3	18.0	65.7
Opening inventory	17.7	18.9	17.3	18.5	19.2	16.2	17.7	62.7
Wages, salaries, and benefits	17.2	19.2	16.5	19.0	19.4	17.4	16.2	97.0
Wages and benefits - direct	4.0	1.5	4.8	3.0	0.5	4.5	4.9	16.0
Wages and benefits - indirect	13.2	17.7	11.8	16.0	18.9	12.9	11.4	92.9
Occupancy expenses	21.7	27.7	19.8	32.3	24.5	23.7	18.4	99.4
Depreciation	7.6	9.8	6.9	11.2	8.9	8.7	6.2	96.4
Repairs and maintenance	6.6	7.9	6.2	10.3	6.2	6.4	6.2	94.7
Fuel and oil	2.5	3.6	2.1	3.5	3.6	2.8	1.8	79.3
Utilities	1.4	1.7	1.3	2.0	1.6	1.5	1.2	94.1
Rent	3.6	4.7	3.3	5.3	4.3	4.2	2.9	82.2
Financial expenses	6.9	7.6	6.7	8.6	7.0	7.9	6.2	97.6
Interest and bank charges	6.2	6.6	6.1	7.5	6.0	7.3	5.7	87.0
Professional fees	0.7	1.0	0.5	1.1	1.0	0.6	0.5	95.3
General expenses	2.8	3.5	2.5	2.8	4.0	3.9	2.0	80.5
Advertising	0.1	0.1	0.1	-	0.1	0.1	0.1	33.7
Delivery expenses	0.6	0.4	0.6	0.1	0.6	1.4	0.3	26.6
Insurance	2.1	3.0	1.8	2.6	3.2	2.4	1.6	71.6
Other expenses	9.0	9.1	8.9	5.7	11.3	6.8	9.7	99.4
Total expenses	94.8	94.3	95.0	97.7	91.9	92.9	95.7	100.0
Net profit/loss	5.2	5.7	5.0	2.3	8.1	7.1	4.3	99.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	72							
Sales	576.9	247.4	927.8	172.1	327.1	524.8	1,263.1	
Expenses	499.4	206.6	811.2	141.2	275.9	448.9	1,112.6	
Profit	77.5	40.8	116.6	30.9	51.2	75.9	150.5	
Non-Profitable:								
Sales	450.1	195.5	1,070.6	136.1	341.0	499.1	1,931.0	
Expenses	528.4	225.8	1,265.8	163.5	378.2	568.7	2,315.3	
Loss	-78.3	-30.3	-195.2	-27.4	-37.3	-69.6	-384.3	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	155							
Low sales value (\$'000)	25	25	420	25	261	420	666	
High sales value (\$'000)	5,000	420	5,000	261	420	666	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	722.9	401.5	1,134.5	320.7	499.5	752.8	1,467.8	100.0
Total current assets	228.8	140.9	341.3	114.6	172.7	182.5	480.0	100.0
Accounts receivable	33.2	17.5	53.4	11.7	24.5	25.3	77.9	72.3
Closing inventory	104.5	52.0	171.7	34.1	73.7	87.8	244.8	65.8
Other current assets	91.0	71.2	116.2	68.7	74.3	69.3	157.1	85.2
Net fixed assets	473.1	248.4	760.9	203.7	302.6	556.3	939.4	100.0
Other assets and adjustments	21.0	12.2	32.2	2.3	24.1	13.8	48.2	94.2
Total liabilities	474.3	275.3	729.1	228.2	332.4	476.7	949.4	100.0
Total current liabilities	199.2	102.9	322.5	80.4	130.2	171.2	454.6	100.0
Current bank loans	97.5	43.2	166.9	23.2	67.5	86.5	237.1	69.7
Other current liabilities	101.7	59.6	155.6	57.1	62.6	84.6	217.5	100.0
Long-term bank loans	19.3	12.5	27.9	9.0	16.8	25.3	30.2	32.3
Other liabilities and adjustments	255.7	159.8	378.6	138.7	185.3	280.1	464.6	98.1
Total equity	248.6	126.2	405.4	92.5	167.1	276.0	518.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.3	1.0	1.4	1.3	1.0	1.0	100.0
Debt to equity	1.9	2.1	1.7	2.4	1.9	1.7	1.8	100.0
Interest coverage	1.9	2.0	1.8	1.2	2.6	1.9	1.8	87.1
Debt ratio	0.6	0.6	0.6	0.7	0.6	0.6	0.6	100.0
Sales to equity	2.2	1.8	2.4	1.6	1.9	1.8	2.6	100.0
Sales to closing inventories	5.3	4.5	5.7	4.5	4.5	5.8	5.6	65.8

(percent)

Current debt to equity	80.1	81.5	79.5	86.9	77.9	62.0	87.7	100.0
Operating profit on equity	12.6	12.1	12.8	2.8	18.4	12.9	12.8	99.4
Net fixed assets to equity	190.2	196.7	187.6	220.1	181.0	201.5	181.2	100.0
Gross margin	44.9	53.2	42.4	49.8	55.2	48.5	40.4	100.0
Return on total assets	9.0	7.4	9.7	4.2	9.9	9.6	9.7	100.0

(days)

Collection period for accounts receivable	21.5	27.1	19.8	27.5	26.9	17.8	20.4	72.3
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	19	601	26.1	18
Less than 20	19	601	26.1	18
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	1	x	x	
Less than 20	1	x	x	
20-99	-	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0138 Potato Farms

Farms on which more than 50 per cent of gross agricultural revenue is derived from sales of potatoes.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0139 - OTHER FIELD CROP FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	68							
Low sales value (\$'000)	25	25	216	25	129	216	386	
High sales value (\$'000)	5,000	216	5,000	129	216	386	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	40.4	29.7	43.3	26.4	33.0	28.6	47.3	98.5
Purchases and materials	42.3	35.0	44.3	38.2	32.0	29.8	48.3	98.5
Closing inventory	18.5	20.4	17.9	18.6	22.2	41.0	11.6	67.6
Opening inventory	16.5	15.1	16.9	6.9	23.1	39.7	10.6	60.3
Wages, salaries, and benefits	10.2	14.7	9.0	19.3	10.2	9.4	8.8	82.4
Wages and benefits - direct	1.2	0.5	1.4	1.0	-	1.5	1.4	10.3
Wages and benefits - indirect	9.0	14.2	7.6	18.3	10.2	7.9	7.5	76.5
Occupancy expenses	17.5	27.5	14.9	21.0	33.8	27.1	11.5	98.5
Depreciation	7.6	10.8	6.7	7.9	13.5	13.8	4.8	95.6
Repairs and maintenance	4.0	5.1	3.7	3.8	6.4	6.2	3.0	85.3
Fuel and oil	2.1	3.4	1.7	1.5	5.1	2.9	1.4	77.9
Utilities	1.1	2.4	0.8	3.0	1.8	0.9	0.8	85.3
Rent	2.8	5.8	1.9	4.8	6.9	3.3	1.6	60.3
Financial expenses	4.6	6.4	4.1	7.1	5.8	7.4	3.2	98.5
Interest and bank charges	4.0	5.3	3.7	5.8	4.8	6.6	2.8	92.6
Professional fees	0.6	1.1	0.5	1.3	1.0	0.8	0.4	91.2
General expenses	3.0	6.2	2.2	10.6	1.9	1.8	2.3	83.8
Advertising	0.1	0.4	-	0.7	0.1	-	-	20.6
Delivery expenses	1.8	4.0	1.2	7.7	0.4	0.2	1.4	30.9
Insurance	1.2	1.8	1.0	2.3	1.4	1.6	0.8	67.6
Other expenses	16.9	14.1	17.6	13.4	14.8	12.2	19.1	98.5
Total expenses	92.6	98.6	91.0	97.8	99.4	86.5	92.2	100.0
Net profit/loss	7.4	1.4	9.0	2.2	0.6	13.5	7.8	98.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	66							
Sales	479.1	121.2	874.7	77.3	179.2	315.4	1,425.7	
Expenses	420.9	95.8	780.4	49.6	156.7	250.1	1,303.0	
Profit	58.1	25.5	94.2	27.8	22.4	65.3	122.7	

Non-Profitable:

Sales	104.2	70.1	331.6	52.9	158.7	282.1	431.7	
Expenses	119.4	83.5	358.5	62.4	192.0	305.4	465.8	
Loss	-15.2	-13.4	-26.9	-9.6	-33.4	-23.3	-34.2	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	61							
Low sales value (\$'000)	25	25	216	25	129	216	386	
High sales value (\$'000)	5,000	216	5,000	129	216	386	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	645.3	298.5	1,151.9	180.5	485.2	1,007.0	1,342.2	100.0
Total current assets	156.1	64.8	289.4	39.3	105.1	220.6	379.8	100.0
Accounts receivable	29.0	3.4	66.3	1.3	6.8	34.7	107.7	59.0
Closing inventory	67.5	24.9	129.8	23.5	27.1	124.3	137.2	65.6
Other current assets	59.4	36.3	93.2	14.4	71.0	61.5	134.9	80.3
Net fixed assets	472.0	228.0	828.4	137.4	371.3	775.3	898.2	100.0
Other assets and adjustments	17.1	5.6	34.0	3.7	8.7	11.0	64.1	83.6
Total liabilities	349.9	179.8	598.3	138.2	245.7	516.4	705.9	100.0
Total current liabilities	126.9	80.4	194.7	59.8	113.2	111.3	304.2	100.0
Current bank loans	24.0	7.4	48.2	9.2	4.5	15.1	91.7	37.7
Other current liabilities	102.9	73.0	146.5	50.5	108.6	96.2	212.4	100.0
Long-term bank loans	8.7	—	21.5	—	—	6.8	40.9	8.2
Other liabilities and adjustments	214.2	99.3	382.0	78.4	132.5	398.2	360.7	98.4
Total equity	295.3	118.6	553.5	42.2	239.5	490.5	636.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	0.8	1.4	0.6	0.9	1.9	1.2	100.0
Debt to equity	1.1	1.5	1.0	3.2	1.0	1.0	1.1	100.0
Interest coverage	3.4	1.6	3.9	2.1	1.0	3.1	4.6	91.8
Debt ratio	0.5	0.6	0.5	0.7	0.5	0.5	0.5	100.0
Sales to equity	1.3	0.9	1.4	1.6	0.7	0.6	2.2	100.0
Sales to closing inventories	5.7	4.3	6.0	3.0	6.2	2.4	10.4	65.6

(percent)

Current debt to equity	42.9	67.8	35.1	141.4	47.2	22.6	47.8	100.0
Operating profit on equity	10.4	2.4	13.0	10.2	0.2	8.4	17.6	98.4
Net fixed assets to equity	159.7	192.1	149.6	325.0	155.0	158.0	141.1	100.0
Gross margin	49.1	57.3	47.5	57.7	57.1	62.9	43.2	100.0
Return on total assets	6.7	2.5	8.3	4.5	1.3	6.0	10.6	100.0

(days)

Collection period for accounts receivable	27.4	11.5	30.6	6.8	14.7	41.9	27.4	59.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	1	x	x	1
Less than 20	1	x	x	1
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0139 Other Field Crop Farms

Farms on which more than 50 per cent of gross agricultural revenue is derived from sales of field crops, including roots, not elsewhere classified. Farms specializing in growing potatoes are classified in <0138 - Potato Farms> and those specializing in growing turnips and other roots for human consumption are classified in <0152 - Other Vegetable Farms>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0141 - FIELD CROP COMBINATION FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	332							
Low sales value (\$'000)	25	25	226	25	134	226	390	
High sales value (\$'000)	5,000	226	5,000	134	226	390	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	30.8	22.7	33.8	18.2	25.1	29.5	35.8	98.2
Purchases and materials	34.8	25.8	38.1	22.9	27.4	29.0	42.5	96.4
Closing inventory	26.0	24.5	26.5	23.4	25.1	22.5	28.5	64.5
Opening inventory	22.0	21.4	22.2	18.7	22.8	22.9	21.8	61.7
Wages, salaries, and benefits	12.3	15.4	11.2	18.3	13.8	12.7	10.4	88.9
Wages and benefits - direct	1.2	0.6	1.4	0.9	0.5	1.4	1.4	8.1
Wages and benefits - indirect	11.1	14.8	9.8	17.4	13.3	11.4	9.0	84.6
Occupancy expenses	29.3	34.0	27.6	37.5	32.1	29.7	26.6	99.7
Depreciation	12.7	16.2	11.4	19.2	14.6	12.7	10.8	95.2
Repairs and maintenance	5.4	6.4	5.0	6.6	6.3	5.8	4.6	93.4
Fuel and oil	3.8	4.5	3.5	5.3	4.1	3.7	3.4	87.0
Utilities	1.4	1.9	1.2	2.5	1.5	1.4	1.2	91.0
Rent	6.0	5.0	6.4	3.9	5.6	6.1	6.6	73.8
Financial expenses	7.8	9.4	7.2	9.9	9.2	8.0	6.8	99.4
Interest and bank charges	6.9	8.1	6.5	8.3	8.0	7.2	6.1	91.9
Professional fees	0.9	1.3	0.7	1.6	1.1	0.8	0.7	91.3
General expenses	2.4	3.0	2.2	3.9	2.5	2.4	2.1	82.8
Advertising	0.1	0.3	0.1	0.7	-	-	0.1	23.2
Delivery expenses	0.5	0.6	0.5	0.8	0.6	0.4	0.5	34.9
Insurance	1.7	2.1	1.6	2.4	1.9	2.0	1.5	67.5
Other expenses	11.6	14.1	10.7	18.6	11.6	11.8	10.2	100.0
Total expenses	94.2	98.5	92.6	106.3	94.3	94.1	91.9	100.0
Net profit/loss	5.8	1.5	7.4	-6.3	5.7	5.9	8.1	99.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	64							
Sales	304.5	131.7	513.9	86.0	184.7	295.2	754.9	
Expenses	255.4	105.2	437.3	67.0	149.5	249.0	644.8	
Profit	49.1	26.5	76.6	19.0	35.2	46.2	110.0	

Non-Profitable:

Sales	230.0	121.8	424.8	75.5	180.9	305.1	569.6	
Expenses	274.6	158.6	483.7	117.1	211.6	352.1	643.0	
Loss	-44.7	-36.8	-58.9	-41.6	-30.6	-47.0	-73.4	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	322							
Low sales value (\$'000)	25	25	226	25	134	226	390	
High sales value (\$'000)	5,000	226	5,000	134	226	390	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	668.3	431.1	984.1	360.4	511.4	733.0	1,259.8	100.0
Total current assets	186.3	128.3	263.5	105.0	154.7	182.3	352.8	99.7
Accounts receivable	10.7	6.3	16.5	6.9	5.6	12.8	20.6	30.7
Closing inventory	74.4	32.5	130.1	20.2	46.5	68.6	197.6	65.2
Other current assets	101.2	89.4	116.8	77.9	102.5	100.8	134.5	78.3
Net fixed assets	447.1	280.0	669.5	236.0	330.0	512.8	841.7	98.8
Other assets and adjustments	34.8	22.7	50.9	19.2	26.7	37.8	65.3	92.5
Total liabilities	429.8	303.7	597.8	270.3	341.6	471.0	737.2	100.0
Total current liabilities	143.7	98.0	204.5	79.8	118.6	157.7	255.9	98.1
Current bank loans	53.1	22.6	93.8	11.4	35.3	61.8	128.9	61.5
Other current liabilities	90.5	75.3	110.7	68.3	83.3	95.9	126.9	98.1
Long-term bank loans	76.4	69.0	86.4	44.3	96.9	96.3	75.5	46.0
Other liabilities and adjustments	209.6	136.7	306.8	146.1	125.9	216.8	405.7	96.3
Total equity	238.4	127.4	386.2	90.0	169.8	262.0	522.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.3	1.2	1.3	1.3	1.1	1.3	97.8
Debt to equity	1.8	2.3	1.5	3.0	2.0	1.7	1.4	100.0
Interest coverage	1.8	1.1	2.1	0.1	1.7	1.8	2.3	91.6
Debt ratio	0.6	0.7	0.6	0.7	0.6	0.6	0.5	100.0
Sales to equity	1.1	1.0	1.2	0.9	1.0	1.1	1.3	100.0
Sales to closing inventories	3.8	4.0	3.7	4.1	3.9	4.3	3.5	65.2

(percent)

Current debt to equity	60.2	76.9	52.9	88.5	69.8	60.2	48.9	98.1
Operating profit on equity	7.0	1.4	9.4	-6.4	6.2	6.8	10.9	99.7
Net fixed assets to equity	187.5	219.7	173.3	262.0	194.3	195.7	161.0	98.8
Gross margin	57.0	62.1	55.2	63.1	61.6	57.8	53.9	100.0
Return on total assets	5.4	2.9	6.9	0.3	4.9	5.4	7.9	100.0

(days)

Collection period for accounts receivable	13.7	17.6	12.4	29.8	11.3	15.7	10.8	30.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	134	1,409	56.4	132
Less than 20	134	1,409	56.4	132
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	2	x	x	
Less than 20	2	x	x	
20-99	-	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0141 Field Crop Combination Farms

Farms selling a combination of field crops, in which no single product in another class in <Industry Group 013 - Field Crop Farms> accounts for more than 50 per cent of their gross agricultural revenue.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0151 - FRUIT FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	188							
Low sales value (\$'000)	25	25	187	25	97	187	523	
High sales value (\$'000)	5,000	187	5,000	97	187	523	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	34.7	16.5	37.7	23.8	14.0	23.0	42.4	96.3
Purchases and materials	36.7	18.6	39.6	24.5	16.6	26.8	43.7	95.7
Closing inventory	10.2	4.8	11.1	4.6	4.9	9.5	11.6	34.0
Opening inventory	8.2	2.7	9.1	3.9	2.3	5.6	10.3	31.9
Wages, salaries, and benefits	27.8	34.0	26.7	33.9	34.0	30.2	25.6	95.2
Wages and benefits - direct	8.2	5.2	8.7	7.1	4.5	3.6	10.3	22.9
Wages and benefits - indirect	19.6	28.8	18.1	26.8	29.5	26.7	15.3	87.8
Occupancy expenses	16.2	23.0	15.1	24.8	22.4	16.9	14.5	99.5
Depreciation	6.7	11.6	5.9	11.4	11.7	7.2	5.5	92.0
Repairs and maintenance	4.6	4.9	4.6	6.2	4.4	4.3	4.7	91.0
Fuel and oil	1.4	1.7	1.4	2.0	1.6	1.5	1.3	56.9
Utilities	1.4	1.9	1.3	2.0	1.8	1.3	1.3	77.1
Rent	2.0	2.9	1.9	3.2	2.8	2.6	1.7	62.8
Financial expenses	8.2	13.6	7.3	15.4	12.9	9.1	6.7	97.9
Interest and bank charges	7.2	11.3	6.5	11.7	11.2	7.9	6.1	88.3
Professional fees	1.0	2.2	0.8	3.7	1.7	1.2	0.7	92.6
General expenses	3.3	4.5	3.1	8.2	3.3	4.7	2.6	88.3
Advertising	0.4	0.7	0.3	1.4	0.4	0.2	0.4	36.2
Delivery expenses	1.1	1.4	1.0	3.1	0.8	1.5	0.8	37.8
Insurance	1.9	2.4	1.8	3.6	2.0	2.9	1.5	79.3
Other expenses	9.4	13.9	8.6	15.8	13.2	10.3	8.1	100.0
Total expenses	99.5	105.5	98.6	121.8	99.8	94.3	99.9	100.0
Net profit/loss	0.5	-5.5	1.4	-21.8	0.2	5.7	0.1	98.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	52							
Sales	428.1	112.2	681.8	63.6	141.0	324.2	1,154.2	
Expenses	369.1	92.0	591.7	54.1	114.4	267.9	1,019.4	
Profit	59.0	20.2	90.1	9.5	26.5	56.3	134.8	

Non-Profitable:

Sales	326.7	92.0	739.1	51.3	141.0	281.2	1,233.3	
Expenses	388.3	117.4	864.2	74.8	168.8	335.3	1,435.0	
Loss	-61.6	-25.4	-125.1	-23.5	-27.8	-54.1	-201.7	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	159							
Low sales value (\$'000)	25	25	187	25	97	187	523	
High sales value (\$'000)	5,000	187	5,000	97	187	523	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	785.9	237.7	1,227.3	147.4	280.6	525.6	2,105.5	100.0
Total current assets	163.7	32.7	269.1	26.3	35.8	146.6	422.5	95.6
Accounts receivable	67.5	8.3	115.2	1.4	11.5	47.9	199.4	60.4
Closing inventory	40.6	3.6	70.4	0.5	5.1	26.3	125.6	36.5
Other current assets	55.5	20.7	83.4	24.3	19.0	72.3	97.4	86.8
Net fixed assets	544.6	196.3	825.1	114.6	235.2	335.8	1,437.5	100.0
Other assets and adjustments	77.5	8.5	132.9	6.4	9.5	43.1	245.4	90.6
Total liabilities	601.8	196.8	927.9	116.2	235.1	353.0	1,647.5	100.0
Total current liabilities	175.3	24.2	297.1	16.4	27.9	120.5	518.1	100.0
Current bank loans	75.9	5.4	132.7	6.6	4.8	52.0	233.8	43.4
Other current liabilities	99.4	18.7	164.3	9.7	23.0	68.4	284.3	100.0
Long-term bank loans	28.0	16.7	37.1	4.3	22.6	9.8	71.2	11.9
Other liabilities and adjustments	398.3	155.8	593.7	95.4	184.5	222.6	1,058.1	91.2
Total equity	184.0	40.8	299.3	31.2	45.4	172.6	458.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	1.3	0.9	1.6	1.2	1.2	0.8	95.6
Debt to equity	3.2	4.8	3.0	3.7	5.1	2.0	3.5	100.0
Interest coverage	1.1	0.7	1.1	-1.0	0.9	1.7	0.9	89.3
Debt ratio	0.7	0.8	0.7	0.7	0.8	0.6	0.7	100.0
Sales to equity	2.3	2.8	2.2	1.8	3.1	1.7	2.5	100.0
Sales to closing inventories	10.6	32.0	9.7	111.2	28.1	11.7	9.2	36.5

(percent)

Current debt to equity	95.2	59.2	99.2	52.5	61.4	69.8	113.1	100.0
Operating profit on equity	2.2	-6.4	3.1	-25.0	-0.4	10.0	-	98.1
Net fixed assets to equity	295.9	480.3	275.6	367.0	517.3	194.5	313.8	100.0
Gross margin	38.0	49.5	36.5	38.8	51.6	46.1	33.2	100.0
Return on total assets	4.6	4.2	4.7	-2.6	6.0	8.0	3.6	100.0

(days)

Collection period for accounts receivable	56.9	26.0	61.1	9.1	29.3	56.4	62.7	60.4
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	90	1,823	71.4	87
Less than 20	89	x	x	86
20-99	1	x	x	1
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	3	x	x	
Less than 20	3	x	x	
20-99	0	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0151 Fruit Farms

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of fruit including tree fruit, small fruit and tree nuts.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0152 - OTHER VEGETABLE FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	158							
Low sales value (\$'000)	25	25	459	25	257	459	760	
High sales value (\$'000)	5,000	459	5,000	257	459	760	5,000	
SELECTED EXPENSE ITEMS								
	(percent of sales)							
Cost of goods sold	35.3	26.0	38.5	23.0	26.9	26.5	44.1	98.7
Purchases and materials	36.1	27.8	39.0	24.6	28.8	28.6	43.8	98.1
Closing inventory	7.1	5.4	7.7	6.0	5.2	14.8	4.5	48.1
Opening inventory	6.3	3.6	7.3	4.4	3.4	12.7	4.8	46.8
Wages, salaries, and benefits	21.3	23.7	20.5	24.5	23.4	19.7	20.9	96.2
Wages and benefits - direct	8.0	8.4	7.8	5.6	9.3	6.2	8.6	31.0
Wages and benefits - indirect	13.3	15.3	12.7	19.0	14.1	13.5	12.3	82.3
Occupancy expenses	20.2	22.6	19.3	21.9	22.8	26.1	16.2	99.4
Depreciation	6.2	7.6	5.7	7.5	7.7	8.3	4.6	93.0
Repairs and maintenance	5.2	4.3	5.5	4.1	4.4	6.1	5.3	91.8
Fuel and oil	2.3	2.0	2.4	2.4	1.9	4.0	1.7	66.5
Utilities	2.1	3.1	1.8	3.5	3.0	1.5	1.9	91.8
Rent	4.3	5.5	3.9	4.4	5.8	6.2	2.8	77.2
Financial expenses	4.6	5.8	4.1	8.8	4.9	5.5	3.5	99.4
Interest and bank charges	3.9	5.0	3.5	7.6	4.2	4.8	2.9	93.0
Professional fees	0.7	0.9	0.6	1.2	0.8	0.7	0.6	93.0
General expenses	3.0	3.7	2.8	3.5	3.7	2.8	2.7	89.2
Advertising	0.2	0.3	0.2	0.2	0.3	0.1	0.2	41.8
Delivery expenses	1.1	1.6	0.9	1.6	1.6	0.8	1.0	40.5
Insurance	1.7	1.7	1.6	1.8	1.7	1.9	1.5	82.9
Other expenses	7.7	11.2	6.5	11.8	11.0	8.9	5.4	98.7
Total expenses	92.0	93.0	91.7	93.7	92.7	89.5	92.7	100.0
Net profit/loss	8.0	7.0	8.3	6.3	7.3	10.5	7.3	98.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	72							
Sales	667.9	264.9	1,106.2	132.9	376.1	611.5	1,603.9	
Expenses	588.8	219.9	990.0	111.3	311.4	514.9	1,468.0	
Profit	79.1	45.0	116.2	21.6	64.7	96.7	135.9	
Non-Profitable:								
Sales	379.3	250.4	706.1	134.2	350.3	546.2	1,086.6	
Expenses	408.2	276.3	742.7	147.4	387.1	577.6	1,135.3	
Loss	-28.9	-25.9	-36.6	-13.3	-36.8	-31.5	-48.7	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	158							
Low sales value (\$'000)	25	25	459	25	257	459	760	
High sales value (\$'000)	5,000	459	5,000	257	459	760	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	625.4	358.0	996.1	202.2	490.3	841.2	1,180.2	100.0
Total current assets	172.1	82.6	296.0	68.8	94.4	205.7	403.5	98.1
Accounts receivable	14.5	6.1	26.0	4.7	7.4	13.0	41.5	34.2
Closing inventory	41.3	14.0	79.0	7.9	19.2	87.6	68.9	48.1
Other current assets	116.2	62.4	190.9	56.1	67.8	105.0	293.0	82.9
Net fixed assets	390.5	239.3	600.0	121.8	338.9	506.6	711.2	96.2
Other assets and adjustments	62.8	36.0	99.9	11.5	56.9	128.9	65.4	93.0
Total liabilities	368.2	225.3	566.3	117.9	316.4	473.5	676.6	100.0
Total current liabilities	139.2	69.4	236.0	25.8	106.4	164.2	321.5	100.0
Current bank loans	18.7	5.0	37.7	0.2	9.1	13.8	66.0	43.7
Other current liabilities	120.5	64.3	198.3	25.5	97.2	150.3	255.5	100.0
Long-term bank loans	2.5	0.7	4.9	0.5	0.9	2.2	8.0	8.2
Other liabilities and adjustments	226.4	155.1	325.3	91.6	209.0	307.0	347.0	97.5
Total equity	257.2	132.7	429.7	84.3	173.8	367.6	503.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.1	1.2	2.6	0.8	1.2	1.2	98.1
Debt to equity	1.4	1.6	1.3	1.3	1.8	1.2	1.3	100.0
Interest coverage	3.0	2.4	3.3	1.8	2.7	3.2	3.5	93.0
Debt ratio	0.5	0.6	0.5	0.5	0.6	0.5	0.5	100.0
Sales to equity	2.2	1.9	2.3	1.5	2.1	1.6	3.0	100.0
Sales to closing inventories	14.0	18.4	12.9	16.6	19.0	6.7	22.2	48.1

(percent)

Current debt to equity	54.1	52.3	54.9	30.6	61.2	44.6	63.8	100.0
Operating profit on equity	17.9	13.7	19.7	9.9	15.3	16.9	22.0	98.7
Net fixed assets to equity	151.8	180.2	139.6	144.5	194.9	137.7	141.2	96.2
Gross margin	43.4	50.3	40.9	52.4	49.6	53.8	35.0	100.0
Return on total assets	10.9	8.7	12.0	9.1	8.5	10.7	13.1	100.0

(days)

Collection period for accounts receivable	9.1	8.6	9.2	12.9	7.3	7.9	9.8	34.2
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	56	1,175	45.8	56
Less than 20	56	1,175	45.8	56
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0152 Other Vegetable Farms

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of vegetables not elsewhere classified. Included are farms specializing in producing vegetable seeds. Farms specializing in growing root vegetables for animal feed are classified in <0139 - Other Field Crop Farms>; those specializing in growing dried field peas and beans are classified in <0136 - Dry Field Pea and Bean Farms>; those specializing in growing corn for grain are classified in <0134 - Grain Corn Farms>; and those specializing in growing greenhouse vegetables are classified in <0162 - Greenhouse Products>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0159 - FRUIT AND VEGETABLE COMBINATION FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	33							
Low sales value (\$'000)	25	25	352	25	156	352	891	
High sales value (\$'000)	5,000	352	5,000	156	352	891	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	45.1	31.3	46.9	20.8	35.1	32.9	50.1	100.0
Purchases and materials	45.5	39.0	46.4	20.8	45.5	33.9	49.2	100.0
Closing inventory	5.4	13.4	4.4	2.4	17.3	6.3	3.9	75.8
Opening inventory	5.0	5.7	4.9	2.3	6.9	5.3	4.8	72.7
Wages, salaries, and benefits	26.5	22.3	27.0	34.3	18.0	23.8	27.8	97.0
Wages and benefits - direct	6.5	3.7	6.9	2.9	3.9	8.1	6.6	27.3
Wages and benefits - indirect	20.0	18.7	20.1	31.4	14.1	15.7	21.1	87.9
Occupancy expenses	12.0	18.9	11.1	27.6	15.8	17.4	9.7	100.0
Depreciation	4.5	7.2	4.1	11.6	5.6	5.9	3.7	87.9
Repairs and maintenance	3.7	6.1	3.4	8.3	5.3	5.8	2.9	93.9
Fuel and oil	1.4	1.7	1.3	2.2	1.5	2.3	1.1	69.7
Utilities	1.4	2.3	1.3	2.1	2.4	1.9	1.2	97.0
Rent	1.1	1.7	1.0	3.5	1.1	1.6	0.9	48.5
Financial expenses	3.9	5.7	3.7	5.4	5.8	7.1	2.9	100.0
Interest and bank charges	3.3	5.0	3.1	4.2	5.3	6.2	2.4	78.8
Professional fees	0.6	0.7	0.6	1.3	0.5	0.9	0.5	93.9
General expenses	2.8	2.2	2.8	3.0	2.0	4.6	2.4	93.9
Advertising	0.3	0.2	0.4	0.3	0.1	0.5	0.3	57.6
Delivery expenses	1.1	0.8	1.2	1.5	0.5	2.3	0.9	30.3
Insurance	1.3	1.3	1.3	1.2	1.3	1.8	1.2	84.8
Other expenses	8.3	17.9	7.1	27.3	14.6	9.9	6.4	100.0
Total expenses	98.6	98.4	98.7	118.4	91.3	95.8	99.3	100.0
Net profit/loss	1.4	1.6	1.3	-18.4	8.7	4.2	0.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	67							
Sales	994.1	236.5	1,554.1	126.9	277.2	568.9	2,377.4	
Expenses	941.1	208.3	1,482.8	108.0	245.5	526.0	2,282.3	
Profit	53.0	28.2	71.3	18.9	31.7	42.9	95.0	

Non-Profitable:

Sales	434.8	111.4	1,399.1	76.4	341.9	758.4	2,122.1	
Expenses	521.2	142.1	1,651.3	108.0	366.9	812.9	2,597.3	
Loss	-86.4	-30.7	-252.2	-31.6	-25.0	-54.5	-475.2	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	23							
Low sales value (\$'000)	25	25	352	25	156	352	891	
High sales value (\$'000)	5,000	352	5,000	156	352	891	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	952.7	276.9	1,575.5	115.7	418.9	973.7	2,154.5	100.0
Total current assets	145.1	53.0	229.9	10.8	90.3	91.7	362.9	100.0
Accounts receivable	29.5	6.2	51.0	2.3	9.8	25.9	75.1	100.0
Closing inventory	55.3	31.3	77.4	0.1	58.7	42.0	111.5	73.9
Other current assets	60.2	15.4	101.4	8.3	21.7	23.7	176.2	95.7
Net fixed assets	805.1	223.4	1,341.1	104.7	328.0	879.6	1,785.2	100.0
Other assets and adjustments	2.4	0.3	4.3	0.1	0.5	2.3	6.3	100.0
Total liabilities	576.7	189.7	933.3	73.8	291.7	581.8	1,271.5	100.0
Total current liabilities	321.7	59.8	563.1	36.3	80.4	162.2	948.9	100.0
Current bank loans	161.6	31.8	281.2	25.1	37.7	61.4	492.7	87.0
Other current liabilities	160.1	27.9	281.8	11.2	42.7	100.7	456.2	100.0
Long-term bank loans	68.1	14.2	117.8	4.2	23.0	43.0	189.8	30.4
Other liabilities and adjustments	186.7	115.6	252.3	33.2	188.2	376.5	132.7	100.0
Total equity	376.0	87.2	642.2	41.8	127.1	391.9	883.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.4	0.8	0.4	0.2	1.1	0.5	0.3	100.0
Debt to equity	1.5	2.1	1.4	1.7	2.2	1.4	1.4	100.0
Interest coverage	1.3	1.9	1.2	-3.6	2.4	1.8	0.7	73.9
Debt ratio	0.6	0.6	0.5	0.6	0.6	0.5	0.5	100.0
Sales to equity	2.4	2.2	2.5	2.3	2.2	1.3	2.9	100.0
Sales to closing inventories	16.8	6.2	20.8	520.0	4.8	13.0	23.6	73.9

(percent)

Current debt to equity	85.5	68.6	87.6	86.8	63.3	41.3	107.4	100.0
Operating profit on equity	3.0	10.9	2.0	-23.5	20.9	9.9	-1.3	100.0
Net fixed assets to equity	214.1	256.2	208.8	250.1	258.0	224.4	202.1	100.0
Gross margin	26.9	52.9	24.0	56.5	51.8	50.8	18.6	100.0
Return on total assets	4.5	7.2	4.0	-6.6	10.6	8.5	2.0	100.0

(days)

Collection period for accounts receivable	11.5	11.6	11.5	8.6	12.5	17.2	10.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	7	196	7.5	7
Less than 20	7	196	7.5	7
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0159 Fruit and Vegetable Combination Farms

Farms selling a combination of fruit and vegetables in which no single product in another class in this industry group accounts for more than 50 per cent of the gross agricultural revenue.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0161 - MUSHROOMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	47							
Low sales value (\$'000)	25	25	534	25	342	534	880	
High sales value (\$'000)	5,000	534	5,000	342	534	880	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	29.8	37.5	28.2	38.2	37.2	32.2	26.6	97.9
Purchases and materials	30.7	39.5	28.9	38.6	39.8	33.3	27.1	97.9
Closing inventory	3.2	4.1	3.0	0.8	5.2	5.3	2.1	63.8
Opening inventory	2.2	2.0	2.3	0.4	2.6	4.2	1.5	51.1
Wages, salaries, and benefits	38.7	37.1	39.0	33.3	38.3	34.8	40.7	100.0
Wages and benefits - direct	19.7	10.5	21.6	6.4	11.9	28.1	19.0	55.3
Wages and benefits - indirect	19.0	26.5	17.5	26.9	26.4	6.7	21.8	80.9
Occupancy expenses	16.7	16.6	16.8	23.2	14.5	19.5	15.7	97.9
Depreciation	6.4	7.9	6.1	9.1	7.5	6.4	6.0	91.5
Repairs and maintenance	3.8	2.4	4.1	2.7	2.3	4.2	4.1	89.4
Fuel and oil	0.4	0.4	0.4	0.4	0.4	0.5	0.4	19.1
Utilities	5.0	4.9	5.1	8.3	3.8	6.0	4.7	89.4
Rent	1.1	1.1	1.1	2.7	0.5	2.4	0.6	48.9
Financial expenses	5.7	7.3	5.4	5.0	8.0	8.7	4.1	100.0
Interest and bank charges	5.0	6.2	4.8	3.4	7.1	7.8	3.6	95.7
Professional fees	0.7	1.1	0.6	1.6	0.9	0.9	0.5	95.7
General expenses	2.7	2.6	2.7	4.4	2.0	2.1	2.9	95.7
Advertising	0.3	0.1	0.4	0.1	0.1	0.1	0.5	48.9
Delivery expenses	1.3	1.3	1.3	2.2	0.9	0.8	1.5	66.0
Insurance	1.1	1.3	1.0	2.1	1.0	1.2	0.9	83.0
Other expenses	8.7	7.6	9.0	10.6	6.6	4.5	10.8	100.0
Total expenses	102.4	108.7	101.1	114.7	106.6	101.8	100.8	100.0
Net profit/loss	-2.4	-8.7	-1.1	-14.7	-6.6	-1.8	-0.8	91.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:								
Percent of businesses	28							
Sales	1,066.4	241.7	1,611.1	88.2	407.8	774.8	1,865.9	
Expenses	1,008.6	217.4	1,531.2	72.8	373.8	713.0	1,780.5	
Profit	57.8	24.4	79.9	15.4	34.1	61.8	85.4	
Non-Profitable:								
Sales	581.6	278.0	869.1	140.7	427.5	719.4	1,032.2	
Expenses	628.4	316.6	923.6	170.6	475.7	747.9	1,115.0	
Loss	-46.8	-38.7	-54.5	-29.9	-48.2	-28.6	-82.7	

1987

Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	21							
Low sales value (\$'000)	25	25	534	25	342	534	880	
High sales value (\$'000)	5,000	534	5,000	342	534	880	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,042.9	705.6	1,107.9	602.3	873.8	867.8	1,146.9	100.0
Total current assets	192.2	175.3	195.5	146.5	222.1	278.1	182.1	100.0
Accounts receivable	82.6	43.8	90.1	25.1	74.1	73.6	92.8	90.5
Closing inventory	19.3	16.6	19.8	2.3	39.9	61.3	13.1	90.5
Other current assets	90.2	114.8	85.4	119.0	108.1	143.2	76.0	85.7
Net fixed assets	811.8	501.4	871.6	439.2	602.5	516.0	929.3	100.0
Other assets and adjustments	38.8	28.9	40.7	16.5	49.1	73.6	35.3	100.0
Total liabilities	682.6	597.4	699.0	557.7	662.1	543.7	724.3	100.0
Total current liabilities	471.9	302.5	504.6	148.1	554.0	267.1	543.1	100.0
Current bank loans	61.2	--	73.0	--	--	2.2	84.5	9.5
Other current liabilities	410.7	302.5	431.5	148.1	554.0	264.9	458.6	100.0
Long-term bank loans	2.5	--	3.0	--	--	21.5	--	4.8
Other liabilities and adjustments	208.1	294.9	191.4	409.6	108.1	255.0	181.1	100.0
Total equity	360.2	108.1	408.8	44.5	211.6	324.1	422.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.4	0.5	0.3	0.9	0.4	1.0	0.3	100.0
Debt to equity	1.8	5.5	1.7	12.5	3.1	1.6	1.7	100.0
Interest coverage	-0.7	-1.1	-0.7	-16.8	--	1.0	-0.8	90.5
Debt ratio	0.6	0.8	0.6	0.9	0.7	0.6	0.6	100.0
Sales to equity	2.9	2.4	2.9	3.5	2.0	2.3	3.0	100.0
Sales to closing inventories	54.5	15.7	60.7	68.1	10.8	12.3	97.3	90.5

(percent)

Current debt to equity	131.0	279.8	123.4	332.4	261.7	82.4	128.5	100.0
Operating profit on equity	-37.5	-37.8	-37.5	-89.5	-20.0	1.1	-42.3	100.0
Net fixed assets to equity	225.3	463.6	213.1	985.8	284.6	159.2	219.9	100.0
Gross margin	38.0	29.1	38.4	22.5	33.0	36.6	38.5	100.0
Return on total assets	-5.4	-3.1	-5.7	-6.2	0.3	6.6	-7.2	100.0

(days)

Collection period for accounts receivable	28.6	61.0	27.2	58.5	62.5	35.4	26.4	90.5
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	16	990	37.3	15
Less than 20	15	x	x	14
20-99	1	x	x	1
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	1	x	x	
Less than 20	1	x	x	
20-99	0	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0161 Mushrooms

Establishments in which more than 50 per cent of the gross agricultural revenue is derived from sales of mushrooms.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0162 - GREENHOUSE PRODUCTS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	244							
Low sales value (\$'000)	25	25	405	25	169	405	829	
High sales value (\$'000)	5,000	405	5,000	169	405	829	5,000	
SELECTED EXPENSE ITEMS								
	(percent of sales)							
Cost of goods sold	39.8	30.0	41.3	29.0	30.6	30.8	43.7	99.2
Purchases and materials	40.1	32.0	41.4	31.1	32.5	34.2	43.1	98.8
Closing inventory	11.0	10.5	11.0	7.0	12.4	10.7	11.1	73.4
Opening inventory	10.6	8.5	10.9	4.9	10.6	7.3	11.7	67.2
Wages, salaries, and benefits	27.3	27.2	27.3	23.2	29.4	29.2	26.8	98.0
Wages and benefits - direct	8.3	6.1	8.6	4.8	6.8	10.9	8.1	36.5
Wages and benefits - indirect	19.0	21.1	18.7	18.3	22.7	18.3	18.7	86.1
Occupancy expenses	18.1	24.5	17.0	25.6	24.0	22.5	15.8	100.0
Depreciation	5.6	7.2	5.4	8.0	6.8	7.0	5.0	91.8
Repairs and maintenance	2.9	3.8	2.8	4.0	3.6	2.8	2.8	93.4
Fuel and oil	0.8	1.6	0.7	1.6	1.6	1.6	0.5	26.2
Utilities	7.2	10.0	6.8	9.8	10.1	8.9	6.3	98.0
Rent	1.4	2.0	1.4	2.1	1.9	2.1	1.2	60.7
Financial expenses	6.0	7.0	5.9	8.3	6.3	7.7	5.4	98.8
Interest and bank charges	5.2	5.8	5.1	7.1	5.0	6.9	4.7	88.1
Professional fees	0.8	1.3	0.7	1.2	1.3	0.9	0.7	96.7
General expenses	3.5	4.1	3.4	4.3	3.9	3.3	3.4	98.0
Advertising	0.8	0.9	0.8	0.8	0.9	0.7	0.9	61.1
Delivery expenses	1.4	1.8	1.4	2.0	1.7	1.2	1.4	63.5
Insurance	1.2	1.4	1.2	1.5	1.3	1.4	1.1	84.0
Other expenses	5.9	7.6	5.6	8.2	7.3	6.5	5.4	100.0
Total expenses	100.4	100.4	100.4	98.5	101.5	100.0	100.5	100.0
Net profit/loss	-0.4	-0.4	-0.4	1.5	-1.5	-	-0.5	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	63							
Sales	704.8	151.3	1,297.3	89.5	269.3	570.7	1,872.4	
Expenses	650.2	132.5	1,204.3	78.0	236.6	510.5	1,753.4	
Profit	54.6	18.8	93.0	11.5	32.7	60.1	118.9	

Non-Profitable:

Sales	587.0	173.0	1,272.5	102.7	256.3	581.3	1,739.3	
Expenses	690.3	201.9	1,499.0	118.9	300.2	729.6	2,018.5	
Loss	-103.3	-28.9	-226.5	-16.3	-43.9	-148.3	-279.2	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	228							
Low sales value (\$'000)	25	25	426	25	185	426	836	
High sales value (\$'000)	5,000	426	5,000	185	426	836	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	582.9	224.0	1,035.8	147.2	327.8	598.0	1,415.7	100.0
Total current assets	173.7	83.3	287.7	60.4	114.2	136.5	419.0	100.0
Accounts receivable	34.8	15.5	59.2	7.9	25.8	32.4	82.5	84.6
Closing inventory	57.0	19.0	104.9	9.3	32.2	46.2	155.8	74.1
Other current assets	81.7	48.6	123.5	43.1	56.1	57.8	180.6	90.8
Net fixed assets	368.1	120.5	680.7	72.1	186.0	432.9	895.6	95.2
Other assets and adjustments	41.0	20.1	67.3	14.6	27.5	28.5	101.0	88.6
Total liabilities	350.9	160.1	591.7	107.3	231.5	335.2	814.3	100.0
Total current liabilities	136.9	58.6	235.7	42.5	80.3	89.5	362.5	99.6
Current bank loans	40.2	18.4	67.6	10.4	29.3	18.8	109.9	53.9
Other current liabilities	96.7	40.1	168.0	32.1	51.0	70.6	252.5	99.6
Long-term bank loans	14.1	16.0	11.7	13.9	18.9	8.4	14.5	10.5
Other liabilities and adjustments	199.8	85.4	344.3	50.8	132.1	237.2	437.1	90.4
Total equity	231.9	63.8	444.1	39.8	96.3	262.7	601.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.4	1.2	1.4	1.4	1.5	1.1	99.6
Debt to equity	1.5	2.5	1.3	2.6	2.4	1.2	1.3	100.0
Interest coverage	1.4	0.8	1.6	0.8	0.7	1.5	1.7	88.6
Debt ratio	0.6	0.7	0.5	0.7	0.7	0.5	0.5	100.0
Sales to equity	2.7	2.7	2.7	2.5	2.8	2.2	2.9	100.0
Sales to closing inventories	11.2	9.2	11.6	11.0	8.5	12.5	11.4	74.1

(percent)

Current debt to equity	59.0	91.7	53.0	106.8	83.3	34.0	60.2	99.6
Operating profit on equity	5.2	-2.8	6.6	-2.3	-3.1	6.2	6.8	99.1
Net fixed assets to equity	158.7	188.6	153.2	180.9	193.0	164.7	148.9	95.2
Gross margin	33.9	42.9	32.2	47.9	40.4	39.8	30.1	100.0
Return on total assets	6.3	3.6	7.0	4.5	3.1	7.6	6.8	100.0

(days)

Collection period for accounts receivable	19.8	32.3	17.6	28.3	34.4	20.3	16.8	84.6
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	86	2,451	97.7	86
Less than 20	85	x	x	85
20-99	1	x	x	1
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	0	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0162 Greenhouse Products

Establishments in which more than 50 per cent of the gross agricultural revenue is derived from sales of greenhouse products. Ornamental shrubs and trees and field grown flowers are classified in <0163 - Nursery Products>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0163 - NURSERY PRODUCTS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	279 *							
Low sales value (\$'000)	25	25	472	25	223	472	916	
High sales value (\$'000)	5,000	472	5,000	223	472	916	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	41.7	32.4	43.3	34.1	31.7	37.0	45.5	98.9
Purchases and materials	45.0	34.4	46.8	40.2	32.1	39.1	49.5	98.9
Closing inventory	14.3	16.5	13.9	23.5	13.6	17.9	12.5	72.4
Opening inventory	11.0	14.4	10.4	17.4	13.2	15.7	8.6	66.7
Wages, salaries, and benefits	28.1	31.0	27.6	31.4	30.9	28.1	27.4	98.2
Wages and benefits - direct	10.4	6.2	11.1	6.4	6.1	10.8	11.2	35.1
Wages and benefits - indirect	17.8	24.8	16.5	25.0	24.7	17.3	16.2	87.8
Occupancy expenses	12.4	14.7	12.0	14.2	14.9	15.7	10.7	99.3
Depreciation	4.5	6.1	4.2	4.9	6.6	6.2	3.5	96.8
Repairs and maintenance	3.2	3.2	3.2	3.2	3.2	3.7	3.1	86.4
Fuel and oil	0.8	1.0	0.8	1.0	1.0	1.0	0.7	32.3
Utilities	2.0	2.4	2.0	2.6	2.3	3.1	1.6	92.8
Rent	1.8	2.1	1.8	2.5	1.9	1.7	1.8	68.5
Financial expenses	3.2	4.6	3.0	7.0	3.7	4.3	2.6	98.6
Interest and bank charges	2.6	3.5	2.4	5.3	2.8	3.5	2.1	91.4
Professional fees	0.6	1.1	0.6	1.7	0.9	0.7	0.5	95.0
General expenses	3.5	4.3	3.3	5.6	3.8	4.0	3.1	97.5
Advertising	1.3	1.1	1.4	1.0	1.1	1.2	1.4	79.6
Delivery expenses	1.4	2.1	1.2	3.2	1.7	1.8	1.0	55.9
Insurance	0.8	1.1	0.7	1.4	1.0	1.0	0.6	81.4
Other expenses	7.0	7.6	6.9	8.4	7.3	6.2	7.2	100.0
Total expenses	95.9	94.7	96.2	100.6	92.3	95.3	96.5	100.0
Net profit/loss	4.1	5.3	3.8	-0.6	7.7	4.7	3.5	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:							
Percent of businesses	72 *						
Sales	840.9	244.3	1,335.7	124.7	337.5	668.6	1,912.4
Expenses	769.2	212.9	1,230.6	106.0	296.4	589.1	1,785.2
Profit	71.6	31.3	105.1	18.8	41.1	79.5	127.2
Non-Profitable:							
Sales	523.0	185.6	1,126.8	118.8	343.4	608.9	2,226.3
Expenses	604.8	211.3	1,308.8	143.1	372.5	717.7	2,563.7
Loss	-81.8	-25.7	-182.0	-24.3	-29.1	-108.8	-337.4

1987

Profitable:							
Sales	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-
Profit	-	-	-	-	-	-	-
Non-Profitable:							
Sales	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-
Loss	-	-	-	-	-	-	-

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	276							
Low sales value (\$'000)	25	25	480	25	227	480	919	
High sales value (\$'000)	5,000	480	5,000	227	480	919	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	659.4	304.1	1,007.4	200.7	406.1	645.2	1,368.0	99.6
Total current assets	283.1	114.1	448.6	105.4	122.7	237.9	658.4	99.6
Accounts receivable	68.4	23.4	112.6	13.1	33.4	44.8	180.0	78.3
Closing inventory	112.4	39.7	183.5	33.9	45.5	121.0	245.7	72.8
Other current assets	102.2	50.9	152.5	58.3	43.7	72.1	232.5	83.0
Net fixed assets	335.8	173.3	494.9	88.4	257.1	334.6	654.6	96.7
Other assets and adjustments	40.4	16.6	63.7	6.8	26.2	72.6	54.9	95.7
Total liabilities	398.2	189.3	602.9	135.7	242.2	331.0	873.7	99.6
Total current liabilities	148.6	79.0	216.8	73.5	84.4	97.6	335.6	99.6
Current bank loans	31.8	23.2	40.2	25.3	21.0	13.4	66.9	48.2
Other current liabilities	116.8	55.7	176.6	48.1	63.3	84.1	268.6	99.6
Long-term bank loans	18.6	13.2	23.9	12.6	13.8	23.1	24.6	18.5
Other liabilities and adjustments	230.9	97.0	362.1	49.5	143.9	210.2	513.3	93.5
Total equity	261.1	114.8	404.4	65.0	163.9	314.2	494.2	99.6

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.4	2.0	1.4	1.4	2.4	1.9	99.6
Debt to equity	1.5	1.6	1.4	2.0	1.4	1.0	1.7	99.6
Interest coverage	2.5	2.1	2.6	0.7	3.1	2.4	2.7	91.7
Debt ratio	0.6	0.6	0.5	0.6	0.5	0.5	0.6	99.6
Sales to equity	2.9	2.0	3.2	2.0	2.1	2.1	3.9	99.6
Sales to closing inventories	6.9	6.0	7.1	3.8	7.6	5.4	7.9	72.8

(percent)

Current debt to equity	56.9	68.8	53.6	113.0	51.4	31.0	67.8	99.6
Operating profit on equity	11.9	9.4	12.6	-2.6	14.1	10.4	14.1	98.6
Net fixed assets to equity	128.6	150.9	122.3	135.9	156.8	106.5	132.4	96.7
Gross margin	30.0	36.2	28.9	33.0	37.4	34.7	27.0	100.0
Return on total assets	7.8	6.5	8.2	2.8	8.3	8.6	8.0	98.9

(days)

Collection period for accounts receivable	31.9	35.6	31.2	36.5	35.2	24.6	33.4	78.3
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

*TPI
1987
9000 = ALU*

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
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1989

Total	102	2,808	106.9	101
Less than 20	99	x	x	98
20-99	3	x	x	3
100-499	-	-	-	-
500 and over	-	-	-	-

1987

Total	1	x	x	
Less than 20	1	x	x	
20-99	0	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0163 Nursery Products

Establishments in which more than 50 per cent of the gross agricultural revenue is derived from sales of plant nursery products grown out-of-doors. Included are sod farms and those specializing in producing flower seeds. Establishments primarily engaged in growing forest nursery stock are classified in <0511 - Forestry Services Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0169 - OTHER HORTICULTURAL SPECIALTIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	145							
Low sales value (\$'000)	25	25	125	25	59	125	304	
High sales value (\$'000)	5,000	125	5,000	59	125	304	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	42.3	28.3	46.4	21.9	31.2	32.2	49.9	93.8
Purchases and materials	49.4	27.8	55.8	22.5	30.3	36.2	60.6	92.4
Closing inventory	16.2	16.2	16.2	3.7	21.9	15.3	16.4	44.8
Opening inventory	9.1	16.7	6.8	3.2	22.8	11.3	5.8	34.5
Wages, salaries, and benefits	18.4	17.8	18.6	16.5	18.4	23.6	17.4	87.6
Wages and benefits - direct	3.5	2.8	3.8	1.6	3.3	4.6	3.5	23.4
Wages and benefits - indirect	14.9	15.0	14.9	14.9	15.1	19.0	13.8	77.9
Occupancy expenses	15.6	34.2	10.1	37.4	32.7	16.9	8.5	99.3
Depreciation	7.2	16.1	4.5	15.1	16.6	7.8	3.7	91.7
Repairs and maintenance	4.5	11.3	2.5	11.5	11.2	3.9	2.1	82.1
Fuel and oil	0.6	0.7	0.5	1.6	0.3	1.1	0.3	35.2
Utilities	1.8	2.9	1.5	4.8	2.1	2.2	1.3	82.8
Rent	1.6	3.1	1.2	4.4	2.5	2.0	1.0	57.9
Financial expenses	4.4	8.2	3.3	6.2	9.1	5.2	2.8	97.2
Interest and bank charges	3.5	6.8	2.5	5.0	7.7	3.8	2.1	85.5
Professional fees	0.9	1.3	0.8	1.2	1.4	1.4	0.7	86.9
General expenses	3.3	2.9	3.4	4.9	1.9	3.4	3.5	88.3
Advertising	1.0	0.6	1.0	1.2	0.4	0.8	1.1	53.8
Delivery expenses	1.4	1.0	1.5	1.3	0.9	1.4	1.5	43.4
Insurance	1.0	1.2	0.9	2.4	0.7	1.2	0.9	73.8
Other expenses	6.9	12.8	5.2	10.0	14.0	8.0	4.5	100.0
Total expenses	91.0	104.1	87.1	96.9	107.3	89.4	86.6	100.0
Net profit/loss	9.0	-4.1	12.9	3.1	-7.3	10.6	13.4	97.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	59							
Sales	328.9	55.6	596.1	42.6	87.3	206.5	1,016.2	
Expenses	270.3	43.6	492.0	31.7	72.5	170.4	838.8	
Profit	58.6	12.1	104.1	10.9	14.8	36.1	177.5	

Non-Profitable:

Sales	105.9	66.9	380.2	46.8	77.0	169.4	739.5	
Expenses	117.5	75.5	412.5	53.7	86.5	186.4	798.0	
Loss	-11.6	-8.6	-32.3	-6.9	-9.5	-16.9	-58.5	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	136							
Low sales value (\$'000)	25	25	125	25	62	125	306	
High sales value (\$'000)	5,000	125	5,000	62	125	306	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	286.3	144.5	583.6	113.1	156.6	302.6	887.0	100.0
Total current assets	116.6	41.7	273.6	38.8	42.9	107.3	453.2	100.0
Accounts receivable	18.2	6.5	42.7	2.1	8.1	9.2	78.9	50.0
Closing inventory	36.8	13.3	85.9	3.8	17.0	14.5	163.0	44.1
Other current assets	61.6	21.9	144.9	32.8	17.7	83.5	211.1	86.8
Net fixed assets	144.4	86.0	266.8	67.2	93.2	156.4	385.9	91.9
Other assets and adjustments	25.2	16.7	43.2	7.0	20.4	38.9	47.8	82.4
Total liabilities	170.9	112.0	294.4	96.8	117.8	130.3	471.4	100.0
Total current liabilities	63.5	39.4	114.0	37.7	40.1	38.0	196.0	100.0
Current bank loans	3.6	--	11.2	--	--	0.1	23.2	22.8
Other current liabilities	59.9	39.4	102.7	37.7	40.0	37.9	172.7	100.0
Long-term bank loans	0.2	0.2	0.1	--	0.2	0.1	0.2	3.7
Other liabilities and adjustments	107.1	72.3	180.2	59.1	77.3	92.1	275.2	90.4
Total equity	115.4	32.5	289.2	16.2	38.7	172.2	415.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.0	2.4	1.0	1.0	2.8	2.3	100.0
Debt to equity	1.4	3.4	1.0	5.9	3.0	0.7	1.1	100.0
Interest coverage	3.6	0.1	6.5	0.6	--	4.4	7.2	85.3
Debt ratio	0.5	0.7	0.5	0.8	0.7	0.4	0.5	100.0
Sales to equity	1.9	2.1	1.9	2.5	2.0	1.1	2.3	100.0
Sales to closing inventories	6.2	5.1	6.6	11.0	4.6	13.5	5.9	44.1

(percent)

Current debt to equity	55.0	121.4	39.4	232.2	103.5	22.1	47.1	100.0
Operating profit on equity	18.0	-14.1	25.6	-7.5	-15.2	12.3	31.6	97.8
Net fixed assets to equity	125.1	264.5	92.2	413.8	240.4	90.7	92.8	91.9
Gross margin	38.7	52.5	35.2	63.9	50.2	44.6	33.1	100.0
Return on total assets	10.0	0.4	15.0	2.1	--	9.0	17.1	100.0

(days)

Collection period for accounts receivable	28.8	34.3	27.4	18.7	37.5	17.0	29.7	50.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	44	1,003	39.0	43
Less than 20	43	x	x	42
20-99	1	x	x	1
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	1	x	x	
Less than 20	1	x	x	
20-99	0	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0169 Other Horticultural Specialties

Establishments in which more than 50 per cent of the gross agricultural revenue is derived from sales of horticultural products not elsewhere classified. Included are maple syrup operations and Christmas tree farms.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0171 - LIVESTOCK, FIELD CROP AND HORTICULTURAL COMBINATION FARMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	538							
Low sales value (\$'000)	25	25	263	25	149	263	429	
High sales value (\$'000)	5,000	263	5,000	149	263	429	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	40.1	29.1	43.5	28.8	29.3	31.7	48.5	97.8
Purchases and materials	46.3	29.6	51.4	30.1	29.3	34.3	58.7	96.1
Closing inventory	34.3	28.9	36.0	22.4	32.9	35.1	36.3	63.0
Opening inventory	28.1	28.3	28.0	21.1	32.9	32.6	26.1	58.9
Wages, salaries, and benefits	11.1	10.4	11.3	9.3	11.0	13.3	10.4	86.2
Wages and benefits - direct	0.8	0.8	0.8	0.3	1.1	0.4	1.0	6.7
Wages and benefits - indirect	10.3	9.6	10.5	8.9	10.0	12.9	9.5	82.9
Occupancy expenses	23.4	30.5	21.2	31.2	30.1	26.3	19.0	98.9
Depreciation	10.7	15.1	9.4	15.5	14.8	12.8	7.9	94.4
Repairs and maintenance	5.5	6.9	5.1	6.7	7.1	5.1	5.1	92.6
Fuel and oil	2.6	3.7	2.3	4.2	3.4	2.9	2.0	75.1
Utilities	1.8	2.0	1.7	2.1	1.9	1.7	1.7	92.4
Rent	2.8	2.8	2.8	2.7	2.8	3.8	2.4	67.8
Financial expenses	7.2	9.1	6.7	9.8	8.6	7.7	6.2	98.9
Interest and bank charges	6.2	7.5	5.8	8.1	7.2	6.5	5.5	94.2
Professional fees	1.0	1.5	0.8	1.7	1.4	1.2	0.7	93.7
General expenses	2.1	2.7	1.9	2.9	2.6	2.3	1.7	84.2
Advertising	0.2	0.2	0.2	0.3	0.2	0.1	0.2	27.5
Delivery expenses	0.6	0.7	0.5	0.8	0.7	0.6	0.5	36.1
Insurance	1.3	1.7	1.2	1.8	1.7	1.7	1.0	67.7
Other expenses	12.5	14.2	12.0	17.0	12.4	12.2	11.9	99.1
Total expenses	96.4	95.9	96.5	99.0	94.0	93.6	97.8	100.0
Net profit/loss	3.6	4.1	3.5	1.0	6.0	6.4	2.2	99.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:								
Percent of businesses	64							
Sales	357.8	155.7	566.4	91.6	205.7	343.5	843.2	
Expenses	305.2	127.9	488.3	70.8	172.3	288.1	736.9	
Profit	52.6	27.8	78.1	20.7	33.3	55.4	106.2	
Non-Profitable:								
Sales	314.5	128.5	645.2	100.1	196.9	340.7	886.5	
Expenses	355.9	145.8	729.2	112.0	227.3	395.3	993.8	
Loss	-41.4	-17.4	-84.0	-11.9	-30.4	-54.5	-107.3	

1987

Profitable:								
Sales	-	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-	-
Profit	-	-	-	-	-	-	-	-
Non-Profitable:								
Sales	-	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-	-
Loss	-	-	-	-	-	-	-	-

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	530							
Low sales value (\$'000)	25	25	264	25	150	264	429	
High sales value (\$'000)	5,000	264	5,000	150	264	429	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	717.6	362.4	1,180.2	256.2	500.9	832.0	1,556.7	100.0
Total current assets	222.1	110.4	367.6	85.8	142.5	223.7	523.2	99.8
Accounts receivable	23.4	4.6	48.0	2.2	7.8	12.7	86.0	48.1
Closing inventory	116.8	41.5	214.9	22.5	66.3	120.6	316.8	63.2
Other current assets	81.8	64.2	104.6	61.0	68.4	90.2	120.2	83.6
Net fixed assets	451.7	214.7	760.3	150.9	298.0	549.2	988.6	99.2
Other assets and adjustments	43.7	37.1	52.2	19.4	60.3	59.0	44.9	93.8
Total liabilities	389.1	226.9	600.3	169.6	301.8	478.9	731.5	100.0
Total current liabilities	117.9	75.3	173.3	62.9	91.6	126.2	224.3	100.0
Current bank loans	36.4	21.4	55.9	21.4	21.4	37.0	76.2	37.0
Other current liabilities	81.5	53.9	117.4	41.4	70.1	89.1	148.0	97.9
Long-term bank loans	20.1	16.8	24.4	14.4	20.0	34.4	13.6	26.2
Other liabilities and adjustments	251.0	134.7	402.5	92.2	190.1	318.3	493.6	98.9
Total equity	328.4	135.4	579.9	86.5	199.1	353.0	825.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.4	2.1	1.3	1.5	1.7	2.3	99.8
Debt to equity	1.1	1.6	1.0	1.9	1.5	1.3	0.8	100.0
Interest coverage	1.5	1.5	1.5	1.1	1.8	1.9	1.3	94.5
Debt ratio	0.5	0.6	0.5	0.6	0.6	0.5	0.4	100.0
Sales to equity	1.0	1.0	1.0	1.1	1.0	0.9	1.0	100.0
Sales to closing inventories	2.9	3.4	2.7	4.3	3.0	2.8	2.7	63.2

(percent)

Current debt to equity	35.9	55.6	29.8	72.6	46.0	35.7	27.1	100.0
Operating profit on equity	3.6	4.4	3.3	1.3	6.1	6.2	2.0	99.4
Net fixed assets to equity	137.5	158.5	131.1	174.3	149.6	155.5	119.8	99.2
Gross margin	48.7	60.4	45.1	61.8	59.6	55.0	40.9	100.0
Return on total assets	4.6	4.6	4.5	3.5	5.3	5.3	4.1	100.0

(days)

Collection period for accounts receivable	25.2	11.8	29.4	8.3	14.0	13.6	36.1	48.1
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	759	8,093	323.8	754
Less than 20	757	x	x	752
20-99	2	x	x	2
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	5	x	x	
Less than 20	5	x	x	
20-99	0	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0171 Livestock, Field Crop and Horticultural Combination Farms

Farms selling a combination of livestock and plants in which no single product in another class in this division accounts for more than 50 per cent of the gross agricultural revenue.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0211 - VETERINARY SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	57							
Low sales value (\$'000)	25	25	272	25	163	272	429	
High sales value (\$'000)	5,000	272	5,000	163	272	429	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	27.0	4.9	35.1	1.5	7.2	19.8	40.4	52.6
Purchases and materials	27.8	4.8	36.2	1.6	7.1	19.9	41.8	52.6
Closing inventory	4.7	0.7	6.2	0.1	1.1	3.5	7.1	47.4
Opening inventory	3.9	0.8	5.1	0.1	1.2	3.3	5.7	45.6
Wages, salaries, and benefits	27.6	28.8	27.1	21.8	33.8	39.5	22.8	96.5
Wages and benefits - direct	1.8	0.2	2.3	0.5	-	4.9	1.5	8.8
Wages and benefits - indirect	25.8	28.6	24.8	21.3	33.8	34.6	21.4	94.7
Occupancy expenses	9.3	11.9	8.3	13.2	11.0	11.0	7.4	96.5
Depreciation	3.6	3.1	3.8	4.1	2.3	3.4	4.0	94.7
Repairs and maintenance	1.3	0.9	1.4	0.8	1.0	1.4	1.5	80.7
Fuel and oil	0.1	0.5	-	1.3	-	-	-	1.8
Utilities	1.9	2.3	1.7	2.3	2.3	2.1	1.6	91.2
Rent	2.4	5.2	1.4	4.8	5.4	4.1	0.4	59.6
Financial expenses	4.1	5.4	3.6	9.5	2.6	4.2	3.5	98.2
Interest and bank charges	2.5	3.3	2.2	6.8	0.9	1.9	2.2	91.2
Professional fees	1.6	2.1	1.5	2.7	1.7	2.3	1.2	98.2
General expenses	2.4	4.1	1.8	3.9	4.2	2.6	1.5	93.0
Advertising	0.4	0.8	0.2	0.4	1.1	0.4	0.2	77.2
Delivery expenses	1.3	2.5	0.9	2.4	2.6	1.7	0.6	57.9
Insurance	0.7	0.7	0.7	1.1	0.5	0.5	0.7	68.4
Other expenses	18.2	28.2	14.5	13.7	38.3	15.5	14.2	96.5
Total expenses	88.6	83.3	90.5	63.6	97.1	92.4	89.8	100.0
Net profit/loss	11.4	16.7	9.5	36.4	2.9	7.6	10.2	96.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	77							
Sales	280.8	127.3	508.5	85.2	211.4	347.4	575.8	
Expenses	242.6	101.8	451.6	51.8	201.2	304.2	513.1	
Profit	38.2	25.6	57.0	33.3	10.1	43.2	62.7	

Non-Profitable:

Sales	295.3	180.1	377.6	85.2	226.5	349.2	442.3	
Expenses	305.6	195.6	384.2	104.2	240.3	358.6	442.7	
Loss	-10.3	-15.5	-6.7	-19.0	-13.8	-9.4	-0.4	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	53							
Low sales value (\$'000)	25	25	284	25	183	284	435	
High sales value (\$'000)	5,000	284	5,000	183	284	435	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	164.1	69.7	267.1	71.5	65.7	176.6	310.5	100.0
Total current assets	82.5	51.4	116.4	55.6	41.9	70.4	138.5	100.0
Accounts receivable	32.6	22.4	43.6	30.0	5.2	12.7	58.4	96.2
Closing inventory	15.5	1.0	31.4	0.2	2.7	14.5	39.5	49.1
Other current assets	34.3	27.9	41.3	25.2	33.9	43.1	40.5	96.2
Net fixed assets	75.3	14.1	142.1	13.1	16.4	86.5	168.8	100.0
Other assets and adjustments	6.2	4.1	8.4	2.7	7.3	19.7	3.1	77.4
Total liabilities	91.5	47.7	139.2	55.5	30.1	134.7	141.3	100.0
Total current liabilities	44.0	38.8	49.8	47.8	18.5	51.4	48.9	100.0
Current bank loans	3.9	0.4	7.7	0.3	0.6	16.7	3.4	37.7
Other current liabilities	40.1	38.3	42.0	47.5	17.8	34.7	45.5	100.0
Long-term bank loans	1.0	0.3	1.9	—	0.8	4.1	0.8	22.6
Other liabilities and adjustments	46.3	8.6	87.4	7.6	10.8	79.1	91.5	90.6
Total equity	72.6	21.9	127.9	15.9	35.5	41.9	169.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.3	2.3	1.1	2.2	1.3	2.8	100.0
Debt to equity	1.2	2.1	1.0	3.4	0.8	3.2	0.8	100.0
Interest coverage	5.6	5.9	5.4	6.5	1.6	5.0	5.5	92.5
Debt ratio	0.5	0.6	0.5	0.7	0.4	0.7	0.4	100.0
Sales to equity	4.2	6.3	3.8	6.3	6.2	8.6	3.3	100.0
Sales to closing inventories	19.8	137.7	15.7	421.5	81.4	25.0	14.1	49.1

(percent)

Current debt to equity	60.6	176.6	38.9	299.9	52.0	122.7	28.9	100.0
Operating profit on equity	51.5	117.2	39.2	228.9	4.4	74.1	35.0	96.2
Net fixed assets to equity	103.7	64.4	111.1	82.4	46.2	206.2	99.8	100.0
Gross margin	44.0	65.1	37.5	75.7	54.3	37.3	37.6	100.0
Return on total assets	27.7	44.4	22.9	60.2	5.8	21.9	23.2	100.0

(days)

Collection period for accounts receivable	38.4	58.8	32.1	107.8	8.5	12.8	38.1	96.2
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	127	4,320	169.8	125
Less than 20	124	x	x	122
20-99	3	x	x	3
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	2	x	x	
Less than 20	2	x	x	
20-99	0	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0211 Veterinary Services

Establishments primarily engaged in providing medical services to animals including household pets.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0212 - FARM ANIMAL BREEDING SERVICES (EXCEPT POULTRY)

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	15							
Low sales value (\$'000)	25	25	242	25	125	242	385	
High sales value (\$'000)	5,000	242	5,000	125	242	385	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	31.9	19.0	33.0	33.0	16.4	24.7	38.2	66.7
Purchases and materials	32.1	15.9	33.5	-	18.8	24.2	39.3	60.0
Closing inventory	30.4	9.5	32.2	-	11.2	24.2	37.3	60.0
Opening inventory	30.3	12.6	31.8	33.0	8.9	24.7	36.2	60.0
Wages, salaries, and benefits	13.2	13.5	13.1	20.9	12.1	22.2	7.4	73.3
Wages and benefits - direct	2.9	-	3.1	-	-	2.8	3.3	20.0
Wages and benefits - indirect	10.3	13.5	10.0	20.9	12.1	19.4	4.1	73.3
Occupancy expenses	11.8	15.9	11.4	34.1	12.5	12.8	10.5	100.0
Depreciation	5.6	7.1	5.5	5.9	7.3	6.2	5.1	86.7
Repairs and maintenance	1.9	3.1	1.8	8.1	2.2	1.4	2.1	73.3
Fuel and oil	0.3	1.4	0.2	4.8	0.7	-	0.3	33.3
Utilities	3.3	3.2	3.3	8.6	2.1	4.3	2.7	80.0
Rent	0.6	1.2	0.6	6.6	0.1	1.0	0.3	46.7
Financial expenses	10.9	13.1	10.7	10.7	13.5	12.0	9.8	100.0
Interest and bank charges	9.6	12.1	9.3	7.8	12.9	10.2	8.8	93.3
Professional fees	1.3	1.0	1.3	2.9	0.7	1.8	1.1	100.0
General expenses	2.5	2.7	2.5	7.5	1.8	3.2	2.0	93.3
Advertising	0.4	1.1	0.4	2.2	0.9	0.5	0.3	60.0
Delivery expenses	1.1	0.5	1.2	1.9	0.2	2.6	0.3	46.7
Insurance	0.9	1.0	0.9	3.3	0.6	0.1	1.4	60.0
Other expenses	25.7	38.0	24.7	41.9	37.3	23.8	25.2	100.0
Total expenses	95.9	102.2	95.4	148.0	93.7	98.8	93.3	100.0
Net profit/loss	4.1	-2.2	4.6	-48.0	6.3	1.2	6.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	53							
Sales	444.8	153.6	557.3	53.4	170.5	348.7	571.2	
Expenses	399.6	134.6	502.1	15.2	154.6	195.3	522.5	
Profit	45.1	19.1	55.2	38.2	15.8	153.3	48.7	

Non-Profitable:

Sales	266.6	92.3	300.7	46.9	219.4	275.9	445.2	
Expenses	275.2	121.7	305.2	84.6	225.5	279.4	456.1	
Loss	-8.6	-29.4	-4.5	-37.7	-6.1	-3.5	-10.9	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Low sales value (\$'000)	25	25	301	25	89	301	392	
High sales value (\$'000)	5,000	301	5,000	89	301	392	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	474.4	303.3	671.0	98.5	346.8	214.8	867.4	100.0
Total current assets	140.1	90.8	196.8	21.8	105.4	25.9	270.4	100.0
Accounts receivable	16.9	23.1	9.8	2.7	27.4	4.5	12.2	100.0
Closing inventory	111.2	61.0	169.0	—	73.9	15.3	235.2	61.5
Other current assets	11.9	6.7	17.9	19.0	4.0	6.1	22.9	92.3
Net fixed assets	310.5	207.4	428.9	47.6	241.3	185.5	533.8	100.0
Other assets and adjustments	23.7	5.0	45.1	29.0	—	3.2	63.2	76.9
Total liabilities	371.2	256.0	503.4	70.4	295.5	104.3	675.3	100.0
Total current liabilities	106.6	71.7	146.7	27.5	81.1	40.4	192.4	100.0
Current bank loans	44.8	3.4	92.2	15.5	0.8	6.0	129.4	69.2
Other current liabilities	61.8	68.3	54.4	12.0	80.2	34.3	63.0	100.0
Long-term bank loans	16.1	30.1	—	3.4	35.7	—	—	30.8
Other liabilities and adjustments	248.4	154.1	356.7	39.3	178.5	63.9	482.8	100.0
Total equity	103.2	47.2	167.5	28.1	51.3	110.4	192.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.2	1.3	0.7	1.2	0.6	1.4	100.0
Debt to equity	3.5	5.4	3.0	2.5	5.7	0.9	3.5	100.0
Interest coverage	1.3	0.8	1.8	-5.1	1.0	10.0	1.3	92.3
Debt ratio	0.7	0.8	0.7	0.7	0.8	0.4	0.7	100.0
Sales to equity	3.4	4.6	3.0	1.7	4.9	3.3	2.9	100.0
Sales to closing inventories	3.1	3.6	3.0	—	3.4	23.8	2.4	61.5

(percent)

Current debt to equity	103.3	151.9	87.5	97.9	158.1	36.6	100.1	100.0
Operating profit on equity	13.2	-8.0	20.1	-82.0	0.6	56.9	11.0	100.0
Net fixed assets to equity	300.7	438.8	256.0	169.1	470.3	168.0	277.8	100.0
Gross margin	53.9	59.4	51.2	46.1	59.9	35.3	55.6	100.0
Return on total assets	10.2	8.4	11.1	-19.6	10.1	32.4	8.9	100.0

(days)

Collection period for accounts receivable	17.4	38.3	7.0	20.9	39.0	4.5	7.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	7	55	2.2	7
Less than 20	7	55	2.2	7
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0212 Farm Animal Breeding Services (except Poultry)

Establishments primarily engaged in providing animal husbandry services. Included are establishments primarily engaged in collecting and selling bull semen. Establishments primarily engaged in poultry breeding are classified in <0213 - Poultry Services>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0213 - POULTRY SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Low sales value (\$'000)	25	25	229	25	138	229	443	
High sales value (\$'000)	5,000	229	5,000	138	229	443	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	26.5	35.0	21.3	67.7	5.4	26.1	18.2	50.0
Purchases and materials	27.1	35.5	21.8	68.7	5.4	27.3	18.3	50.0
Closing inventory	1.2	0.5	1.6	1.0	-	1.8	1.4	28.6
Opening inventory	0.6	-	1.0	-	-	0.6	1.3	14.3
Wages, salaries, and benefits	15.9	11.6	18.6	2.1	20.2	9.1	24.7	92.9
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	15.9	11.6	18.6	2.1	20.2	9.1	24.7	92.9
Occupancy expenses	15.3	21.1	11.7	15.9	25.9	25.6	2.7	100.0
Depreciation	4.8	4.6	4.9	1.4	7.5	9.7	1.8	92.9
Repairs and maintenance	2.4	2.2	2.5	0.4	3.9	6.2	0.2	64.3
Fuel and oil	0.3	-	0.4	-	-	1.0	0.1	21.4
Utilities	4.6	5.8	3.9	4.1	7.3	8.8	0.7	85.7
Rent	3.2	8.5	-	9.8	7.3	-	-	21.4
Financial expenses	3.7	4.1	3.4	-	7.8	7.7	0.7	85.7
Interest and bank charges	3.3	3.6	3.1	-	6.8	7.2	0.5	71.4
Professional fees	0.4	0.5	0.3	-	1.0	0.5	0.2	78.6
General expenses	1.3	1.8	1.0	2.4	1.3	2.3	0.2	85.7
Advertising	0.4	1.0	0.1	1.9	0.1	0.3	-	57.1
Delivery expenses	0.1	0.1	0.1	-	0.1	0.2	-	21.4
Insurance	0.8	0.8	0.8	0.5	1.0	1.8	0.2	71.4
Other expenses	27.1	10.8	37.2	8.0	13.3	15.9	50.9	100.0
Total expenses	89.9	84.4	93.2	96.1	73.9	86.8	97.4	100.0
Net profit/loss	10.1	15.6	6.8	3.9	26.1	13.2	2.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	79							
Sales	192.4	135.1	423.3	96.2	212.7	261.3	1,844.7	
Expenses	160.9	114.1	349.6	92.5	157.2	196.5	1,693.2	
Profit	31.5	21.0	73.7	3.8	55.5	64.8	151.5	

Non-Profitable:

Sales	936.0	-	936.0	-	-	442.9	1,455.2	
Expenses	964.7	-	964.7	-	-	493.1	1,461.4	
Loss	-28.8	-	-28.8	-	-	-50.2	-6.2	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Low sales value (\$'000)	25	25	382	-	-	-	-	
High sales value (\$'000)	5,000	382	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	571.5	621.6	380.9	-	-	-	-	100.0
Total current assets	82.4	94.1	37.9	-	-	-	-	100.0
Accounts receivable	1.4	0.8	4.1	-	-	-	-	44.4
Closing inventory	2.4	-	11.8	-	-	-	-	22.2
Other current assets	78.5	93.3	21.9	-	-	-	-	88.9
Net fixed assets	308.6	338.1	196.6	-	-	-	-	100.0
Other assets and adjustments	180.3	189.3	146.3	-	-	-	-	88.9
Total liabilities	154.2	117.9	292.0	-	-	-	-	100.0
Total current liabilities	20.2	14.7	41.0	-	-	-	-	100.0
Current bank loans	3.4	-	16.5	-	-	-	-	22.2
Other current liabilities	16.7	14.7	24.4	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	134.0	103.2	251.0	-	-	-	-	100.0
Total equity	417.2	503.6	88.9	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	4.0	6.3	0.9	-	-	-	-	100.0
Debt to equity	0.3	0.2	3.2	-	-	-	-	100.0
Interest coverage	3.1	4.3	0.5	-	-	-	-	88.9
Debt ratio	0.2	0.1	0.7	-	-	-	-	100.0
Sales to equity	0.9	0.4	10.6	-	-	-	-	100.0
Sales to closing inventories	154.0	-	80.3	-	-	-	-	22.2

(percent)

Current debt to equity	4.8	2.9	46.1	-	-	-	-	100.0
Operating profit on equity	9.3	10.4	-14.1	-	-	-	-	100.0
Net fixed assets to equity	73.9	67.1	221.1	-	-	-	-	100.0
Gross margin	70.2	84.5	57.2	-	-	-	-	100.0
Return on total assets	10.0	11.0	3.6	-	-	-	-	100.0

(days)

Collection period for accounts receivable	1.4	1.2	1.5	-	-	-	-	44.4
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	7	263	10.9	7
Less than 20	7	263	10.9	7
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0213 Poultry Services

Establishments primarily engaged in providing services to poultry farms. Chick hatcheries are included here.

Symbols: -- amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0219 - OTHER SERVICES INCIDENTAL TO LIVESTOCK AND ANIMAL SPECIALTIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	46							
Low sales value (\$'000)	25	25	55	25	37	55	111	
High sales value (\$'000)	5,000	55	5,000	37	55	111	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	21.3	3.0	24.5	-33.4	26.8	24.5	24.6	54.3
Purchases and materials	27.1	22.1	28.0	14.1	27.3	30.3	26.4	54.3
Closing inventory	7.4	21.1	5.0	47.5	3.8	9.7	1.9	23.9
Opening inventory	1.6	2.0	1.6	-	3.3	3.8	-	15.2
Wages, salaries, and benefits	15.1	12.3	15.6	6.2	16.3	13.7	16.8	76.1
Wages and benefits - direct	0.1	0.6	-	1.6	-	-	0.1	4.3
Wages and benefits - indirect	14.9	11.6	15.5	4.6	16.3	13.7	16.7	71.7
Occupancy expenses	16.3	27.3	14.4	31.5	24.5	14.2	14.4	100.0
Depreciation	6.0	9.1	5.5	16.0	4.5	5.4	5.5	76.1
Repairs and maintenance	3.3	6.0	2.8	7.9	4.8	2.4	3.2	82.6
Fuel and oil	0.8	0.2	0.9	-	0.3	0.8	1.0	19.6
Utilities	4.0	7.5	3.3	7.6	7.4	3.8	3.0	95.7
Rent	2.2	4.5	1.8	-	7.4	1.9	1.7	30.4
Financial expenses	7.0	9.2	6.6	12.9	6.8	7.9	5.7	97.8
Interest and bank charges	5.6	7.4	5.3	10.3	5.5	6.2	4.6	87.0
Professional fees	1.4	1.8	1.3	2.6	1.3	1.7	1.1	87.0
General expenses	4.7	6.8	4.3	8.4	5.8	4.6	4.1	95.7
Advertising	1.1	1.3	1.1	2.8	0.4	1.4	0.9	73.9
Delivery expenses	2.2	3.7	2.0	3.1	4.1	2.3	1.7	47.8
Insurance	1.3	1.8	1.2	2.6	1.3	0.9	1.5	71.7
Other expenses	28.1	43.9	25.4	75.4	23.2	22.1	27.6	100.0
Total expenses	92.4	102.4	90.7	101.1	103.2	87.1	93.2	100.0
Net profit/loss	7.6	-2.4	9.3	-1.1	-3.2	12.9	6.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	65							
Sales	100.1	36.2	122.5	32.4	44.0	79.9	215.0	
Expenses	82.8	26.5	102.6	25.9	27.6	62.4	190.0	
Profit	17.2	9.7	19.9	6.5	16.4	17.5	25.1	
Non-Profitable:								
Sales	103.1	42.6	290.3	28.4	49.0	109.1	602.0	
Expenses	124.5	54.5	340.9	44.2	59.2	165.9	641.9	
Loss	-21.4	-12.0	-50.6	-15.8	-10.2	-56.8	-39.9	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Low sales value (\$'000)	25	25	72	25	40	72	123	
High sales value (\$'000)	5,000	72	5,000	40	72	123	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	235.0	61.0	332.4	14.7	84.7	239.0	584.4	100.0
Total current assets	52.8	12.7	75.3	11.4	13.4	54.3	132.0	100.0
Accounts receivable	11.2	8.4	12.8	9.3	7.9	5.2	33.1	76.9
Closing inventory	15.4	0.3	23.9	1.0	--	32.8	--	23.1
Other current assets	26.1	3.9	38.6	0.9	5.4	16.2	98.8	69.2
Net fixed assets	170.4	15.6	257.0	3.3	21.9	184.7	452.3	84.6
Other assets and adjustments	11.7	32.6	--	--	49.3	--	--	61.5
Total liabilities	159.9	10.6	243.5	8.0	11.9	205.8	345.3	100.0
Total current liabilities	35.1	4.0	52.5	5.4	3.2	41.0	83.4	100.0
Current bank loans	12.8	1.5	19.2	4.6	--	19.2	19.1	46.2
Other current liabilities	22.2	2.4	33.2	0.8	3.2	21.8	64.2	100.0
Long-term bank loans	70.0	--	109.3	--	--	108.5	111.4	23.1
Other liabilities and adjustments	54.7	6.6	81.7	2.6	8.6	56.2	150.4	84.6
Total equity	75.0	50.4	88.8	6.6	72.7	33.2	239.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	3.1	1.4	2.0	4.0	1.3	1.5	100.0
Debt to equity	2.1	0.2	2.7	1.2	0.1	6.2	1.4	100.0
Interest coverage	0.7	4.9	0.4	-5.1	6.6	0.4	1.8	84.6
Debt ratio	0.6	0.1	0.7	0.5	0.1	0.8	0.5	100.0
Sales to equity	1.7	0.8	1.9	4.7	0.6	3.1	1.5	100.0
Sales to closing inventories	8.2	114.4	7.4	29.9	-	3.2	-	23.1

(percent)

Current debt to equity	46.7	7.9	59.0	81.3	4.5	123.6	34.8	100.0
Operating profit on equity	-3.5	18.9	-10.6	-91.0	24.1	-41.9	1.0	100.0
Net fixed assets to equity	227.0	31.0	289.2	49.6	30.1	556.2	189.2	84.6
Gross margin	60.2	94.0	55.8	80.7	98.8	74.7	41.2	100.0
Return on total assets	4.3	19.5	2.8	-34.6	24.3	4.5	0.9	100.0

(days)

Collection period for accounts receivable	32.0	75.3	26.4	108.2	63.6	18.2	32.7	76.9
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	89	927	36.3	89
Less than 20	89	927	36.3	89
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0219 Other Services Incidental to Livestock and Animal Specialties

Establishments primarily engaged in providing services incidental to livestock and animal specialties not elsewhere classified. Establishments primarily engaged in grading poultry eggs are classified in <0213 - Poultry Services>.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 022 - SERVICES INCIDENTAL TO AGRICULTURAL CROPS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	98							
Low sales value (\$'000)	25	25	111	25	55	111	323	
High sales value (\$'000)	5,000	111	5,000	55	111	323	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	17.6	6.4	19.1	11.6	3.5	4.9	22.8	52.0
Purchases and materials	18.7	7.3	20.2	11.6	4.9	6.9	23.6	52.0
Closing inventory	3.8	3.5	3.9	0.2	5.3	2.3	4.3	23.5
Opening inventory	2.7	2.6	2.7	0.3	4.0	0.3	3.4	22.4
Wages, salaries, and benefits	46.4	17.8	50.0	12.2	21.0	24.4	56.7	85.7
Wages and benefits - direct	29.7	1.9	33.2	5.2	-	-	41.9	11.2
Wages and benefits - indirect	16.7	15.9	16.8	7.0	21.0	24.4	14.8	83.7
Occupancy expenses	13.0	22.5	11.7	18.1	25.0	32.0	6.5	96.9
Depreciation	5.7	10.5	5.1	7.5	12.1	15.0	2.5	87.8
Repairs and maintenance	2.8	3.7	2.6	2.6	4.4	7.4	1.4	75.5
Fuel and oil	1.1	1.8	1.0	2.0	1.7	3.0	0.5	43.9
Utilities	0.9	0.9	0.9	1.6	0.5	2.7	0.4	66.3
Rent	2.5	5.6	2.2	4.5	6.2	3.9	1.7	55.1
Financial expenses	2.9	3.3	2.9	5.8	1.8	7.2	1.8	96.9
Interest and bank charges	2.2	1.9	2.3	2.9	1.3	6.6	1.1	85.7
Professional fees	0.7	1.4	0.7	2.9	0.5	0.7	0.7	89.8
General expenses	2.7	5.2	2.4	7.3	4.1	3.4	2.1	84.7
Advertising	0.9	1.0	0.9	1.9	0.5	0.5	1.0	51.0
Delivery expenses	1.0	3.1	0.7	3.5	2.8	0.7	0.7	37.8
Insurance	0.8	1.1	0.8	1.9	0.7	2.1	0.4	65.3
Other expenses	8.2	13.5	7.6	23.5	7.8	25.1	3.0	99.0
Total expenses	90.9	68.7	93.7	78.5	63.2	97.0	92.8	100.0
Net profit/loss	9.1	31.3	6.3	21.5	36.8	3.0	7.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	273.4	54.3	616.0	36.1	73.5	191.2	890.7	
Expenses	238.4	35.1	556.4	26.1	44.6	155.9	815.4	
Profit	35.0	19.2	59.6	10.1	28.9	35.3	75.3	

Non-Profitable:

Sales	193.0	51.0	237.3	44.9	64.5	171.9	986.7	
Expenses	216.3	58.8	265.5	53.1	71.5	193.2	1,094.3	
Loss	-23.4	-7.8	-28.2	-8.2	-7.0	-21.3	-107.6	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	56							
Low sales value (\$'000)	25	25	148	25	65	148	567	
High sales value (\$'000)	5,000	148	5,000	65	148	567	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	190.5	146.5	221.7	101.8	153.8	224.7	218.9	100.0
Total current assets	85.4	61.7	102.2	47.9	64.0	66.2	135.4	100.0
Accounts receivable	19.2	3.0	30.7	2.0	3.2	25.7	35.2	58.9
Closing inventory	13.0	9.5	15.4	0.5	11.0	3.7	26.3	30.4
Other current assets	53.1	49.1	56.0	45.3	49.7	36.7	73.7	96.4
Net fixed assets	94.4	68.5	112.7	48.3	71.8	152.0	76.5	100.0
Other assets and adjustments	10.6	16.2	6.7	5.5	18.0	6.4	6.9	85.7
Total liabilities	110.5	84.6	128.8	55.3	89.4	133.8	124.2	91.1
Total current liabilities	48.7	29.1	62.5	6.2	32.9	47.2	76.6	85.7
Current bank loans	6.1	2.3	8.8	1.8	2.4	5.1	12.2	30.4
Other current liabilities	42.5	26.8	53.7	4.4	30.4	42.1	64.3	85.7
Long-term bank loans	3.9	1.6	5.5	0.1	1.8	7.4	3.8	25.0
Other liabilities and adjustments	57.8	53.8	60.7	48.9	54.6	79.1	43.7	82.1
Total equity	80.0	61.8	92.8	46.5	64.3	90.9	94.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	2.1	1.6	7.6	1.9	1.4	1.7	85.7
Debt to equity	1.3	1.3	1.3	1.1	1.3	1.4	1.3	91.1
Interest coverage	7.0	5.6	7.4	1.8	6.3	3.3	10.9	92.9
Debt ratio	0.5	0.5	0.5	0.5	0.5	0.5	0.5	91.1
Sales to equity	4.9	1.4	6.6	0.9	1.5	2.7	10.1	100.0
Sales to closing inventories	30.6	9.5	39.8	84.2	8.9	66.7	36.3	30.4

(percent)

Current debt to equity	60.8	47.1	67.3	13.4	51.1	51.9	80.8	85.7
Operating profit on equity	41.2	21.0	50.7	6.1	22.7	18.9	78.8	100.0
Net fixed assets to equity	117.9	110.7	121.3	103.9	111.5	167.2	80.7	100.0
Gross margin	32.1	75.1	27.6	63.7	75.9	67.4	18.0	100.0
Return on total assets	20.1	10.7	24.5	5.9	11.3	10.8	37.5	100.0

(days)

Collection period for accounts receivable	17.5	12.3	18.1	16.7	11.9	37.8	13.4	58.9
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
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1989

Total	91	2,806	108.1	89
Less than 20	90	x	x	88
20-99	1	x	x	1
100-499	-	-	-	-
500 and over	-	-	-	-

1987

Total	2	x	x	
Less than 20	2	x	x	
20-99	0	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 022 Services Incidental to Agricultural Crops

Establishments primarily engaged in providing soil preparation, planting and cultivating services; crop dusting and spraying services; harvesting, baling and threshing services; and other services incidental to agricultural crops.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0223 - HARVESTING, BALING AND THRESHING SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Low sales value (\$'000)	25	25	123	-	-	-	-	
High sales value (\$'000)	5,000	123	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	-3.5	1.8	-4.8	-	-	-	-	60.0
Purchases and materials	4.8	2.0	5.6	-	-	-	-	60.0
Closing inventory	8.6	0.3	10.7	-	-	-	-	30.0
Opening inventory	0.3	0.1	0.3	-	-	-	-	20.0
Wages, salaries, and benefits	21.2	0.4	26.4	-	-	-	-	70.0
Wages and benefits - direct	0.1	-	0.1	-	-	-	-	10.0
Wages and benefits - indirect	21.1	0.4	26.3	-	-	-	-	70.0
Occupancy expenses	41.8	34.1	43.7	-	-	-	-	100.0
Depreciation	18.2	21.6	17.4	-	-	-	-	80.0
Repairs and maintenance	11.9	10.9	12.2	-	-	-	-	80.0
Fuel and oil	0.8	0.2	0.9	-	-	-	-	40.0
Utilities	3.9	0.4	4.8	-	-	-	-	60.0
Rent	7.0	1.1	8.5	-	-	-	-	60.0
Financial expenses	3.9	1.0	4.6	-	-	-	-	90.0
Interest and bank charges	3.6	0.9	4.3	-	-	-	-	80.0
Professional fees	0.3	0.1	0.4	-	-	-	-	60.0
General expenses	2.5	3.3	2.2	-	-	-	-	60.0
Advertising	0.3	-	0.3	-	-	-	-	30.0
Delivery expenses	2.0	3.1	1.7	-	-	-	-	40.0
Insurance	0.2	0.3	0.2	-	-	-	-	40.0
Other expenses	18.9	20.0	18.7	-	-	-	-	100.0
Total expenses	84.8	60.7	90.9	-	-	-	-	100.0
Net profit/loss	15.2	39.3	9.1	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	60							
Sales	214.9	104.9	294.4	-	-	-	-	
Expenses	178.5	61.0	263.4	-	-	-	-	
Profit	36.4	43.8	31.0	-	-	-	-	
Non-Profitable:								
Sales	132.7	43.6	200.2	-	-	-	-	
Expenses	143.6	47.5	216.6	-	-	-	-	
Loss	-11.0	-3.8	-16.4	-	-	-	-	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	289.1	-	-	-	-	-	-	100.0
Total current assets	58.9	-	-	-	-	-	-	100.0
Accounts receivable	-	-	-	-	-	-	-	50.0
Closing inventory	33.0	-	-	-	-	-	-	50.0
Other current assets	25.8	-	-	-	-	-	-	100.0
Net fixed assets	222.7	-	-	-	-	-	-	100.0
Other assets and adjustments	7.4	-	-	-	-	-	-	100.0
Total liabilities	284.5	-	-	-	-	-	-	100.0
Total current liabilities	147.9	-	-	-	-	-	-	100.0
Current bank loans	0.9	-	-	-	-	-	-	50.0
Other current liabilities	146.9	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	136.6	-	-	-	-	-	-	83.3
Total equity	4.5	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.3	-	-	-	-	-	-	100.0
Debt to equity	62.3	-	-	-	-	-	-	100.0
Interest coverage	3.0	-	-	-	-	-	-	83.3
Debt ratio	0.9	-	-	-	-	-	-	100.0
Sales to equity	58.8	-	-	-	-	-	-	100.0
Sales to closing inventories	8.1	-	-	-	-	-	-	50.0

(percent)

Current debt to equity	3,240.8	-	-	-	-	-	-	100.0
Operating profit on equity	555.4	-	-	-	-	-	-	100.0
Net fixed assets to equity	4,881.2	-	-	-	-	-	-	100.0
Gross margin	80.0	-	-	-	-	-	-	100.0
Return on total assets	13.0	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	-	-	-	-	-	-	-	50.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	7	1,078	40.9	7
Less than 20	6	x	x	6
20-99	1	x	x	1
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	0	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0223 Harvesting, Baling and Threshing Services

Establishments primarily engaged in providing harvesting, baling and threshing services. Establishments primarily engaged in fruit picking are classified in <0229 - Other Services Incidental to Agricultural Crops>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0229 - OTHER SERVICES INCIDENTAL TO AGRICULTURAL CROPS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	68							
Low sales value (\$'000)	25	25	111	25	56	111	308	
High sales value (\$'000)	5,000	111	5,000	56	111	308	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	15.5	1.1	16.9	3.3	0.6	8.7	18.5	50.0
Purchases and materials	15.7	1.1	17.1	3.0	0.5	8.8	18.7	50.0
Closing inventory	1.9	0.1	2.0	0.2	0.1	-	2.4	19.1
Opening inventory	1.7	0.2	1.9	0.5	0.1	-	2.2	19.1
Wages, salaries, and benefits	52.0	18.7	55.3	8.6	21.5	23.8	61.3	88.2
Wages and benefits - direct	34.8	-	38.3	-	-	-	45.6	4.4
Wages and benefits - indirect	17.2	18.7	17.0	8.6	21.5	23.8	15.7	86.8
Occupancy expenses	10.3	23.6	9.0	14.0	26.2	27.0	5.5	97.1
Depreciation	4.8	12.0	4.1	9.1	12.8	13.5	2.3	89.7
Repairs and maintenance	1.8	3.9	1.6	2.3	4.4	5.1	1.0	70.6
Fuel and oil	0.9	0.8	0.9	1.1	0.8	3.7	0.4	38.2
Utilities	0.6	0.4	0.6	0.8	0.3	1.8	0.4	64.7
Rent	2.1	6.4	1.7	0.7	8.0	2.9	1.5	50.0
Financial expenses	2.7	1.7	2.7	3.8	1.2	5.4	2.2	97.1
Interest and bank charges	2.0	1.2	2.1	3.1	0.7	4.6	1.6	85.3
Professional fees	0.6	0.5	0.6	0.7	0.5	0.8	0.6	91.2
General expenses	2.7	3.8	2.6	4.2	3.7	3.4	2.4	85.3
Advertising	0.9	0.4	1.0	0.6	0.3	0.7	1.0	48.5
Delivery expenses	0.9	2.7	0.8	2.7	2.6	0.4	0.8	35.3
Insurance	0.8	0.8	0.9	0.8	0.7	2.3	0.6	69.1
Other expenses	7.6	11.9	7.2	31.3	6.5	30.2	2.8	98.5
Total expenses	90.8	60.8	93.7	65.2	59.6	98.4	92.8	100.0
Net profit/loss	9.2	39.2	6.3	34.8	40.4	1.6	7.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78							
Sales	339.4	59.1	686.9	31.6	75.4	163.2	906.2	
Expenses	298.2	34.6	624.9	18.7	43.9	130.6	831.9	
Profit	41.3	24.5	62.0	12.8	31.5	32.6	74.3	

Non-Profitable:

Sales	163.3	54.0	176.9	46.5	66.8	155.0	343.6	
Expenses	182.6	57.2	198.2	49.3	70.8	170.1	412.4	
Loss	-19.3	-3.2	-21.3	-2.8	-3.9	-15.1	-68.9	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	44							
Low sales value (\$'000)	25	25	144	25	60	144	359	
High sales value (\$'000)	5,000	144	5,000	60	144	359	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	176.8	97.2	216.4	105.2	95.5	219.3	213.9	100.0
Total current assets	82.9	28.2	110.1	45.4	24.6	80.6	135.6	100.0
Accounts receivable	18.4	1.2	26.9	2.2	1.0	12.2	39.4	59.1
Closing inventory	8.1	0.2	12.1	0.3	0.2	—	22.5	22.7
Other current assets	56.4	26.7	71.1	42.8	23.3	68.3	73.6	100.0
Net fixed assets	83.7	65.3	92.8	54.1	67.6	117.8	71.4	100.0
Other assets and adjustments	10.1	3.6	13.3	5.6	3.2	20.8	6.9	84.1
Total liabilities	94.3	56.0	113.3	63.8	54.4	106.6	119.1	88.6
Total current liabilities	38.4	3.3	55.8	5.9	2.7	30.2	77.9	81.8
Current bank loans	5.0	0.2	7.3	1.3	—	0.3	13.4	25.0
Other current liabilities	33.4	3.0	48.5	4.6	2.7	29.8	64.5	81.8
Long-term bank loans	3.3	0.3	4.8	0.1	0.3	6.1	3.8	27.3
Other liabilities and adjustments	52.5	52.4	52.5	57.7	51.3	70.2	37.3	81.8
Total equity	82.5	41.1	103.1	41.4	41.1	112.7	94.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	8.5	1.9	7.6	8.9	2.6	1.7	81.8
Debt to equity	1.1	1.3	1.0	1.5	1.3	0.9	1.2	88.6
Interest coverage	7.3	20.5	6.2	1.9	34.8	—	10.6	95.5
Debt ratio	0.5	0.5	0.5	0.6	0.5	0.4	0.5	88.6
Sales to equity	4.9	1.8	5.5	1.0	2.0	1.5	9.7	100.0
Sales to closing inventories	50.1	294.4	47.5	128.1	343.6	5,553.8	40.9	22.7

(percent)

Current debt to equity	46.5	8.0	54.2	14.3	6.7	26.8	82.1	81.8
Operating profit on equity	40.1	61.4	35.9	7.3	72.7	-5.7	78.4	100.0
Net fixed assets to equity	101.4	158.5	90.0	130.6	164.4	104.5	75.3	100.0
Gross margin	29.4	77.2	26.3	64.3	78.6	71.2	19.0	100.0
Return on total assets	21.6	27.3	20.3	6.0	32.2	—	38.3	100.0

(days)

Collection period for accounts receivable	16.3	6.0	17.0	19.0	4.6	25.7	15.6	59.1
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	61	1,287	50.1	59
Less than 20	61	1,287	50.1	59
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	2	x	x	
Less than 20	2	x	x	
20-99	-	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0229 Other Services Incidental to Agricultural Crops

Establishments primarily engaged in providing services incidental to crops and plants not elsewhere classified. Establishments primarily engaged in grading eggs are classified in <0213 - Poultry Services>.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0231 - AGRICULTURAL MANAGEMENT AND CONSULTING SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	23							
Low sales value (\$'000)	25	25	57	25	35	57	175	
High sales value (\$'000)	5,000	57	5,000	35	57	175	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	30.5	0.7	41.8	8.3	-	-	49.8	34.8
Purchases and materials	33.2	0.7	45.6	8.3	-	-	54.4	34.8
Closing inventory	9.0	-	12.4	-	-	-	14.8	8.7
Opening inventory	6.3	-	8.6	-	-	-	10.3	8.7
Wages, salaries, and benefits	6.8	4.5	7.7	24.6	2.8	10.6	7.1	69.6
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	6.8	4.5	7.7	24.6	2.8	10.6	7.1	69.6
Occupancy expenses	10.6	7.4	11.7	11.7	7.1	5.1	13.0	78.3
Depreciation	5.1	1.8	6.3	1.2	1.9	3.3	6.9	65.2
Repairs and maintenance	2.2	0.6	2.8	6.0	0.1	0.5	3.3	30.4
Fuel and oil	0.1	-	0.1	0.3	-	0.5	-	8.7
Utilities	1.7	2.1	1.6	3.1	2.1	0.3	1.8	52.2
Rent	1.5	2.9	1.0	1.2	3.0	0.5	1.1	30.4
Financial expenses	12.8	1.4	17.1	2.8	1.3	0.4	20.3	91.3
Interest and bank charges	9.6	0.9	12.9	1.1	0.8	0.2	15.4	65.2
Professional fees	3.2	0.6	4.1	1.6	0.5	0.3	4.9	82.6
General expenses	1.2	1.2	1.2	0.2	1.2	0.5	1.3	60.9
Advertising	0.1	0.3	0.1	-	0.3	0.1	0.1	30.4
Delivery expenses	0.5	0.4	0.6	-	0.4	0.1	0.7	17.4
Insurance	0.5	0.5	0.5	0.2	0.5	0.3	0.6	47.8
Other expenses	6.1	11.9	4.0	19.3	11.2	10.0	2.8	95.7
Total expenses	67.9	27.1	83.4	66.8	23.7	26.7	94.3	100.0
Net profit/loss	32.1	72.9	16.6	33.2	76.3	73.3	5.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70							
Sales	106.8	46.1	424.4	29.4	48.1	146.8	954.5	
Expenses	58.5	11.5	304.3	17.7	10.8	24.0	839.4	
Profit	48.3	34.6	120.1	11.7	37.3	122.7	115.1	

Non-Profitable:

Sales	340.9	39.8	440.2	32.8	49.0	62.6	592.3	
Expenses	358.2	41.1	462.8	32.9	52.0	83.4	615.5	
Loss	-17.3	-1.3	-22.6	-0.1	-3.0	-20.8	-23.3	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Low sales value (\$'000)	25	25	64	25	49	64	231	
High sales value (\$'000)	5,000	64	5,000	49	64	231	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,116.3	55.9	1,763.8	40.2	99.7	289.0	3,349.7	100.0
Total current assets	79.2	0.2	127.4	0.3	-	13.1	250.4	100.0
Accounts receivable	-	-	-	-	-	-	-	-
Closing inventory	36.5	--	58.9	-	--	--	122.2	11.8
Other current assets	42.6	0.2	68.5	0.3	--	13.1	128.1	94.1
Net fixed assets	279.4	50.8	419.0	38.6	85.1	85.8	777.2	100.0
Other assets and adjustments	757.6	4.7	1,217.3	1.2	14.6	189.9	2,322.0	94.1
Total liabilities	375.3	23.6	590.1	24.3	21.4	89.4	1,128.4	100.0
Total current liabilities	323.7	3.0	519.6	2.3	5.0	80.7	991.5	100.0
Current bank loans	0.4	1.0	--	1.4	--	--	--	11.8
Other current liabilities	323.3	1.9	519.6	0.9	5.0	80.7	991.5	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	51.5	20.5	70.4	22.0	16.4	8.6	136.9	88.2
Total equity	741.0	32.3	1,173.7	15.9	78.2	199.5	2,221.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.2	--	0.2	0.1	-	0.1	0.2	100.0
Debt to equity	0.5	0.7	0.5	1.5	0.2	0.4	0.5	100.0
Interest coverage	2.3	9.0	2.3	10.0	6.4	307.8	1.3	76.5
Debt ratio	0.3	0.4	0.3	0.6	0.2	0.3	0.3	100.0
Sales to equity	0.4	1.1	0.3	1.9	0.6	0.7	0.3	100.0
Sales to closing inventories	8.3	-	7.9	-	-	-	6.6	11.8

(percent)

Current debt to equity	43.6	9.4	44.2	14.7	6.4	40.4	44.6	100.0
Operating profit on equity	6.9	13.7	6.8	30.0	4.4	56.1	2.1	100.0
Net fixed assets to equity	37.7	157.3	35.7	242.6	108.7	43.0	34.9	100.0
Gross margin	50.9	49.5	51.0	50.5	48.0	86.3	43.9	100.0
Return on total assets	8.0	8.9	8.0	13.1	4.1	38.8	5.1	100.0

(days)

Collection period for accounts
receivable

EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	31	854	32.8	31
Less than 20	31	854	32.8	31
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0231 Agricultural Management and Consulting Services

Establishments primarily engaged in providing farm management and consulting services.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0239 - OTHER SERVICES INCIDENTAL TO AGRICULTURE N.E.C.

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	22							
Low sales value (\$'000)	25	25	159	25	59	159	382	
High sales value (\$'000)	5,000	159	5,000	59	159	382	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	4.9	8.5	2.8	37.1	1.3	4.3	1.2	59.1
Purchases and materials	5.2	8.9	3.0	39.5	1.3	4.7	1.2	59.1
Closing inventory	0.5	1.0	0.2	4.9	-	0.4	-	13.6
Opening inventory	0.2	0.5	-	2.5	-	-	-	4.5
Wages, salaries, and benefits	38.2	11.1	54.5	13.2	10.6	15.6	95.7	86.4
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	38.2	11.1	54.5	13.2	10.6	15.6	95.7	86.4
Occupancy expenses	19.4	27.4	14.6	4.5	33.1	25.5	3.1	90.9
Depreciation	11.3	18.9	6.7	1.5	23.3	11.6	1.5	81.8
Repairs and maintenance	2.5	2.3	2.7	2.8	2.1	4.4	0.8	63.6
Fuel and oil	3.6	4.8	2.8	0.1	6.0	5.3	0.2	36.4
Utilities	1.5	1.3	1.6	--	1.6	2.6	0.5	68.2
Rent	0.6	0.1	0.9	-	0.1	1.6	0.2	31.8
Financial expenses	1.8	1.0	2.3	1.5	0.9	2.8	1.8	95.5
Interest and bank charges	1.0	0.2	1.4	0.1	0.2	1.8	1.1	72.7
Professional fees	0.9	0.9	0.9	1.4	0.7	1.0	0.8	90.9
General expenses	1.8	1.0	2.3	1.6	0.8	3.7	0.9	95.5
Advertising	0.3	0.2	0.4	1.0	--	0.5	0.3	59.1
Delivery expenses	0.8	0.2	1.2	0.6	0.2	2.0	0.3	54.5
Insurance	0.7	0.5	0.8	-	0.6	1.3	0.3	63.6
Other expenses	13.4	9.2	15.8	13.4	8.2	19.5	12.0	100.0
Total expenses	79.6	58.2	92.5	71.3	54.9	71.5	114.7	100.0
Net profit/loss	20.4	41.8	7.5	28.7	45.1	28.5	-14.7	95.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	50							
Sales	124.6	90.5	199.8	31.3	131.6	182.0	459.1	
Expenses	69.2	43.5	125.8	13.2	64.5	105.0	427.1	
Profit	55.5	47.0	74.1	18.1	67.0	77.0	32.0	

Non-Profitable:

Sales	248.9	59.1	728.5	48.7	74.1	352.9	946.6	
Expenses	297.2	63.4	888.2	54.9	75.6	484.3	1,122.7	
Loss	-48.3	-4.2	-159.7	-6.2	-1.4	-131.4	-176.1	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	460.5	-	-	-	-	-	-	100.0
Total current assets	92.2	-	-	-	-	-	-	100.0
Accounts receivable	15.4	-	-	-	-	-	-	100.0
Closing inventory	3.1	-	-	-	-	-	-	16.7
Other current assets	73.7	-	-	-	-	-	-	100.0
Net fixed assets	365.9	-	-	-	-	-	-	100.0
Other assets and adjustments	2.3	-	-	-	-	-	-	50.0
Total liabilities	190.5	-	-	-	-	-	-	100.0
Total current liabilities	157.2	-	-	-	-	-	-	100.0
Current bank loans	3.2	-	-	-	-	-	-	16.7
Other current liabilities	153.9	-	-	-	-	-	-	100.0
Long-term bank loans	1.9	-	-	-	-	-	-	16.7
Other liabilities and adjustments	31.3	-	-	-	-	-	-	100.0
Total equity	270.0	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.5	-	-	-	-	-	-	100.0
Debt to equity	0.7	-	-	-	-	-	-	100.0
Interest coverage	8.5	-	-	-	-	-	-	83.3
Debt ratio	0.4	-	-	-	-	-	-	100.0
Sales to equity	0.5	-	-	-	-	-	-	100.0
Sales to closing inventories	49.7	-	-	-	-	-	-	16.7

(percent)

Current debt to equity	58.2	-	-	-	-	-	-	100.0
Operating profit on equity	3.7	-	-	-	-	-	-	83.3
Net fixed assets to equity	135.5	-	-	-	-	-	-	100.0
Gross margin	56.7	-	-	-	-	-	-	100.0
Return on total assets	2.5	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	36.0	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	37	1,116	45.1	37
Less than 20	36	x	x	36
20-99	1	x	x	1
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	0	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0239 Other Services Incidental to Agriculture n.e.c.

Establishments primarily engaged in providing services to agriculture not elsewhere classified.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0311 - SALT WATER FISHING INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	127							
Low sales value (\$'000)	25	25	320	25	111	320	802	
High sales value (\$'000)	5,000	320	5,000	111	320	802	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	17.8	8.7	24.0	6.8	9.3	12.1	38.1	55.1
Purchases and materials	22.6	10.9	30.5	7.0	12.3	18.7	44.3	55.1
Closing inventory	10.9	3.4	15.9	1.1	4.2	14.7	17.4	21.3
Opening inventory	6.1	1.2	9.5	0.9	1.3	8.1	11.2	18.1
Wages, salaries, and benefits	29.7	32.3	27.9	30.5	32.8	31.8	23.5	92.9
Wages and benefits - direct	10.6	13.1	8.9	17.8	11.5	7.2	10.9	30.7
Wages and benefits - indirect	19.1	19.2	19.0	12.7	21.3	24.6	12.5	81.9
Occupancy expenses	19.9	25.3	16.2	32.8	22.8	17.3	14.9	99.2
Depreciation	7.8	10.8	5.8	17.1	8.7	6.5	4.9	90.6
Repairs and maintenance	6.7	8.4	5.6	10.0	7.8	6.1	4.9	86.6
Fuel and oil	2.6	2.7	2.5	2.6	2.8	3.2	1.7	59.8
Utilities	0.8	1.1	0.5	1.0	1.1	0.5	0.5	66.1
Rent	2.0	2.3	1.8	2.1	2.4	0.9	2.9	45.7
Financial expenses	6.8	8.7	5.6	17.7	5.7	4.1	7.3	98.4
Interest and bank charges	5.1	6.2	4.3	12.0	4.3	2.6	6.2	85.8
Professional fees	1.8	2.4	1.3	5.6	1.4	1.5	1.1	92.9
General expenses	3.8	4.2	3.6	5.9	3.6	3.3	3.9	93.7
Advertising	0.1	0.2	0.1	0.2	0.3	0.1	0.1	29.1
Delivery expenses	1.3	1.6	1.1	2.0	1.4	0.9	1.2	71.7
Insurance	2.4	2.4	2.4	3.8	1.9	2.3	2.6	79.5
Other expenses	15.3	16.0	14.8	15.4	16.2	16.3	13.1	100.0
Total expenses	93.4	95.2	92.1	109.1	90.5	84.8	100.7	100.0
Net profit/loss	6.6	4.8	7.9	-9.1	9.5	15.2	-0.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	65							
Sales	296.7	158.8	626.2	78.4	182.8	500.5	1,270.7	
Expenses	242.9	131.0	510.4	63.5	151.2	405.2	1,050.0	
Profit	53.7	27.8	115.8	14.9	31.6	95.3	220.7	
Non-Profitable:								
Sales	192.9	100.5	1,050.1	70.5	182.6	468.3	1,421.6	
Expenses	233.1	120.1	1,281.3	85.3	215.3	592.8	1,720.9	
Loss	-40.2	-19.6	-231.2	-14.8	-32.7	-124.5	-299.3	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	100							
Low sales value (\$'000)	25	25	336	25	134	336	802	
High sales value (\$'000)	5,000	336	5,000	134	336	802	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	329.9	213.9	757.7	224.3	204.1	655.2	1,153.3	100.0
Total current assets	99.7	46.3	296.7	20.7	70.5	228.3	560.3	100.0
Accounts receivable	15.1	6.4	47.4	4.9	7.7	33.3	102.1	64.0
Closing inventory	23.9	4.5	95.7	0.4	8.3	73.4	181.8	21.0
Other current assets	60.6	35.4	153.4	15.2	54.4	121.5	276.4	99.0
Net fixed assets	171.6	128.0	332.7	148.0	109.1	284.8	517.4	97.0
Other assets and adjustments	58.4	39.5	128.2	55.5	24.4	141.9	75.4	88.0
Total liabilities	202.4	146.1	410.2	133.3	158.1	341.0	677.2	100.0
Total current liabilities	71.6	53.4	138.6	56.0	51.1	125.9	187.8	100.0
Current bank loans	4.0	1.0	15.0	0.5	1.5	5.5	51.6	29.0
Other current liabilities	67.6	52.4	123.6	55.4	49.5	120.3	136.1	100.0
Long-term bank loans	30.8	31.1	29.4	46.2	17.0	21.9	58.6	25.0
Other liabilities and adjustments	99.9	61.4	242.1	31.1	90.0	193.2	430.7	100.0
Total equity	127.4	67.8	347.4	90.9	45.9	314.1	476.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	0.8	2.1	0.3	1.3	1.8	2.9	100.0
Debt to equity	1.5	2.1	1.1	1.4	3.4	1.0	1.4	100.0
Interest coverage	3.1	1.8	5.3	0.5	3.4	7.7	2.8	87.0
Debt ratio	0.6	0.6	0.5	0.5	0.7	0.5	0.5	100.0
Sales to equity	2.0	2.0	2.0	0.9	4.1	1.6	2.9	100.0
Sales to closing inventories	10.7	30.9	7.2	179.4	22.9	6.9	7.7	21.0

(percent)

Current debt to equity	56.2	78.8	39.9	61.5	111.1	40.0	39.4	100.0
Operating profit on equity	18.6	11.4	23.7	-4.9	41.9	26.3	17.1	100.0
Net fixed assets to equity	134.6	188.7	95.7	162.6	237.4	90.6	108.7	97.0
Gross margin	52.9	58.9	48.5	60.0	58.4	57.3	36.2	100.0
Return on total assets	10.4	7.6	13.3	2.2	13.2	14.5	10.9	100.0

(days)

Collection period for accounts receivable	21.3	16.7	24.8	21.4	14.7	23.7	26.4	64.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	415	9,337	382.9	411
Less than 20	410	6,593	274.7	406
20-99	4	x	x	4
100-499	1	x	x	1
500 and over	-	-	-	-
1987				
Total	4	x	x	
Less than 20	4	x	x	
20-99	0	-	-	
100-499	0	-	-	
500 and over	-	-	-	

SIC 0311 Salt Water Fishing Industry

Establishments primarily engaged in catching all types of finfish; trapping or otherwise catching shellfish; and harvesting other sea products.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0312 - INLAND FISHING INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Low sales value (\$'000)	25	25	147	25	54	147	364	
High sales value (\$'000)	5,000	147	5,000	54	147	364	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	35.5	13.0	37.9	1.1	17.4	28.4	47.7	76.0
Purchases and materials	35.3	16.1	37.4	1.1	21.6	26.6	48.6	76.0
Closing inventory	15.1	16.4	14.9	-	22.5	24.4	5.2	52.0
Opening inventory	15.2	13.3	15.4	-	18.2	26.2	4.3	52.0
Wages, salaries, and benefits	35.9	14.4	38.2	28.7	9.0	33.8	42.7	88.0
Wages and benefits - direct	7.3	0.9	7.9	3.3	-	9.5	6.4	20.0
Wages and benefits - indirect	28.6	13.5	30.2	25.4	9.0	24.3	36.3	80.0
Occupancy expenses	16.5	17.5	16.4	25.5	14.5	26.3	6.2	96.0
Depreciation	9.2	8.5	9.3	9.6	8.0	16.4	2.0	84.0
Repairs and maintenance	2.8	3.6	2.7	7.2	2.3	3.9	1.5	80.0
Fuel and oil	1.5	3.0	1.4	7.5	1.3	1.3	1.4	56.0
Utilities	1.2	2.2	1.1	0.5	2.7	1.5	0.8	72.0
Rent	1.7	0.3	1.9	0.7	0.1	3.2	0.5	52.0
Financial expenses	9.1	7.8	9.3	9.7	7.1	12.7	5.8	96.0
Interest and bank charges	7.3	5.7	7.4	7.2	5.1	10.2	4.6	76.0
Professional fees	1.9	2.1	1.9	2.5	2.0	2.5	1.2	84.0
General expenses	5.6	8.4	5.3	10.3	7.8	7.2	3.4	96.0
Advertising	0.2	0.4	0.1	0.7	0.3	0.1	0.2	48.0
Delivery expenses	2.4	6.4	2.0	7.2	6.1	2.2	1.7	68.0
Insurance	3.1	1.6	3.2	2.4	1.3	4.9	1.5	80.0
Other expenses	15.6	29.2	14.2	25.9	30.5	16.6	11.7	100.0
Total expenses	118.3	90.3	121.3	101.2	86.3	125.0	117.4	100.0
Net profit/loss	-18.3	9.7	-21.3	-1.2	13.7	-25.0	-17.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	60							
Sales	202.8	68.0	323.1	38.0	79.4	175.0	1,216.4	
Expenses	173.1	59.0	274.8	34.1	68.5	144.3	1,061.8	
Profit	29.8	8.9	48.4	3.8	10.9	30.8	154.6	

Non-Profitable:

Sales	292.8	29.7	397.7	29.7	-	325.0	548.1	
Expenses	456.2	33.3	624.8	33.3	-	521.5	838.1	
Loss	-163.3	-3.6	-227.0	-3.6	-	-196.6	-290.0	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Low sales value (\$'000)	25	25	175	-	-	-	-	
High sales value (\$'000)	5,000	175	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	816.4	649.3	993.5	-	-	-	-	100.0
Total current assets	186.3	43.1	338.2	-	-	-	-	100.0
Accounts receivable	51.1	1.3	103.9	-	-	-	-	72.7
Closing inventory	70.3	31.5	111.5	-	-	-	-	81.8
Other current assets	64.8	10.2	122.7	-	-	-	-	81.8
Net fixed assets	243.7	147.8	345.3	-	-	-	-	100.0
Other assets and adjustments	386.3	458.4	309.9	-	-	-	-	90.9
Total liabilities	301.3	114.1	499.7	-	-	-	-	100.0
Total current liabilities	178.8	23.7	343.2	-	-	-	-	100.0
Current bank loans	23.3	7.1	40.4	-	-	-	-	54.5
Other current liabilities	155.5	16.6	302.7	-	-	-	-	100.0
Long-term bank loans	25.7	9.0	43.3	-	-	-	-	45.5
Other liabilities and adjustments	96.7	81.3	113.1	-	-	-	-	81.8
Total equity	515.1	535.2	493.8	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.8	0.9	-	-	-	-	100.0
Debt to equity	0.5	0.2	1.0	-	-	-	-	100.0
Interest coverage	-1.8	8.9	-2.9	-	-	-	-	81.8
Debt ratio	0.3	0.1	0.5	-	-	-	-	100.0
Sales to equity	0.7	0.2	1.3	-	-	-	-	100.0
Sales to closing inventories	5.5	4.6	5.8	-	-	-	-	81.8

(percent)

Current debt to equity	34.7	4.4	69.5	-	-	-	-	100.0
Operating profit on equity	-15.9	7.1	-42.5	-	-	-	-	100.0
Net fixed assets to equity	47.3	27.6	69.9	-	-	-	-	100.0
Gross margin	20.7	61.3	11.1	-	-	-	-	100.0
Return on total assets	-6.5	6.6	-15.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	47.8	3.4	58.4	-	-	-	-	72.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	48	1,147	46.7	48
Less than 20	47	x	x	47
20-99	1	x	x	1
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	-
Less than 20	0	-	-	-
20-99	0	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

SIC 0312 Inland Fishing Industry

Establishments primarily engaged in catching or gathering freshwater species of finfish, shellfish, and harvesting other freshwater products.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0321 - SERVICES INCIDENTAL TO FISHING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Low sales value (\$'000)	25	25	92	25	34	92	614	
High sales value (\$'000)	5,000	92	5,000	34	92	614	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	33.7	15.8	35.1	11.2	16.9	14.0	53.6	73.7
Purchases and materials	38.6	19.4	40.1	28.6	17.3	25.3	53.1	73.7
Closing inventory	14.8	7.3	15.4	35.4	1.0	11.4	18.9	36.8
Opening inventory	9.8	3.7	10.3	18.0	0.5	-	19.4	26.3
Wages, salaries, and benefits	35.1	10.5	37.1	47.4	2.2	45.9	29.3	78.9
Wages and benefits - direct	8.1	2.8	8.5	15.3	-	0.7	15.4	31.6
Wages and benefits - indirect	27.0	7.7	28.5	32.1	2.2	45.2	13.9	63.2
Occupancy expenses	15.5	16.4	15.4	9.4	18.0	19.8	11.5	94.7
Depreciation	8.6	11.9	8.3	2.9	14.0	10.4	6.5	84.2
Repairs and maintenance	2.4	2.3	2.4	1.6	2.5	3.8	1.2	68.4
Fuel and oil	1.6	-	1.7	0.3	-	3.7	-	15.8
Utilities	2.1	2.0	2.1	4.0	1.5	1.4	2.7	73.7
Rent	0.8	0.1	0.8	0.7	-	0.5	1.1	36.8
Financial expenses	8.3	4.3	8.6	3.5	4.5	6.9	10.1	100.0
Interest and bank charges	6.8	3.9	7.0	2.0	4.3	5.4	8.4	84.2
Professional fees	1.5	0.4	1.6	1.5	0.2	1.4	1.7	94.7
General expenses	4.9	8.6	4.7	1.5	10.2	1.1	7.7	84.2
Advertising	0.4	4.9	0.1	0.1	6.0	0.1	0.1	42.1
Delivery expenses	2.2	3.0	2.2	-	3.7	0.7	3.4	68.4
Insurance	2.3	0.7	2.4	1.4	0.5	0.4	4.2	63.2
Other expenses	11.7	12.8	11.6	19.4	11.3	10.6	12.4	100.0
Total expenses	109.2	68.5	112.4	92.5	63.1	98.3	124.7	100.0
Net profit/loss	-9.2	31.5	-12.4	7.5	36.9	1.7	-24.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	47							
Sales	200.9	50.7	359.6	30.7	55.3	229.9	1,437.4	
Expenses	165.1	26.7	311.3	20.6	28.0	211.0	1,144.7	
Profit	35.8	24.0	48.3	10.1	27.2	18.9	292.7	
Non-Profitable:								
Sales	396.3	39.0	547.2	27.3	57.2	267.7	1,744.4	
Expenses	514.9	47.9	712.2	31.5	73.3	280.6	2,560.5	
Loss	-118.6	-8.9	-165.0	-4.2	-16.1	-12.9	-816.2	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Low sales value (\$'000)	25	25	427	-	-	-	-	
High sales value (\$'000)	5,000	427	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	397.7	192.6	1,225.5	-	-	-	-	100.0
Total current assets	190.2	33.4	823.3	-	-	-	-	90.9
Accounts receivable	75.9	2.9	370.8	-	-	-	-	90.9
Closing inventory	62.6	28.5	200.1	-	-	-	-	36.4
Other current assets	51.7	2.0	252.3	-	-	-	-	72.7
Net fixed assets	159.5	104.8	380.1	-	-	-	-	100.0
Other assets and adjustments	47.9	54.3	21.9	-	-	-	-	63.6
Total liabilities	334.9	186.1	936.1	-	-	-	-	90.9
Total current liabilities	204.4	174.4	325.6	-	-	-	-	90.9
Current bank loans	80.7	79.5	85.9	-	-	-	-	45.5
Other current liabilities	123.7	94.9	239.6	-	-	-	-	90.9
Long-term bank loans	55.7	-	281.0	-	-	-	-	9.1
Other liabilities and adjustments	74.7	11.6	329.4	-	-	-	-	81.8
Total equity	62.7	6.5	289.4	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.1	2.5	-	-	-	-	81.8
Debt to equity	5.3	28.2	3.2	-	-	-	-	90.9
Interest coverage	-0.7	1.1	-1.7	-	-	-	-	90.9
Debt ratio	0.8	0.9	0.7	-	-	-	-	90.9
Sales to equity	6.3	27.8	4.3	-	-	-	-	100.0
Sales to closing inventories	6.3	6.4	6.3	-	-	-	-	36.4

(percent)

Current debt to equity	325.9	2,647.4	112.4	-	-	-	-	90.9
Operating profit on equity	-78.0	21.5	-87.2	-	-	-	-	100.0
Net fixed assets to equity	254.2	1,591.0	131.3	-	-	-	-	100.0
Gross margin	27.7	42.3	19.1	-	-	-	-	100.0
Return on total assets	-5.3	7.0	-13.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	69.7	5.8	107.3	-	-	-	-	90.9
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	75	2,269	88.8	75
Less than 20	74	x	x	74
20-99	1	x	x	1
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	0	-	-	
Less than 20	0	-	-	
20-99	0	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0321 Services Incidental to Fishing

Establishments primarily engaged in providing services incidental to fishing such as operating fish hatcheries, fishery inspection and protection services.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0411 - LOGGING INDUSTRY (EXCEPT CONTRACT LOGGING)

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	569							
Low sales value (\$'000)	25	25	347	25	112	347	950	
High sales value (\$'000)	5,000	347	5,000	112	347	950	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	27.4	11.1	33.9	12.1	10.7	19.4	40.1	61.9
Purchases and materials	27.6	11.4	34.0	12.3	11.0	18.8	40.6	61.5
Closing inventory	1.6	0.9	1.9	0.7	0.9	1.6	2.0	18.1
Opening inventory	1.4	0.6	1.7	0.5	0.6	2.2	1.5	17.0
Wages, salaries, and benefits	25.1	25.9	24.8	21.4	27.9	31.2	22.1	84.5
Wages and benefits - direct	4.2	2.3	4.9	2.2	2.3	8.0	3.6	12.3
Wages and benefits - indirect	21.0	23.6	19.9	19.2	25.6	23.2	18.5	79.6
Occupancy expenses	25.4	34.6	21.6	24.4	39.3	24.8	20.3	96.8
Depreciation	8.0	9.9	7.3	9.5	10.1	8.3	6.9	87.9
Repairs and maintenance	8.0	13.0	5.9	8.4	15.2	6.8	5.5	71.4
Fuel and oil	5.6	9.1	4.2	4.5	11.2	5.1	3.8	60.5
Utilities	0.4	0.6	0.3	0.8	0.5	0.3	0.3	65.2
Rent	3.3	2.0	3.8	1.2	2.3	4.3	3.6	51.1
Financial expenses	4.5	5.9	3.9	4.1	6.8	3.6	4.0	95.6
Interest and bank charges	3.8	5.0	3.3	3.1	5.8	2.9	3.5	88.2
Professional fees	0.6	1.0	0.5	1.1	0.9	0.7	0.4	84.2
General expenses	3.4	4.6	2.9	5.3	4.3	3.6	2.5	80.8
Advertising	0.1	0.3	0.1	0.6	0.2	0.1	0.1	32.7
Delivery expenses	2.2	3.0	1.9	3.4	2.9	2.4	1.7	47.8
Insurance	1.0	1.3	0.8	1.4	1.2	1.1	0.7	59.4
Other expenses	9.8	11.6	9.1	22.9	6.4	12.6	7.6	99.6
Total expenses	95.5	93.7	96.2	90.2	95.3	95.3	96.6	100.0
Net profit/loss	4.5	6.3	3.8	9.8	4.7	4.7	3.4	99.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	73							
Sales	315.0	97.1	1,259.7	51.5	182.7	598.4	2,174.6	
Expenses	283.2	80.2	1,162.9	40.0	155.7	533.3	2,033.9	
Profit	31.9	16.9	96.8	11.5	27.0	65.1	140.8	
Non-Profitable:								
Sales	269.1	114.3	1,067.0	64.3	161.1	588.3	1,991.5	
Expenses	286.5	124.6	1,121.2	72.2	173.5	623.5	2,082.4	
Loss	-17.4	-10.2	-54.2	-7.9	-12.4	-35.2	-90.9	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	317							
Low sales value (\$'000)	25	25	656	25	276	656	1,354	
High sales value (\$'000)	5,000	656	5,000	276	656	1,354	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	469.2	247.5	940.9	229.0	292.5	683.8	1,243.0	100.0
Total current assets	148.5	60.0	336.8	45.3	95.5	297.5	383.0	99.4
Accounts receivable	40.0	17.8	87.3	16.2	21.9	57.9	121.8	90.2
Closing inventory	13.3	3.6	33.9	1.4	9.0	7.9	64.5	24.9
Other current assets	95.0	38.4	215.5	27.6	64.6	231.6	196.7	96.5
Net fixed assets	265.8	138.2	537.1	125.2	169.9	289.6	828.0	97.5
Other assets and adjustments	54.8	49.2	66.8	58.4	27.0	96.5	31.9	82.0
Total liabilities	265.4	112.3	591.2	80.7	188.8	305.9	926.4	100.0
Total current liabilities	154.1	68.5	336.3	48.0	118.3	184.4	514.8	100.0
Current bank loans	25.6	10.6	57.5	4.5	25.4	25.5	95.0	48.6
Other current liabilities	128.5	57.8	278.8	43.4	92.8	158.8	419.8	100.0
Long-term bank loans	28.1	2.4	82.8	2.1	3.2	18.2	158.7	27.1
Other liabilities and adjustments	83.1	41.3	172.0	30.5	67.2	103.3	252.8	92.4
Total equity	203.8	135.2	349.6	148.2	103.7	377.8	316.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.8	1.0	0.9	0.8	1.6	0.7	99.4
Debt to equity	1.3	0.8	1.6	0.5	1.8	0.8	2.9	100.0
Interest coverage	2.1	2.2	2.1	0.9	3.2	3.8	1.6	91.5
Debt ratio	0.5	0.4	0.6	0.3	0.6	0.4	0.7	100.0
Sales to equity	3.4	1.6	4.8	0.8	4.5	2.3	8.3	100.0
Sales to closing inventories	52.0	60.9	50.0	81.9	52.5	112.8	40.8	24.9

(percent)

Current debt to equity	75.6	50.6	96.1	32.3	114.0	48.8	162.6	100.0
Operating profit on equity	12.9	6.4	18.1	-0.2	29.7	17.8	18.6	99.1
Net fixed assets to equity	130.4	102.2	153.6	84.4	163.7	76.6	261.5	97.5
Gross margin	41.1	50.4	38.4	52.7	49.0	48.7	34.3	100.0
Return on total assets	10.4	6.3	12.7	1.5	15.3	13.3	12.3	100.0

(days)

Collection period for accounts receivable	20.9	28.9	18.7	48.4	16.8	23.4	16.8	90.2
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	1,166	185,592	5,453.6	144
Less than 20	1,112	92,753	2,670.1	147
20-99	47	48,733	1,433.6	2
100-499	6	x	x	1
500 and over	1	x	x	-
1987				
Total	1,022	193,172	6,150.0	
Less than 20	965	81,877	2,563.0	
20-99	49	55,035	1,744.8	
100-499	7	x	x	
500 and over	1	x	x	

SIC 0411 Logging Industry (except Contract Logging)

Establishments primarily engaged in producing round wood on an own-account basis. Included are establishments primarily engaged in the combined activities of driving, booming, sorting and rafting and towing of wood. Barking mills are also included. Establishments primarily engaged in logging on a contract basis are classified in <0412 - Contract Logging Industry>. Establishments primarily engaged in transporting wood with motor vehicles, including specialized logging trucks, are classified in <4565 - Forest Products Trucking Industry> and those primarily engaged in towing logs are classified in <4543 - Marine Towing Industry>.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0412 - CONTRACT LOGGING INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	362							
Low sales value (\$'000)	25	25	388	25	145	388	1,051	
High sales value (\$'000)	5,000	388	5,000	145	388	1,051	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	20.1	11.8	23.2	5.7	17.8	15.4	27.8	57.7
Purchases and materials	20.1	11.9	23.2	5.7	17.9	15.4	27.8	57.2
Closing inventory	0.3	0.3	0.3	0.1	0.6	0.3	0.3	7.7
Opening inventory	0.3	0.3	0.3	-	0.5	0.3	0.4	7.5
Wages, salaries, and benefits	25.5	20.3	27.5	14.1	26.3	29.4	26.3	90.9
Wages and benefits - direct	1.9	0.3	2.5	-	0.7	2.7	2.3	9.1
Wages and benefits - indirect	23.6	19.9	25.0	14.1	25.6	26.7	24.0	87.8
Occupancy expenses	27.7	30.9	26.5	38.2	23.8	28.0	25.6	98.9
Depreciation	9.6	11.9	8.7	15.1	8.7	11.1	7.3	91.2
Repairs and maintenance	9.4	11.5	8.6	14.9	8.2	8.6	8.6	78.2
Fuel and oil	5.5	5.2	5.6	6.3	4.1	6.1	5.3	69.3
Utilities	0.4	0.6	0.3	0.8	0.4	0.5	0.2	67.4
Rent	2.9	1.7	3.3	1.2	2.3	1.7	4.3	53.3
Financial expenses	4.1	5.9	3.4	7.4	4.5	5.3	2.3	95.0
Interest and bank charges	3.5	4.9	3.0	5.9	3.9	4.8	2.0	89.0
Professional fees	0.6	1.1	0.4	1.6	0.6	0.5	0.3	88.1
General expenses	2.1	2.6	1.8	2.9	2.4	2.9	1.2	80.4
Advertising	0.1	0.1	0.1	0.1	0.1	0.1	0.1	35.6
Delivery expenses	1.3	1.5	1.2	1.6	1.4	1.8	0.9	45.0
Insurance	0.7	1.1	0.6	1.2	0.9	1.0	0.3	50.8
Other expenses	13.6	14.4	13.2	12.8	16.0	12.8	13.5	99.4
Total expenses	93.0	86.1	95.6	81.2	90.8	93.9	96.7	100.0
Net profit/loss	7.0	13.9	4.4	18.8	9.2	6.1	3.3	99.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	306.2	110.8	1,140.0	72.4	250.8	585.5	2,046.4	
Expenses	275.4	89.8	1,067.4	55.0	216.6	524.4	1,955.0	
Profit	30.8	21.0	72.5	17.4	34.2	61.0	91.4	

Non-Profitable:

Sales	351.6	99.1	925.1	51.5	239.5	629.7	2,231.1	
Expenses	367.3	113.1	944.6	61.6	265.2	642.0	2,282.4	
Loss	-15.7	-14.0	-19.5	-10.0	-25.7	-12.3	-51.2	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	199							
Low sales value (\$'000)	25	25	654	25	314	654	1,263	
High sales value (\$'000)	5,000	654	5,000	314	654	1,263	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	502.8	285.1	778.0	185.7	407.5	516.5	958.4	100.0
Total current assets	137.1	54.2	241.9	53.8	54.6	131.0	318.5	96.0
Accounts receivable	43.8	15.4	79.6	14.7	16.2	45.2	103.4	72.9
Closing inventory	5.0	3.1	7.4	4.1	2.0	3.4	10.1	12.1
Other current assets	88.2	35.5	154.8	34.9	36.3	82.3	204.8	88.9
Net fixed assets	349.9	221.6	512.0	127.3	337.6	358.0	618.2	97.0
Other assets and adjustments	15.8	9.3	24.0	4.5	15.2	27.4	21.6	75.9
Total liabilities	341.7	211.3	506.6	138.1	301.4	309.7	642.4	100.0
Total current liabilities	177.0	75.0	306.0	43.1	114.2	170.9	399.2	100.0
Current bank loans	29.9	9.9	55.1	1.4	20.5	24.9	76.0	54.3
Other current liabilities	147.1	65.0	250.9	41.7	93.7	146.0	323.2	100.0
Long-term bank loans	33.6	8.7	65.0	1.7	17.3	25.4	92.2	32.7
Other liabilities and adjustments	131.0	127.5	135.5	93.2	169.8	113.3	150.9	96.5
Total equity	161.1	73.8	271.4	47.6	106.1	206.7	315.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.7	0.7	0.7	1.2	0.4	0.7	0.7	96.0
Debt to equity	2.1	2.8	1.8	2.9	2.8	1.4	2.0	100.0
Interest coverage	2.5	2.4	2.5	1.0	3.1	2.6	2.5	95.0
Debt ratio	0.6	0.7	0.6	0.7	0.7	0.5	0.6	100.0
Sales to equity	6.1	4.5	6.6	4.7	4.4	4.7	7.5	100.0
Sales to closing inventories	194.5	105.2	242.9	54.9	232.3	280.1	234.2	12.1

(percent)

Current debt to equity	109.9	101.5	112.7	90.6	107.6	82.6	126.3	100.0
Operating profit on equity	25.1	32.1	22.6	1.3	49.1	22.6	22.6	99.5
Net fixed assets to equity	217.1	300.1	188.6	267.4	318.1	173.1	195.6	97.0
Gross margin	47.5	47.6	47.4	33.7	55.9	48.6	47.1	100.0
Return on total assets	13.2	14.2	12.8	5.9	18.8	14.4	12.2	100.0

(days)

Collection period for accounts receivable	16.2	16.7	16.0	23.6	12.6	16.9	15.8	72.9
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	7,244	897,286	24,942.1	360
Less than 20	6,997	559,502	15,747.0	371
20-99	235	273,625	7,583.5	10
100-499	12	64,159	1,611.6	1
500 and over	-	-	-	-
1987				
Total	7,604	819,976	24,331.4	
Less than 20	7,368	491,232	14,877.1	
20-99	225	260,603	7,641.7	
100-499	11	68,141	1,812.6	
500 and over	-	-	-	

SIC 0412 Contract Logging Industry

Establishments primarily engaged in conducting logging operations on a fee or contract basis, using their own crew and equipment, in forests owned or leased by others.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0511 - FORESTRY SERVICES INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	240							
Low sales value (\$'000)	25	25	277	25	103	277	754	
High sales value (\$'000)	5,000	277	5,000	103	277	754	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	11.8	6.0	13.2	4.4	6.5	9.5	14.7	47.5
Purchases and materials	12.7	6.2	14.2	4.9	6.6	9.4	16.2	47.1
Closing inventory	4.3	0.4	5.2	0.5	0.3	0.2	7.2	15.0
Opening inventory	3.4	0.2	4.1	--	0.3	0.3	5.7	14.6
Wages, salaries, and benefits	46.8	45.5	47.1	26.8	51.9	49.7	46.1	88.8
Wages and benefits - direct	4.9	0.8	5.9	-	1.1	4.8	6.3	5.8
Wages and benefits - indirect	41.9	44.6	41.3	26.8	50.8	44.9	39.8	87.9
Occupancy expenses	10.9	13.8	10.3	15.5	13.3	9.4	10.6	99.2
Depreciation	3.7	5.2	3.3	6.8	4.6	2.8	3.5	89.2
Repairs and maintenance	2.5	3.4	2.3	4.7	2.9	2.2	2.3	66.3
Fuel and oil	1.1	1.8	0.9	1.7	1.8	1.2	0.8	32.1
Utilities	0.7	0.8	0.7	0.8	0.8	0.5	0.8	62.5
Rent	3.0	2.7	3.1	1.5	3.1	2.6	3.3	62.1
Financial expenses	3.6	3.0	3.8	3.6	2.7	2.7	4.2	92.5
Interest and bank charges	2.6	1.7	2.8	2.2	1.6	1.3	3.5	80.8
Professional fees	1.0	1.2	0.9	1.4	1.2	1.4	0.7	82.5
General expenses	3.1	4.9	2.7	6.5	4.3	3.0	2.6	84.6
Advertising	0.2	0.1	0.2	--	0.1	0.1	0.3	40.4
Delivery expenses	2.4	3.9	2.0	5.7	3.3	2.2	1.9	48.3
Insurance	0.5	0.9	0.5	0.8	0.9	0.7	0.4	62.9
Other expenses	18.5	14.6	19.4	24.2	11.3	20.8	18.7	99.6
Total expenses	94.8	87.7	96.4	81.0	90.1	95.0	96.9	100.0
Net profit/loss	5.2	12.3	3.6	19.0	9.9	5.0	3.1	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	71							
Sales	379.1	101.1	871.3	46.6	166.5	426.6	1,374.3	
Expenses	341.4	78.7	806.5	28.8	138.6	384.2	1,284.1	
Profit	37.7	22.4	64.8	17.8	27.9	42.4	90.2	

Non-Profitable:

Sales	339.6	122.0	721.4	60.0	195.6	471.4	1,092.3	
Expenses	365.4	131.4	775.9	70.5	203.8	493.4	1,194.9	
Loss	-25.8	-9.4	-54.5	-10.4	-8.2	-22.0	-102.6	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	152							
Low sales value (\$'000)	25	25	476	25	220	476	969	
High sales value (\$'000)	5,000	476	5,000	220	476	969	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	336.1	151.4	590.8	135.4	162.5	361.6	868.1	100.0
Total current assets	136.4	56.8	246.0	35.7	71.5	176.0	330.8	98.7
Accounts receivable	59.6	25.8	106.3	1.6	42.6	89.2	126.9	72.4
Closing inventory	28.9	0.9	67.4	0.7	1.0	53.3	84.5	18.4
Other current assets	47.8	30.0	72.2	33.2	27.8	33.4	119.2	93.4
Net fixed assets	179.1	77.8	319.0	91.2	68.4	158.7	512.9	97.4
Other assets and adjustments	20.5	16.7	25.7	8.4	22.5	26.8	24.4	82.2
Total liabilities	221.4	107.5	378.4	71.1	132.7	259.5	522.4	100.0
Total current liabilities	124.1	58.0	215.3	28.4	78.4	154.9	288.4	100.0
Current bank loans	32.4	3.0	72.9	1.2	4.3	34.6	119.2	34.9
Other current liabilities	91.7	54.9	142.4	27.1	74.1	120.3	169.2	100.0
Long-term bank loans	19.2	3.8	40.5	5.2	2.7	13.2	73.6	19.1
Other liabilities and adjustments	78.0	45.7	122.5	37.3	51.5	91.2	160.3	81.6
Total equity	114.7	43.9	212.3	64.3	29.7	102.1	345.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.9	1.1	1.2	0.9	1.1	1.1	98.7
Debt to equity	1.9	2.4	1.7	1.1	4.4	2.5	1.5	100.0
Interest coverage	2.9	3.6	2.6	4.0	3.5	2.2	3.0	84.9
Debt ratio	0.6	0.7	0.6	0.5	0.8	0.7	0.6	100.0
Sales to equity	5.2	5.2	5.1	1.7	10.4	7.4	4.3	100.0
Sales to closing inventories	20.6	240.5	16.3	145.0	287.8	14.2	17.9	18.4

(percent)

Current debt to equity	108.2	132.0	101.4	44.1	263.7	151.7	83.4	100.0
Operating profit on equity	17.2	24.1	15.2	10.5	44.3	21.6	12.9	98.7
Net fixed assets to equity	156.1	177.1	150.2	141.8	230.0	155.3	148.3	97.4
Gross margin	39.2	43.1	38.1	49.0	41.7	38.3	38.0	99.3
Return on total assets	8.9	9.5	8.7	6.7	11.2	10.7	7.6	99.3

(days)

Collection period for accounts receivable	36.4	41.1	35.1	5.4	50.0	42.7	30.5	72.4
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	530	125,464	4,709.8	48
Less than 20	479	54,955	2,072.4	44
20-99	50	x	x	4
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	482	86,196	3,265.8	
Less than 20	435	36,793	1,456.2	
20-99	46	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 0511 Forestry Services Industry

Establishments primarily engaged in gathering forest products; in forestry patrol, fire inspection and fire fighting; in forest nurseries, reforestation and other forestry services. Forestry farms and timber crop operations are included here. Forestry consultants working on their own account are classified in <7752 - Offices of Engineers>. The gathering of maple syrup is classified in <0169 - Other Horticultural Specialties>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 061 - METAL MINES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	94							
Low sales value (\$'000)	25	25	102	25	64	102	297	
High sales value (\$'000)	5,000	102	5,000	64	102	297	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	28.0	10.0	29.7	8.9	10.7	-11.0	35.9	50.0
Purchases and materials	12.6	5.8	13.2	4.0	7.0	6.1	14.3	45.7
Closing inventory	5.4	3.4	5.6	1.6	4.6	20.9	3.3	21.3
Opening inventory	20.8	7.6	22.1	6.5	8.3	3.9	24.9	24.5
Wages, salaries, and benefits	90.3	11.1	97.9	7.5	13.5	17.2	110.1	64.9
Wages and benefits - direct	6.9	0.1	7.6	0.2	0.1	2.0	8.4	17.0
Wages and benefits - indirect	83.4	11.0	90.3	7.3	13.4	15.2	101.7	52.1
Occupancy expenses	44.3	45.1	44.2	44.5	45.5	28.8	46.5	92.6
Depreciation	26.8	21.0	27.3	28.4	16.3	10.4	29.9	71.3
Repairs and maintenance	8.4	8.6	8.4	5.6	10.4	8.4	8.4	68.1
Fuel and oil	7.4	8.8	7.3	5.7	10.7	6.3	7.4	61.7
Utilities	0.5	2.5	0.3	1.6	3.1	0.3	0.3	55.3
Rent	1.2	4.2	0.9	3.1	4.9	3.4	0.5	33.0
Financial expenses	32.7	14.4	34.4	9.4	17.5	6.4	38.7	85.1
Interest and bank charges	30.7	4.3	33.2	3.8	4.6	1.7	38.0	75.5
Professional fees	2.0	10.1	1.2	5.7	12.9	4.7	0.7	72.3
General expenses	1.8	3.5	1.7	4.1	3.0	3.9	1.3	80.9
Advertising	-	0.1	-	0.1	0.1	0.2	-	16.0
Delivery expenses	1.4	2.8	1.2	3.5	2.4	3.2	0.9	59.6
Insurance	0.4	0.6	0.4	0.6	0.6	0.5	0.4	53.2
Other expenses	120.5	74.3	124.9	32.2	101.0	21.4	140.6	97.9
Total expenses	317.6	158.4	332.7	106.7	191.2	66.6	373.2	98.9
Net profit/loss	-217.6	-58.4	-232.7	-6.7	-91.2	33.4	-273.2	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	62							
Sales	243.7	66.6	394.0	38.6	87.7	194.7	648.1	
Expenses	166.2	46.6	267.8	13.2	71.7	101.5	479.8	
Profit	77.4	20.1	126.2	25.4	16.0	93.2	168.3	

Non-Profitable:

Sales	476.4	54.6	992.7	45.0	74.8	210.1	1,227.1	
Expenses	2,243.5	145.6	4,811.1	65.7	314.1	239.2	6,180.7	
Loss	-1,767.1	-91.1	-3,818.4	-20.8	-239.3	-29.0	-4,953.5	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	32							
Low sales value (\$'000)	25	25	233	25	58	233	463	
High sales value (\$'000)	5,000	233	5,000	58	233	463	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	13,926.9	2,857.6	23,018.9	3,135.6	2,533.5	2,865.6	47,398.9	100.0
Total current assets	8,508.4	279.1	15,267.8	313.8	238.6	292.9	33,383.2	96.9
Accounts receivable	263.8	42.0	446.1	38.4	46.1	78.8	890.5	87.5
Closing inventory	27.4	5.7	45.1	--	12.3	40.3	51.1	28.1
Other current assets	8,217.1	231.3	14,776.4	275.3	180.1	173.8	32,441.5	93.8
Net fixed assets	3,778.8	361.5	6,585.7	259.9	479.8	897.5	13,466.9	100.0
Other assets and adjustments	1,639.6	2,216.9	1,165.4	2,561.7	1,815.0	1,675.1	548.8	87.5
Total liabilities	10,472.2	138.2	18,960.3	37.4	255.7	971.7	40,721.5	100.0
Total current liabilities	9,974.6	117.4	18,071.0	37.4	210.7	553.5	39,262.5	100.0
Current bank loans	4,688.4	11.1	8,530.2	20.6	--	17.4	18,828.4	28.1
Other current liabilities	5,286.2	106.3	9,540.8	16.7	210.7	536.0	20,434.1	100.0
Long-term bank loans	3.7	2.6	4.6	--	5.7	7.4	1.3	28.1
Other liabilities and adjustments	493.8	18.0	884.5	--	39.1	410.7	1,457.7	78.1
Total equity	3,454.7	2,719.3	4,058.6	3,098.2	2,277.7	1,893.9	6,677.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	2.3	0.8	8.3	1.1	0.5	0.8	96.9
Debt to equity	3.0	--	4.6	--	0.1	0.5	6.0	100.0
Interest coverage	-167.7	-14.8	-224.7	4.7	-22.6	20.5	-321.6	68.8
Debt ratio	0.7	--	0.8	--	0.1	0.3	0.8	100.0
Sales to equity	0.1	--	0.1	--	--	0.1	0.1	100.0
Sales to closing inventories	16.4	13.7	16.7	490.5	10.1	8.3	24.8	28.1

(percent)

Current debt to equity	288.7	4.3	445.2	1.2	9.2	29.2	587.9	100.0
Operating profit on equity	-31.2	-2.2	-47.2	0.2	-6.1	4.5	-64.9	100.0
Net fixed assets to equity	109.3	13.2	162.2	8.3	21.0	47.3	201.6	100.0
Gross margin	-43.6	72.1	-53.6	92.1	64.7	83.8	-97.8	100.0
Return on total assets	-7.7	-2.0	-8.2	0.3	-5.3	3.1	-9.1	100.0

(days)

Collection period for accounts receivable	212.9	192.8	214.6	353.2	133.8	85.2	256.3	87.5
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	307	2,934,585	66,393.3	35
Less than 20	215	50,390	1,186.1	38
20-99	37	77,456	1,826.5	9
100-499	28	295,863	6,540.3	4
500 and over	27	2,510,876	56,840.4	2
1987				
Total	342	2,463,659	64,465.2	
Less than 20	253	27,011	654.6	
20-99	28	45,706	1,185.8	
100-499	32	313,402	7,681.7	
500 and over	29	2,077,540	54,943.1	

SIC 061 Metal Mines

Establishments primarily engaged in operating mines to extract metallic ores including the dressing and beneficiating of such ores.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0611 - GOLD MINES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	86							
Low sales value (\$'000)	25	25	100	25	63	100	274	
High sales value (\$'000)	5,000	100	5,000	63	100	274	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	8.9	8.1	9.0	8.2	8.0	9.6	8.8	48.8
Purchases and materials	8.5	6.1	8.9	3.0	8.2	8.5	8.9	45.3
Closing inventory	5.2	1.1	5.8	1.7	0.7	9.5	5.1	19.8
Opening inventory	5.5	3.1	5.9	7.0	0.5	10.6	5.1	23.3
Wages, salaries, and benefits	17.4	11.3	18.3	5.6	15.0	13.2	19.2	61.6
Wages and benefits - direct	10.5	0.1	12.0	0.2	0.1	2.8	13.5	17.4
Wages and benefits - indirect	6.9	11.1	6.3	5.4	14.9	10.3	5.7	47.7
Occupancy expenses	41.6	45.9	41.0	45.1	46.5	38.1	41.5	94.2
Depreciation	15.9	23.1	14.9	28.7	19.4	14.7	14.9	72.1
Repairs and maintenance	12.6	8.6	13.2	6.0	10.3	10.3	13.7	70.9
Fuel and oil	11.0	7.1	11.5	6.1	7.8	10.0	11.7	65.1
Utilities	0.6	2.6	0.3	1.4	3.4	0.5	0.3	55.8
Rent	1.5	4.6	1.1	2.9	5.6	2.5	0.9	32.6
Financial expenses	49.6	15.1	54.4	9.3	18.9	3.3	63.2	86.0
Interest and bank charges	47.3	4.5	53.2	4.0	4.8	2.0	62.0	76.7
Professional fees	2.3	10.6	1.2	5.3	14.1	1.3	1.2	72.1
General expenses	2.5	3.1	2.4	3.2	3.0	4.2	2.0	82.6
Advertising	0.1	0.1	0.1	0.1	0.1	0.1	-	16.3
Delivery expenses	1.8	2.6	1.7	2.5	2.7	3.2	1.4	60.5
Insurance	0.6	0.4	0.6	0.6	0.3	0.9	0.6	55.8
Other expenses	19.4	78.3	11.2	29.3	110.5	19.3	9.8	97.7
Total expenses	139.3	161.8	136.2	100.8	201.9	87.7	144.5	98.8
Net profit/loss	-39.3	-61.8	-36.2	-0.8	-101.9	12.3	-44.5	98.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	63							
Sales	233.2	62.9	382.2	36.4	83.4	150.6	610.3	
Expenses	164.4	40.9	272.5	8.9	65.7	112.0	430.6	
Profit	68.8	22.0	109.7	27.5	17.7	38.6	179.8	
Non-Profitable:								
Sales	307.8	55.5	786.1	45.9	74.8	210.1	1,124.8	
Expenses	640.3	147.1	1,575.4	63.4	314.1	239.2	2,361.4	
Loss	-332.5	-91.5	-789.3	-17.5	-239.3	-29.0	-1,236.5	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	24							
Low sales value (\$'000)	25	25	206	25	53	206	369	
High sales value (\$'000)	5,000	206	5,000	53	206	369	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	2,528.7	2,855.8	2,144.5	3,526.3	2,385.4	859.3	3,601.3	100.0
Total current assets	267.9	272.1	263.0	370.1	203.2	94.9	453.6	95.8
Accounts receivable	54.2	43.3	67.1	35.2	49.0	35.9	102.4	83.3
Closing inventory	20.6	--	44.7	0.1	--	15.9	77.3	25.0
Other current assets	193.0	228.7	151.1	334.8	154.2	43.0	273.7	91.7
Net fixed assets	552.1	394.6	737.1	40.4	643.1	352.7	1,172.9	100.0
Other assets and adjustments	1,708.6	2,189.1	1,144.2	3,115.6	1,538.9	411.5	1,974.7	95.8
Total liabilities	458.3	145.9	825.2	20.4	234.1	412.9	1,292.5	100.0
Total current liabilities	287.5	127.6	475.4	20.4	202.8	258.8	720.9	100.0
Current bank loans	27.1	12.1	44.7	1.9	19.3	0.6	94.8	16.7
Other current liabilities	260.3	115.4	430.6	18.4	183.5	258.2	626.0	100.0
Long-term bank loans	4.9	2.9	7.3	--	4.9	12.0	1.9	37.5
Other liabilities and adjustments	165.8	15.4	342.4	--	26.2	142.0	569.6	79.2
Total equity	2,070.4	2,709.8	1,319.3	3,505.9	2,151.3	446.4	2,308.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	2.1	0.5	18.1	1.0	0.3	0.6	95.8
Debt to equity	0.2	--	0.6	--	0.1	0.9	0.5	100.0
Interest coverage	2.9	-15.5	10.0	-	-18.6	9.1	10.2	70.8
Debt ratio	0.1	--	0.3	--	--	0.4	0.3	100.0
Sales to equity	0.1	--	0.4	--	--	0.6	0.4	100.0
Sales to closing inventories	16.0	1,542.0	14.1	304.6	-	19.1	13.0	25.0

(percent)

Current debt to equity	13.8	4.7	36.0	0.5	9.4	57.9	31.2	100.0
Operating profit on equity	0.7	-2.3	8.2	0.8	-6.0	10.3	7.7	100.0
Net fixed assets to equity	26.6	14.5	55.8	1.1	29.8	79.0	50.8	100.0
Gross margin	70.4	74.2	69.9	94.6	69.2	72.8	68.9	100.0
Return on total assets	0.8	-2.1	5.6	0.8	-5.1	6.0	5.4	100.0

(days)

Collection period for accounts receivable	59.7	214.5	38.6	364.0	177.7	42.8	37.1	83.3
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	195	510,940	11,479.2	30
Less than 20	157	37,834	904.8	29
20-99	18	38,266	911.5	5
100-499	14	123,641	2,613.8	5
500 and over	6	311,199	7,049.1	1
1987				
Total	225	434,280	11,143.6	
Less than 20	186	17,345	407.7	
20-99	13	23,457	578.6	
100-499	19	161,125	3,830.7	
500 and over	7	232,353	6,326.6	

SIC 0611 Gold Mines

Establishments primarily engaged in extracting, dressing and beneficiating gold ore. This industry includes the production of bullion at the site of the mine. Also included in this industry are establishments primarily engaged in mining gold by placer or hydraulic methods.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 062 - NON-METAL MINES (EXCEPT COAL)

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	33							
Low sales value (\$'000)	25	25	538	25	99	538	1,513	
High sales value (\$'000)	5,000	538	5,000	99	538	1,513	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	26.3	18.4	26.7	33.4	14.3	27.2	26.4	87.9
Purchases and materials	40.8	22.7	41.6	52.6	14.6	31.1	46.6	87.9
Closing inventory	28.9	45.7	28.1	64.1	40.8	15.4	34.1	60.6
Opening inventory	14.5	41.5	13.2	44.9	40.5	11.6	14.0	54.5
Wages, salaries, and benefits	25.9	28.3	25.8	19.8	30.6	18.0	29.5	93.9
Wages and benefits - direct	19.5	11.8	19.8	2.9	14.2	9.8	24.6	54.5
Wages and benefits - indirect	6.5	16.6	6.0	16.9	16.5	8.2	5.0	81.8
Occupancy expenses	15.7	28.7	15.0	14.4	32.5	10.1	17.4	100.0
Depreciation	6.3	17.7	5.8	10.9	19.5	5.2	6.1	97.0
Repairs and maintenance	3.7	5.1	3.6	1.6	6.1	2.1	4.3	60.6
Fuel and oil	2.5	2.1	2.5	0.4	2.6	1.6	2.9	33.3
Utilities	2.9	2.5	2.9	0.9	3.0	1.0	3.8	84.8
Rent	0.3	1.2	0.2	0.5	1.4	0.2	0.3	42.4
Financial expenses	5.2	13.9	4.7	10.3	14.9	1.4	6.3	93.9
Interest and bank charges	4.6	12.4	4.3	6.9	13.9	1.0	5.8	78.8
Professional fees	0.5	1.5	0.5	3.4	1.0	0.4	0.5	87.9
General expenses	6.0	9.6	5.8	12.0	8.9	2.2	7.6	84.8
Advertising	0.6	0.3	0.6	0.5	0.3	1.1	0.4	57.6
Delivery expenses	5.0	7.8	4.8	9.1	7.4	0.5	6.9	39.4
Insurance	0.5	1.5	0.4	2.4	1.2	0.6	0.3	63.6
Other expenses	13.9	12.4	14.0	14.2	11.9	24.0	9.3	100.0
Total expenses	93.0	111.3	92.1	104.1	113.2	82.9	96.5	100.0
Net profit/loss	7.0	-11.3	7.9	-4.1	-13.2	17.1	3.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	64							
Sales	1,285.9	126.0	1,687.0	52.8	291.6	864.7	3,431.8	
Expenses	1,106.9	105.6	1,453.1	44.5	243.7	671.2	3,112.2	
Profit	179.0	20.5	233.9	8.3	47.9	193.5	319.5	
Non-Profitable:								
Sales	906.5	201.2	1,702.6	84.9	264.3	726.1	2,665.3	
Expenses	1,080.0	268.8	1,995.7	115.2	352.1	866.7	3,108.6	
Loss	-173.5	-67.6	-293.0	-30.3	-87.8	-140.7	-443.3	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Low sales value (\$'000)	25	25	710	25	199	710	1,848	
High sales value (\$'000)	5,000	710	5,000	199	710	1,848	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	2,956.6	713.2	4,756.0	502.1	806.8	1,674.6	7,543.0	100.0
Total current assets	1,751.5	398.5	2,836.7	264.4	458.0	1,211.1	4,307.0	100.0
Accounts receivable	354.3	144.3	522.8	139.6	146.3	292.0	731.6	100.0
Closing inventory	385.4	82.2	628.6	70.8	87.2	247.4	973.4	68.0
Other current assets	1,011.7	172.0	1,685.2	53.8	224.4	671.7	2,601.9	76.0
Net fixed assets	1,066.9	228.2	1,739.6	82.4	292.8	347.4	2,998.8	100.0
Other assets and adjustments	138.1	86.4	179.6	155.2	55.9	116.0	237.2	96.0
Total liabilities	1,376.8	436.8	2,130.8	314.3	491.1	1,007.6	3,146.8	100.0
Total current liabilities	678.4	151.4	1,101.1	137.9	157.4	534.4	1,613.6	100.0
Current bank loans	59.2	28.0	84.3	32.8	25.8	23.7	139.2	56.0
Other current liabilities	619.1	123.4	1,016.7	105.0	131.5	510.7	1,474.4	100.0
Long-term bank loans	22.4	25.0	20.3	11.1	31.1	42.2	0.4	40.0
Other liabilities and adjustments	676.0	260.3	1,009.4	165.2	302.5	430.8	1,532.6	96.0
Total equity	1,579.7	276.3	2,625.1	187.7	315.6	666.9	4,396.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.5	2.6	2.5	1.9	2.9	2.2	2.6	100.0
Debt to equity	0.8	1.5	0.8	1.6	1.5	1.5	0.7	100.0
Interest coverage	2.5	2.6	2.5	-1.1	4.9	3.5	2.2	84.0
Debt ratio	0.4	0.6	0.4	0.6	0.6	0.6	0.4	100.0
Sales to equity	0.8	1.3	0.8	0.3	1.6	1.7	0.6	100.0
Sales to closing inventories	3.5	4.6	3.4	1.0	5.9	4.7	3.1	68.0

(percent)

Current debt to equity	42.9	54.7	41.9	73.4	49.8	80.1	36.7	100.0
Operating profit on equity	6.6	12.0	6.1	-27.6	22.5	19.3	4.3	100.0
Net fixed assets to equity	67.5	82.5	66.2	43.8	92.7	52.0	68.2	100.0
Gross margin	41.5	47.1	40.7	38.6	47.6	51.6	36.9	100.0
Return on total assets	5.8	7.4	5.6	-5.5	11.0	10.7	4.5	100.0

(days)

Collection period for accounts receivable	94.5	136.7	88.5	685.2	102.1	91.4	87.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	134	606,235	16,524.7	1
Less than 20	88	14,250	537.7	-
20-99	25	37,580	1,191.2	1
100-499	13	112,425	3,354.3	2
500 and over	8	441,980	11,441.5	-
1987				
Total	135	495,340	15,552.0	
Less than 20	88	12,931	535.5	
20-99	24	29,561	1,153.0	
100-499	15	105,562	3,456.7	
500 and over	8	347,286	10,406.8	

SIC 062 Non-Metal Mines (except Coal)

Establishments primarily engaged in mining and milling non-metallic minerals. Establishments primarily engaged in mining coal are classified in <Industry Group 063 - Coal Mines>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0622 - PEAT INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	22							
Low sales value (\$'000)	25	25	337	25	90	337	745	
High sales value (\$'000)	5,000	337	5,000	90	337	745	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	26.5	20.8	26.8	24.7	19.5	27.0	26.8	86.4
Purchases and materials	39.8	24.4	40.6	16.1	27.1	39.4	40.9	86.4
Closing inventory	33.8	54.3	32.7	60.0	52.5	22.2	35.6	68.2
Opening inventory	20.5	50.7	18.9	68.6	44.9	9.7	21.4	63.6
Wages, salaries, and benefits	27.6	27.1	27.7	22.5	28.5	19.1	30.1	90.9
Wages and benefits - direct	20.3	14.2	20.7	4.5	17.3	4.8	25.1	54.5
Wages and benefits - indirect	7.3	12.9	7.0	18.1	11.3	14.2	5.0	81.8
Occupancy expenses	19.8	30.7	19.2	20.2	34.1	20.0	19.0	100.0
Depreciation	8.6	17.5	8.2	15.1	18.3	10.5	7.5	100.0
Repairs and maintenance	3.9	6.9	3.7	2.5	8.3	4.3	3.6	68.2
Fuel and oil	4.6	2.4	4.7	0.6	3.0	3.6	5.1	40.9
Utilities	2.2	2.9	2.1	1.2	3.4	1.1	2.4	86.4
Rent	0.4	1.1	0.4	0.8	1.2	0.4	0.4	45.5
Financial expenses	8.0	13.1	7.8	15.1	12.5	5.0	8.5	95.5
Interest and bank charges	7.5	11.2	7.3	10.5	11.4	4.5	8.1	81.8
Professional fees	0.5	2.0	0.5	4.6	1.1	0.5	0.5	90.9
General expenses	10.9	9.0	11.0	15.1	7.0	5.9	12.4	95.5
Advertising	0.8	0.5	0.8	0.5	0.4	3.1	0.1	63.6
Delivery expenses	9.6	6.2	9.8	11.7	4.4	1.7	12.0	45.5
Insurance	0.5	2.3	0.5	2.9	2.2	1.0	0.3	63.6
Other expenses	7.7	12.1	7.4	10.2	12.7	8.4	7.2	100.0
Total expenses	100.5	112.7	99.9	107.9	114.3	85.3	103.9	100.0
Net profit/loss	-0.5	-12.7	0.1	-7.9	-14.3	14.7	-3.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	50						
Sales	1,053.9	132.6	1,600.8	61.0	271.9	540.8	3,988.8
Expenses	941.0	109.0	1,434.8	51.4	221.2	376.7	3,818.5
Profit	113.0	23.6	166.0	9.6	50.8	164.1	170.4

Non-Profitable:

Sales	930.9	117.7	1,618.3	78.6	130.1	609.3	2,665.3
Expenses	1,105.1	179.8	1,887.3	130.9	195.4	710.4	3,108.6
Loss	-174.2	-62.1	-269.0	-52.3	-65.2	-101.1	-443.3

1987

Profitable:

Sales	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-
Profit	-	-	-	-	-	-	-

Non-Profitable:

Sales	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-
Loss	-	-	-	-	-	-	-

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Low sales value (\$'000)	25	25	478	25	140	478	1,579	
High sales value (\$'000)	5,000	478	5,000	140	478	1,579	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,826.6	750.0	2,260.7	658.4	829.6	1,069.0	3,729.4	100.0
Total current assets	1,075.6	371.4	1,359.6	332.6	405.1	659.8	2,221.9	100.0
Accounts receivable	310.6	187.5	360.3	179.0	194.8	141.9	629.5	100.0
Closing inventory	419.2	153.6	526.3	134.2	170.5	173.5	961.1	85.7
Other current assets	345.6	30.2	472.8	19.2	39.8	344.3	631.2	57.1
Net fixed assets	497.0	149.4	637.2	107.5	185.9	255.7	1,107.3	100.0
Other assets and adjustments	253.9	229.1	263.9	218.2	238.5	153.4	400.1	100.0
Total liabilities	1,566.4	451.4	2,016.0	408.3	488.9	873.0	3,424.7	100.0
Total current liabilities	841.0	188.8	1,103.9	177.9	198.3	448.1	1,912.2	100.0
Current bank loans	41.2	45.7	39.4	43.5	47.6	6.4	80.1	64.3
Other current liabilities	799.7	143.1	1,064.5	134.4	150.6	441.6	1,832.1	100.0
Long-term bank loans	1.8	6.3	--	13.7	--	--	--	7.1
Other liabilities and adjustments	723.5	256.1	912.0	216.6	290.6	424.8	1,512.4	100.0
Total equity	260.2	298.5	244.7	250.1	340.6	196.0	304.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.9	1.2	1.8	2.0	1.4	1.1	100.0
Debt to equity	6.0	1.5	8.2	1.6	1.4	4.4	11.2	100.0
Interest coverage	1.1	-0.3	1.3	-1.7	0.1	1.6	1.2	92.9
Debt ratio	0.8	0.6	0.8	0.6	0.5	0.8	0.9	100.0
Sales to equity	5.0	0.6	7.1	0.2	0.8	3.6	9.9	100.0
Sales to closing inventories	3.1	1.2	3.3	0.5	1.7	4.1	3.1	85.7

(percent)

Current debt to equity	323.2	63.2	451.0	71.1	58.2	228.5	627.4	100.0
Operating profit on equity	6.1	-17.3	17.6	-22.1	-14.2	23.1	13.3	100.0
Net fixed assets to equity	191.0	50.0	260.3	42.9	54.5	130.4	363.3	100.0
Gross margin	33.8	51.1	33.1	12.6	59.5	39.9	31.1	100.0
Return on total assets	6.4	-1.6	7.5	-5.3	1.0	10.6	6.4	100.0

(days)

Collection period for accounts receivable	86.7	354.3	74.9	883.4	239.5	72.0	75.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	60	30,823	1,452.1	6
Less than 20	46	5,660	274.3	7
20-99	11	x	x	1
100-499	3	x	x	-
500 and over	-	-	-	-
1987				
Total	66	31,019	1,509.7	
Less than 20	53	6,201	318.1	
20-99	10	x	x	
100-499	3	x	x	
500 and over	-	-	-	

SIC 0622 Peat Industry

Establishments primarily engaged in extracting and processing peat.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0629 - OTHER NON-METAL MINES (EXCEPT COAL)

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	22.5	-	-	-	-	-	-	83.3
Purchases and materials	44.0	-	-	-	-	-	-	83.3
Closing inventory	34.5	-	-	-	-	-	-	66.7
Opening inventory	13.0	-	-	-	-	-	-	50.0
Wages, salaries, and benefits	20.4	-	-	-	-	-	-	100.0
Wages and benefits - direct	15.6	-	-	-	-	-	-	33.3
Wages and benefits - indirect	4.8	-	-	-	-	-	-	83.3
Occupancy expenses	5.4	-	-	-	-	-	-	100.0
Depreciation	3.1	-	-	-	-	-	-	83.3
Repairs and maintenance	0.9	-	-	-	-	-	-	50.0
Fuel and oil	0.5	-	-	-	-	-	-	33.3
Utilities	0.7	-	-	-	-	-	-	83.3
Rent	0.2	-	-	-	-	-	-	50.0
Financial expenses	1.4	-	-	-	-	-	-	100.0
Interest and bank charges	1.0	-	-	-	-	-	-	83.3
Professional fees	0.4	-	-	-	-	-	-	83.3
General expenses	1.1	-	-	-	-	-	-	50.0
Advertising	0.3	-	-	-	-	-	-	33.3
Delivery expenses	0.5	-	-	-	-	-	-	33.3
Insurance	0.2	-	-	-	-	-	-	50.0
Other expenses	30.1	-	-	-	-	-	-	100.0
Total expenses	80.9	-	-	-	-	-	-	100.0
Net profit/loss	19.1	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	100							
Sales	1,749.8	-	-	-	-	-	-	
Expenses	1,414.9	-	-	-	-	-	-	
Profit	334.9	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	7,066.8	-	-	-	-	-	-	100.0
Total current assets	4,216.0	-	-	-	-	-	-	100.0
Accounts receivable	431.9	-	-	-	-	-	-	100.0
Closing inventory	604.0	-	-	-	-	-	-	66.7
Other current assets	3,180.0	-	-	-	-	-	-	100.0
Net fixed assets	2,850.0	-	-	-	-	-	-	100.0
Other assets and adjustments	0.7	-	-	-	-	-	-	100.0
Total liabilities	979.1	-	-	-	-	-	-	100.0
Total current liabilities	367.7	-	-	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	367.7	-	-	-	-	-	-	100.0
Long-term bank loans	0.7	-	-	-	-	-	-	83.3
Other liabilities and adjustments	610.7	-	-	-	-	-	-	83.3
Total equity	6,087.6	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	11.4	-	-	-	-	-	-	100.0
Debt to equity	0.1	-	-	-	-	-	-	100.0
Interest coverage	19.8	-	-	-	-	-	-	83.3
Debt ratio	0.1	-	-	-	-	-	-	100.0
Sales to equity	0.2	-	-	-	-	-	-	100.0
Sales to closing inventories	2.8	-	-	-	-	-	-	66.7

(percent)

Current debt to equity	6.0	-	-	-	-	-	-	100.0
Operating profit on equity	5.5	-	-	-	-	-	-	100.0
Net fixed assets to equity	46.8	-	-	-	-	-	-	100.0
Gross margin	57.1	-	-	-	-	-	-	100.0
Return on total assets	4.9	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	90.0	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	37	293,961	7,478.8	2
Less than 20	24	6,005	187.5	3
20-99	7	13,967	366.1	-
100-499	4	x	x	1
500 and over	2	x	x	-
1987				
Total	35	218,140	6,626.1	
Less than 20	21	3,579	124.8	
20-99	7	12,184	371.3	
100-499	5	x	x	
500 and over	2	x	x	

SIC 0629 Other Non-Metal Mines (except Coal)

Establishments primarily engaged in mining and milling non-metallic minerals not elsewhere classified.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 063 - COAL MINES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Low sales value (\$'000)	25	25	325	-	-	-	-	
High sales value (\$'000)	5,000	325	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	9.7	16.8	8.8	-	-	-	-	87.5
Purchases and materials	11.3	16.8	10.6	-	-	-	-	87.5
Closing inventory	1.9	-	2.1	-	-	-	-	12.5
Opening inventory	0.2	-	0.3	-	-	-	-	12.5
Wages, salaries, and benefits	22.6	23.8	22.4	-	-	-	-	100.0
Wages and benefits - direct	6.6	-	7.3	-	-	-	-	12.5
Wages and benefits - indirect	16.0	23.8	15.1	-	-	-	-	100.0
Occupancy expenses	30.0	38.3	29.0	-	-	-	-	100.0
Depreciation	7.9	10.5	7.6	-	-	-	-	87.5
Repairs and maintenance	10.5	8.2	10.7	-	-	-	-	100.0
Fuel and oil	0.8	7.0	0.1	-	-	-	-	62.5
Utilities	0.9	2.5	0.7	-	-	-	-	100.0
Rent	9.9	10.1	9.8	-	-	-	-	62.5
Financial expenses	4.9	2.1	5.2	-	-	-	-	100.0
Interest and bank charges	3.7	1.1	4.0	-	-	-	-	87.5
Professional fees	1.2	1.1	1.2	-	-	-	-	100.0
General expenses	3.6	4.3	3.5	-	-	-	-	87.5
Advertising	0.3	1.5	0.2	-	-	-	-	75.0
Delivery expenses	2.2	2.0	2.3	-	-	-	-	25.0
Insurance	1.1	0.8	1.1	-	-	-	-	50.0
Other expenses	11.6	8.4	12.0	-	-	-	-	100.0
Total expenses	82.3	93.8	81.0	-	-	-	-	100.0
Net profit/loss	17.7	6.2	19.0	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	823.5	285.6	989.7	-	-	-	-	
Expenses	671.6	250.9	801.5	-	-	-	-	
Profit	151.9	34.6	188.2	-	-	-	-	

Non-Profitable:

Sales	115.0	115.0	-	-	-	-	-	
Expenses	129.1	129.1	-	-	-	-	-	
Loss	-14.1	-14.1	-	-	-	-	-	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Low sales value (\$'000)	25	25	325	-	-	-	-	
High sales value (\$'000)	5,000	325	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,213.0	186.0	1,784.0	-	-	-	-	100.0
Total current assets	579.9	88.9	853.0	-	-	-	-	100.0
Accounts receivable	187.8	28.8	276.3	-	-	-	-	100.0
Closing inventory	13.2	-	20.6	-	-	-	-	12.5
Other current assets	378.8	60.1	556.0	-	-	-	-	100.0
Net fixed assets	580.7	89.0	854.0	-	-	-	-	100.0
Other assets and adjustments	52.3	8.0	76.9	-	-	-	-	100.0
Total liabilities	911.8	139.8	1,341.0	-	-	-	-	100.0
Total current liabilities	500.9	76.8	736.7	-	-	-	-	100.0
Current bank loans	137.4	21.0	202.0	-	-	-	-	100.0
Other current liabilities	363.5	55.7	534.6	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	410.8	63.0	604.3	-	-	-	-	100.0
Total equity	301.2	46.1	443.0	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.1	1.1	-	-	-	-	100.0
Debt to equity	3.0	3.0	3.0	-	-	-	-	100.0
Interest coverage	5.8	6.7	5.7	-	-	-	-	87.5
Debt ratio	0.7	0.7	0.7	-	-	-	-	100.0
Sales to equity	2.3	4.5	2.2	-	-	-	-	100.0
Sales to closing inventories	53.6	-	48.0	-	-	-	-	12.5

(percent)

Current debt to equity	166.3	166.3	166.3	-	-	-	-	100.0
Operating profit on equity	41.6	28.1	42.4	-	-	-	-	100.0
Net fixed assets to equity	192.7	192.7	192.7	-	-	-	-	100.0
Gross margin	67.7	59.3	68.7	-	-	-	-	100.0
Return on total assets	12.5	8.1	12.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	96.4	50.1	101.9	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	42	538,055	17,469.3	-
Less than 20	20	6,261	152.6	-
20-99	5	x	x	-
100-499	11	154,095	3,479.8	-
500 and over	6	x	x	-
1987				
Total	42	495,223	20,343.3	
Less than 20	20	2,833	77.0	
20-99	5	x	x	
100-499	11	118,416	2,985.0	
500 and over	6	x	x	

SIC 063 Coal Mines

Establishments primarily engaged in mining coal by underground or surface methods, whether operated by a coal mining enterprise or on a contract basis. This industry includes establishments which break, wash, grade or otherwise beneficiate coal.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0631 - BITUMINOUS COAL MINES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Low sales value (\$'000)	25	25	276	-	-	-	-	
High sales value (\$'000)	5,000	276	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	8.6	25.5	7.4	-	-	-	-	85.7
Purchases and materials	8.6	25.5	7.4	-	-	-	-	85.7
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries, and benefits	19.0	21.7	18.8	-	-	-	-	100.0
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	19.0	21.7	18.8	-	-	-	-	100.0
Occupancy expenses	28.0	31.4	27.7	-	-	-	-	100.0
Depreciation	8.7	9.9	8.6	-	-	-	-	85.7
Repairs and maintenance	8.8	7.6	8.9	-	-	-	-	100.0
Fuel and oil	1.1	7.4	0.6	-	-	-	-	71.4
Utilities	0.9	2.7	0.8	-	-	-	-	100.0
Rent	8.4	3.8	8.8	-	-	-	-	57.1
Financial expenses	4.6	2.0	4.8	-	-	-	-	100.0
Interest and bank charges	3.6	0.9	3.8	-	-	-	-	85.7
Professional fees	1.0	1.2	0.9	-	-	-	-	100.0
General expenses	4.8	4.4	4.9	-	-	-	-	100.0
Advertising	0.5	0.3	0.5	-	-	-	-	85.7
Delivery expenses	3.0	4.1	2.9	-	-	-	-	28.6
Insurance	1.4	-	1.5	-	-	-	-	57.1
Other expenses	15.2	12.6	15.4	-	-	-	-	100.0
Total expenses	80.3	97.5	79.0	-	-	-	-	100.0
Net profit/loss	19.7	2.5	21.0	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	71							
Sales	717.3	226.0	778.7	-	-	-	-	
Expenses	567.7	186.6	615.3	-	-	-	-	
Profit	149.6	39.5	163.4	-	-	-	-	

Non-Profitable:

Sales	115.0	115.0	-	-	-	-	-	
Expenses	129.1	129.1	-	-	-	-	-	
Loss	-14.1	-14.1	-	-	-	-	-	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Low sales value (\$'000)	25	25	276	-	-	-	-	
High sales value (\$'000)	5,000	276	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,148.9	189.0	1,508.9	-	-	-	-	100.0
Total current assets	549.3	90.3	721.4	-	-	-	-	100.0
Accounts receivable	177.9	29.2	233.7	-	-	-	-	100.0
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	371.4	61.1	487.7	-	-	-	-	100.0
Net fixed assets	550.0	90.4	722.3	-	-	-	-	100.0
Other assets and adjustments	49.5	8.1	65.1	-	-	-	-	100.0
Total liabilities	863.6	142.0	1,134.2	-	-	-	-	100.0
Total current liabilities	474.4	78.0	623.1	-	-	-	-	100.0
Current bank loans	130.1	21.4	170.9	-	-	-	-	100.0
Other current liabilities	344.3	56.6	452.2	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	389.1	64.0	511.1	-	-	-	-	100.0
Total equity	285.3	46.9	374.6	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.1	1.1	-	-	-	-	100.0
Debt to equity	3.0	3.0	3.0	-	-	-	-	100.0
Interest coverage	6.4	3.8	6.5	-	-	-	-	85.7
Debt ratio	0.7	0.7	0.7	-	-	-	-	100.0
Sales to equity	2.1	3.2	2.0	-	-	-	-	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	166.3	166.3	166.3	-	-	-	-	100.0
Operating profit on equity	42.0	8.0	43.6	-	-	-	-	100.0
Net fixed assets to equity	192.7	192.7	192.7	-	-	-	-	100.0
Gross margin	72.3	52.8	73.7	-	-	-	-	100.0
Return on total assets	12.3	2.6	12.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	106.8	70.3	109.5	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	25	416,244	14,714.6	4
Less than 20	9	3,256	77.7	4
20-99	3	x	x	-
100-499	8	115,365	2,579.9	-
500 and over	5	x	x	-
1987				
Total	21	398,542	18,038.6	
Less than 20	5	x	x	
20-99	3	x	x	
100-499	8	91,800	2,307.5	
500 and over	5	x	x	

SIC 0631 Bituminous Coal Mines

Establishments primarily engaged in mining and beneficiating bituminous coal.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0711 - CONVENTIONAL CRUDE OIL AND NATURAL GAS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	127							
Low sales value (\$'000)	25	25	303	25	71	303	1,237	
High sales value (\$'000)	5,000	303	5,000	71	303	1,237	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	17.2	18.4	17.0	18.1	18.5	16.0	18.1	71.7
Purchases and materials	20.7	18.3	21.1	17.7	18.5	16.5	26.3	71.7
Closing inventory	7.9	-	9.4	-	-	1.0	18.8	4.7
Opening inventory	4.4	0.1	5.3	0.4	-	0.5	10.7	4.7
Wages, salaries, and benefits	10.1	9.1	10.3	12.1	8.1	12.1	8.3	35.4
Wages and benefits - direct	0.4	-	0.5	-	0.1	-	1.0	1.6
Wages and benefits - indirect	9.7	9.0	9.8	12.1	8.1	12.1	7.3	33.9
Occupancy expenses	31.1	32.5	30.9	33.3	32.3	32.3	29.3	92.1
Depreciation	25.9	20.0	27.0	28.3	17.4	25.5	28.6	89.8
Repairs and maintenance	0.8	1.4	0.6	-	1.8	1.2	-	11.8
Fuel and oil	0.1	0.6	-	0.9	0.5	-	-	5.5
Utilities	0.2	0.4	0.2	0.3	0.4	0.2	0.1	20.5
Rent	4.2	10.2	3.1	3.7	12.2	5.3	0.6	31.5
Financial expenses	13.8	7.4	15.1	9.6	6.7	7.8	23.3	77.2
Interest and bank charges	12.4	4.4	13.9	5.8	3.9	6.5	22.3	67.7
Professional fees	1.4	3.0	1.1	3.7	2.8	1.3	1.0	49.6
General expenses	0.8	1.4	0.7	1.6	1.4	1.2	0.1	28.3
Advertising	0.5	0.2	0.5	-	0.3	0.9	0.1	11.0
Delivery expenses	0.2	0.5	0.1	0.3	0.6	0.2	-	16.5
Insurance	0.1	0.7	-	1.3	0.5	-	-	18.9
Other expenses	31.7	42.7	29.6	36.6	44.5	27.8	31.7	96.1
Total expenses	104.8	111.5	103.6	111.2	111.6	97.1	110.9	100.0
Net profit/loss	-4.8	-11.5	-3.6	-11.2	-11.6	2.9	-10.9	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	54							
Sales	416.0	82.2	1,183.1	41.2	113.7	830.5	2,724.0	
Expenses	314.2	53.5	913.1	26.6	74.2	620.6	2,190.9	
Profit	101.9	28.7	270.0	14.6	39.5	209.8	533.1	
Non-Profitable:								
Sales	303.5	75.8	963.0	45.3	98.1	574.6	2,554.0	
Expenses	424.6	115.6	1,319.0	66.5	151.6	751.7	3,642.6	
Loss	-121.0	-39.8	-356.0	-21.2	-53.5	-177.2	-1,088.6	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	110							
Low sales value (\$'000)	25	25	316	25	81	316	1,268	
High sales value (\$'000)	5,000	316	5,000	81	316	1,268	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	2,200.4	587.9	6,459.0	355.1	812.9	3,144.7	20,264.6	100.0
Total current assets	450.3	137.6	1,276.3	88.6	184.9	980.5	2,508.7	100.0
Accounts receivable	123.6	38.3	348.9	28.1	48.3	335.4	405.0	98.2
Closing inventory	29.2	-	106.3	-	-	7.2	519.3	4.5
Other current assets	297.4	99.2	821.0	60.5	136.6	637.8	1,584.3	99.1
Net fixed assets	1,521.4	353.0	4,607.3	118.4	579.7	1,758.9	16,472.3	95.5
Other assets and adjustments	228.5	97.2	575.3	147.9	48.2	405.2	1,283.6	70.9
Total liabilities	955.7	196.4	2,961.1	111.6	278.3	1,404.9	9,443.6	100.0
Total current liabilities	345.5	79.3	1,048.6	82.8	75.9	587.7	2,968.3	100.0
Current bank loans	18.2	9.3	41.7	10.4	8.3	29.9	90.9	37.3
Other current liabilities	327.2	69.9	1,006.8	72.3	67.6	557.8	2,877.3	100.0
Long-term bank loans	255.7	5.9	915.4	4.2	7.5	124.7	4,209.0	26.4
Other liabilities and adjustments	354.4	111.1	997.0	24.5	194.8	692.3	2,266.2	79.1
Total equity	1,244.6	391.5	3,497.8	243.4	534.6	1,739.7	10,821.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.7	1.2	1.0	2.4	1.6	0.8	100.0
Debt to equity	0.7	0.5	0.8	0.4	0.5	0.8	0.8	100.0
Interest coverage	0.9	-1.3	1.0	0.6	-2.2	2.9	0.4	70.9
Debt ratio	0.4	0.3	0.4	0.3	0.3	0.4	0.4	100.0
Sales to equity	0.2	0.2	0.3	0.2	0.2	0.4	0.2	100.0
Sales to closing inventories	12.5	-	10.5	-	-	101.9	5.2	4.5

(percent)

Current debt to equity	27.7	20.2	29.9	34.0	14.2	33.7	27.4	100.0
Operating profit on equity	-0.1	-2.0	0.4	-0.2	-2.8	5.3	-2.8	100.0
Net fixed assets to equity	122.2	90.1	131.7	48.6	108.4	101.0	152.2	95.5
Gross margin	73.8	72.0	74.1	68.1	73.7	74.8	73.4	100.0
Return on total assets	2.0	-0.8	2.6	0.3	-1.3	4.4	1.5	100.0

(days)

Collection period for accounts receivable	123.2	172.5	113.7	210.1	156.7	165.9	54.5	98.2
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	548	324,664	6,276.5	51
Less than 20	508	51,269	1,026.8	52
20-99	28	52,474	1,003.6	-
100-499	11	x	x	1
500 and over	1	x	x	-
1987				
Total	497	304,582	6,642.4	
Less than 20	456	38,809	864.2	
20-99	28	52,115	1,126.7	
100-499	12	x	x	
500 and over	1	x	x	

SIC 0711 Conventional Crude Oil and Natural Gas Industry

Establishments primarily engaged in exploration for and/or production of conventional petroleum or natural gas from wells where the hydrocarbons will initially flow or can be produced with the use of normal pumping techniques. Establishments primarily engaged in the recovery of liquid hydrocarbons contained in natural gas are included here. In some cases, elemental sulphur is recovered as a by-product. Establishments primarily engaged in contract drilling for oil and gas are classified in <0911 - Contract Drilling, Oil and Gas Industry> and those primarily engaged in seismographic petroleum exploration are classified in <7759 - Other Scientific and Technical Services>. Establishments primarily engaged in manufacturing coal gas when not combined with a blast furnace or chemical plant are classified in <3699 - Other Petroleum and Coal Products Industries>. Establishments primarily engaged in distributing manufactured or natural gas to consumers through a system of mains are classified in gas to consumers through a system of mains are classified in <4921 - Gas Distribution Systems Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 081 - STONE QUARRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Low sales value (\$'000)	25	25	912	25	243	912	1,982	
High sales value (\$'000)	5,000	912	5,000	243	912	1,982	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	26.8	5.4	29.7	9.8	3.7	28.2	32.8	88.2
Purchases and materials	29.4	5.3	32.6	9.6	3.8	29.8	38.4	82.4
Closing inventory	9.7	10.2	9.7	0.6	13.7	5.8	17.6	70.6
Opening inventory	7.1	10.2	6.7	0.8	13.7	4.1	11.9	70.6
Wages, salaries, and benefits	36.6	41.4	36.0	54.4	36.5	38.5	30.9	100.0
Wages and benefits - direct	24.7	18.0	25.6	-	24.6	27.9	21.0	58.8
Wages and benefits - indirect	11.9	23.4	10.3	54.4	11.9	10.5	9.9	100.0
Occupancy expenses	11.5	25.7	9.6	28.9	24.5	7.2	14.6	94.1
Depreciation	4.3	4.5	4.3	4.5	4.5	3.8	5.3	88.2
Repairs and maintenance	3.8	13.9	2.5	9.5	15.5	0.4	6.8	70.6
Fuel and oil	1.6	4.9	1.2	12.8	2.0	1.5	0.5	52.9
Utilities	1.5	2.3	1.4	2.1	2.3	1.2	1.8	82.4
Rent	0.2	0.1	0.2	-	0.1	0.3	0.2	52.9
Financial expenses	3.1	5.7	2.8	3.4	6.5	1.5	5.3	100.0
Interest and bank charges	2.4	4.7	2.1	1.7	5.8	0.9	4.6	100.0
Professional fees	0.7	1.0	0.6	1.7	0.7	0.6	0.7	94.1
General expenses	11.5	7.2	12.1	3.1	8.7	12.9	10.4	76.5
Advertising	0.3	0.7	0.2	0.1	0.9	0.2	0.3	47.1
Delivery expenses	10.6	4.5	11.5	-	6.2	12.4	9.5	52.9
Insurance	0.6	2.0	0.4	2.9	1.7	0.3	0.5	64.7
Other expenses	2.4	6.4	1.8	5.2	6.9	1.2	3.1	100.0
Total expenses	91.9	91.7	92.0	104.8	86.8	89.5	97.0	100.0
Net profit/loss	8.1	8.3	8.0	-4.8	13.2	10.5	3.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	71							
Sales	1,687.4	663.3	1,997.1	-	663.3	1,686.5	3,358.2	
Expenses	1,538.8	575.9	1,830.0	-	575.9	1,509.5	3,234.6	
Profit	148.6	87.4	167.1	-	87.4	177.0	123.7	
Non-Profitable:								
Sales	151.8	91.1	2,414.0	91.1	-	-	2,414.0	
Expenses	159.3	95.5	2,537.8	95.5	-	-	2,537.8	
Loss	-7.5	-4.4	-123.8	-4.4	-	-	-123.8	

1987								
Profitable:								
Sales	-	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-	-
Profit	-	-	-	-	-	-	-	-
Non-Profitable:								
Sales	-	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-	-
Loss	-	-	-	-	-	-	-	-

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Low sales value (\$'000)	25	25	1,107	25	367	1,107	2,047	
High sales value (\$'000)	5,000	1,107	5,000	367	1,107	2,047	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	619.7	199.2	1,096.8	78.1	522.3	614.6	2,903.5	100.0
Total current assets	338.0	118.2	587.4	46.8	308.8	386.2	1,341.0	100.0
Accounts receivable	104.3	11.4	209.7	3.8	31.8	84.7	677.9	87.5
Closing inventory	107.5	30.5	194.9	0.5	110.6	93.7	574.0	75.0
Other current assets	126.1	76.2	182.7	42.4	166.3	207.7	89.0	75.0
Net fixed assets	245.7	50.1	467.7	16.9	138.7	192.4	1,498.9	100.0
Other assets and adjustments	35.9	30.7	41.7	14.2	74.7	35.8	63.5	68.8
Total liabilities	310.7	51.5	604.8	18.9	138.3	296.2	1,761.2	100.0
Total current liabilities	181.3	32.6	350.0	10.8	90.8	217.7	845.7	100.0
Current bank loans	54.0	7.7	106.7	3.7	18.2	16.8	443.4	56.3
Other current liabilities	127.2	24.9	243.3	7.1	72.5	200.8	402.2	100.0
Long-term bank loans	9.4	4.0	15.5	2.1	9.2	19.6	—	25.0
Other liabilities and adjustments	119.9	14.7	239.3	5.9	38.3	58.8	915.4	93.8
Total equity	308.9	147.7	492.0	59.1	384.0	318.4	1,142.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	3.6	1.6	4.3	3.4	1.7	1.5	100.0
Debt to equity	1.0	0.3	1.2	0.3	0.3	0.9	1.5	100.0
Interest coverage	4.3	3.2	4.6	-0.6	3.5	11.9	1.6	100.0
Debt ratio	0.5	0.2	0.5	0.2	0.2	0.4	0.6	100.0
Sales to equity	3.5	1.8	4.1	1.7	1.9	5.3	2.8	100.0
Sales to closing inventories	10.2	9.1	10.4	178.2	6.7	18.2	5.6	75.0

(percent)

Current debt to equity	58.6	22.1	71.1	18.3	23.6	68.3	74.0	100.0
Operating profit on equity	28.8	17.2	32.7	-2.9	25.5	55.9	8.5	100.0
Net fixed assets to equity	79.5	33.9	95.0	28.6	36.1	60.4	131.2	100.0
Gross margin	36.5	52.6	34.0	40.2	57.1	32.8	36.3	100.0
Return on total assets	18.6	18.4	18.7	-0.8	26.0	31.6	8.5	100.0

(days)

Collection period for accounts receivable	34.5	15.0	37.5	13.6	15.5	18.0	75.9	87.5
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	153	126,636	3,769.0	9
Less than 20	115	27,911	914.6	7
20-99	32	38,300	1,214.2	2
100-499	5	x	x	-
500 and over	1	x	x	-
1987				
Total	144	101,557	3,172.1	
Less than 20	108	18,847	633.6	
20-99	30	33,517	1,106.4	
100-499	5	x	x	
500 and over	1	x	x	

SIC 081 Stone Quarries

Establishments primarily engaged in extracting, crushing and screening igneous and sedimentary rocks from quarries. Establishments primarily engaged in cutting, shaping and finishing stone are classified in <3599 - Other Non-Metallic Mineral Products Industries n.e.c.>

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0811 - GRANITE QUARRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Low sales value (\$'000)	25	25	1,508	-	-	-	-	
High sales value (\$'000)	5,000	1,508	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	27.1	31.6	26.5	-	-	-	-	100.0
Purchases and materials	30.1	33.3	29.6	-	-	-	-	88.9
Closing inventory	9.2	4.1	9.9	-	-	-	-	88.9
Opening inventory	6.2	2.4	6.8	-	-	-	-	88.9
Wages, salaries, and benefits	38.1	35.2	38.6	-	-	-	-	100.0
Wages and benefits - direct	26.3	0.8	30.1	-	-	-	-	77.8
Wages and benefits - indirect	11.8	34.4	8.4	-	-	-	-	100.0
Occupancy expenses	10.3	21.2	8.7	-	-	-	-	100.0
Depreciation	4.3	6.0	4.0	-	-	-	-	88.9
Repairs and maintenance	2.7	2.6	2.7	-	-	-	-	66.7
Fuel and oil	1.7	10.2	0.4	-	-	-	-	55.6
Utilities	1.4	2.4	1.3	-	-	-	-	88.9
Rent	0.2	-	0.2	-	-	-	-	44.4
Financial expenses	2.7	1.7	2.8	-	-	-	-	100.0
Interest and bank charges	2.0	0.8	2.2	-	-	-	-	100.0
Professional fees	0.6	0.8	0.6	-	-	-	-	88.9
General expenses	12.3	1.7	13.8	-	-	-	-	77.8
Advertising	0.2	0.2	0.2	-	-	-	-	66.7
Delivery expenses	11.5	-	13.3	-	-	-	-	33.3
Insurance	0.5	1.5	0.3	-	-	-	-	66.7
Other expenses	1.6	1.6	1.7	-	-	-	-	100.0
Total expenses	92.1	92.9	92.0	-	-	-	-	100.0
Net profit/loss	7.9	7.1	8.0	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78							
Sales	1,979.9	1,400.4	2,072.9	-	-	-	-	
Expenses	1,815.2	1,237.6	1,907.8	-	-	-	-	
Profit	164.7	162.8	165.1	-	-	-	-	

Non-Profitable:

Sales	91.2	91.2	-	-	-	-	-	
Expenses	95.8	95.8	-	-	-	-	-	
Loss	-4.6	-4.6	-	-	-	-	-	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Low sales value (\$'000)	25	25	1,508	-	-	-	-	
High sales value (\$'000)	5,000	1,508	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	607.7	243.5	998.4	-	-	-	-	100.0
Total current assets	345.5	190.4	511.8	-	-	-	-	100.0
Accounts receivable	112.8	20.3	212.0	-	-	-	-	88.9
Closing inventory	105.3	11.8	205.5	-	-	-	-	88.9
Other current assets	127.3	158.2	94.2	-	-	-	-	77.8
Net fixed assets	234.5	40.0	443.1	-	-	-	-	100.0
Other assets and adjustments	27.6	13.0	43.4	-	-	-	-	66.7
Total liabilities	336.4	78.3	613.4	-	-	-	-	100.0
Total current liabilities	188.4	64.6	321.3	-	-	-	-	100.0
Current bank loans	50.7	2.5	102.3	-	-	-	-	44.4
Other current liabilities	137.7	62.0	219.0	-	-	-	-	100.0
Long-term bank loans	8.8	-	18.4	-	-	-	-	11.1
Other liabilities and adjustments	139.1	13.6	273.6	-	-	-	-	88.9
Total equity	271.2	165.2	384.9	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	2.9	1.5	-	-	-	-	100.0
Debt to equity	1.2	0.4	1.5	-	-	-	-	100.0
Interest coverage	4.8	9.4	4.5	-	-	-	-	100.0
Debt ratio	0.5	0.3	0.6	-	-	-	-	100.0
Sales to equity	4.2	1.7	5.3	-	-	-	-	100.0
Sales to closing inventories	10.9	24.1	10.0	-	-	-	-	88.9

(percent)

Current debt to equity	69.4	39.1	83.4	-	-	-	-	100.0
Operating profit on equity	33.2	12.3	42.8	-	-	-	-	100.0
Net fixed assets to equity	86.4	24.2	115.1	-	-	-	-	100.0
Gross margin	34.7	33.2	34.9	-	-	-	-	100.0
Return on total assets	18.7	9.4	21.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	35.8	25.8	37.3	-	-	-	-	88.9
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	35	9,745	336.5	13
Less than 20	30	x	x	11
20-99	5	x	x	2
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	22	5,549	189.1	
Less than 20	19	x	x	
20-99	3	x	x	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0811 Granite Quarries

Establishments primarily engaged in quarrying, crushing and pulverizing granite.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0812 - LIMESTONE QUARRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	47.5	-	-	-	-	-	-	60.0
Purchases and materials	48.7	-	-	-	-	-	-	60.0
Closing inventory	10.8	-	-	-	-	-	-	60.0
Opening inventory	9.7	-	-	-	-	-	-	60.0
Wages, salaries, and benefits	17.4	-	-	-	-	-	-	100.0
Wages and benefits - direct	4.0	-	-	-	-	-	-	20.0
Wages and benefits - indirect	13.4	-	-	-	-	-	-	100.0
Occupancy expenses	10.2	-	-	-	-	-	-	80.0
Depreciation	5.3	-	-	-	-	-	-	80.0
Repairs and maintenance	2.4	-	-	-	-	-	-	60.0
Fuel and oil	0.7	-	-	-	-	-	-	40.0
Utilities	1.4	-	-	-	-	-	-	60.0
Rent	0.5	-	-	-	-	-	-	60.0
Financial expenses	4.7	-	-	-	-	-	-	100.0
Interest and bank charges	3.5	-	-	-	-	-	-	100.0
Professional fees	1.2	-	-	-	-	-	-	100.0
General expenses	6.8	-	-	-	-	-	-	60.0
Advertising	-	-	-	-	-	-	-	-
Delivery expenses	6.4	-	-	-	-	-	-	60.0
Insurance	0.4	-	-	-	-	-	-	40.0
Other expenses	6.3	-	-	-	-	-	-	100.0
Total expenses	93.0	-	-	-	-	-	-	100.0
Net profit/loss	7.0	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:								
Percent of businesses	60							
Sales	1,317.2	-	-	-	-	-	-	
Expenses	1,148.0	-	-	-	-	-	-	
Profit	169.1	-	-	-	-	-	-	
Non-Profitable:								
Sales	1,237.6	-	-	-	-	-	-	
Expenses	1,299.9	-	-	-	-	-	-	
Loss	-62.3	-	-	-	-	-	-	

1987

Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,270.7	-	-	-	-	-	-	100.0
Total current assets	474.3	-	-	-	-	-	-	100.0
Accounts receivable	182.9	-	-	-	-	-	-	100.0
Closing inventory	139.2	-	-	-	-	-	-	60.0
Other current assets	152.1	-	-	-	-	-	-	60.0
Net fixed assets	746.2	-	-	-	-	-	-	100.0
Other assets and adjustments	50.1	-	-	-	-	-	-	60.0
Total liabilities	424.5	-	-	-	-	-	-	100.0
Total current liabilities	384.4	-	-	-	-	-	-	100.0
Current bank loans	206.3	-	-	-	-	-	-	100.0
Other current liabilities	178.1	-	-	-	-	-	-	100.0
Long-term bank loans	13.6	-	-	-	-	-	-	40.0
Other liabilities and adjustments	26.4	-	-	-	-	-	-	100.0
Total equity	846.2	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	-	-	-	-	-	-	100.0
Debt to equity	0.5	-	-	-	-	-	-	100.0
Interest coverage	2.9	-	-	-	-	-	-	100.0
Debt ratio	0.3	-	-	-	-	-	-	100.0
Sales to equity	1.5	-	-	-	-	-	-	100.0
Sales to closing inventories	9.2	-	-	-	-	-	-	60.0

(percent)

Current debt to equity	45.4	-	-	-	-	-	-	100.0
Operating profit on equity	10.6	-	-	-	-	-	-	100.0
Net fixed assets to equity	88.1	-	-	-	-	-	-	100.0
Gross margin	35.0	-	-	-	-	-	-	100.0
Return on total assets	10.7	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	51.7	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	18	14,700	449.3	2
Less than 20	10	5,675	180.8	2
20-99	8	9,025	268.5	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	20	11,354	374.6	
Less than 20	12	2,017	68.4	
20-99	8	9,337	306.2	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0812 Limestone Quarries

Establishments primarily engaged in quarrying, crushing and pulverizing limestone rock.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0821 - SAND AND GRAVEL PITS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	100							
Low sales value (\$'000)	25	25	248	25	89	248	959	
High sales value (\$'000)	5,000	248	5,000	89	248	959	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	16.8	3.8	17.6	8.5	2.9	31.1	14.4	63.0
Purchases and materials	16.9	4.0	17.7	8.3	3.2	30.2	14.7	62.0
Closing inventory	5.5	2.4	5.7	8.3	1.3	15.2	3.3	36.0
Opening inventory	5.4	2.1	5.6	8.5	0.9	16.1	3.0	34.0
Wages, salaries, and benefits	26.1	16.2	26.7	9.9	17.4	24.9	27.2	82.0
Wages and benefits - direct	10.3	0.8	10.9	-	1.0	13.4	10.3	28.0
Wages and benefits - indirect	15.8	15.4	15.8	9.9	16.4	11.6	16.8	73.0
Occupancy expenses	28.7	30.4	28.6	13.3	33.6	26.1	29.2	94.0
Depreciation	10.9	20.3	10.3	9.9	22.2	8.8	10.6	91.0
Repairs and maintenance	9.1	4.8	9.4	1.8	5.4	10.1	9.2	67.0
Fuel and oil	5.2	3.5	5.3	0.8	4.0	3.3	5.8	55.0
Utilities	1.1	0.8	1.2	0.7	0.8	1.3	1.1	71.0
Rent	2.4	1.0	2.4	0.1	1.2	2.5	2.4	49.0
Financial expenses	3.9	7.9	3.6	4.4	8.6	5.8	3.1	94.0
Interest and bank charges	3.3	5.7	3.1	3.1	6.2	5.0	2.6	77.0
Professional fees	0.7	2.2	0.5	1.3	2.4	0.8	0.5	90.0
General expenses	3.1	2.5	3.1	3.6	2.3	4.1	2.9	84.0
Advertising	0.2	0.3	0.2	0.8	0.2	0.4	0.2	60.0
Delivery expenses	1.8	0.9	1.9	2.5	0.6	1.6	2.0	32.0
Insurance	1.0	1.3	1.0	0.3	1.5	2.1	0.8	55.0
Other expenses	16.1	24.4	15.5	35.7	22.3	8.3	17.3	99.0
Total expenses	94.7	85.1	95.3	75.3	86.9	100.4	94.1	100.0
Net profit/loss	5.3	14.9	4.7	24.7	13.1	-0.4	5.9	99.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	71							
Sales	916.6	121.3	1,583.2	58.4	157.1	663.1	2,125.6	
Expenses	842.1	93.8	1,469.3	41.1	123.9	618.0	1,971.1	
Profit	74.5	27.5	114.0	17.3	33.3	45.1	154.5	

Non-Profitable:

Sales	642.9	133.8	889.2	45.3	162.0	496.2	1,817.2	
Expenses	698.5	160.0	959.1	55.5	193.3	569.2	1,879.6	
Loss	-55.6	-26.2	-69.9	-10.1	-31.3	-73.0	-62.4	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	69							
Low sales value (\$'000)	25	25	424	25	159	424	1,567	
High sales value (\$'000)	5,000	424	5,000	159	424	1,567	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	946.2	366.5	1,332.7	403.9	332.5	850.7	1,890.3	100.0
Total current assets	353.3	79.3	535.9	79.2	79.5	397.4	696.2	100.0
Accounts receivable	209.1	31.2	327.8	6.8	53.4	200.2	475.3	95.7
Closing inventory	51.0	7.9	79.7	10.3	5.8	71.7	89.0	44.9
Other current assets	93.0	40.1	128.3	62.0	20.2	125.4	131.7	88.4
Net fixed assets	539.5	235.4	742.2	274.0	200.4	410.3	1,126.3	100.0
Other assets and adjustments	53.3	51.6	54.4	50.7	52.4	42.9	67.7	82.6
Total liabilities	594.5	241.8	829.7	291.7	196.3	584.9	1,113.0	100.0
Total current liabilities	328.6	97.0	483.0	83.8	109.1	362.7	622.1	100.0
Current bank loans	55.6	10.1	85.9	15.1	5.6	83.4	88.9	43.5
Other current liabilities	273.0	86.9	397.0	68.7	103.5	279.3	533.2	100.0
Long-term bank loans	41.3	8.6	63.1	3.4	13.2	24.8	107.5	37.7
Other liabilities and adjustments	224.5	136.0	283.5	204.4	73.9	197.3	383.2	95.7
Total equity	351.6	124.7	502.9	112.1	136.1	265.8	777.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.8	1.1	0.9	0.7	1.0	1.1	100.0
Debt to equity	1.6	1.9	1.6	2.6	1.4	2.2	1.4	100.0
Interest coverage	2.7	2.3	2.8	16.1	1.3	3.0	2.7	85.5
Debt ratio	0.6	0.6	0.6	0.7	0.5	0.6	0.5	100.0
Sales to equity	3.0	1.3	3.2	0.8	1.7	3.7	3.1	100.0
Sales to closing inventories	20.8	21.5	20.7	9.1	41.4	14.0	27.0	44.9

(percent)

Current debt to equity	93.4	77.8	96.0	74.7	80.1	136.4	80.0	100.0
Operating profit on equity	16.2	9.8	17.3	18.1	3.5	24.2	14.6	98.6
Net fixed assets to equity	153.4	188.8	147.5	244.2	147.2	154.3	144.9	100.0
Gross margin	57.5	69.7	56.6	81.9	65.4	48.0	60.8	100.0
Return on total assets	9.4	5.8	10.1	5.3	6.3	11.3	9.5	100.0

(days)

Collection period for accounts receivable	71.7	66.4	72.1	26.3	80.7	72.6	71.9	95.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
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1989

Total	667	194,642	6,492.6	1
Less than 20	589	81,883	2,729.6	2
20-99	75	x	x	1
100-499	3	x	x	-
500 and over	-	-	-	-

1987

Total	668	156,458	5,713.7	
Less than 20	591	63,617	2,314.3	
20-99	74	x	x	
100-499	3	x	x	
500 and over	-	-	-	

SIC 0821 Sand and Gravel Pits

Establishments primarily engaged in the extraction, crushing, washing and screening of sand and gravel from pits or quarries. Such establishments may be secondarily engaged in trucking sand or gravel to job sites. Establishments primarily engaged in trucking sand or gravel are classified in <4564 - Dry Bulk Materials Trucking Industry>.

Symbols: -- amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0911 - CONTRACT DRILLING, OIL AND GAS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	52							
Low sales value (\$'000)	25	25	418	25	131	418	1,683	
High sales value (\$'000)	5,000	418	5,000	131	418	1,683	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	9.9	10.4	9.8	5.3	12.6	3.9	13.1	44.2
Purchases and materials	9.9	10.5	9.8	5.3	12.6	4.0	13.1	44.2
Closing inventory	0.1	--	0.1	-	0.1	0.3	0.1	17.3
Opening inventory	0.1	--	0.1	-	0.1	0.2	0.1	13.5
Wages, salaries, and benefits	27.0	29.6	26.5	20.1	33.6	22.8	28.6	86.5
Wages and benefits - direct	1.3	0.3	1.5	-	0.5	0.9	1.9	9.6
Wages and benefits - indirect	25.7	29.2	25.0	20.1	33.1	21.9	26.8	86.5
Occupancy expenses	22.2	19.1	22.7	20.2	18.6	13.1	28.1	96.2
Depreciation	5.6	6.5	5.4	9.1	5.5	3.4	6.6	90.4
Repairs and maintenance	6.0	5.4	6.1	5.1	5.6	3.5	7.5	59.6
Fuel and oil	2.7	4.1	2.5	2.8	4.6	1.8	2.8	46.2
Utilities	1.0	1.5	1.0	0.9	1.7	0.8	1.0	67.3
Rent	6.8	1.5	7.8	2.4	1.2	3.6	10.1	63.5
Financial expenses	2.8	4.0	2.6	5.0	3.6	1.7	3.1	94.2
Interest and bank charges	2.2	2.7	2.1	3.9	2.3	0.9	2.7	80.8
Professional fees	0.6	1.3	0.5	1.2	1.3	0.7	0.4	84.6
General expenses	2.9	4.9	2.6	6.3	4.3	3.1	2.3	82.7
Advertising	0.4	0.7	0.4	2.1	0.1	0.5	0.3	57.7
Delivery expenses	1.9	3.2	1.7	2.7	3.4	1.7	1.7	42.3
Insurance	0.6	1.0	0.5	1.5	0.8	0.9	0.3	50.0
Other expenses	32.8	22.9	34.5	22.6	23.1	52.8	24.3	98.1
Total expenses	97.6	90.9	98.7	79.5	95.7	97.4	99.5	100.0
Net profit/loss	2.4	9.1	1.3	20.5	4.3	2.6	0.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	62							
Sales	563.2	147.4	2,043.1	64.3	288.4	1,449.3	3,548.5	
Expenses	525.2	128.9	1,935.6	45.3	271.0	1,377.2	3,351.1	
Profit	38.0	18.4	107.5	19.0	17.4	72.1	197.4	

Non-Profitable:

Sales	1,279.4	133.0	2,659.7	98.1	181.5	1,278.3	3,224.5	
Expenses	1,343.1	149.1	2,780.7	113.7	198.3	1,405.1	3,343.1	
Loss	-63.7	-16.1	-121.0	-15.6	-16.8	-126.8	-118.6	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	41							
Low sales value (\$'000)	25	25	657	25	161	657	1,850	
High sales value (\$'000)	5,000	657	5,000	161	657	1,850	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	849.6	128.3	1,739.0	51.0	248.2	1,074.5	2,542.5	100.0
Total current assets	323.9	59.1	650.3	15.5	126.9	277.2	1,101.3	100.0
Accounts receivable	206.7	39.5	412.8	10.0	85.2	139.4	743.4	97.6
Closing inventory	2.3	0.6	4.4	-	1.7	3.7	5.2	22.0
Other current assets	114.8	18.9	233.0	5.4	39.9	133.9	352.7	92.7
Net fixed assets	452.4	57.9	938.9	34.3	94.5	748.4	1,169.2	100.0
Other assets and adjustments	73.2	11.1	149.7	1.2	26.6	48.8	271.8	80.5
Total liabilities	481.7	109.9	940.2	40.1	218.4	427.1	1,560.4	97.6
Total current liabilities	255.3	77.2	475.0	28.6	152.5	210.1	795.2	97.6
Current bank loans	41.6	7.4	83.7	2.3	15.2	54.1	119.5	51.2
Other current liabilities	213.7	69.7	391.2	26.2	137.3	156.0	675.6	90.2
Long-term bank loans	72.1	0.8	159.9	1.0	0.6	116.4	212.4	34.1
Other liabilities and adjustments	154.3	31.8	305.2	10.4	65.2	100.5	552.7	85.4
Total equity	367.8	18.3	798.8	10.8	29.8	647.3	982.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	0.7	1.3	0.5	0.8	1.3	1.3	97.6
Debt to equity	1.3	6.0	1.1	3.6	7.3	0.6	1.5	97.6
Interest coverage	1.3	4.5	1.1	3.5	4.8	4.4	0.6	85.4
Debt ratio	0.5	0.8	0.5	0.7	0.8	0.3	0.6	97.6
Sales to equity	3.2	11.2	3.0	9.7	12.0	2.3	3.5	100.0
Sales to closing inventories	502.1	293.7	542.5	-	201.9	407.0	660.7	22.0

(percent)

Current debt to equity	69.4	421.6	59.4	263.0	511.4	32.4	80.9	97.6
Operating profit on equity	2.2	56.5	0.7	24.3	74.7	5.8	-3.3	100.0
Net fixed assets to equity	122.9	316.3	117.5	314.9	317.0	115.6	119.0	100.0
Gross margin	58.9	53.7	59.5	56.9	52.3	66.9	55.5	100.0
Return on total assets	3.8	10.3	3.2	7.2	11.2	4.5	2.5	100.0

(days)

Collection period for accounts receivable	63.2	70.1	62.4	34.6	86.3	33.0	78.2	97.6
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	424	312,847	9,492.1	30
Less than 20	342	56,163	1,730.1	17
20-99	58	95,293	2,946.6	10
100-499	22	x	x	3
500 and over	2	x	x	-
1987				
Total	454	325,483	10,021.8	
Less than 20	359	43,012	1,354.8	
20-99	68	90,963	2,791.1	
100-499	25	x	x	
500 and over	2	x	x	

SIC 0911 Contract Drilling, Oil and Gas Industry

Establishments primarily engaged in contract drilling of wells for petroleum or natural gas. This industry includes contractors that specialize in "spudding in" or "drilling in" and in building, repairing and dismantling rigs and derricks. Also included are establishments primarily engaged in providing specialized services to contract drillers.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0919 - OTHER SERVICE INDUSTRIES INCIDENTAL TO CRUDE PETROLEUM AND NATURAL GAS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	208							
Low sales value (\$'000)	25	25	203	25	82	203	784	
High sales value (\$'000)	5,000	203	5,000	82	203	784	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	13.7	3.0	16.0	1.1	3.9	9.4	18.8	38.5
Purchases and materials	13.4	3.1	15.6	1.1	4.0	9.5	18.2	38.5
Closing inventory	1.7	0.1	2.1	-	0.2	0.2	2.9	8.2
Opening inventory	2.0	-	2.4	-	-	0.1	3.4	6.7
Wages, salaries, and benefits	33.4	37.0	32.6	29.4	40.2	39.4	29.6	87.5
Wages and benefits - direct	2.5	-	3.0	-	-	3.3	2.9	3.8
Wages and benefits - indirect	30.9	37.0	29.6	29.4	40.2	36.2	26.7	87.0
Occupancy expenses	20.0	21.1	19.8	19.8	21.6	24.6	17.7	95.7
Depreciation	8.1	9.5	7.8	10.9	8.9	9.5	7.1	88.5
Repairs and maintenance	3.9	2.5	4.2	2.6	2.5	4.6	4.0	56.7
Fuel and oil	2.6	2.7	2.6	2.0	3.0	3.6	2.1	45.7
Utilities	1.5	2.1	1.4	1.4	2.5	1.9	1.1	76.4
Rent	3.8	4.3	3.7	3.0	4.8	5.0	3.2	63.9
Financial expenses	3.7	5.7	3.3	4.8	6.0	3.7	3.0	95.7
Interest and bank charges	2.4	2.5	2.4	2.5	2.5	2.6	2.3	85.1
Professional fees	1.3	3.2	0.9	2.3	3.5	1.1	0.7	88.0
General expenses	4.2	6.7	3.6	8.5	5.9	4.8	3.1	84.1
Advertising	0.9	1.0	0.9	0.5	1.2	1.3	0.7	65.9
Delivery expenses	2.5	4.7	2.0	6.9	3.8	2.5	1.8	48.1
Insurance	0.8	1.0	0.7	1.1	1.0	1.0	0.6	52.9
Other expenses	22.6	20.7	23.0	24.5	19.1	14.0	26.9	99.5
Total expenses	97.5	94.2	98.1	88.2	96.7	95.9	99.1	100.0
Net profit/loss	2.5	5.8	1.9	11.8	3.3	4.1	0.9	99.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	62							
Sales	357.4	89.2	852.3	53.1	129.6	411.2	1,714.6	
Expenses	317.2	67.5	777.9	35.5	103.3	353.3	1,608.1	
Profit	40.2	21.7	74.3	17.6	26.4	57.9	106.5	

Non-Profitable:

Sales	333.5	93.5	887.5	57.9	120.4	384.5	1,770.8	
Expenses	375.0	112.8	980.2	71.9	143.8	448.1	1,914.6	
Loss	-41.5	-19.3	-92.7	-14.0	-23.4	-63.6	-143.8	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	167							
Low sales value (\$'000)	25	25	286	25	99	286	845	
High sales value (\$'000)	5,000	286	5,000	99	286	845	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	298.9	98.6	698.4	66.2	142.8	368.1	1,208.4	100.0
Total current assets	107.6	38.5	245.3	25.5	56.2	130.0	423.4	98.8
Accounts receivable	56.8	11.5	147.2	5.7	19.4	75.1	258.5	91.6
Closing inventory	7.7	—	23.0	—	0.1	1.2	56.6	9.0
Other current assets	43.0	26.9	75.1	19.8	36.6	53.6	108.3	93.4
Net fixed assets	157.5	44.1	383.6	38.3	52.0	216.4	641.9	96.4
Other assets and adjustments	33.7	15.9	69.3	2.2	34.5	21.6	143.0	64.7
Total liabilities	208.7	51.6	522.2	36.4	72.2	276.0	902.4	100.0
Total current liabilities	85.5	27.4	201.5	16.5	42.1	108.0	346.1	100.0
Current bank loans	17.5	2.3	48.0	2.0	2.6	23.9	85.3	46.1
Other current liabilities	67.9	25.0	153.5	14.5	39.4	84.0	260.7	100.0
Long-term bank loans	53.1	6.9	145.4	7.0	6.7	48.7	294.7	34.7
Other liabilities and adjustments	70.0	17.2	175.2	12.8	23.3	119.3	261.5	92.2
Total equity	90.1	47.0	176.1	29.7	70.5	92.0	305.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.4	1.2	1.5	1.3	1.2	1.2	98.8
Debt to equity	2.3	1.0	2.9	1.2	1.0	2.9	2.9	100.0
Interest coverage	2.7	2.9	2.6	1.7	4.0	2.3	2.9	88.6
Debt ratio	0.6	0.5	0.7	0.5	0.5	0.7	0.7	100.0
Sales to equity	4.6	2.2	5.8	2.3	2.2	5.6	5.9	100.0
Sales to closing inventories	53.7	1,398.3	44.8	—	876.3	405.6	32.2	9.0

(percent)

Current debt to equity	94.9	58.2	114.4	55.7	59.7	117.2	113.1	100.0
Operating profit on equity	15.0	11.1	17.1	5.5	14.3	21.2	15.2	100.0
Net fixed assets to equity	174.7	93.9	217.7	128.9	73.8	235.0	209.7	96.4
Gross margin	50.8	56.4	49.7	59.4	54.5	53.6	48.0	100.0
Return on total assets	7.2	7.9	6.9	5.6	9.4	9.3	5.8	100.0

(days)

Collection period for accounts receivable	49.8	39.2	52.0	30.2	44.5	52.8	51.7	91.6
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	991	196,423	6,214.9	56
Less than 20	949	100,037	3,140.8	56
20-99	36	43,573	1,389.5	-
100-499	5	x	x	-
500 and over	1	x	x	-
1987				
Total	935	157,324	5,128.0	
Less than 20	893	73,533	2,387.2	
20-99	36	37,899	1,248.5	
100-499	5	x	x	
500 and over	1	x	x	

SIC 0919 Other Service Industries Incidental to Crude Petroleum and Natural Gas

Establishments primarily engaged in providing services necessary to the operation of petroleum and gas fields not elsewhere classified. Establishments primarily engaged in drilling water intake wells in oil and gas fields are included here. Establishments primarily engaged in seismographic surveys are classified in <7759 - Other Scientific and Technical Services> and those primarily engaged in drilling water wells are classified in <4212 - Water Well Drilling>, construction.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0921 - CONTRACT DRILLING INDUSTRY (EXCEPT OIL AND GAS)

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	39							
Low sales value (\$'000)	25	25	485	25	216	485	1,588	
High sales value (\$'000)	5,000	485	5,000	216	485	1,588	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	12.4	7.7	13.1	9.2	7.3	19.3	9.2	43.6
Purchases and materials	14.9	7.7	15.9	9.2	7.2	19.0	14.0	43.6
Closing inventory	3.7	0.1	4.2	-	0.1	2.3	5.4	15.4
Opening inventory	1.2	0.1	1.4	-	0.1	2.5	0.6	12.8
Wages, salaries, and benefits	42.5	44.2	42.3	34.4	46.9	36.0	46.2	89.7
Wages and benefits - direct	14.5	7.9	15.4	3.8	9.1	13.0	16.9	28.2
Wages and benefits - indirect	28.1	36.3	26.9	30.6	37.8	23.0	29.3	82.1
Occupancy expenses	15.3	14.8	15.4	13.2	15.3	12.2	17.4	92.3
Depreciation	5.4	6.1	5.3	7.5	5.7	6.3	4.7	84.6
Repairs and maintenance	4.1	4.1	4.1	1.3	4.8	3.6	4.4	59.0
Fuel and oil	2.5	1.4	2.7	2.5	1.1	0.9	3.8	48.7
Utilities	0.6	0.8	0.6	0.8	0.8	0.5	0.7	74.4
Rent	2.7	2.4	2.7	1.1	2.8	0.9	3.9	66.7
Financial expenses	3.5	6.9	3.0	6.7	7.0	5.0	1.8	100.0
Interest and bank charges	2.0	4.7	1.5	1.0	5.8	1.8	1.4	84.6
Professional fees	1.6	2.2	1.5	5.7	1.2	3.2	0.4	92.3
General expenses	2.9	5.8	2.5	6.0	5.8	2.4	2.5	89.7
Advertising	0.4	0.2	0.4	0.2	0.1	0.6	0.3	64.1
Delivery expenses	1.3	4.4	0.9	5.2	4.2	0.6	1.1	56.4
Insurance	1.2	1.3	1.1	0.5	1.5	1.2	1.1	71.8
Other expenses	22.0	20.3	22.3	22.2	19.8	24.6	20.8	100.0
Total expenses	98.7	99.8	98.5	91.7	102.1	99.5	97.9	100.0
Net profit/loss	1.3	0.2	1.5	8.3	-2.1	0.5	-2.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	59							
Sales	777.0	185.9	1,529.6	54.3	306.2	898.6	2,181.7	
Expenses	714.1	155.3	1,425.6	33.8	266.4	827.5	2,043.8	
Profit	62.9	30.6	104.0	20.5	39.8	71.1	138.0	
Non-Profitable:								
Sales	887.2	194.0	1,705.1	98.0	375.6	1,162.7	3,048.3	
Expenses	950.5	238.5	1,790.4	107.3	486.8	1,221.4	3,199.5	
Loss	-63.2	-44.5	-85.3	-9.3	-111.2	-58.7	-151.2	
1987								
Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	
Non-Profitable:								
Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	31							
Low sales value (\$'000)	25	25	796	25	284	796	1,610	
High sales value (\$'000)	5,000	796	5,000	284	796	1,610	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	573.9	196.4	932.5	164.4	280.4	652.1	1,423.4	100.0
Total current assets	343.5	136.5	540.1	124.9	167.1	344.4	882.4	100.0
Accounts receivable	102.9	60.5	143.1	37.5	121.0	85.8	243.2	87.1
Closing inventory	36.9	--	72.0	--	--	23.2	157.5	16.1
Other current assets	203.6	75.9	324.9	87.3	46.0	235.3	481.6	96.8
Net fixed assets	184.7	50.3	312.3	39.1	80.0	192.8	521.3	100.0
Other assets and adjustments	45.7	9.4	80.1	0.3	33.2	114.7	19.6	77.4
Total liabilities	404.0	100.1	692.6	72.1	173.9	475.9	1,071.8	100.0
Total current liabilities	330.8	76.2	572.6	71.3	89.1	365.9	934.4	100.0
Current bank loans	31.0	2.9	57.7	2.4	4.4	19.7	124.4	41.9
Other current liabilities	299.7	73.2	514.8	68.9	84.6	346.2	809.9	100.0
Long-term bank loans	5.5	2.5	8.3	--	9.3	13.1	--	6.5
Other liabilities and adjustments	67.6	21.3	111.5	0.7	75.3	96.7	137.4	67.7
Total equity	169.9	96.2	239.9	92.3	106.5	176.1	351.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.7	0.9	1.7	1.8	0.9	0.9	100.0
Debt to equity	2.3	1.0	2.8	0.7	1.6	2.7	3.0	100.0
Interest coverage	0.8	4.3	0.2	-0.8	9.0	1.7	-1.4	87.1
Debt ratio	0.7	0.5	0.7	0.4	0.6	0.7	0.7	100.0
Sales to equity	6.8	2.6	8.4	1.8	4.3	7.2	9.5	100.0
Sales to closing inventories	31.4	-	28.1	-	-	54.9	21.2	16.1

(percent)

Current debt to equity	194.6	79.2	238.6	77.3	83.7	207.7	265.7	100.0
Operating profit on equity	-1.8	16.9	-9.0	-6.4	70.2	9.3	-25.2	100.0
Net fixed assets to equity	108.6	52.3	130.1	42.3	75.1	109.4	148.2	100.0
Gross margin	45.3	52.5	44.4	40.6	64.4	45.5	43.7	100.0
Return on total assets	2.3	10.7	0.6	-1.6	30.0	6.0	-3.6	100.0

(days)

Collection period for accounts receivable	32.2	87.5	25.7	78.8	96.1	24.6	26.5	87.1
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	151	137,408	3,147.9	4
Less than 20	113	18,456	430.7	3
20-99	27	42,953	1,004.4	1
100-499	11	75,999	1,712.8	-
500 and over	-	-	-	-
1987				
Total	155	163,821	4,062.3	
Less than 20	116	17,259	414.9	
20-99	28	48,922	1,243.3	
100-499	11	97,640	2,404.1	
500 and over	-	-	-	

SIC 0921 Contract Drilling Industry (except Oil and Gas)

Establishments primarily engaged in contract drilling other than for oil and gas. Establishments primarily engaged in contract drilling for oil and gas are classified in <0911 - Contract Drilling, Oil and Gas Industry> and those primarily engaged in water well drilling are classified in <4212 - Water Well Drilling>, construction.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 0929 - OTHER SERVICE INDUSTRIES INCIDENTAL TO MINING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	123							
Low sales value (\$'000)	25	25	198	25	61	198	543	
High sales value (\$'000)	5,000	198	5,000	61	198	543	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	6.0	10.7	5.3	2.7	14.3	10.3	3.7	38.2
Purchases and materials	7.7	8.0	7.6	2.8	10.4	10.6	6.7	37.4
Closing inventory	4.5	13.3	3.3	0.1	19.4	1.5	3.9	9.8
Opening inventory	2.8	16.0	1.0	-	23.2	1.2	0.9	8.1
Wages, salaries, and benefits	35.0	20.7	37.0	7.6	26.7	39.1	36.3	68.3
Wages and benefits - direct	7.1	--	8.1	--	-	0.1	10.7	3.3
Wages and benefits - indirect	27.9	20.7	28.9	7.6	26.7	39.0	25.6	66.7
Occupancy expenses	16.2	21.6	15.5	21.5	21.6	23.9	12.7	85.4
Depreciation	7.1	9.3	6.7	5.1	11.2	9.0	6.0	74.8
Repairs and maintenance	3.8	2.9	3.9	1.4	3.5	8.2	2.4	41.5
Fuel and oil	1.8	0.6	2.0	0.1	0.7	3.8	1.4	23.6
Utilities	1.1	2.4	0.9	5.4	1.0	1.6	0.7	57.7
Rent	2.5	6.5	1.9	9.5	5.1	1.3	2.1	49.6
Financial expenses	9.0	12.6	8.5	22.2	8.2	19.3	5.0	89.4
Interest and bank charges	4.4	1.2	4.9	0.1	1.7	16.3	1.1	61.8
Professional fees	4.6	11.4	3.6	22.1	6.5	3.1	3.8	80.5
General expenses	2.4	3.8	2.2	1.9	4.6	2.0	2.2	68.3
Advertising	0.6	0.9	0.5	0.1	1.3	0.2	0.6	45.5
Delivery expenses	1.4	1.9	1.3	1.4	2.1	1.5	1.2	43.1
Insurance	0.5	1.0	0.4	0.4	1.2	0.3	0.4	40.7
Other expenses	43.8	80.7	38.7	186.8	32.4	24.7	43.2	97.6
Total expenses	112.5	150.0	107.2	242.8	107.8	119.5	103.2	99.2
Net profit/loss	-12.5	-50.0	-7.2	-142.8	-7.8	-19.5	-3.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	56							
Sales	367.1	63.8	971.5	42.5	106.9	311.5	1,702.7	
Expenses	325.2	38.1	897.4	19.7	75.3	287.2	1,573.6	
Profit	41.9	25.8	74.1	22.9	31.6	24.4	129.2	

Non-Profitable:

Sales	355.5	77.3	779.2	45.2	90.6	425.9	1,371.7	
Expenses	502.3	190.3	977.4	355.1	121.8	579.1	1,645.2	
Loss	-146.8	-113.1	-198.1	-309.9	-31.2	-153.2	-273.5	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	92							
Low sales value (\$'000)	25	25	244	25	88	244	666	
High sales value (\$'000)	5,000	244	5,000	88	244	666	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,947.6	1,206.6	2,923.0	993.4	1,571.8	3,030.6	2,804.6	100.0
Total current assets	773.2	369.9	1,303.9	314.5	464.9	1,309.0	1,298.3	100.0
Accounts receivable	292.4	20.4	650.4	8.1	41.5	574.6	733.8	78.3
Closing inventory	14.9	--	34.7	--	--	6.6	65.7	8.7
Other current assets	465.7	349.5	618.8	306.3	423.4	727.8	498.8	95.7
Net fixed assets	965.2	676.5	1,345.2	587.4	829.1	1,463.8	1,214.6	85.9
Other assets and adjustments	209.1	160.0	273.8	91.4	277.6	257.6	291.5	78.3
Total liabilities	486.5	154.4	923.7	173.6	121.3	670.6	1,202.4	100.0
Total current liabilities	429.3	149.3	797.8	173.2	108.4	657.0	952.9	100.0
Current bank loans	18.7	--	43.4	--	--	3.3	87.5	16.3
Other current liabilities	410.5	149.3	754.4	173.2	108.4	653.6	865.4	100.0
Long-term bank loans	9.1	--	21.2	--	--	2.8	41.4	6.5
Other liabilities and adjustments	48.0	5.0	104.6	0.4	12.9	10.8	208.0	70.7
Total equity	1,461.0	1,052.2	1,999.2	819.7	1,450.4	2,359.9	1,602.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	2.4	1.6	1.8	4.2	1.9	1.3	100.0
Debt to equity	0.3	0.1	0.4	0.2	--	0.2	0.7	100.0
Interest coverage	-1.9	-117.4	-0.5	-435.9	0.9	-0.9	2.2	64.1
Debt ratio	0.2	0.1	0.3	0.1	--	0.2	0.4	100.0
Sales to equity	0.3	--	0.5	--	0.1	0.1	1.0	100.0
Sales to closing inventories	32.8	-	29.1	-	-	67.7	24.9	8.7

(percent)

Current debt to equity	29.3	14.1	39.9	21.1	7.4	27.8	59.4	100.0
Operating profit on equity	-4.2	-5.1	-3.6	-10.4	--	-6.5	1.1	100.0
Net fixed assets to equity	66.0	64.2	67.2	71.6	57.1	62.0	75.8	85.9
Gross margin	56.4	63.8	55.5	74.0	58.0	51.4	56.7	100.0
Return on total assets	-2.1	-4.4	-0.8	-8.5	--	-2.5	1.1	100.0

(days)

Collection period for accounts receivable	216.3	76.3	234.1	52.7	89.8	468.7	163.5	78.3
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	1,336	628,198	17,888.7	218
Less than 20	1,193	147,889	4,091.2	191
20-99	115	174,521	4,928.1	22
100-499	24	x	x	5
500 and over	4	x	x	-
1987				
Total	1,554	622,766	19,626.5	
Less than 20	1,384	152,048	4,600.5	
20-99	137	178,429	5,524.9	
100-499	29	x	x	
500 and over	4	x	x	

SIC 0929 Other Service Industries Incidental to Mining

Establishments primarily engaged in providing services incidental to the operation of metal and non-metal mining such as mine exploration and development work including the removal of overburden and the sinking of shafts. Old style prospecting is classified here but geophysical surveys are classified in <7759 - Other Scientific and Technical Services>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1011 - MEAT AND MEAT PRODUCTS INDUSTRY (EXCEPT POULTRY)

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	231							
Low sales value (\$'000)	25	25	661	25	207	661	1,889	
High sales value (\$'000)	5,000	661	5,000	207	661	1,889	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	63.9	49.4	67.6	24.9	61.9	71.0	66.6	96.1
Purchases and materials	64.0	49.3	67.8	25.4	61.5	71.1	66.9	96.5
Closing inventory	4.3	3.9	4.4	1.2	5.2	3.5	4.7	81.4
Opening inventory	4.1	3.9	4.2	0.6	5.6	3.5	4.4	78.8
Wages, salaries, and benefits	17.3	20.5	16.4	28.7	16.4	14.3	17.0	95.2
Wages and benefits - direct	4.8	1.5	5.6	1.2	1.7	4.8	5.8	29.9
Wages and benefits - indirect	12.5	19.0	10.8	27.5	14.7	9.5	11.2	90.0
Occupancy expenses	6.8	11.1	5.8	15.1	9.0	5.3	5.9	99.6
Depreciation	3.1	4.4	2.8	6.8	3.2	1.5	3.1	91.8
Repairs and maintenance	1.3	2.0	1.2	2.7	1.6	1.5	1.1	89.2
Fuel and oil	-	0.1	-	-	0.1	-	-	9.1
Utilities	1.6	3.3	1.1	4.6	2.6	1.4	1.1	95.7
Rent	0.8	1.3	0.6	1.1	1.5	0.8	0.6	46.3
Financial expenses	2.0	3.0	1.7	2.8	3.0	1.4	1.8	94.8
Interest and bank charges	1.3	2.0	1.2	1.1	2.4	0.9	1.3	87.4
Professional fees	0.6	1.0	0.5	1.7	0.6	0.5	0.6	90.0
General expenses	2.8	2.6	2.8	3.3	2.2	1.7	3.1	97.4
Advertising	1.1	0.6	1.3	0.6	0.7	0.5	1.5	85.3
Delivery expenses	1.1	1.1	1.1	1.1	1.1	0.8	1.2	69.3
Insurance	0.5	0.9	0.4	1.6	0.5	0.4	0.4	77.9
Other expenses	4.5	7.6	3.7	11.3	5.7	4.6	3.4	100.0
Total expenses	97.2	94.1	98.0	86.1	98.2	98.3	97.9	100.0
Net profit/loss	2.8	5.9	2.0	13.9	1.8	1.7	2.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	76							
Sales	611.2	160.3	2,259.1	97.4	367.5	1,091.2	3,105.4	
Expenses	577.8	143.6	2,164.8	82.7	343.9	1,044.7	2,976.5	
Profit	33.4	16.7	94.3	14.7	23.6	46.5	128.9	
Non-Profitable:								
Sales	1,188.2	461.0	1,952.7	119.5	552.6	883.0	3,439.5	
Expenses	1,222.0	480.9	2,001.2	128.9	575.3	905.0	3,524.9	
Loss	-33.8	-19.8	-48.5	-9.5	-22.6	-22.0	-85.4	
1987								
Profitable:								
Sales	878.1	233.4	1,955.2	96.4	376.9	1,204.3	3,150.6	
Expenses	839.7	215.7	1,882.2	82.8	355.0	1,147.7	3,051.2	
Profit	38.4	17.7	73.1	13.7	21.9	56.5	99.4	
Non-Profitable:								
Sales	907.0	288.5	1,936.6	134.6	382.5	1,218.7	3,160.2	
Expenses	940.2	301.8	2,002.8	147.2	396.3	1,284.5	3,226.9	
Loss	-33.2	-13.4	-66.1	-12.7	-13.8	-65.8	-66.7	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	169							
Low sales value (\$'000)	25	25	908	25	470	908	2,244	
High sales value (\$'000)	5,000	908	5,000	470	908	2,244	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	457.1	174.6	1,047.2	157.4	186.0	698.4	1,274.4	99.4
Total current assets	226.4	55.6	583.1	60.3	52.4	432.6	681.2	99.4
Accounts receivable	91.9	10.5	261.9	5.1	14.1	208.6	296.7	97.0
Closing inventory	53.1	17.0	128.4	11.3	20.8	126.2	129.7	90.5
Other current assets	81.3	27.9	192.7	43.8	17.4	97.7	254.7	87.0
Net fixed assets	174.9	103.1	324.9	94.7	108.6	232.7	385.0	94.7
Other assets and adjustments	55.7	15.9	139.0	2.3	24.8	33.0	208.1	81.1
Total liabilities	234.5	115.7	482.7	95.9	128.8	389.4	543.4	100.0
Total current liabilities	154.3	41.2	390.5	43.1	39.9	275.5	465.5	99.4
Current bank loans	37.4	16.7	80.6	22.0	13.2	88.2	75.6	39.1
Other current liabilities	116.9	24.5	309.9	21.1	26.7	187.2	389.8	99.4
Long-term bank loans	0.1	0.2	0.1	0.5	--	--	0.1	2.4
Other liabilities and adjustments	80.0	74.2	92.0	52.2	88.8	113.9	77.7	88.8
Total equity	222.6	58.9	564.4	61.5	57.2	308.9	730.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.3	1.4	1.3	1.3	1.5	1.4	99.4
Debt to equity	1.0	1.9	0.8	1.5	2.2	1.2	0.7	100.0
Interest coverage	2.2	1.4	2.5	3.1	0.7	2.0	2.8	88.8
Debt ratio	0.5	0.6	0.4	0.6	0.6	0.5	0.4	99.4
Sales to equity	5.4	8.7	4.7	3.7	12.4	5.2	4.5	100.0
Sales to closing inventories	22.8	30.3	20.7	20.1	34.0	12.8	25.8	90.5

(percent)

Current debt to equity	69.3	69.9	69.1	70.1	69.8	89.1	63.6	99.4
Operating profit on equity	9.1	6.0	9.8	21.0	-4.6	12.1	9.2	100.0
Net fixed assets to equity	78.5	174.9	57.5	153.9	189.8	75.3	52.6	94.7
Gross margin	15.7	15.6	15.7	30.6	12.4	16.2	15.5	100.0
Return on total assets	8.1	6.5	8.7	11.9	3.4	10.2	8.1	99.4

(days)

Collection period for accounts receivable	27.6	7.4	35.8	8.3	7.2	47.1	32.2	97.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Businesses size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	652	1,085,384	41,613.2	45
Less than 20	492	88,256	3,369.1	16
20-99	103	124,305	4,658.4	23
100-499	44	215,282	8,316.9	5
500 and over	13	657,541	25,268.8	1
1987				
Total	697	1,003,944	40,213.3	
Less than 20	508	56,002	2,251.8	
20-99	126	127,252	5,074.6	
100-499	49	208,644	8,521.4	
500 and over	14	612,046	24,365.5	

SIC 1011 Meat and Meat Products Industry (except Poultry)

Establishments primarily engaged in abattoir operations and/or in meat packing operations. Establishments primarily engaged in processing animal fats and oils are classified in this industry. Important by-products are raw or processed tankage, blood meal and hides. Establishments primarily engaged in cutting, packing and selling purchased carcasses are included here. Establishments primarily engaged in buying and selling purchased carcasses to trade establishments without further processing are classified in <5217 - Meat and Meat Products, Wholesale>; those primarily engaged in poultry processing are classified in <1012 - Poultry Products Industry>; those primarily engaged in manufacturing pet foods are classified in <1053 - Feed Industry>; and those primarily engaged in the manufacture of synthetic casings for sausages are classified in <1631 - Plastic Film and Sheeting Industry>. Retailers of meat (butchers) are classified in <6016 - Meat Markets>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1012 - POULTRY PRODUCTS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Low sales value (\$'000)	25	25	1,434	25	432	1,434	3,453	
High sales value (\$'000)	5,000	1,434	5,000	432	1,434	3,453	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	69.0	40.9	72.9	20.1	46.2	81.9	68.5	93.8
Purchases and materials	73.0	38.6	77.9	20.7	43.1	80.7	76.5	93.8
Closing inventory	10.7	10.2	10.7	5.0	11.6	2.4	14.9	81.3
Opening inventory	6.6	12.5	5.8	4.3	14.6	3.6	6.9	81.3
Wages, salaries, and benefits	18.1	40.7	14.9	61.7	35.4	7.2	18.8	100.0
Wages and benefits - direct	9.9	20.0	8.5	4.8	23.9	1.8	11.8	50.0
Wages and benefits - indirect	8.2	20.7	6.4	56.9	11.5	5.4	7.0	100.0
Occupancy expenses	4.6	6.4	4.3	8.1	6.0	2.4	5.3	93.8
Depreciation	2.3	1.6	2.4	4.2	0.9	0.6	3.3	93.8
Repairs and maintenance	0.7	0.4	0.8	0.7	0.4	0.7	0.8	81.3
Fuel and oil	0.2	1.5	-	0.4	1.8	-	-	18.8
Utilities	1.1	2.5	0.9	1.4	2.8	0.8	1.0	81.3
Rent	0.3	0.3	0.2	1.4	0.1	0.3	0.2	43.8
Financial expenses	1.1	1.3	1.1	2.4	1.0	0.7	1.3	87.5
Interest and bank charges	0.9	0.5	0.9	1.7	0.1	0.5	1.1	68.8
Professional fees	0.3	0.8	0.2	0.7	0.8	0.2	0.2	87.5
General expenses	1.7	1.1	1.8	1.2	1.1	1.6	1.9	87.5
Advertising	0.2	0.1	0.2	0.3	-	0.3	0.2	68.8
Delivery expenses	1.4	0.7	1.5	0.5	0.7	1.1	1.6	56.3
Insurance	0.2	0.4	0.2	0.4	0.4	0.2	0.1	62.5
Other expenses	9.2	11.8	8.9	5.7	13.3	3.5	11.6	100.0
Total expenses	103.8	102.1	104.0	99.0	102.9	97.3	107.4	100.0
Net profit/loss	-3.8	-2.1	-4.0	1.0	-2.9	2.7	-7.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	1,843.9	497.0	3,542.2	123.2	993.2	3,128.7	4,400.8	
Expenses	1,793.6	460.0	3,475.1	116.5	915.9	3,045.2	4,367.9	
Profit	50.3	37.0	67.1	6.7	77.3	83.5	32.8	

Non-Profitable:

Sales	2,862.4	716.0	4,040.3	431.7	1,095.0	-	4,040.3	
Expenses	3,224.0	890.0	4,504.9	446.0	1,482.0	-	4,504.9	
Loss	-361.6	-174.0	-464.6	-14.3	-387.0	-	-464.6	

1987

Profitable:

Sales	2,442.1	218.9	2,992.0	218.9	-	2,069.9	3,887.0	
Expenses	2,343.6	199.0	2,874.1	199.0	-	2,004.4	3,718.1	
Profit	98.5	19.9	117.9	19.9	-	65.4	168.9	

Non-Profitable:

Sales	2,013.0	729.9	2,751.4	359.7	1,026.7	2,751.4	-	
Expenses	2,131.2	763.2	2,918.4	390.9	1,061.5	2,918.4	-	
Loss	-118.2	-33.2	-167.0	-31.2	-34.9	-167.0	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Low sales value (\$'000)	25	25	1,931	25	447	1,931	3,569	
High sales value (\$'000)	5,000	1,931	5,000	447	1,931	3,569	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	934.0	776.2	1,130.1	69.5	1,195.7	982.9	1,592.0	100.0
Total current assets	655.0	546.2	790.2	18.6	859.3	827.6	672.9	100.0
Accounts receivable	125.4	106.1	149.5	5.7	165.6	98.6	309.2	100.0
Closing inventory	154.5	155.4	153.4	2.9	245.9	107.4	297.6	76.9
Other current assets	375.0	284.6	487.3	9.8	447.7	621.5	65.9	92.3
Net fixed assets	270.0	223.2	328.2	50.9	325.5	152.9	878.7	100.0
Other assets and adjustments	8.9	6.7	11.5	-	10.7	2.3	40.4	76.9
Total liabilities	566.6	465.5	692.3	61.0	705.5	517.3	1,241.7	100.0
Total current liabilities	197.5	171.1	230.3	14.5	264.1	146.6	493.0	100.0
Current bank loans	50.6	38.4	65.8	-	61.2	13.5	230.1	30.8
Other current liabilities	146.8	132.7	164.4	14.5	202.9	133.1	262.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	369.0	294.3	462.0	46.5	441.3	370.6	748.7	69.2
Total equity	367.3	310.7	437.7	8.4	490.2	465.5	350.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.3	3.1	3.4	1.2	3.2	5.6	1.3	100.0
Debt to equity	1.5	1.4	1.5	7.2	1.4	1.1	3.5	100.0
Interest coverage	4.8	9.0	4.4	0.9	32.7	11.2	0.9	76.9
Debt ratio	0.6	0.5	0.6	0.8	0.5	0.5	0.7	100.0
Sales to equity	5.3	2.6	7.8	28.1	2.3	6.9	11.6	100.0
Sales to closing inventories	12.7	5.2	22.3	79.2	4.6	29.9	13.6	76.9

(percent)

Current debt to equity	53.7	55.0	52.6	173.2	53.8	31.5	140.7	100.0
Operating profit on equity	13.9	6.4	20.5	-3.7	6.5	25.8	-1.7	100.0
Net fixed assets to equity	73.5	71.8	74.9	604.5	66.4	32.8	250.8	100.0
Gross margin	15.8	23.3	13.6	15.8	24.2	12.6	16.2	100.0
Return on total assets	6.8	2.8	10.2	6.7	2.7	13.4	4.1	100.0

(days)

Collection period for accounts receivable	23.1	47.6	15.9	8.8	52.4	11.1	27.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	86	189,020	7,283.5	1
Less than 20	38	17,951	667.7	5
20-99	34	49,945	1,944.8	-
100-499	12	x	x	3
500 and over	2	x	x	1
1987				
Total	85	168,075	6,684.4	
Less than 20	33	3,720	151.1	
20-99	34	38,750	1,573.2	
100-499	15	x	x	
500 and over	3	x	x	

SIC 1012 Poultry Products Industry

Establishments primarily engaged in killing, dressing, packing or canning poultry. Feathers are a by-product of this industry. Establishments primarily engaged in wholesaling poultry products are classified in <5214 - Poultry and Eggs, Wholesale> and those primarily engaged in manufacturing meat and poultry pastes are classified in <1011 - Meat and Meat Products Industry (Except Poultry)>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1021 - FISH PRODUCTS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	214							
Low sales value (\$'000)	25	25	1,157	25	311	1,157	2,546	
High sales value (\$'000)	5,000	1,157	5,000	311	1,157	2,546	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	68.5	52.1	72.7	50.1	52.2	62.5	76.1	97.2
Purchases and materials	69.3	53.8	73.2	52.8	53.9	63.8	76.3	97.2
Closing inventory	4.5	3.8	4.6	7.8	3.5	4.4	4.7	73.4
Opening inventory	3.7	2.1	4.1	5.2	1.8	3.0	4.5	65.0
Wages, salaries, and benefits	16.2	25.9	13.8	25.2	25.9	13.8	13.8	96.3
Wages and benefits - direct	10.8	15.9	9.5	8.3	16.7	8.4	9.9	59.3
Wages and benefits - indirect	5.4	9.9	4.3	16.9	9.3	5.4	3.9	78.5
Occupancy expenses	6.6	11.9	5.2	11.8	11.9	8.1	4.3	98.6
Depreciation	2.8	5.2	2.2	6.1	5.1	3.5	1.8	92.1
Repairs and maintenance	1.4	2.6	1.1	1.7	2.7	1.5	1.0	82.7
Fuel and oil	0.7	1.6	0.5	0.3	1.7	1.4	0.2	17.3
Utilities	1.2	1.8	1.1	2.8	1.7	1.3	1.0	94.4
Rent	0.4	0.8	0.3	1.0	0.7	0.4	0.3	55.1
Financial expenses	3.0	4.4	2.6	5.9	4.3	3.3	2.3	96.3
Interest and bank charges	2.3	3.3	2.1	4.3	3.2	2.8	1.9	89.3
Professional fees	0.6	1.2	0.5	1.5	1.1	0.5	0.4	91.6
General expenses	3.1	4.2	2.8	3.7	4.3	2.2	3.0	94.9
Advertising	0.2	0.1	0.2	0.3	0.1	0.1	0.2	53.3
Delivery expenses	2.2	2.6	2.1	2.4	2.7	1.5	2.2	70.1
Insurance	0.7	1.5	0.5	1.1	1.5	0.6	0.5	84.6
Other expenses	3.6	5.7	3.0	8.5	5.5	4.8	2.4	100.0
Total expenses	100.9	104.2	100.1	105.3	104.1	94.7	101.9	100.0
Net profit/loss	-0.9	-4.2	-0.1	-5.3	-4.1	5.3	-1.9	98.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	56							
Sales	1,563.3	356.8	2,468.2	118.5	627.4	1,677.4	3,199.1	
Expenses	1,474.8	322.5	2,338.9	105.0	569.5	1,514.5	3,100.9	
Profit	88.6	34.3	129.3	13.5	57.9	162.9	98.2	
Non-Profitable:								
Sales	1,375.4	600.3	2,873.1	135.3	769.3	1,544.9	3,484.1	
Expenses	1,464.0	649.5	3,037.6	161.4	826.9	1,604.8	3,696.7	
Loss	-88.5	-49.2	-164.5	-26.2	-57.6	-59.8	-212.6	
1987								
Profitable:								
Sales	1,386.9	530.7	2,431.3	138.5	701.8	1,826.3	3,287.8	
Expenses	1,294.7	485.1	2,282.2	129.2	640.4	1,704.8	3,099.6	
Profit	92.2	45.6	149.1	9.3	61.4	121.5	188.2	
Non-Profitable:								
Sales	1,050.5	439.3	2,478.0	205.4	637.3	1,921.1	3,482.6	
Expenses	1,116.0	472.3	2,619.3	228.9	678.3	2,058.1	3,631.9	
Loss	-65.5	-33.0	-141.3	-23.5	-41.0	-137.0	-149.2	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	146							
Low sales value (\$'000)	25	25	1,351	25	442	1,351	2,747	
High sales value (\$'000)	5,000	1,351	5,000	442	1,351	2,747	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	730.8	398.4	1,365.5	186.1	574.7	842.4	1,573.6	100.0
Total current assets	312.0	123.1	672.8	62.3	173.5	382.7	788.3	100.0
Accounts receivable	115.2	21.3	294.4	18.9	23.4	155.0	349.8	97.9
Closing inventory	79.2	29.6	173.9	19.6	37.9	156.8	180.7	76.7
Other current assets	117.6	72.1	204.4	23.8	112.2	70.7	257.6	74.0
Net fixed assets	338.8	213.6	577.9	102.1	306.2	279.7	696.5	92.5
Other assets and adjustments	79.8	61.5	114.7	21.5	94.8	180.0	88.7	91.8
Total liabilities	535.0	270.4	1,040.2	142.6	376.6	634.7	1,201.5	100.0
Total current liabilities	212.8	88.6	450.0	63.5	109.4	274.3	519.8	100.0
Current bank loans	67.6	20.7	157.3	22.4	19.3	49.8	200.1	46.6
Other current liabilities	145.1	67.8	292.6	41.1	90.0	224.4	319.7	100.0
Long-term bank loans	30.8	34.3	24.2	22.4	44.2	3.3	32.5	17.1
Other liabilities and adjustments	291.3	147.5	565.9	56.7	222.9	356.9	649.1	96.6
Total equity	195.7	127.9	325.2	43.4	198.1	207.7	372.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.3	1.4	0.9	1.5	1.3	1.5	100.0
Debt to equity	2.7	2.1	3.1	3.2	1.9	3.0	3.2	100.0
Interest coverage	0.9	2.0	0.1	1.1	2.2	1.3	-0.1	93.2
Debt ratio	0.7	0.6	0.7	0.7	0.6	0.7	0.7	100.0
Sales to equity	7.6	4.8	9.7	5.0	4.7	10.4	9.5	100.0
Sales to closing inventories	18.8	20.8	18.1	11.1	24.9	13.7	19.7	76.7

(percent)

Current debt to equity	108.7	69.2	138.3	146.4	55.2	132.0	139.7	100.0
Operating profit on equity	-1.5	17.2	-15.5	3.8	19.6	5.7	-20.3	97.9
Net fixed assets to equity	173.1	167.0	177.6	235.4	154.5	134.6	187.2	92.5
Gross margin	15.1	28.9	10.0	28.3	29.0	9.9	10.0	100.0
Return on total assets	4.2	10.9	0.5	5.3	12.4	5.8	-0.6	99.3

(days)

Collection period for accounts receivable	28.1	12.6	33.9	31.5	9.0	26.1	35.8	97.9
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	524	670,361	33,254.7	13
Less than 20	319	41,417	2,017.3	14
20-99	152	121,302	6,217.2	1
100-499	48	x	x	-
500 and over	5	x	x	2
1987				
Total	511	652,449	36,678.0	
Less than 20	305	32,926	1,840.2	
20-99	151	113,895	6,664.6	
100-499	48	156,195	8,626.7	
500 and over	7	349,433	19,546.5	

SIC 1021 Fish Products Industry

Establishments primarily engaged in eviscerating, skinning, filleting, breaching, pre-cooking, blanching or otherwise processing fish including molluscs, crustaceans, fish roe and/or other marine animals and plants as well as establishments primarily engaged in producing fish oil. Frozen fish and chip dinners are a product of this industry. Establishments primarily engaged in selling fresh fish, molluscs or crustaceans either in round form or gutted are classified in <5215 - Fish and Sea Food, Wholesale>, if wholesaling or in <6019 - Other Food (Specialty) Stores>, if retailing. Establishments primarily engaged in manufacturing frozen dinners, except fish and chips, are classified in <1099 - Other Food Products Industries n.e.c.>

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1031 - CANNED AND PRESERVED FRUIT AND VEGETABLE INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	60							
Low sales value (\$'000)	25	25	1,249	25	423	1,249	1,995	
High sales value (\$'000)	5,000	1,249	5,000	423	1,249	1,995	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	57.3	48.3	63.4	42.2	49.6	63.6	63.2	95.0
Purchases and materials	70.9	77.3	66.7	198.5	49.7	65.7	67.5	95.0
Closing inventory	24.9	41.6	13.7	192.7	7.2	8.3	18.2	86.7
Opening inventory	11.3	12.6	10.5	36.5	7.1	6.2	14.0	88.3
Wages, salaries, and benefits	16.8	18.2	15.9	32.6	14.9	16.1	15.7	95.0
Wages and benefits - direct	7.6	8.9	6.8	12.1	8.2	6.1	7.3	61.7
Wages and benefits - indirect	9.2	9.3	9.1	20.5	6.7	10.0	8.4	76.7
Occupancy expenses	10.2	16.0	6.3	19.4	15.3	7.4	5.4	98.3
Depreciation	4.1	5.7	3.0	9.7	4.8	4.1	2.1	91.7
Repairs and maintenance	2.6	4.7	1.2	1.5	5.4	1.2	1.3	81.7
Fuel and oil	0.1	0.1	0.2	0.2	0.1	0.3	0.1	13.3
Utilities	1.9	3.1	1.1	4.1	2.9	1.3	1.0	90.0
Rent	1.4	2.4	0.8	3.8	2.1	0.6	0.9	66.7
Financial expenses	4.9	8.0	2.7	9.3	7.7	2.3	3.1	96.7
Interest and bank charges	4.1	6.7	2.4	7.0	6.7	2.0	2.7	93.3
Professional fees	0.7	1.3	0.4	2.4	1.0	0.3	0.4	86.7
General expenses	3.2	3.2	3.2	3.9	3.0	2.8	3.5	93.3
Advertising	0.5	0.5	0.5	0.6	0.5	0.4	0.6	55.0
Delivery expenses	2.1	1.6	2.4	1.7	1.6	2.0	2.7	68.3
Insurance	0.6	1.1	0.3	1.5	1.0	0.4	0.2	73.3
Other expenses	6.7	6.4	6.9	8.0	6.1	2.8	10.2	100.0
Total expenses	99.1	100.1	98.5	115.5	96.6	95.0	101.3	100.0
Net profit/loss	0.9	-0.1	1.5	-15.5	3.4	5.0	-1.3	98.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	73						
Sales	1,106.4	462.0	1,964.3	101.7	726.4	1,498.1	2,738.7
Expenses	1,016.0	386.7	1,853.8	92.7	602.5	1,412.2	2,587.3
Profit	90.4	75.3	110.5	8.9	123.9	85.9	151.4

Non-Profitable:

Sales	414.0	331.6	2,219.1	149.7	556.2	1,372.1	2,859.3
Expenses	477.8	369.8	2,842.8	182.3	601.4	1,440.8	3,902.4
Loss	-63.8	-38.2	-623.7	-32.6	-45.2	-68.7	-1,043.1

1987

Profitable:

Sales	1,289.1	556.7	2,667.5	247.6	760.6	1,713.1	3,718.7
Expenses	1,219.2	509.1	2,555.6	230.0	693.3	1,649.0	3,554.0
Profit	69.9	47.6	112.0	17.6	67.3	64.1	164.7

Non-Profitable:

Sales	826.6	534.1	2,042.6	157.7	675.7	1,531.9	2,808.7
Expenses	922.5	616.0	2,196.5	273.6	744.9	1,679.6	2,972.0
Loss	-95.9	-81.9	-154.0	-115.9	-69.1	-147.7	-163.3

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	53							
Low sales value (\$'000)	25	25	1,333	25	644	1,333	2,015	
High sales value (\$'000)	5,000	1,333	5,000	644	1,333	2,015	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	648.1	391.7	1,440.4	376.7	459.4	1,044.2	2,102.9	100.0
Total current assets	303.7	193.2	645.1	179.4	255.9	408.1	1,041.6	100.0
Accounts receivable	62.6	39.3	134.7	33.7	64.5	75.7	233.4	88.7
Closing inventory	92.7	27.7	293.7	21.3	56.4	155.4	525.0	86.8
Other current assets	148.3	126.2	216.7	124.3	134.8	176.9	283.2	92.5
Net fixed assets	283.4	149.3	697.7	140.3	189.9	607.7	848.2	100.0
Other assets and adjustments	60.8	49.0	97.4	56.9	13.5	28.4	212.9	83.0
Total liabilities	362.1	179.3	927.2	156.7	281.5	546.1	1,564.7	100.0
Total current liabilities	189.5	80.4	526.8	67.5	138.4	216.0	1,046.6	100.0
Current bank loans	41.9	7.2	149.1	8.3	2.1	21.6	362.3	24.5
Other current liabilities	147.6	73.1	377.7	59.1	136.3	194.4	684.2	100.0
Long-term bank loans	7.5	2.4	23.3	0.2	12.1	28.1	15.4	22.6
Other liabilities and adjustments	165.0	96.4	377.0	88.8	130.9	301.9	502.7	96.2
Total equity	285.9	212.4	513.1	220.0	177.9	498.1	538.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	2.4	1.2	2.6	1.8	1.8	0.9	100.0
Debt to equity	1.2	0.8	1.8	0.7	1.5	1.0	2.9	100.0
Interest coverage	1.3	1.1	1.5	0.9	2.4	3.7	0.1	94.3
Debt ratio	0.5	0.4	0.6	0.4	0.6	0.5	0.7	100.0
Sales to equity	2.9	2.0	3.9	1.4	5.6	3.1	5.3	100.0
Sales to closing inventories	8.9	15.7	6.9	14.4	17.8	10.0	5.4	86.8

(percent)

Current debt to equity	66.2	37.8	102.6	30.7	77.8	43.3	194.4	100.0
Operating profit on equity	3.7	2.1	5.6	-0.7	18.4	17.4	-12.5	98.1
Net fixed assets to equity	99.1	70.3	135.9	63.8	106.7	122.0	157.6	100.0
Gross margin	25.6	33.4	20.5	37.9	27.1	20.2	20.8	100.0
Return on total assets	6.8	8.3	5.4	7.4	12.0	11.3	0.6	100.0

(days)

Collection period for accounts receivable	27.5	32.8	23.9	39.7	23.3	17.6	29.7	88.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	186	401,582	16,682.3	3
Less than 20	127	17,126	706.5	5
20-99	41	47,936	2,099.5	1
100-499	10	60,938	2,534.5	1
500 and over	8	275,582	11,341.8	-
1987				
Total	183	381,608	16,891.8	
Less than 20	122	12,840	570.0	
20-99	42	39,277	1,817.8	
100-499	11	61,178	2,657.5	
500 and over	8	268,313	11,846.5	

SIC 1031 Canned and Preserved Fruit and Vegetable Industry

Establishments primarily engaged in cleaning, canning, dehydrating, pickling, preserving, juice extracting or otherwise processing fruits and vegetables (except freezing). Secondary products include frozen fruit and vegetables. Establishments primarily engaged in manufacturing frozen fruits and vegetables are classified in <1032 - Frozen Fruit and Vegetable Industry> and those primarily engaged in manufacturing dehydrated soups and sauces are classified in <1099 - Other Food Products Industries n.e.c.>

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1032 - FROZEN FRUIT AND VEGETABLE INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Low sales value (\$'000)	25	25	515	-	-	-	-	
High sales value (\$'000)	5,000	515	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	53.3	46.8	55.5	-	-	-	-	100.0
Purchases and materials	47.0	20.1	56.4	-	-	-	-	100.0
Closing inventory	13.3	30.4	7.4	-	-	-	-	88.9
Opening inventory	19.6	57.1	6.4	-	-	-	-	88.9
Wages, salaries, and benefits	20.2	23.5	19.1	-	-	-	-	100.0
Wages and benefits - direct	11.4	13.2	10.7	-	-	-	-	77.8
Wages and benefits - indirect	8.9	10.3	8.3	-	-	-	-	100.0
Occupancy expenses	10.1	15.9	8.0	-	-	-	-	100.0
Depreciation	4.5	8.1	3.2	-	-	-	-	88.9
Repairs and maintenance	2.6	3.9	2.2	-	-	-	-	100.0
Fuel and oil	0.1	0.3	-	-	-	-	-	22.2
Utilities	2.1	3.5	1.7	-	-	-	-	100.0
Rent	0.7	0.1	1.0	-	-	-	-	55.6
Financial expenses	2.7	2.3	2.8	-	-	-	-	100.0
Interest and bank charges	1.7	1.2	1.8	-	-	-	-	88.9
Professional fees	1.0	1.2	0.9	-	-	-	-	100.0
General expenses	5.3	3.5	6.0	-	-	-	-	88.9
Advertising	2.7	1.5	3.1	-	-	-	-	77.8
Delivery expenses	2.4	1.7	2.7	-	-	-	-	55.6
Insurance	0.2	0.3	0.2	-	-	-	-	66.7
Other expenses	6.8	6.5	6.9	-	-	-	-	100.0
Total expenses	98.3	98.6	98.2	-	-	-	-	100.0
Net profit/loss	1.7	1.4	1.8	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	56							
Sales	1,306.4	482.3	1,965.6	-	-	-	-	
Expenses	1,263.9	455.4	1,910.5	-	-	-	-	
Profit	42.6	26.9	55.1	-	-	-	-	

Non-Profitable:

Sales	365.3	205.1	1,812.8	-	-	-	-	
Expenses	374.2	209.5	1,862.1	-	-	-	-	
Loss	-8.9	-4.4	-49.3	-	-	-	-	

1987

Profitable:

Sales	684.5	319.4	1,032.7	198.2	398.6	1,032.7	-	
Expenses	642.7	300.7	968.9	185.7	375.8	968.9	-	
Profit	41.8	18.7	63.8	12.5	22.8	63.8	-	

Non-Profitable:

Sales	796.5	129.8	2,090.6	129.8	-	1,081.2	3,100.0	
Expenses	810.9	133.3	2,126.1	133.3	-	1,099.7	3,152.4	
Loss	-14.4	-3.5	-35.5	-3.5	-	-18.5	-52.5	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Low sales value (\$'000)	25	25	546	-	-	-	-	
High sales value (\$'000)	5,000	546	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	683.8	497.9	1,136.8	-	-	-	-	100.0
Total current assets	326.4	278.8	442.3	-	-	-	-	100.0
Accounts receivable	68.6	59.4	91.1	-	-	-	-	100.0
Closing inventory	124.5	108.3	164.0	-	-	-	-	87.5
Other current assets	133.2	111.0	187.1	-	-	-	-	87.5
Net fixed assets	257.7	134.9	556.9	-	-	-	-	100.0
Other assets and adjustments	99.6	84.1	137.4	-	-	-	-	87.5
Total liabilities	300.5	138.5	695.2	-	-	-	-	100.0
Total current liabilities	194.7	89.3	451.3	-	-	-	-	100.0
Current bank loans	65.3	-	224.5	-	-	-	-	25.0
Other current liabilities	129.4	89.3	226.8	-	-	-	-	100.0
Long-term bank loans	20.9	2.7	65.3	-	-	-	-	37.5
Other liabilities and adjustments	84.8	46.3	178.5	-	-	-	-	100.0
Total equity	383.3	359.3	441.5	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	3.1	0.9	-	-	-	-	100.0
Debt to equity	0.7	0.3	1.5	-	-	-	-	100.0
Interest coverage	2.0	2.7	1.9	-	-	-	-	87.5
Debt ratio	0.4	0.2	0.6	-	-	-	-	100.0
Sales to equity	2.4	1.0	5.1	-	-	-	-	100.0
Sales to closing inventories	7.4	3.5	13.9	-	-	-	-	87.5

(percent)

Current debt to equity	50.8	24.8	102.2	-	-	-	-	100.0
Operating profit on equity	4.2	1.5	9.4	-	-	-	-	100.0
Net fixed assets to equity	67.2	37.5	126.1	-	-	-	-	100.0
Gross margin	26.3	26.1	26.3	-	-	-	-	100.0
Return on total assets	4.5	1.8	7.5	-	-	-	-	100.0

(days)

Collection period for accounts receivable	26.8	57.1	14.5	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	32	57,528	2,457.8	2
Less than 20	19	3,223	143.9	2
20-99	7	13,580	483.6	-
100-499	5	x	x	-
500 and over	1	x	x	-
1987				
Total	30	50,482	2,341.3	
Less than 20	17	2,217	96.3	
20-99	7	9,568	368.8	
100-499	5	x	x	
500 and over	1	x	x	

SIC 1032 Frozen Fruit and Vegetable Industry

Establishments primarily engaged in freezing fruit and vegetables. Secondary products include canned or dried fruit and vegetables. Establishments primarily engaged in manufacturing canned or dried vegetables are classified in <1031 - Canned and Preserved Fruit and Vegetable Industry>; those primarily engaged in manufacturing frozen fish and chip dinners are classified in <1021 - Fish Products Industry>; and those primarily engaged in manufacturing other frozen dinners are classified in <1099 - Other Food Products Industries n.e.c.>

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1041 - FLUID MILK INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Low sales value (\$'000)	25	25	1,123	25	523	1,123	1,863	
High sales value (\$'000)	5,000	1,123	5,000	523	1,123	1,863	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	72.1	64.9	72.5	77.1	61.5	57.7	74.5	100.0
Purchases and materials	71.5	65.4	71.8	75.9	62.4	58.0	73.6	100.0
Closing inventory	2.9	3.9	2.9	4.3	3.8	9.0	2.0	89.5
Opening inventory	3.5	3.5	3.6	5.5	2.9	8.7	2.9	94.7
Wages, salaries, and benefits	13.3	17.5	13.0	14.4	18.3	20.2	12.1	100.0
Wages and benefits - direct	7.3	3.1	7.5	4.5	2.7	9.5	7.3	52.6
Wages and benefits - indirect	5.9	14.4	5.5	9.9	15.7	10.7	4.8	94.7
Occupancy expenses	6.2	12.0	5.8	13.2	11.7	7.7	5.6	100.0
Depreciation	2.0	4.0	1.9	3.0	4.2	3.9	1.7	89.5
Repairs and maintenance	2.0	2.5	1.9	2.4	2.6	1.3	2.0	89.5
Fuel and oil	0.6	0.3	0.7	1.4	-	-	0.7	26.3
Utilities	1.3	2.2	1.3	3.0	2.0	2.3	1.1	94.7
Rent	0.2	3.0	0.1	3.4	2.8	0.2	-	47.4
Financial expenses	2.3	2.2	2.3	3.4	1.9	2.8	2.3	100.0
Interest and bank charges	1.8	1.6	1.9	2.6	1.4	2.2	1.8	94.7
Professional fees	0.5	0.6	0.5	0.8	0.5	0.5	0.5	89.5
General expenses	1.6	4.1	1.5	6.1	3.5	4.4	1.1	100.0
Advertising	0.5	1.8	0.4	0.5	2.2	1.2	0.3	84.2
Delivery expenses	0.7	1.6	0.6	4.3	0.8	2.8	0.4	68.4
Insurance	0.5	0.7	0.5	1.4	0.6	0.4	0.5	73.7
Other expenses	3.7	2.8	3.7	4.6	2.3	4.2	3.7	100.0
Total expenses	99.2	103.5	98.9	118.8	99.2	97.0	99.2	100.0
Net profit/loss	0.8	-3.5	1.1	-18.8	0.8	3.0	0.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	63							
Sales	2,692.5	468.8	3,122.8	280.0	657.6	1,492.2	3,473.3	
Expenses	2,642.2	415.3	3,073.1	263.7	566.8	1,373.9	3,438.4	
Profit	50.3	53.5	49.7	16.3	90.8	118.2	34.9	

Non-Profitable:

Sales	913.5	379.1	1,722.0	88.8	756.4	1,374.0	2,432.0	
Expenses	996.0	453.2	1,817.1	158.4	836.4	1,463.9	2,537.9	
Loss	-82.5	-74.1	-95.1	-69.6	-79.9	-89.9	-105.9	

1987

Profitable:

Sales	1,208.8	444.2	3,015.6	285.4	709.6	1,699.2	3,462.4	
Expenses	1,111.2	388.7	2,818.6	247.7	624.3	1,498.1	3,266.7	
Profit	97.6	55.5	197.1	37.7	85.3	201.0	195.7	

Non-Profitable:

Sales	1,092.3	842.3	1,437.4	-	842.3	1,437.4	-	
Expenses	1,209.9	948.3	1,571.1	-	948.3	1,571.1	-	
Loss	-117.6	-106.0	-133.7	-	-106.0	-133.7	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Low sales value (\$'000)	25	25	1,334	25	480	1,334	2,242	
High sales value (\$'000)	5,000	1,334	5,000	480	1,334	2,242	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	675.6	338.0	803.5	238.2	452.6	910.8	767.5	100.0
Total current assets	382.0	181.7	457.8	142.9	226.4	632.6	399.3	100.0
Accounts receivable	123.5	56.1	149.1	81.3	27.1	190.7	135.1	64.7
Closing inventory	68.2	19.0	86.8	7.3	32.5	149.8	65.7	88.2
Other current assets	190.2	106.5	221.9	54.1	166.7	292.0	198.4	100.0
Net fixed assets	262.3	153.0	303.7	91.1	224.1	266.2	316.3	100.0
Other assets and adjustments	31.2	3.1	41.9	4.1	2.1	11.8	51.9	94.1
Total liabilities	431.3	165.9	531.8	192.0	135.9	251.1	625.8	100.0
Total current liabilities	361.7	157.8	438.9	179.6	132.6	247.0	503.2	100.0
Current bank loans	88.1	5.9	119.2	1.8	10.5	13.4	154.6	35.3
Other current liabilities	273.6	151.8	319.7	177.7	122.1	233.5	348.6	100.0
Long-term bank loans	11.6	1.5	15.4	2.9	--	--	20.5	11.8
Other liabilities and adjustments	57.9	6.5	77.4	9.4	3.2	4.1	101.9	70.6
Total equity	244.3	172.0	271.6	46.1	316.7	659.7	141.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.1	1.0	0.7	1.7	2.5	0.7	100.0
Debt to equity	1.7	0.9	1.9	4.1	0.4	0.3	4.4	100.0
Interest coverage	1.4	-2.0	1.5	-6.2	--	1.5	1.5	94.1
Debt ratio	0.6	0.4	0.6	0.8	0.3	0.2	0.8	100.0
Sales to equity	9.5	2.9	11.1	3.7	2.7	2.5	24.5	100.0
Sales to closing inventories	34.1	26.4	34.7	23.3	27.2	11.0	52.8	88.2

(percent)

Current debt to equity	148.0	91.7	161.5	389.0	41.8	37.4	355.1	100.0
Operating profit on equity	7.4	-12.9	12.3	-69.9	-3.3	4.4	24.6	100.0
Net fixed assets to equity	107.3	88.9	111.8	197.5	70.7	40.3	223.1	100.0
Gross margin	14.6	17.0	14.4	8.4	19.0	21.2	13.4	100.0
Return on total assets	9.0	-4.4	11.2	-11.6	--	8.7	12.2	100.0

(days)

Collection period for accounts receivable	19.3	40.6	18.0	172.7	11.1	42.1	14.2	64.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	85	379,302	14,089.0	2
Less than 20	46	11,558	390.3	1
20-99	25	36,745	1,230.4	3
100-499	9	x	x	-
500 and over	5	x	x	-
1987				
Total	87	355,669	14,297.0	
Less than 20	45	10,244	373.3	
20-99	28	33,675	1,218.0	
100-499	9	x	x	
500 and over	5	x	x	

SIC 1041 Fluid Milk Industry

Establishments primarily engaged in processing raw milk and cream.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1049 - OTHER DAIRY PRODUCTS INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	42							
Low sales value (\$'000)	25	25	1,397	25	286	1,397	2,493	
High sales value (\$'000)	5,000	1,397	5,000	286	1,397	2,493	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	66.8	45.6	74.3	42.4	46.4	73.7	74.7	100.0
Purchases and materials	67.0	45.5	74.6	42.0	46.4	73.8	75.1	100.0
Closing inventory	8.9	11.9	7.9	6.3	13.4	10.0	6.5	90.5
Opening inventory	8.7	12.0	7.6	6.7	13.4	10.0	6.1	95.2
Wages, salaries, and benefits	13.7	19.8	11.6	15.0	21.0	10.5	12.3	97.6
Wages and benefits - direct	5.1	4.4	5.3	1.2	5.3	5.2	5.3	47.6
Wages and benefits - indirect	8.6	15.3	6.3	13.7	15.8	5.2	6.9	90.5
Occupancy expenses	6.1	11.8	4.0	20.0	9.6	3.9	4.1	100.0
Depreciation	2.2	4.8	1.3	6.2	4.4	1.1	1.4	92.9
Repairs and maintenance	1.3	1.6	1.2	1.0	1.7	1.1	1.2	88.1
Fuel and oil	0.2	—	0.3	0.1	—	0.1	0.4	16.7
Utilities	1.3	2.3	1.0	3.9	1.9	1.2	0.9	88.1
Rent	1.0	3.1	0.3	8.8	1.6	0.4	0.2	52.4
Financial expenses	1.4	2.1	1.1	3.8	1.6	1.2	1.1	97.6
Interest and bank charges	1.0	1.3	0.9	2.6	0.9	1.0	0.8	78.6
Professional fees	0.4	0.8	0.2	1.2	0.7	0.2	0.2	92.9
General expenses	2.1	4.2	1.4	3.7	4.4	1.6	1.2	95.2
Advertising	0.9	1.9	0.6	2.6	1.7	0.4	0.7	81.0
Delivery expenses	0.9	1.8	0.6	0.5	2.1	0.9	0.3	57.1
Insurance	0.3	0.6	0.2	0.6	0.6	0.3	0.2	71.4
Other expenses	6.2	11.0	4.5	25.6	7.1	5.3	4.1	100.0
Total expenses	96.3	94.4	96.9	110.4	90.1	96.2	97.4	100.0
Net profit/loss	3.7	5.6	3.1	-10.4	9.9	3.8	2.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	76							
Sales	1,452.1	658.7	2,563.0	95.3	881.3	1,797.2	3,571.1	
Expenses	1,370.0	592.2	2,459.0	87.4	791.7	1,712.4	3,441.9	
Profit	82.1	66.5	104.0	8.0	89.6	84.8	129.2	

Non-Profitable:

Sales	469.9	132.4	2,988.5	124.3	401.1	1,994.9	4,008.7	
Expenses	487.3	149.2	3,010.1	141.5	404.1	1,999.4	4,047.8	
Loss	-17.4	-16.8	-21.6	-17.2	-3.0	-4.6	-39.0	

1987

Profitable:

Sales	1,847.9	936.8	2,718.1	184.3	1,034.5	1,822.0	3,696.7	
Expenses	1,772.3	867.3	2,636.5	150.6	960.4	1,767.4	3,585.6	
Profit	75.7	69.5	81.6	33.8	74.1	54.6	111.1	

Non-Profitable:

Sales	1,317.3	545.8	3,540.5	98.3	824.6	1,796.8	3,891.5	
Expenses	1,382.2	602.6	3,629.0	136.5	892.9	1,820.1	3,993.1	
Loss	-65.0	-56.8	-88.5	-38.3	-68.3	-23.3	-101.6	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	31							
Low sales value (\$'000)	25	25	1,518	25	460	1,518	2,734	
High sales value (\$'000)	5,000	1,518	5,000	460	1,518	2,734	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	609.8	474.1	810.2	125.1	950.5	469.7	1,162.7	100.0
Total current assets	370.4	253.3	543.2	73.6	498.7	326.4	767.6	100.0
Accounts receivable	107.9	59.3	179.6	16.7	117.6	97.4	264.7	83.9
Closing inventory	122.4	61.9	211.8	13.9	127.3	138.6	287.6	90.3
Other current assets	140.0	132.0	151.6	42.9	253.7	90.2	215.3	100.0
Net fixed assets	222.6	209.0	242.7	47.2	429.9	130.8	358.5	100.0
Other assets and adjustments	16.7	11.6	24.3	4.2	21.7	12.4	36.5	100.0
Total liabilities	317.4	175.5	526.9	42.2	357.5	251.8	811.8	100.0
Total current liabilities	229.1	95.6	426.3	18.1	201.3	220.0	639.9	100.0
Current bank loans	28.4	17.8	44.1	3.0	38.0	24.7	64.2	71.0
Other current liabilities	200.7	77.7	382.1	15.0	163.3	195.2	575.6	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	88.2	79.9	100.5	24.1	156.1	31.7	171.8	77.4
Total equity	292.3	298.5	283.2	82.9	592.9	217.9	350.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	2.6	1.2	4.0	2.4	1.4	1.1	100.0
Debt to equity	1.0	0.5	1.8	0.5	0.6	1.1	2.3	100.0
Interest coverage	4.3	7.6	3.3	-1.8	14.7	3.3	3.3	80.6
Debt ratio	0.5	0.3	0.6	0.3	0.3	0.5	0.6	100.0
Sales to equity	4.9	1.8	9.8	1.8	1.8	8.5	10.6	100.0
Sales to closing inventories	11.9	9.0	13.1	11.2	8.6	13.4	13.0	90.3

(percent)

Current debt to equity	78.3	32.0	150.5	21.8	33.9	100.9	182.3	100.0
Operating profit on equity	15.7	12.5	20.6	-14.2	17.7	23.9	18.5	100.0
Net fixed assets to equity	76.1	70.0	85.6	56.9	72.5	60.0	102.1	100.0
Gross margin	16.7	30.3	12.6	37.1	29.0	13.7	12.1	100.0
Return on total assets	9.7	9.1	10.3	-6.0	11.8	15.8	8.0	100.0

(days)

Collection period for accounts receivable	27.0	38.8	23.5	38.9	38.8	19.0	25.8	83.9
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	178	420,945	13,643.9	7
Less than 20	132	22,565	748.4	4
20-99	29	35,886	1,239.3	2
100-499	10	74,276	2,400.1	1
500 and over	7	288,218	9,256.1	-
1987				
Total	185	396,774	13,703.1	
Less than 20	136	21,369	764.3	
20-99	31	30,960	1,158.5	
100-499	11	70,203	2,469.0	
500 and over	7	274,242	9,311.3	

SIC 1049 Other Dairy Products Industries

Establishments primarily engaged in manufacturing dairy products not elsewhere classified.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 105 - FLOUR, PREPARED CEREAL FOOD AND FEED INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	177							
Low sales value (\$'000)	25	25	1,376	25	576	1,376	2,280	
High sales value (\$'000)	5,000	1,376	5,000	576	1,376	2,280	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	77.4	61.6	82.1	61.2	61.8	81.7	82.2	98.9
Purchases and materials	77.0	59.4	82.2	58.5	59.8	81.0	82.6	98.9
Closing inventory	7.9	8.3	7.8	6.8	9.1	5.9	8.4	93.8
Opening inventory	8.3	10.5	7.7	9.4	11.1	6.6	8.0	93.2
Wages, salaries, and benefits	9.3	15.6	7.4	16.3	15.2	7.7	7.3	98.9
Wages and benefits - direct	2.3	5.8	1.3	4.4	6.5	1.2	1.3	29.4
Wages and benefits - indirect	6.9	9.8	6.1	11.9	8.7	6.5	6.0	93.8
Occupancy expenses	5.6	12.1	3.7	12.3	12.0	3.8	3.7	100.0
Depreciation	1.8	3.5	1.3	3.7	3.4	1.7	1.1	91.5
Repairs and maintenance	1.4	2.7	1.1	3.3	2.4	1.0	1.1	90.4
Fuel and oil	0.4	0.9	0.3	1.0	0.9	0.3	0.2	28.8
Utilities	1.4	3.1	0.9	2.0	3.7	0.6	1.0	96.6
Rent	0.6	1.8	0.2	2.4	1.6	0.2	0.2	45.8
Financial expenses	1.9	3.9	1.3	2.9	4.4	1.7	1.2	98.3
Interest and bank charges	1.6	3.2	1.1	2.1	3.7	1.4	1.0	91.0
Professional fees	0.3	0.7	0.2	0.8	0.6	0.3	0.2	94.9
General expenses	2.0	3.3	1.6	2.2	3.9	1.9	1.5	96.0
Advertising	0.4	0.6	0.3	0.3	0.7	0.2	0.3	75.1
Delivery expenses	1.1	2.1	0.8	1.5	2.4	1.2	0.7	57.6
Insurance	0.6	0.6	0.5	0.4	0.8	0.5	0.6	78.5
Other expenses	3.1	6.6	2.1	7.9	5.9	1.6	2.3	100.0
Total expenses	99.3	103.0	98.2	102.8	103.1	98.3	98.2	100.0
Net profit/loss	0.7	-3.0	1.8	-2.8	-3.1	1.7	1.8	99.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	65							
Sales	1,573.0	596.5	2,503.0	323.7	1,001.0	1,795.2	2,766.0	
Expenses	1,522.8	561.1	2,438.7	304.7	941.1	1,736.1	2,699.7	
Profit	50.2	35.4	64.3	18.9	59.9	59.1	66.3	

Non-Profitable:

Sales	841.1	399.0	2,363.5	198.6	904.2	1,734.3	3,419.9	
Expenses	900.6	466.2	2,396.4	228.2	1,066.2	1,751.9	3,478.6	
Loss	-59.5	-67.2	-32.9	-29.6	-162.0	-17.6	-58.7	

1987

Profitable:

Sales	1,179.6	600.8	2,285.5	250.2	943.7	1,814.9	3,166.1	
Expenses	1,130.4	568.5	2,204.0	235.5	894.2	1,746.5	3,060.1	
Profit	49.2	32.3	81.5	14.7	49.5	68.4	106.0	

Non-Profitable:

Sales	957.3	525.7	2,213.1	288.0	868.2	1,738.0	2,918.9	
Expenses	989.7	555.7	2,252.6	312.5	906.2	1,761.1	2,982.6	
Loss	-32.4	-30.0	-39.5	-24.5	-38.0	-23.2	-63.7	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	153							
Low sales value (\$'000)	25	25	1,507	25	828	1,507	2,394	
High sales value (\$'000)	5,000	1,507	5,000	828	1,507	2,394	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	657.9	398.1	1,032.8	243.2	614.8	726.6	1,191.8	100.0
Total current assets	357.4	176.1	619.1	104.0	276.9	316.1	776.5	100.0
Accounts receivable	139.4	78.0	228.2	37.2	134.9	132.4	278.0	98.7
Closing inventory	118.8	55.2	210.7	23.6	99.5	127.8	253.7	95.4
Other current assets	99.0	42.8	180.1	43.1	42.4	55.8	244.7	75.2
Net fixed assets	233.1	204.7	274.0	129.8	309.4	319.6	250.3	100.0
Other assets and adjustments	67.3	17.2	139.6	9.2	28.3	90.8	165.0	90.2
Total liabilities	425.1	287.0	624.4	189.4	423.6	465.6	706.9	100.0
Total current liabilities	250.0	137.1	413.1	90.4	202.4	221.9	512.3	100.0
Current bank loans	91.3	33.9	174.0	17.0	57.6	90.6	217.3	66.7
Other current liabilities	158.7	103.1	239.0	73.3	144.7	131.2	295.0	100.0
Long-term bank loans	17.5	16.4	19.1	14.5	19.0	28.1	14.4	20.9
Other liabilities and adjustments	157.5	133.5	192.2	84.4	202.1	215.5	180.0	98.0
Total equity	232.7	111.1	408.4	53.8	191.2	261.0	484.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.2	1.4	1.1	1.3	1.4	1.5	100.0
Debt to equity	1.8	2.5	1.5	3.5	2.2	1.7	1.4	100.0
Interest coverage	1.8	0.6	2.8	-0.6	0.8	3.4	2.6	91.5
Debt ratio	0.6	0.7	0.6	0.7	0.6	0.6	0.5	100.0
Sales to equity	6.2	5.8	6.4	6.0	5.8	7.8	6.0	100.0
Sales to closing inventories	12.2	11.8	12.4	13.8	11.1	16.0	11.4	95.4

(percent)

Current debt to equity	107.4	123.4	101.1	167.9	105.8	85.0	105.6	100.0
Operating profit on equity	8.4	-6.3	14.2	-16.8	-2.1	24.5	11.3	99.3
Net fixed assets to equity	100.1	184.3	67.0	241.2	161.8	122.4	51.6	100.0
Gross margin	14.5	22.9	11.4	26.4	21.5	11.7	11.3	100.0
Return on total assets	6.6	2.9	8.6	-1.4	5.3	12.4	7.4	100.0

(days)

Collection period for accounts receivable	34.9	43.5	31.8	41.6	44.3	23.5	34.8	98.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	512	558,380	18,931.7	26
Less than 20	395	67,198	2,530.2	19
20-99	95	103,976	3,724.8	5
100-499	15	73,481	2,813.8	2
500 and over	7	313,725	9,862.9	-
1987				
Total	538	548,248	20,759.2	
Less than 20	414	54,059	2,339.1	
20-99	100	95,563	3,954.1	
100-499	17	67,017	2,958.4	
500 and over	7	331,609	11,507.6	

SIC 105 Flour, Prepared Cereal Food and Feed Industries

Establishments primarily engaged in manufacturing cereal grain flour, prepared flour mixes, prepared cereal foods and feeds.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1051 - CEREAL GRAIN FLOUR INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Low sales value (\$'000)	25	25	1,302	25	576	1,302	2,116	
High sales value (\$'000)	5,000	1,302	5,000	576	1,302	2,116	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	88.1	73.8	89.7	77.8	71.0	82.6	90.4	100.0
Purchases and materials	88.7	70.0	90.8	78.1	64.2	81.8	91.7	100.0
Closing inventory	9.5	9.1	9.5	7.8	10.0	6.4	9.8	100.0
Opening inventory	8.9	12.8	8.4	7.5	16.7	7.2	8.5	96.0
Wages, salaries, and benefits	5.1	8.0	4.8	6.4	9.2	7.4	4.5	100.0
Wages and benefits - direct	0.3	0.7	0.3	-	1.2	1.7	0.1	16.0
Wages and benefits - indirect	4.8	7.3	4.5	6.4	8.0	5.7	4.4	96.0
Occupancy expenses	1.6	3.8	1.4	2.8	4.4	3.9	1.1	100.0
Depreciation	0.7	1.5	0.6	1.2	1.7	1.9	0.5	92.0
Repairs and maintenance	0.3	0.6	0.2	0.4	0.7	0.9	0.2	88.0
Fuel and oil	-	-	-	-	-	0.2	-	8.0
Utilities	0.6	0.9	0.5	0.9	0.9	0.6	0.5	96.0
Rent	0.1	0.8	-	0.3	1.2	0.3	-	28.0
Financial expenses	0.6	1.7	0.5	0.9	2.3	2.4	0.3	96.0
Interest and bank charges	0.4	1.5	0.3	0.7	2.1	2.1	0.1	80.0
Professional fees	0.2	0.2	0.2	0.2	0.2	0.4	0.2	88.0
General expenses	1.5	4.6	1.1	5.3	4.1	1.7	1.1	96.0
Advertising	0.2	0.7	0.2	0.6	0.9	0.1	0.2	68.0
Delivery expenses	0.5	3.2	0.3	4.0	2.5	0.9	0.2	60.0
Insurance	0.7	0.7	0.7	0.7	0.7	0.7	0.7	84.0
Other expenses	2.0	2.6	2.0	2.2	2.8	2.2	1.9	100.0
Total expenses	98.9	94.5	99.4	95.4	93.9	100.2	99.4	100.0
Net profit/loss	1.1	5.5	0.6	4.6	6.1	-0.2	0.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	60							
Sales	1,834.4	480.4	2,470.1	337.3	936.6	1,854.2	2,506.8	
Expenses	1,807.7	441.6	2,449.0	319.8	829.7	1,786.8	2,488.4	
Profit	26.8	38.8	21.1	17.5	106.8	67.4	18.3	

Non-Profitable:

Sales	1,252.6	552.6	2,094.5	128.7	793.9	1,780.4	2,713.3	
Expenses	1,282.1	564.1	2,145.7	135.6	808.1	1,836.9	2,754.0	
Loss	-29.5	-11.5	-51.2	-6.9	-14.1	-56.5	-40.7	

1987

Profitable:

Sales	766.9	451.1	2,194.1	236.6	969.9	1,766.4	2,624.6	
Expenses	729.3	423.2	2,112.2	223.8	905.8	1,715.8	2,511.3	
Profit	37.6	27.8	81.9	12.8	64.1	50.7	113.3	

Non-Profitable:

Sales	1,037.6	504.8	1,900.2	184.5	773.4	1,640.3	2,940.9	
Expenses	1,070.1	539.8	1,928.6	224.6	804.2	1,655.0	3,024.1	
Loss	-32.5	-35.0	-28.4	-40.1	-30.8	-14.7	-83.1	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Low sales value (\$'000)	25	25	1,815	25	1,091	1,815	2,434	
High sales value (\$'000)	5,000	1,815	5,000	1,091	1,815	2,434	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	832.6	513.6	918.2	500.2	538.1	732.8	936.0	100.0
Total current assets	521.6	170.2	616.0	150.8	205.7	411.7	635.6	100.0
Accounts receivable	206.2	57.8	246.1	51.2	69.8	146.4	255.6	100.0
Closing inventory	206.3	80.7	240.1	77.3	87.0	131.1	250.5	100.0
Other current assets	109.0	31.7	129.8	22.2	48.8	134.1	129.4	90.0
Net fixed assets	124.9	157.4	116.2	161.0	150.8	136.6	114.2	100.0
Other assets and adjustments	186.0	185.9	186.0	188.3	181.6	184.4	186.1	100.0
Total liabilities	334.4	86.8	400.9	71.4	114.8	266.6	413.7	100.0
Total current liabilities	328.3	71.3	397.2	59.6	92.8	225.0	413.7	100.0
Current bank loans	177.5	53.3	210.9	47.9	63.2	127.5	218.9	100.0
Other current liabilities	150.7	18.0	186.3	11.7	29.5	97.5	194.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	6.1	15.4	3.6	11.7	22.0	41.5	-	90.0
Total equity	498.1	426.8	517.3	428.8	423.2	466.2	522.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	2.3	1.5	2.5	2.2	1.8	1.5	100.0
Debt to equity	0.6	0.2	0.7	0.1	0.2	0.5	0.7	100.0
Interest coverage	3.1	2.8	3.4	3.1	2.3	0.2	7.1	85.0
Debt ratio	0.4	0.1	0.4	0.1	0.2	0.3	0.4	100.0
Sales to equity	4.3	2.1	4.7	1.4	3.4	4.4	4.8	100.0
Sales to closing inventories	10.4	11.2	10.3	7.9	16.6	15.9	10.0	100.0

(percent)

Current debt to equity	65.8	16.7	76.7	13.9	21.9	48.2	79.2	100.0
Operating profit on equity	3.9	9.4	2.7	10.3	7.7	-5.4	3.4	100.0
Net fixed assets to equity	25.0	36.8	22.4	37.5	35.6	29.3	21.8	100.0
Gross margin	6.4	17.1	5.3	25.0	10.9	9.6	5.0	100.0
Return on total assets	3.4	12.1	2.1	13.1	10.4	1.3	2.2	100.0

(days)

Collection period for accounts receivable	35.0	23.1	36.2	30.3	17.6	25.6	37.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	49	229,228	6,981.9	7
Less than 20	36	4,800	141.7	7
20-99	9	x	x	-
100-499	-	-	-	-
500 and over	4	x	x	-
1987				
Total	42	236,810	7,694.4	
Less than 20	29	3,182	102.6	
20-99	9	x	x	
100-499	-	-	-	
500 and over	4	x	x	

SIC 1051 Cereal Grain Flour Industry

Establishments primarily engaged in milling flour from wheat, corn, buckwheat, rye and other cereal grains. By-products of this industry are bran, shorts and middlings which in some cases are further processed into crushed products for livestock feed. Establishments primarily engaged in manufacturing prepared flour mixes, including cake mixes are classified in <1052 - Prepared Flour Mixes and Prepared Cereal Foods Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1053 - FEED INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	148							
Low sales value (\$'000)	25	25	1,392	25	611	1,392	2,284	
High sales value (\$'000)	5,000	1,392	5,000	611	1,392	2,284	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	73.2	60.1	78.1	58.7	60.6	81.6	76.2	98.6
Purchases and materials	72.4	58.4	77.6	56.5	59.2	80.9	75.8	98.6
Closing inventory	7.0	7.5	6.8	4.2	8.8	5.9	7.2	92.6
Opening inventory	7.8	9.2	7.3	6.4	10.2	6.6	7.6	92.6
Wages, salaries, and benefits	11.2	17.6	8.8	22.3	15.8	7.7	9.5	98.6
Wages and benefits - direct	3.3	7.0	1.9	5.3	7.7	1.1	2.4	30.4
Wages and benefits - indirect	7.9	10.6	6.9	17.0	8.1	6.6	7.1	93.2
Occupancy expenses	7.3	13.4	5.0	13.4	13.4	3.8	5.7	100.0
Depreciation	2.2	3.5	1.7	3.1	3.6	1.6	1.7	91.9
Repairs and maintenance	1.9	3.0	1.5	3.6	2.7	1.0	1.8	91.2
Fuel and oil	0.6	1.2	0.3	1.5	1.1	0.4	0.3	32.4
Utilities	1.9	3.8	1.2	2.8	4.2	0.6	1.5	97.3
Rent	0.7	1.9	0.3	2.4	1.7	0.1	0.4	48.0
Financial expenses	2.5	4.3	1.9	3.6	4.6	1.6	2.0	98.6
Interest and bank charges	2.1	3.6	1.6	2.8	3.9	1.4	1.7	92.6
Professional fees	0.4	0.7	0.3	0.8	0.7	0.3	0.3	95.9
General expenses	2.3	3.3	1.9	1.9	3.8	1.9	1.9	95.9
Advertising	0.4	0.5	0.4	0.2	0.7	0.2	0.5	75.7
Delivery expenses	1.4	2.1	1.1	1.2	2.4	1.3	1.1	56.8
Insurance	0.5	0.7	0.4	0.4	0.8	0.4	0.4	78.4
Other expenses	3.5	7.1	2.2	8.4	6.6	1.5	2.6	100.0
Total expenses	100.1	105.8	97.9	108.4	104.9	98.1	97.8	100.0
Net profit/loss	-0.1	-5.8	2.1	-8.4	-4.9	1.9	2.2	99.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	65							
Sales	1,661.3	745.6	2,550.0	315.1	1,027.1	1,802.2	3,145.6	
Expenses	1,599.2	708.3	2,464.1	300.5	975.0	1,742.9	3,038.3	
Profit	62.0	37.3	86.0	14.7	52.2	59.3	107.3	
Non-Profitable:								
Sales	797.8	378.1	2,382.2	205.9	918.5	1,696.1	3,567.9	
Expenses	860.4	449.6	2,411.6	236.2	1,119.3	1,706.3	3,630.4	
Loss	-62.7	-71.5	-29.4	-30.3	-200.7	-10.2	-62.5	
1987								
Profitable:								
Sales	1,305.6	660.8	2,312.7	265.7	961.0	1,830.4	3,273.7	
Expenses	1,252.9	626.6	2,231.0	249.8	912.8	1,760.3	3,169.1	
Profit	52.7	34.3	81.6	15.9	48.2	70.1	104.6	
Non-Profitable:								
Sales	941.1	529.0	2,317.7	300.5	889.7	1,787.2	2,915.8	
Expenses	973.5	558.2	2,360.8	323.1	929.4	1,814.7	2,976.7	
Loss	-32.4	-29.2	-43.2	-22.6	-39.7	-27.4	-60.9	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	129							
Low sales value (\$'000)	25	25	1,501	25	787	1,501	2,398	
High sales value (\$'000)	5,000	1,501	5,000	787	1,501	2,398	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	629.4	384.8	1,037.7	207.3	621.6	654.8	1,539.8	100.0
Total current assets	339.7	187.9	593.0	110.0	291.9	306.9	968.2	100.0
Accounts receivable	132.2	80.3	218.8	39.8	134.4	150.5	308.4	98.4
Closing inventory	100.4	52.8	179.7	14.6	103.8	116.7	262.3	94.6
Other current assets	107.0	54.6	194.3	55.4	53.6	39.6	397.3	72.9
Net fixed assets	249.9	190.5	348.9	95.1	317.6	283.1	435.3	100.0
Other assets and adjustments	39.8	6.3	95.6	2.0	12.0	64.6	136.3	88.4
Total liabilities	458.9	296.5	729.8	175.4	458.1	443.4	1,105.4	100.0
Total current liabilities	247.2	151.6	406.7	101.4	218.6	223.9	646.5	100.0
Current bank loans	73.3	29.9	145.6	13.4	52.0	92.5	215.2	60.5
Other current liabilities	173.9	121.7	261.1	88.0	166.6	131.4	431.2	100.0
Long-term bank loans	18.7	14.6	25.7	9.4	21.4	19.4	34.0	21.7
Other liabilities and adjustments	192.8	130.2	297.3	64.5	218.0	200.0	424.9	99.2
Total equity	170.5	88.2	307.8	31.8	163.5	211.3	434.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.2	1.4	1.0	1.3	1.3	1.4	100.0
Debt to equity	2.6	3.3	2.3	5.5	2.8	2.0	2.5	100.0
Interest coverage	1.4	--	2.4	-3.3	0.7	2.3	2.4	92.2
Debt ratio	0.7	0.7	0.7	0.8	0.7	0.6	0.7	100.0
Sales to equity	8.0	7.1	8.4	10.0	6.4	9.2	7.9	100.0
Sales to closing inventories	13.6	11.9	14.4	21.6	10.1	16.6	13.1	94.6

(percent)

Current debt to equity	144.9	171.8	132.1	318.7	133.7	105.9	148.8	100.0
Operating profit on equity	8.4	-20.4	22.3	-78.2	-5.4	18.3	24.8	99.2
Net fixed assets to equity	146.5	215.8	113.3	299.0	194.2	133.9	100.2	100.0
Gross margin	17.2	24.3	14.3	22.4	25.1	10.1	17.5	100.0
Return on total assets	7.1	0.2	11.3	-9.2	4.4	10.2	11.9	100.0

(days)

Collection period for accounts receivable	35.2	46.4	30.7	45.7	46.7	28.1	32.6	98.4
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	450	318,610	11,628.3	35
Less than 20	350	60,410	2,323.6	29
20-99	82	78,396	2,960.2	4
100-499	15	x	x	2
500 and over	3	x	x	-
1987				
Total	485	303,730	12,810.5	
Less than 20	379	49,649	2,196.0	
20-99	86	75,925	3,324.3	
100-499	17	x	x	
500 and over	3	x	x	

SIC 1053 Feed Industry

Establishments primarily engaged in manufacturing balanced feeds and pre-mixes or feed concentrates. The feed contains ground or rolled grains, mill feeds, animal and vegetable proteins, minerals, essential vitamins and antibiotics. Establishments primarily engaged in custom grinding of grains (feed mills) are included in this industry.

Symbols: — amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 107 - BAKERY PRODUCTS INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	235							
Low sales value (\$'000)	25	25	611	25	316	611	1,103	
High sales value (\$'000)	5,000	611	5,000	316	611	1,103	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	42.3	39.6	43.8	39.7	39.6	41.2	44.9	99.6
Purchases and materials	43.0	40.2	44.5	41.3	39.6	41.2	46.0	99.6
Closing inventory	4.1	3.9	4.2	6.1	2.7	2.8	4.9	91.1
Opening inventory	3.5	3.4	3.5	4.6	2.8	2.8	3.9	93.2
Wages, salaries, and benefits	31.6	34.0	30.3	30.6	35.9	32.8	29.1	97.4
Wages and benefits - direct	16.7	16.4	16.9	13.8	17.8	18.1	16.4	63.0
Wages and benefits - indirect	14.9	17.6	13.3	16.7	18.1	14.8	12.7	90.2
Occupancy expenses	10.9	13.9	9.3	18.8	11.3	9.5	9.2	99.6
Depreciation	3.7	4.5	3.3	6.5	3.4	2.7	3.5	95.7
Repairs and maintenance	1.6	1.3	1.8	1.8	1.0	1.8	1.9	91.1
Fuel and oil	0.2	0.1	0.2	0.2	0.1	0.2	0.2	10.6
Utilities	2.5	3.4	2.1	3.8	3.1	2.4	1.9	96.2
Rent	2.9	4.7	1.9	6.4	3.8	2.4	1.7	74.5
Financial expenses	2.9	3.4	2.6	5.0	2.5	2.6	2.6	97.4
Interest and bank charges	2.2	2.7	2.0	3.9	2.0	1.7	2.0	88.1
Professional fees	0.7	0.7	0.6	1.1	0.4	0.8	0.6	93.2
General expenses	3.4	4.3	3.0	4.3	4.3	2.7	3.1	96.2
Advertising	1.1	1.5	0.9	1.7	1.4	0.8	1.0	81.7
Delivery expenses	1.7	2.0	1.5	1.7	2.2	1.3	1.6	65.5
Insurance	0.6	0.8	0.5	1.0	0.7	0.6	0.5	83.0
Other expenses	8.3	7.8	8.6	8.8	7.2	7.9	9.0	100.0
Total expenses	99.4	103.0	97.5	107.2	100.7	96.6	97.9	100.0
Net profit/loss	0.6	-3.0	2.5	-7.2	-0.7	3.4	2.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	68							
Sales	610.1	206.5	1,450.1	139.1	459.7	833.1	2,098.6	
Expenses	575.4	191.4	1,374.5	126.9	433.6	775.8	2,004.0	
Profit	34.7	15.1	75.5	12.2	26.1	57.4	94.6	

Non-Profitable:

Sales	485.7	314.1	1,437.9	151.7	475.5	780.6	2,502.6	
Expenses	520.9	344.0	1,502.0	196.7	490.5	816.8	2,611.9	
Loss	-35.2	-29.9	-64.1	-45.0	-15.0	-36.2	-109.3	

1987

Profitable:

Sales	656.6	295.6	1,378.0	171.0	460.4	854.6	2,044.2	
Expenses	612.0	271.6	1,292.2	153.4	427.7	802.3	1,916.0	
Profit	44.7	24.1	85.7	17.6	32.7	52.3	128.2	

Non-Profitable:

Sales	494.0	268.4	1,067.3	189.0	450.7	791.8	1,554.3	
Expenses	535.5	287.1	1,166.6	206.5	472.1	820.2	1,778.7	
Loss	-41.4	-18.7	-99.2	-17.5	-21.5	-28.4	-224.4	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	218							
Low sales value (\$'000)	25	25	620	25	332	620	1,155	
High sales value (\$'000)	5,000	620	5,000	332	620	1,155	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	329.7	143.9	813.9	119.9	175.4	383.6	1,331.3	100.0
Total current assets	129.6	39.9	363.4	26.8	57.2	157.5	610.9	100.0
Accounts receivable	29.6	4.7	94.6	2.6	7.4	51.2	146.9	77.5
Closing inventory	24.9	10.7	62.1	9.4	12.3	23.0	109.1	92.2
Other current assets	75.0	24.4	206.6	14.6	37.4	83.3	354.8	92.2
Net fixed assets	155.9	67.2	387.2	77.1	54.2	181.4	634.5	99.1
Other assets and adjustments	44.0	36.7	63.3	15.9	64.0	44.5	85.8	91.3
Total liabilities	190.5	74.1	493.9	75.7	72.0	336.0	683.6	100.0
Total current liabilities	80.0	24.8	223.9	20.1	31.1	144.3	319.6	95.9
Current bank loans	12.7	1.7	41.3	1.3	2.2	38.0	45.3	29.4
Other current liabilities	67.3	23.1	182.6	18.7	28.9	106.3	274.2	95.9
Long-term bank loans	22.3	1.2	77.4	0.2	2.6	69.0	87.4	26.1
Other liabilities and adjustments	88.1	48.0	192.5	55.4	38.2	122.6	276.4	98.2
Total equity	139.1	69.7	320.0	44.1	103.4	47.5	647.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.6	1.6	1.3	1.8	1.0	1.9	95.9
Debt to equity	1.3	1.0	1.5	1.7	0.6	7.0	1.0	100.0
Interest coverage	1.2	-0.4	2.4	-1.6	0.6	3.8	2.0	87.6
Debt ratio	0.5	0.5	0.6	0.6	0.4	0.8	0.5	100.0
Sales to equity	4.4	4.3	4.5	3.8	4.6	17.4	3.4	100.0
Sales to closing inventories	25.0	28.1	23.5	17.8	38.6	36.0	20.4	92.2

(percent)

Current debt to equity	57.5	35.6	69.9	45.5	30.0	303.8	49.3	95.9
Operating profit on equity	2.6	-15.4	12.9	-36.7	-3.5	76.8	7.3	100.0
Net fixed assets to equity	112.0	96.4	120.9	174.7	52.4	381.9	97.9	99.1
Gross margin	25.7	24.9	26.1	25.5	24.7	26.9	25.8	100.0
Return on total assets	5.1	-2.2	8.5	-8.3	3.3	12.8	7.0	100.0

(days)

Collection period for accounts receivable	17.3	5.6	23.5	5.7	5.6	22.5	24.0	77.5
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	605	657,779	29,203.2	28
Less than 20	494	68,328	3,079.6	17
20-99	89	89,602	4,074.2	6
100-499	15	72,145	3,136.6	5
500 and over	7	427,704	18,912.8	-
1987				
Total	633	618,103	29,347.2	
Less than 20	511	57,948	2,790.5	
20-99	95	82,333	3,989.9	
100-499	20	73,120	3,419.8	
500 and over	7	404,702	19,147.0	

SIC 107 Bakery Products Industries

Establishments primarily engaged in manufacturing biscuits, bread and other bakery products.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1072 - BREAD AND OTHER BAKERY PRODUCTS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	232							
Low sales value (\$'000)	25	25	619	25	327	619	1,126	
High sales value (\$'000)	5,000	619	5,000	327	619	1,126	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	42.4	39.9	43.8	40.5	39.5	41.1	45.0	99.6
Purchases and materials	43.0	40.4	44.5	41.9	39.6	41.0	46.0	99.6
Closing inventory	4.1	3.8	4.3	5.8	2.7	2.8	4.9	90.9
Opening inventory	3.4	3.3	3.5	4.3	2.7	2.9	3.8	93.5
Wages, salaries, and benefits	31.7	34.3	30.2	31.2	35.9	32.9	29.0	97.4
Wages and benefits - direct	16.8	16.6	16.9	14.1	18.0	17.9	16.4	63.4
Wages and benefits - indirect	14.9	17.7	13.4	17.1	18.0	15.0	12.6	90.5
Occupancy expenses	10.8	13.6	9.2	18.1	11.2	9.5	9.1	99.6
Depreciation	3.7	4.4	3.3	6.4	3.4	2.7	3.5	95.7
Repairs and maintenance	1.6	1.2	1.8	1.6	1.0	1.8	1.9	91.4
Fuel and oil	0.2	0.1	0.2	0.2	0.1	0.2	0.2	10.8
Utilities	2.5	3.4	2.1	4.0	3.1	2.4	1.9	96.1
Rent	2.8	4.5	1.9	5.9	3.7	2.4	1.7	74.1
Financial expenses	2.8	3.3	2.6	5.0	2.5	2.5	2.6	97.4
Interest and bank charges	2.2	2.7	1.9	4.0	2.0	1.7	2.1	87.9
Professional fees	0.6	0.6	0.6	0.9	0.4	0.8	0.6	93.1
General expenses	3.4	4.3	3.0	4.3	4.3	2.7	3.1	96.1
Advertising	1.1	1.5	0.9	1.5	1.4	0.8	1.0	81.5
Delivery expenses	1.7	2.0	1.5	1.8	2.2	1.3	1.6	65.9
Insurance	0.6	0.8	0.5	1.0	0.7	0.6	0.5	83.2
Other expenses	8.3	7.8	8.7	9.0	7.1	7.9	9.0	100.0
Total expenses	99.5	103.2	97.5	108.0	100.7	96.6	97.9	100.0
Net profit/loss	0.5	-3.2	2.5	-8.0	-0.7	3.4	2.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	68							
Sales	659.7	227.9	1,458.4	153.1	466.0	843.0	2,118.8	
Expenses	622.3	211.5	1,382.2	139.6	440.3	785.4	2,022.7	
Profit	37.4	16.4	76.2	13.5	25.7	57.5	96.2	

Non-Profitable:

Sales	496.1	321.6	1,459.0	155.4	479.6	787.5	2,502.6	
Expenses	532.2	352.4	1,524.3	203.0	494.5	824.5	2,611.9	
Loss	-36.1	-30.8	-65.3	-47.6	-14.9	-36.9	-109.3	

1987

Profitable:

Sales	654.4	294.5	1,378.8	173.5	463.2	864.9	2,120.4	
Expenses	610.1	270.5	1,293.4	155.7	430.6	811.7	1,988.7	
Profit	44.4	24.0	85.4	17.8	32.6	53.3	131.8	

Non-Profitable:

Sales	496.0	267.0	1,067.3	189.2	457.8	791.8	1,554.3	
Expenses	537.4	285.1	1,166.6	205.4	480.6	820.2	1,778.7	
Loss	-41.3	-18.1	-99.2	-16.2	-22.8	-28.4	-224.4	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	217							
Low sales value (\$'000)	25	25	620	25	336	620	1,160	
High sales value (\$'000)	5,000	620	5,000	336	620	1,160	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	330.1	144.5	817.3	119.9	176.8	384.0	1,348.2	100.0
Total current assets	129.8	40.1	365.3	26.8	57.6	158.0	619.3	100.0
Accounts receivable	29.7	4.7	95.3	2.6	7.4	52.0	148.3	77.4
Closing inventory	25.0	10.8	62.1	9.4	12.6	23.1	109.9	92.2
Other current assets	75.1	24.5	207.8	14.6	37.5	82.7	361.0	92.2
Net fixed assets	156.1	67.2	389.3	77.1	54.2	182.7	642.5	99.1
Other assets and adjustments	44.1	37.0	62.5	15.9	64.8	43.2	86.2	91.2
Total liabilities	190.7	74.8	494.7	75.7	73.6	335.8	689.3	100.0
Total current liabilities	80.1	24.8	225.3	20.1	31.0	145.3	323.2	95.9
Current bank loans	12.7	1.6	41.6	1.3	2.0	38.3	45.7	29.0
Other current liabilities	67.4	23.1	183.6	18.7	29.0	107.0	277.4	95.9
Long-term bank loans	22.4	1.2	77.9	0.2	2.6	69.0	88.8	26.3
Other liabilities and adjustments	88.1	48.7	191.4	55.4	39.9	121.4	277.2	98.2
Total equity	139.4	69.6	322.6	44.1	103.1	48.1	658.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.6	1.6	1.3	1.8	1.0	1.9	95.9
Debt to equity	1.3	1.0	1.5	1.7	0.7	6.9	1.0	100.0
Interest coverage	1.2	-0.4	2.5	-1.6	0.6	3.9	2.0	87.6
Debt ratio	0.5	0.5	0.6	0.6	0.4	0.8	0.5	100.0
Sales to equity	4.4	4.3	4.5	3.8	4.6	17.4	3.4	100.0
Sales to closing inventories	25.0	27.9	23.6	17.8	37.9	36.1	20.4	92.2

(percent)

Current debt to equity	57.4	35.6	69.8	45.5	30.1	302.1	49.0	95.9
Operating profit on equity	2.6	-15.5	12.9	-36.7	-3.6	76.4	7.2	100.0
Net fixed assets to equity	111.9	96.6	120.6	174.7	52.6	379.7	97.5	99.1
Gross margin	25.7	24.9	26.1	25.5	24.7	26.9	25.8	100.0
Return on total assets	5.1	-2.1	8.5	-8.3	3.3	12.8	7.0	100.0

(days)

Collection period for accounts receivable	17.3	5.6	23.6	5.7	5.6	22.6	24.0	77.4
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	570	458,883	20,521.8	28
Less than 20	469	66,362	2,990.3	16
20-99	83	83,217	3,770.5	7
100-499	14	x	x	5
500 and over	4	x	x	-
1987				
Total	598	393,570	18,788.3	
Less than 20	485	56,144	2,697.5	
20-99	90	77,263	3,735.2	
100-499	19	x	x	
500 and over	4	x	x	

SIC 1072 Bread and Other Bakery Products Industry

Establishments primarily engaged in dough mixing, kneading and baking to manufacture "perishable" bakery products but excluding bakeries which bake their products and sell them over the counter to final consumers. Establishments in this industry may sell their products directly to household consumers through home delivery or consignment sales to general grocery and/or chain stores and may also include similar sales to hotels, institutions and restaurants. In all such cases, the manufacturing establishment is taken to include the distribution facilities if the goods are recorded as moving through those facilities at final selling prices, i.e. no mark-up is recorded to account separately for the resources used in distribution. Establishments primarily engaged in making a single kind of product from a purchased pre-mix or formula such as doughnuts, pizzas, etc. and selling the end product for consumption on premises or take-out for off-premises consumption, are deemed to be restaurants on premises or take-out for off-premises consumption, are deemed to be restaurants and are classified in <9213 - Take-Out Food Services>. Biscuit manufacturers are classified in <1071 - Biscuit Industry>. Establishments primarily engaged in manufacturing frozen meat or poultry "pot" pies are classified in <1099 - Other Food Products Industries n.e.c.> and those primarily engaged in manufacturing ice cream desserts, including ice cream pies are classified in <1049 - Other Dairy Products Industries>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 108 - SUGAR AND SUGAR CONFECTIONERY INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	43							
Low sales value (\$'000)	25	25	443	25	169	443	911	
High sales value (\$'000)	5,000	443	5,000	169	443	911	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.8	45.0	54.7	33.3	50.7	48.5	56.4	100.0
Purchases and materials	52.3	47.1	55.8	41.9	49.7	47.4	58.1	100.0
Closing inventory	14.9	11.1	17.4	17.3	8.0	15.2	18.0	93.0
Opening inventory	13.4	8.9	16.3	8.7	9.0	16.3	16.3	95.3
Wages, salaries, and benefits	19.3	15.1	22.1	16.6	14.4	26.6	20.9	97.7
Wages and benefits - direct	8.7	6.8	10.0	5.6	7.3	16.5	8.2	55.8
Wages and benefits - indirect	10.7	8.4	12.2	11.1	7.1	10.1	12.8	93.0
Occupancy expenses	9.0	13.7	6.0	11.7	14.7	8.5	5.3	100.0
Depreciation	3.2	4.2	2.6	6.1	3.4	2.4	2.6	97.7
Repairs and maintenance	1.1	1.2	1.1	0.4	1.6	1.1	1.1	81.4
Fuel and oil	0.1	0.2	-	0.2	0.1	-	-	7.0
Utilities	1.8	2.7	1.1	2.3	2.9	1.6	1.0	90.7
Rent	2.9	5.4	1.2	2.7	6.7	3.3	0.6	74.4
Financial expenses	4.1	4.5	3.8	2.5	5.4	2.0	4.3	93.0
Interest and bank charges	3.0	3.3	2.8	1.9	3.9	1.6	3.1	83.7
Professional fees	1.1	1.2	1.1	0.6	1.5	0.5	1.2	86.0
General expenses	4.5	5.0	4.1	5.6	4.8	2.4	4.5	95.3
Advertising	1.6	2.4	1.1	3.1	2.1	1.2	1.1	81.4
Delivery expenses	2.2	1.8	2.5	1.7	1.8	0.8	3.0	72.1
Insurance	0.6	0.9	0.4	0.8	0.9	0.4	0.4	74.4
Other expenses	11.0	19.8	5.2	38.9	10.5	5.7	5.1	100.0
Total expenses	98.8	103.1	96.0	108.6	100.4	93.8	96.6	100.0
Net profit/loss	1.2	-3.1	4.0	-8.6	-0.4	6.2	3.4	97.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	65							
Sales	687.1	190.4	1,374.9	60.3	386.4	600.3	2,241.4	
Expenses	645.4	171.5	1,301.5	53.3	349.7	560.1	2,130.9	
Profit	41.7	18.9	73.3	7.0	36.7	40.1	110.5	

Non-Profitable:

Sales	175.5	142.2	1,411.5	78.1	278.3	467.9	1,807.8	
Expenses	187.5	152.8	1,474.6	87.5	291.4	470.7	1,896.3	
Loss	-12.0	-10.6	-63.1	-9.5	-13.0	-2.8	-88.4	

1987

Profitable:

Sales	612.5	185.5	1,449.3	88.0	295.8	643.5	1,782.4	
Expenses	579.1	172.8	1,375.2	78.3	279.7	579.8	1,704.0	
Profit	33.4	12.7	74.1	9.7	16.0	63.7	78.4	

Non-Profitable:

Sales	341.3	157.5	1,231.2	100.7	329.2	504.4	1,847.1	
Expenses	374.4	185.9	1,287.1	124.4	372.0	526.7	1,931.4	
Loss	-33.1	-28.4	-55.8	-23.6	-42.9	-22.2	-84.3	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	30							
Low sales value (\$'000)	25	25	497	25	241	497	968	
High sales value (\$'000)	5,000	497	5,000	241	497	968	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	180.1	55.9	841.0	31.6	132.8	356.4	1,312.3	100.0
Total current assets	131.7	42.6	605.9	23.2	103.9	252.2	949.9	100.0
Accounts receivable	28.9	6.4	148.8	1.0	23.3	69.2	226.3	96.7
Closing inventory	51.6	9.7	274.1	4.1	27.5	111.9	431.9	96.7
Other current assets	51.1	26.4	182.8	17.9	53.0	71.1	291.5	93.3
Net fixed assets	43.5	11.2	215.4	5.7	28.7	101.0	326.7	96.7
Other assets and adjustments	4.8	2.0	19.6	2.6	--	3.0	35.6	80.0
Total liabilities	116.5	37.7	536.1	23.2	83.4	218.1	845.3	100.0
Total current liabilities	66.7	23.2	298.6	12.6	56.4	149.7	443.4	100.0
Current bank loans	24.1	0.9	147.3	1.2	0.1	11.4	279.5	43.3
Other current liabilities	42.6	22.2	151.2	11.4	56.3	138.2	163.8	100.0
Long-term bank loans	0.7	0.3	2.5	0.4	--	5.2	--	10.0
Other liabilities and adjustments	49.0	14.1	234.9	10.0	26.9	63.1	401.9	96.7
Total equity	63.5	18.2	304.9	8.3	49.3	138.2	466.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.8	2.0	1.8	1.8	1.6	2.1	100.0
Debt to equity	1.8	2.0	1.7	2.7	1.6	1.5	1.8	100.0
Interest coverage	1.9	0.3	2.5	-24.0	1.9	6.7	2.1	86.7
Debt ratio	0.6	0.6	0.6	0.7	0.6	0.6	0.6	100.0
Sales to equity	5.5	7.1	5.0	8.2	6.5	4.9	5.0	100.0
Sales to closing inventories	6.8	13.3	5.6	16.5	11.7	6.0	5.4	96.7

(percent)

Current debt to equity	105.0	127.4	97.9	151.7	114.4	108.2	94.9	100.0
Operating profit on equity	13.6	-11.1	21.5	-74.0	22.4	34.7	17.7	96.7
Net fixed assets to equity	68.5	61.8	70.6	68.5	58.2	73.1	69.9	96.7
Gross margin	29.6	44.1	23.1	51.2	39.3	24.2	22.8	100.0
Return on total assets	9.9	1.8	12.7	-18.8	17.4	15.8	12.0	100.0

(days)

Collection period for accounts receivable	29.9	18.0	35.3	5.7	26.3	37.0	34.8	96.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	152	291,682	10,153.8	3
Less than 20	129	12,261	435.5	4
20-99	6	7,555	258.4	1
100-499	12	x	x	-
500 and over	5	x	x	-
1987				
Total	155	237,920	8,931.2	
Less than 20	133	10,717	416.6	
20-99	5	x	x	
100-499	12	61,909	2,305.4	
500 and over	5	x	x	

SIC 108 Sugar and Sugar Confectionery Industries

Establishments primarily engaged in manufacturing sugar, chewing gum and sugar and chocolate confectionery.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1083 - SUGAR AND CHOCOLATE CONFECTIONERY INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	42							
Low sales value (\$'000)	25	25	443	25	168	443	902	
High sales value (\$'000)	5,000	443	5,000	168	443	902	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.7	45.0	54.6	33.3	50.7	48.4	56.4	100.0
Purchases and materials	52.2	47.1	55.7	41.9	49.7	47.4	58.1	100.0
Closing inventory	14.6	11.1	17.0	17.3	8.0	14.3	17.7	92.9
Opening inventory	13.1	8.9	15.9	8.7	9.0	15.2	16.1	95.2
Wages, salaries, and benefits	19.3	15.1	22.2	16.6	14.4	26.2	21.0	97.6
Wages and benefits - direct	8.7	6.8	10.0	5.6	7.3	17.1	7.9	54.8
Wages and benefits - indirect	10.6	8.4	12.2	11.1	7.1	9.1	13.1	92.9
Occupancy expenses	9.1	13.7	6.0	11.7	14.7	8.9	5.2	100.0
Depreciation	3.2	4.2	2.6	6.1	3.4	2.2	2.7	97.6
Repairs and maintenance	1.1	1.2	1.1	0.4	1.6	1.1	1.1	83.3
Fuel and oil	0.1	0.2	-	0.2	0.1	-	-	7.1
Utilities	1.8	2.7	1.1	2.3	2.9	1.7	0.9	90.5
Rent	2.9	5.4	1.2	2.7	6.7	3.8	0.5	76.2
Financial expenses	4.1	4.5	3.8	2.5	5.4	1.9	4.4	92.9
Interest and bank charges	3.0	3.3	2.7	1.9	3.9	1.4	3.1	83.3
Professional fees	1.1	1.2	1.1	0.6	1.5	0.5	1.2	85.7
General expenses	4.5	5.0	4.1	5.6	4.8	2.4	4.6	95.2
Advertising	1.6	2.4	1.1	3.1	2.1	1.0	1.1	81.0
Delivery expenses	2.3	1.8	2.6	1.7	1.8	1.0	3.1	73.8
Insurance	0.6	0.9	0.4	0.8	0.9	0.3	0.5	73.8
Other expenses	11.2	19.8	5.3	38.9	10.5	7.0	4.8	100.0
Total expenses	98.9	103.1	96.1	108.6	100.4	94.7	96.4	100.0
Net profit/loss	1.1	-3.1	3.9	-8.6	-0.4	5.3	3.6	97.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	64							
Sales	682.9	190.4	1,396.2	60.3	386.4	602.5	2,390.9	
Expenses	641.7	171.5	1,322.7	53.3	349.7	568.4	2,268.2	
Profit	41.2	18.9	73.5	7.0	36.7	34.2	122.8	

Non-Profitable:

Sales	175.5	142.2	1,411.5	78.1	278.3	467.9	1,807.8	
Expenses	187.5	152.8	1,474.6	87.5	291.4	470.7	1,896.3	
Loss	-12.0	-10.6	-63.1	-9.5	-13.0	-2.8	-88.4	

1987

Profitable:

Sales	635.9	205.3	1,458.8	100.4	295.8	594.3	1,784.4	
Expenses	602.5	193.3	1,384.4	93.1	279.7	534.7	1,704.4	
Profit	33.4	12.0	74.4	7.3	16.0	59.6	80.0	

Non-Profitable:

Sales	341.3	157.5	1,231.2	100.7	329.2	504.4	1,847.1	
Expenses	374.4	185.9	1,287.1	124.4	372.0	526.7	1,931.4	
Loss	-33.1	-28.4	-55.8	-23.6	-42.9	-22.2	-84.3	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	29							
Low sales value (\$'000)	25	25	468	25	238	468	987	
High sales value (\$'000)	5,000	468	5,000	238	468	987	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	177.5	55.9	849.3	31.6	132.8	335.2	1,312.3	100.0
Total current assets	129.8	42.6	611.7	23.2	103.9	236.1	949.9	100.0
Accounts receivable	28.3	6.4	149.5	1.0	23.3	64.1	226.3	96.6
Closing inventory	50.1	9.7	272.8	4.1	27.5	96.1	431.9	96.6
Other current assets	51.3	26.4	189.3	17.9	53.0	75.8	291.5	93.1
Net fixed assets	42.9	11.2	217.7	5.7	28.7	96.7	326.7	96.6
Other assets and adjustments	4.7	2.0	19.8	2.6	—	2.3	35.6	79.3
Total liabilities	116.0	37.7	548.4	23.2	83.4	218.8	845.3	100.0
Total current liabilities	66.1	23.2	303.4	12.6	56.4	148.0	443.4	100.0
Current bank loans	23.6	0.9	149.1	1.2	0.1	4.2	279.5	41.4
Other current liabilities	42.5	22.2	154.3	11.4	56.3	143.7	163.8	100.0
Long-term bank loans	0.7	0.3	2.6	0.4	—	5.6	—	10.3
Other liabilities and adjustments	49.0	14.1	242.3	10.0	26.9	65.1	401.9	96.6
Total equity	61.5	18.2	300.8	8.3	49.3	116.4	466.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.8	2.0	1.8	1.8	1.5	2.1	100.0
Debt to equity	1.8	2.0	1.8	2.7	1.6	1.8	1.8	100.0
Interest coverage	1.9	0.3	2.5	-24.0	1.9	8.1	2.1	86.2
Debt ratio	0.6	0.6	0.6	0.7	0.6	0.6	0.6	100.0
Sales to equity	5.6	7.1	5.1	8.2	6.5	5.6	5.0	100.0
Sales to closing inventories	6.9	13.3	5.7	16.5	11.7	6.9	5.4	96.6

(percent)

Current debt to equity	107.5	127.4	100.8	151.7	114.4	127.1	94.9	100.0
Operating profit on equity	13.5	-11.1	21.7	-74.0	22.4	39.7	17.7	96.6
Net fixed assets to equity	69.7	61.8	72.3	68.5	58.2	83.1	69.9	96.6
Gross margin	29.8	44.1	23.2	51.2	39.3	24.7	22.8	100.0
Return on total assets	9.8	1.8	12.6	-18.8	17.4	15.7	12.0	100.0

(days)

Collection period for accounts receivable	29.6	18.0	34.9	5.7	26.3	35.3	34.8	96.6
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	144	213,967	7,363.8	4
Less than 20	127	12,253	435.2	5
20-99	5	x	x	1
100-499	9	57,356	1,989.7	-
500 and over	3	x	x	-
1987				
Total	148	162,246	6,017.2	
Less than 20	132	10,711	416.4	
20-99	4	x	x	
100-499	9	42,427	1,595.7	
500 and over	3	x	x	

SIC 1083 Sugar and Chocolate Confectionery Industry

Establishments primarily engaged in caramelizeing, syrup kneading, extruding, compressing, stamping or otherwise manufacturing starch goods (jelly candies of all kinds); hard sugar candy; cocoa powder; chocolate confectionery and cooking chocolate products unsweetened or sweetened.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1092 - DRY PASTA PRODUCTS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	30							
Low sales value (\$'000)	25	25	370	25	253	370	703	
High sales value (\$'000)	5,000	370	5,000	253	370	703	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	45.5	43.9	46.3	39.1	47.3	41.3	48.7	100.0
Purchases and materials	46.0	43.9	46.9	39.3	47.3	41.7	49.4	100.0
Closing inventory	5.1	2.8	6.1	4.3	1.7	3.4	7.4	93.3
Opening inventory	4.6	2.7	5.4	4.0	1.8	2.9	6.7	80.0
Wages, salaries, and benefits	25.1	19.7	27.6	18.0	20.9	30.1	26.3	100.0
Wages and benefits - direct	10.2	3.8	13.0	3.3	4.2	12.9	13.1	43.3
Wages and benefits - indirect	14.9	15.9	14.5	14.7	16.7	17.2	13.3	83.3
Occupancy expenses	12.8	14.7	12.0	21.7	9.7	15.0	10.5	100.0
Depreciation	5.0	6.2	4.5	9.0	4.2	5.1	4.3	100.0
Repairs and maintenance	1.6	1.8	1.6	2.8	1.0	0.9	1.9	80.0
Fuel and oil	-	-	-	-	-	0.1	-	3.3
Utilities	2.0	1.9	2.0	1.6	2.2	2.2	2.0	93.3
Rent	4.1	4.9	3.8	8.4	2.4	6.7	2.4	63.3
Financial expenses	3.0	3.8	2.6	5.5	2.6	3.3	2.2	100.0
Interest and bank charges	1.9	3.0	1.4	4.2	2.1	1.7	1.2	100.0
Professional fees	1.1	0.9	1.2	1.4	0.5	1.6	1.0	83.3
General expenses	3.4	3.3	3.5	4.3	2.5	4.3	3.1	96.7
Advertising	1.0	0.9	1.1	1.3	0.6	2.1	0.6	90.0
Delivery expenses	2.0	1.8	2.1	2.3	1.4	1.7	2.4	73.3
Insurance	0.4	0.6	0.3	0.7	0.6	0.6	0.2	53.3
Other expenses	4.5	7.8	3.0	6.2	8.9	4.5	2.3	100.0
Total expenses	94.4	93.2	94.9	94.9	92.0	98.5	93.2	100.0
Net profit/loss	5.6	6.8	5.1	5.1	8.0	1.5	6.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	77							
Sales	473.0	220.0	1,130.1	151.4	327.1	616.9	1,493.6	
Expenses	436.8	199.5	1,053.2	137.3	296.4	590.1	1,381.2	
Profit	36.2	20.6	76.9	14.1	30.8	26.8	112.3	

Non-Profitable:

Sales	316.5	101.3	585.5	52.0	298.7	533.1	795.0	
Expenses	330.6	118.7	595.5	70.0	313.7	543.5	803.5	
Loss	-14.1	-17.4	-10.0	-18.0	-15.0	-10.4	-8.5	

1987

Profitable:

Sales	490.0	183.0	797.0	166.6	299.6	490.3	1,452.9	
Expenses	453.9	167.2	740.6	152.1	274.7	468.2	1,323.2	
Profit	36.1	15.8	56.4	14.5	25.0	22.1	129.7	

Non-Profitable:

Sales	356.0	198.8	627.2	104.5	309.3	484.6	847.6	
Expenses	422.2	214.1	781.4	110.8	335.2	575.3	1,099.8	
Loss	-66.3	-15.3	-154.2	-6.3	-25.9	-90.7	-252.2	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Low sales value (\$'000)	25	25	506	25	297	506	768	
High sales value (\$'000)	5,000	506	5,000	297	506	768	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	364.6	165.3	571.5	50.4	212.9	271.4	786.9	100.0
Total current assets	282.2	114.1	456.5	50.4	140.6	193.9	645.0	100.0
Accounts receivable	20.5	11.6	29.7	--	16.5	20.0	36.6	35.3
Closing inventory	39.7	4.6	76.1	0.8	6.1	27.5	111.0	88.2
Other current assets	221.9	97.8	350.6	49.6	117.8	146.3	497.3	100.0
Net fixed assets	68.8	43.6	94.9	--	61.7	64.0	117.1	35.3
Other assets and adjustments	13.6	7.4	20.0	--	10.5	13.5	24.7	52.9
Total liabilities	270.6	123.3	423.5	50.3	153.5	172.0	604.0	100.0
Total current liabilities	259.2	109.0	415.1	50.3	133.3	166.4	593.7	100.0
Current bank loans	--	--	--	--	--	--	--	--
Other current liabilities	259.2	109.0	415.1	50.3	133.3	166.4	593.7	100.0
Long-term bank loans	0.5	1.1	--	--	1.6	--	--	5.9
Other liabilities and adjustments	10.7	13.1	8.3	--	18.5	5.6	10.3	52.9
Total equity	94.0	42.0	148.0	0.1	59.3	99.4	182.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.0	1.0	1.0	1.0	1.1	1.0	100.0
Debt to equity	2.8	2.9	2.8	292.7	2.5	1.7	3.3	100.0
Interest coverage	5.6	5.2	5.7	2.4	5.8	1.7	8.4	100.0
Debt ratio	0.7	0.7	0.7	0.9	0.7	0.6	0.7	100.0
Sales to equity	7.7	7.8	7.6	1,412.5	6.2	6.5	8.1	100.0
Sales to closing inventories	18.3	71.7	14.9	282.9	59.5	23.6	13.4	88.2

(percent)

Current debt to equity	275.6	259.4	280.4	29,270.5	224.6	167.3	324.5	100.0
Operating profit on equity	48.1	56.9	45.5	2,761.3	53.7	10.5	59.2	100.0
Net fixed assets to equity	73.2	103.9	64.1	--	104.0	64.4	64.0	35.3
Gross margin	27.4	32.8	25.7	23.9	35.2	29.2	24.6	100.0
Return on total assets	15.0	17.8	14.2	15.8	18.0	8.8	15.6	100.0

(days)

Collection period for accounts receivable	10.3	12.8	9.5	--	16.3	11.2	8.9	35.3
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	65	26,099	924.2	7
Less than 20	61	x	x	7
20-99	4	x	x	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	58	8,430	328.9	
Less than 20	54	x	x	
20-99	4	x	x	
100-499	-	-	-	
500 and over	-	-	-	

SIC 1092 Dry Pasta Products Industry

Establishments primarily engaged in manufacturing dry pasta products. Important secondary products of this industry are canned tomato products and cooked pasta. Establishments primarily engaged in manufacturing canned tomato products are classified in <1031 - Canned and Preserved Fruit and Vegetable Industry> and those manufacturing canned pasta products are classified in <1099 - Other Food Products Industries n.e.c.>

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1093 - POTATO CHIP, PRETZEL AND POPCORN INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Low sales value (\$'000)	25	25	472	-	-	-	-	
High sales value (\$'000)	5,000	472	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.5	42.2	55.0	-	-	-	-	100.0
Purchases and materials	64.2	52.1	64.8	-	-	-	-	100.0
Closing inventory	17.4	18.3	17.4	-	-	-	-	81.8
Opening inventory	7.6	8.3	7.6	-	-	-	-	72.7
Wages, salaries, and benefits	24.3	14.1	24.8	-	-	-	-	90.9
Wages and benefits - direct	10.0	-	10.4	-	-	-	-	36.4
Wages and benefits - indirect	14.3	14.1	14.3	-	-	-	-	90.9
Occupancy expenses	12.3	29.9	11.5	-	-	-	-	100.0
Depreciation	3.7	13.5	3.3	-	-	-	-	90.9
Repairs and maintenance	1.4	2.4	1.4	-	-	-	-	90.9
Fuel and oil	0.5	1.6	0.4	-	-	-	-	27.3
Utilities	3.8	2.4	3.8	-	-	-	-	100.0
Rent	2.9	9.8	2.6	-	-	-	-	63.6
Financial expenses	6.4	6.2	6.4	-	-	-	-	72.7
Interest and bank charges	3.5	5.2	3.4	-	-	-	-	72.7
Professional fees	2.9	1.0	3.0	-	-	-	-	72.7
General expenses	6.2	7.8	6.1	-	-	-	-	100.0
Advertising	1.5	2.1	1.5	-	-	-	-	63.6
Delivery expenses	4.1	4.6	4.1	-	-	-	-	90.9
Insurance	0.5	1.1	0.5	-	-	-	-	90.9
Other expenses	8.9	10.8	8.8	-	-	-	-	100.0
Total expenses	112.5	111.1	112.5	-	-	-	-	100.0
Net profit/loss	-12.5	-11.1	-12.5	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	55						
Sales	1,093.1	116.3	2,674.7	-	-	-	-
Expenses	1,051.8	88.9	2,610.7	-	-	-	-
Profit	41.4	27.4	64.0	-	-	-	-

Non-Profitable:

Sales	1,225.1	105.9	1,941.2	-	-	-	-
Expenses	1,479.0	153.8	2,326.9	-	-	-	-
Loss	-253.9	-47.9	-385.6	-	-	-	-

1987

Profitable:

Sales	2,024.4	232.2	2,482.8	-	232.2	1,158.4	3,800.3
Expenses	1,923.7	185.2	2,368.4	-	185.2	1,118.5	3,611.9
Profit	100.6	47.0	114.3	-	47.0	39.9	188.4

Non-Profitable:

Sales	748.7	82.3	2,515.5	37.6	275.7	1,826.9	3,152.7
Expenses	788.1	96.6	2,621.4	44.4	322.7	2,019.1	3,178.8
Loss	-39.4	-14.3	-105.9	-6.8	-46.9	-192.2	-26.1

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Low sales value (\$'000)	25	25	1,214	-	-	-	-	
High sales value (\$'000)	5,000	1,214	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,955.2	2,020.6	1,845.3	-	-	-	-	100.0
Total current assets	1,403.4	1,431.2	1,356.5	-	-	-	-	100.0
Accounts receivable	663.6	689.2	620.7	-	-	-	-	100.0
Closing inventory	261.2	217.0	335.6	-	-	-	-	85.7
Other current assets	478.4	524.9	400.1	-	-	-	-	100.0
Net fixed assets	542.8	575.1	488.5	-	-	-	-	100.0
Other assets and adjustments	8.9	14.1	0.2	-	-	-	-	100.0
Total liabilities	1,352.0	1,410.3	1,253.7	-	-	-	-	100.0
Total current liabilities	1,263.7	1,314.7	1,177.8	-	-	-	-	100.0
Current bank loans	699.9	723.7	660.0	-	-	-	-	100.0
Other current liabilities	563.7	590.9	517.8	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	88.2	95.6	75.9	-	-	-	-	71.4
Total equity	603.2	610.2	591.5	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.0	1.1	-	-	-	-	100.0
Debt to equity	2.2	2.3	2.1	-	-	-	-	100.0
Interest coverage	-2.7	-6.4	--	-	-	-	-	100.0
Debt ratio	0.6	0.6	0.6	-	-	-	-	100.0
Sales to equity	2.4	0.6	5.6	-	-	-	-	100.0
Sales to closing inventories	5.6	1.7	9.9	-	-	-	-	85.7

(percent)

Current debt to equity	209.4	215.4	199.1	-	-	-	-	100.0
Operating profit on equity	-32.6	-42.9	-14.9	-	-	-	-	100.0
Net fixed assets to equity	89.9	94.2	82.5	-	-	-	-	100.0
Gross margin	20.2	-2.8	24.6	-	-	-	-	100.0
Return on total assets	-7.3	-11.2	-0.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	163.2	670.1	67.6	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	38	18,340	656.2	18
Less than 20	27	3,432	116.7	15
20-99	7	x	x	1
100-499	4	x	x	2
500 and over	-	-	-	-
1987				
Total	20	15,690	622.1	
Less than 20	12	1,355	50.1	
20-99	6	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 1093 Potato Chip, Pretzel and Popcorn Industry

Establishments primarily engaged in manufacturing what is commonly referred to as "snack foods". Important products of this industry are potato chips, pretzels, corn confections and cheese confections.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1099 - OTHER FOOD PRODUCTS INDUSTRIES N.E.C.

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	102							
Low sales value (\$'000)	25	25	927	25	364	927	1,601	
High sales value (\$'000)	5,000	927	5,000	364	927	1,601	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	58.6	58.1	58.9	46.7	63.5	49.0	64.6	98.0
Purchases and materials	62.8	72.8	57.9	48.8	84.1	49.4	62.8	98.0
Closing inventory	12.9	24.7	7.0	6.5	33.2	7.9	6.6	86.3
Opening inventory	8.7	10.0	8.0	4.4	12.6	7.5	8.4	85.3
Wages, salaries, and benefits	18.9	18.2	19.2	21.2	16.9	27.4	14.4	98.0
Wages and benefits - direct	10.6	10.5	10.6	11.8	9.9	16.1	7.5	59.8
Wages and benefits - indirect	8.3	7.7	8.5	9.4	6.9	11.3	6.9	90.2
Occupancy expenses	6.8	9.0	5.8	10.1	8.5	6.9	5.1	99.0
Depreciation	2.5	3.4	2.1	2.5	3.7	2.6	1.9	97.1
Repairs and maintenance	1.2	1.3	1.1	0.9	1.5	0.7	1.4	78.4
Fuel and oil	0.1	0.2	-	0.6	0.1	-	-	5.9
Utilities	1.7	2.4	1.4	3.1	2.0	1.6	1.2	91.2
Rent	1.3	1.7	1.1	3.0	1.1	2.0	0.7	63.7
Financial expenses	2.3	2.6	2.1	2.6	2.5	2.9	1.7	97.1
Interest and bank charges	1.3	1.4	1.3	1.5	1.4	1.6	1.1	83.3
Professional fees	0.9	1.1	0.9	1.1	1.2	1.3	0.6	92.2
General expenses	3.4	4.0	3.1	4.3	3.8	4.0	2.5	97.1
Advertising	1.1	1.7	0.7	1.4	1.8	1.0	0.6	83.3
Delivery expenses	1.8	1.9	1.8	2.3	1.7	2.5	1.4	78.4
Insurance	0.5	0.4	0.5	0.6	0.3	0.5	0.6	80.4
Other expenses	7.3	5.6	8.2	5.0	5.9	5.6	9.7	100.0
Total expenses	97.3	97.5	97.2	89.9	101.1	95.8	98.0	100.0
Net profit/loss	2.7	2.5	2.8	10.1	-1.1	4.2	2.0	99.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	821.4	324.3	1,769.9	215.4	675.7	1,243.7	2,295.0	
Expenses	769.0	291.0	1,681.1	187.5	625.2	1,154.5	2,206.4	
Profit	52.4	33.3	88.9	28.0	50.5	89.1	88.7	

Non-Profitable:

Sales	690.1	438.3	1,851.2	127.0	543.8	1,405.0	2,429.6	
Expenses	738.6	472.1	1,967.3	147.0	582.2	1,483.3	2,594.6	
Loss	-48.4	-33.8	-116.0	-20.0	-38.4	-78.3	-164.9	

1987

Profitable:

Sales	752.0	343.3	1,863.4	157.1	626.6	1,252.3	2,647.7	
Expenses	696.5	313.5	1,738.1	141.0	576.1	1,145.6	2,498.5	
Profit	55.5	29.8	125.3	16.1	50.5	106.7	149.3	

Non-Profitable:

Sales	784.5	340.3	1,886.7	165.1	532.6	1,256.4	2,291.5	
Expenses	835.4	373.8	1,981.1	182.4	583.9	1,394.0	2,358.0	
Loss	-51.0	-33.5	-94.3	-17.3	-51.3	-137.6	-66.6	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	76							
Low sales value (\$'000)	25	25	996	25	561	996	1,791	
High sales value (\$'000)	5,000	996	5,000	561	996	1,791	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	577.7	235.5	904.2	150.0	360.8	755.7	1,386.8	98.7
Total current assets	298.3	123.5	465.1	68.7	204.0	353.1	829.1	98.7
Accounts receivable	103.9	28.5	175.8	17.7	44.3	162.9	217.7	93.4
Closing inventory	83.5	32.4	132.4	28.3	38.3	98.3	243.1	89.5
Other current assets	110.8	62.6	156.8	22.6	121.2	91.8	368.2	84.2
Net fixed assets	258.4	105.5	404.2	80.5	142.3	394.8	434.8	93.4
Other assets and adjustments	20.9	6.3	34.9	0.8	14.4	7.8	122.9	77.6
Total liabilities	388.5	149.4	616.7	97.6	225.4	554.6	818.6	100.0
Total current liabilities	265.9	78.8	444.4	36.7	140.5	409.9	556.7	100.0
Current bank loans	23.5	10.7	35.7	5.4	18.6	40.2	21.1	43.4
Other current liabilities	242.3	68.0	408.7	31.3	121.8	369.6	535.5	100.0
Long-term bank loans	33.9	13.9	53.0	13.6	14.3	62.6	21.6	32.9
Other liabilities and adjustments	88.7	56.7	119.3	47.2	70.5	82.0	240.2	90.8
Total equity	189.1	86.0	287.4	52.4	135.4	201.0	568.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.5	1.0	1.8	1.4	0.8	1.4	98.7
Debt to equity	2.0	1.7	2.1	1.8	1.6	2.7	1.4	100.0
Interest coverage	3.9	3.0	4.4	3.3	2.9	5.8	2.4	84.2
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.7	0.5	98.7
Sales to equity	5.9	5.9	6.0	6.1	5.7	7.1	4.7	100.0
Sales to closing inventories	13.5	15.7	13.0	11.4	20.3	14.6	11.0	89.5

(percent)

Current debt to equity	140.5	91.5	154.6	69.9	103.7	203.8	97.9	100.0
Operating profit on equity	25.6	29.0	24.6	30.7	28.1	38.1	9.0	98.7
Net fixed assets to equity	136.6	122.6	140.6	153.4	105.1	196.3	76.5	93.4
Gross margin	23.5	28.9	22.0	31.8	27.1	20.3	24.9	100.0
Return on total assets	11.2	15.7	10.1	15.4	15.8	12.2	6.3	98.7

(days)

Collection period for accounts receivable	33.4	20.4	37.0	19.9	20.7	41.3	29.6	93.4
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	339	591,613	28,654.5	8
Less than 20	254	40,337	1,422.4	12
20-99	56	76,162	2,712.1	3
100-499	20	112,052	3,851.6	1
500 and over	9	363,062	20,668.4	-
1987				
Total	331	517,186	26,069.4	
Less than 20	242	29,645	1,135.5	
20-99	59	61,648	2,441.1	
100-499	21	100,299	3,717.0	
500 and over	9	325,594	18,775.8	

SIC 1099 Other Food Products Industries n.e.c.

Establishments primarily engaged in manufacturing food materials, food preparations and food products not elsewhere classified. Establishments primarily engaged in manufacturing frozen meat or poultry (pot) pies with vegetables are included here but those primarily engaged in manufacturing frozen tourtière type meat pies are classified in <1011 - Meat and Meat Products Industry (Except Poultry)>. Establishments primarily engaged in manufacturing crude vegetable oils are classified in <1061 - Vegetable Oil Mills (Except Corn Oil)> and those primarily engaged in manufacturing frozen fish and chip dinners are classified in <1021 - Fish Products Industry>. Establishments primarily engaged in manufacturing soft drinks, potable spirits, malt beverages, wines and hard cider.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1111 - SOFT DRINK INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	49							
Low sales value (\$'000)	25	25	512	25	101	512	1,113	
High sales value (\$'000)	5,000	512	5,000	101	512	1,113	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	51.8	43.5	52.6	42.1	43.9	33.6	57.0	95.9
Purchases and materials	54.4	50.5	54.8	54.6	49.2	35.3	59.4	95.9
Closing inventory	13.2	23.1	12.4	25.8	22.3	15.7	11.6	83.7
Opening inventory	10.6	16.1	10.2	13.3	17.0	14.0	9.3	77.6
Wages, salaries, and benefits	17.0	28.1	16.1	43.1	23.7	27.4	13.4	87.8
Wages and benefits - direct	3.4	5.1	3.3	13.1	2.7	8.4	2.1	36.7
Wages and benefits - indirect	13.6	23.0	12.8	30.0	21.0	19.1	11.3	85.7
Occupancy expenses	9.4	14.8	8.9	22.1	12.6	14.7	7.6	100.0
Depreciation	3.8	4.1	3.8	7.3	3.1	5.0	3.5	83.7
Repairs and maintenance	2.2	2.0	2.2	1.8	2.1	2.8	2.1	81.6
Fuel and oil	0.2	0.3	0.2	-	0.4	0.3	0.2	14.3
Utilities	1.5	3.9	1.3	6.7	3.0	2.6	1.0	95.9
Rent	1.6	4.5	1.4	6.2	3.9	4.0	0.8	69.4
Financial expenses	3.8	6.3	3.5	10.5	5.1	3.8	3.5	98.0
Interest and bank charges	2.8	3.3	2.8	7.5	2.1	2.8	2.8	81.6
Professional fees	0.9	3.0	0.8	3.0	3.0	1.0	0.7	91.8
General expenses	12.6	7.5	13.0	15.0	5.3	5.0	14.9	95.9
Advertising	2.2	3.7	2.1	9.6	1.9	1.8	2.2	83.7
Delivery expenses	9.7	2.7	10.3	3.1	2.5	2.2	12.3	69.4
Insurance	0.6	1.2	0.6	2.2	0.8	1.0	0.5	83.7
Other expenses	9.1	15.8	8.5	15.6	15.9	18.8	6.1	100.0
Total expenses	103.7	116.1	102.6	148.5	106.4	103.4	102.5	100.0
Net profit/loss	-3.7	-16.1	-2.6	-48.5	-6.4	-3.4	-2.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	51							
Sales	1,259.1	202.3	1,773.3	76.0	377.7	755.6	2,190.9	
Expenses	1,205.7	186.3	1,701.6	60.6	361.1	714.4	2,106.7	
Profit	53.4	15.9	71.7	15.5	16.6	41.1	84.2	

Non-Profitable:

Sales	747.5	166.2	1,495.9	86.4	232.5	819.3	2,374.0	
Expenses	872.0	220.1	1,711.3	166.0	265.1	897.9	2,766.7	
Loss	-124.5	-53.9	-215.3	-79.6	-32.6	-78.6	-392.7	

1987

Profitable:

Sales	1,436.1	241.3	2,002.9	67.6	279.0	825.3	2,494.6	
Expenses	1,340.2	222.0	1,870.6	45.1	260.5	772.1	2,329.3	
Profit	95.9	19.2	132.3	22.4	18.5	53.2	165.3	

Non-Profitable:

Sales	815.9	149.1	1,662.7	63.0	216.5	735.1	1,792.4	
Expenses	947.0	208.3	1,885.3	138.6	262.9	2,258.7	1,833.1	
Loss	-131.2	-59.3	-222.5	-75.7	-46.4	-1,523.6	-40.7	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	31							
Low sales value (\$'000)	25	25	674	25	238	674	1,304	
High sales value (\$'000)	5,000	674	5,000	238	674	1,304	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	832.5	263.5	1,225.6	291.8	235.8	587.7	1,581.5	96.8
Total current assets	377.1	109.8	561.8	120.5	99.3	318.0	697.8	96.8
Accounts receivable	129.4	27.0	200.1	31.7	22.5	92.0	260.3	96.8
Closing inventory	150.9	46.5	223.0	23.2	69.3	141.9	268.3	83.9
Other current assets	96.7	36.1	138.6	65.5	7.4	84.0	169.1	77.4
Net fixed assets	376.3	76.2	583.6	37.6	113.9	266.2	760.7	93.5
Other assets and adjustments	79.0	77.4	80.0	133.7	22.4	3.4	122.8	80.6
Total liabilities	595.7	188.4	877.0	193.2	183.6	404.9	1,140.4	100.0
Total current liabilities	294.4	135.6	404.1	173.0	99.0	249.1	490.6	100.0
Current bank loans	42.0	8.8	65.0	—	17.5	95.0	48.2	64.5
Other current liabilities	252.3	126.7	339.1	173.0	81.5	154.1	442.3	100.0
Long-term bank loans	36.8	13.1	53.2	0.1	25.7	—	82.9	16.1
Other liabilities and adjustments	264.4	39.6	419.6	20.0	58.8	155.7	566.8	93.5
Total equity	236.8	75.1	348.6	98.6	52.1	182.8	441.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	0.8	1.3	0.6	1.0	1.2	1.4	96.8
Debt to equity	2.5	2.5	2.5	1.9	3.5	2.2	2.5	100.0
Interest coverage	-0.5	-4.1	—	-7.3	-0.3	0.3	—	80.6
Debt ratio	0.7	0.7	0.7	0.6	0.7	0.6	0.7	96.8
Sales to equity	5.2	4.2	5.3	1.1	10.0	5.3	5.3	100.0
Sales to closing inventories	8.1	6.8	8.3	4.8	7.5	6.8	8.7	83.9

(percent)

Current debt to equity	124.3	180.4	115.9	175.4	189.7	136.2	111.2	100.0
Operating profit on equity	-19.4	-57.4	-13.7	-77.8	-19.8	-3.8	-16.0	100.0
Net fixed assets to equity	158.8	101.5	167.4	38.1	218.4	145.6	172.4	93.5
Gross margin	31.2	27.3	31.7	1.9	32.7	35.3	30.8	100.0
Return on total assets	-1.8	-13.2	-0.1	-23.1	-1.1	0.6	-0.3	96.8

(days)

Collection period for accounts receivable	38.3	30.8	39.2	102.0	15.7	34.4	40.3	96.8
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	189	886,913	25,865.9	26
Less than 20	104	17,035	516.5	9
20-99	52	95,893	2,764.2	13
100-499	25	322,322	9,392.8	3
500 and over	8	451,663	13,192.4	1
1987				
Total	215	823,441	25,942.5	
Less than 20	113	19,846	628.4	
20-99	65	83,923	2,642.9	
100-499	28	175,460	5,613.1	
500 and over	9	544,212	17,058.1	

SIC 1111 Soft Drink Industry

Establishments primarily engaged in manufacturing non-alcoholic, carbonated beverages, mineral waters and concentrates and syrups for the manufacture of carbonated beverages. Establishments primarily engaged in manufacturing fruit juices and non-carbonated fruit drinks are classified in <1031 - Canned and Preserved Fruit and Vegetable Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1131 - BREWERY PRODUCTS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	18							
Low sales value (\$'000)	25	25	249	25	113	249	776	
High sales value (\$'000)	5,000	249	5,000	113	249	776	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	38.6	43.3	38.0	45.2	42.3	43.5	36.2	100.0
Purchases and materials	42.9	45.8	42.6	46.8	45.3	48.6	40.6	100.0
Closing inventory	13.5	7.2	14.4	6.5	7.6	10.5	15.6	94.4
Opening inventory	9.2	4.7	9.7	4.9	4.6	5.4	11.2	77.8
Wages, salaries, and benefits	17.4	21.3	17.0	31.1	16.2	31.9	12.1	83.3
Wages and benefits - direct	7.4	7.9	7.4	15.5	3.9	12.3	5.8	38.9
Wages and benefits - indirect	10.0	13.4	9.6	15.6	12.3	19.6	6.4	72.2
Occupancy expenses	11.7	25.8	9.9	35.1	20.8	19.5	6.8	100.0
Depreciation	7.7	10.6	7.4	13.4	9.2	13.5	5.4	88.9
Repairs and maintenance	0.8	2.6	0.6	4.6	1.6	1.6	0.3	72.2
Fuel and oil	0.1	-	0.1	-	-	0.4	-	5.6
Utilities	1.5	5.0	1.1	5.8	4.6	1.4	0.9	88.9
Rent	1.6	7.5	0.8	11.3	5.4	2.6	0.3	66.7
Financial expenses	7.5	7.7	7.5	8.6	7.2	11.5	6.2	100.0
Interest and bank charges	6.0	5.2	6.1	5.3	5.2	7.4	5.7	94.4
Professional fees	1.5	2.5	1.3	3.3	2.0	4.0	0.5	88.9
General expenses	5.8	6.9	5.6	7.3	6.7	11.7	3.7	88.9
Advertising	2.8	3.0	2.8	2.9	3.1	7.9	1.1	77.8
Delivery expenses	2.3	2.1	2.3	2.7	1.8	2.5	2.2	66.7
Insurance	0.7	1.7	0.6	1.7	1.8	1.3	0.3	88.9
Other expenses	27.5	12.9	29.4	12.4	13.1	8.4	36.1	100.0
Total expenses	108.5	117.8	107.3	139.7	106.2	126.4	101.1	100.0
Net profit/loss	-8.5	-17.8	-7.3	-39.7	-6.2	-26.4	-1.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	33							
Sales	1,104.8	176.7	2,187.6	-	176.7	-	2,187.6	
Expenses	1,034.6	165.1	2,049.1	-	165.1	-	2,049.1	
Profit	70.2	11.6	138.6	-	11.6	-	138.6	
Non-Profitable:								
Sales	491.6	113.3	1,032.1	82.6	197.7	560.8	3,859.9	
Expenses	596.2	148.6	1,235.6	115.5	239.7	709.0	4,394.9	
Loss	-104.5	-35.3	-203.5	-32.9	-42.0	-148.2	-535.0	
1987								
Profitable:								
Sales	109.8	109.8	-	109.8	-	-	-	
Expenses	62.4	62.4	-	62.4	-	-	-	
Profit	47.4	47.4	-	47.4	-	-	-	
Non-Profitable:								
Sales	348.8	113.8	609.4	77.8	144.2	426.4	1,272.5	
Expenses	478.7	228.0	756.6	160.7	285.0	570.2	1,431.9	
Loss	-129.9	-114.3	-147.2	-82.9	-140.9	-143.8	-159.4	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Low sales value (\$'000)	25	25	321	-	-	-	-	
High sales value (\$'000)	5,000	321	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	678.0	155.0	1,504.1	-	-	-	-	100.0
Total current assets	130.4	32.6	285.1	-	-	-	-	100.0
Accounts receivable	57.9	7.6	137.3	-	-	-	-	100.0
Closing inventory	59.5	9.2	139.1	-	-	-	-	100.0
Other current assets	13.0	15.7	8.6	-	-	-	-	81.8
Net fixed assets	495.1	122.4	1,084.0	-	-	-	-	100.0
Other assets and adjustments	52.3	-	135.0	-	-	-	-	72.7
Total liabilities	309.3	126.2	598.4	-	-	-	-	100.0
Total current liabilities	200.1	88.3	376.7	-	-	-	-	100.0
Current bank loans	64.7	17.5	139.2	-	-	-	-	100.0
Other current liabilities	135.4	70.8	237.5	-	-	-	-	100.0
Long-term bank loans	12.4	20.2	-	-	-	-	-	36.4
Other liabilities and adjustments	96.7	17.6	221.6	-	-	-	-	90.9
Total equity	368.7	28.8	905.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.6	0.3	0.7	-	-	-	-	100.0
Debt to equity	0.8	4.3	0.6	-	-	-	-	100.0
Interest coverage	-0.5	-2.9	-	-	-	-	-	100.0
Debt ratio	0.4	0.8	0.3	-	-	-	-	100.0
Sales to equity	1.5	5.4	1.3	-	-	-	-	100.0
Sales to closing inventories	9.4	17.1	8.5	-	-	-	-	100.0

(percent)

Current debt to equity	54.2	306.6	41.5	-	-	-	-	100.0
Operating profit on equity	-12.6	-127.2	-6.9	-	-	-	-	100.0
Net fixed assets to equity	134.3	425.1	119.6	-	-	-	-	100.0
Gross margin	27.1	31.5	26.2	-	-	-	-	100.0
Return on total assets	-2.4	-17.7	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	37.7	17.6	41.9	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	43	189,583	5,493.8	11
Less than 20	31	6,703	185.8	11
20-99	4	x	x	-
100-499	6	49,431	1,420.1	-
500 and over	2	x	x	-
1987				
Total	32	195,579	6,016.2	
Less than 20	20	3,517	104.7	
20-99	4	x	x	
100-499	6	44,299	1,376.1	
500 and over	2	x	x	

SIC 1131 Brewery Products Industry

Establishments primarily engaged in steeping, boiling and fermenting malt and hops to manufacture malt beverages.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1141 - WINE INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Low sales value (\$'000)	25	25	264	25	105	264	653	
High sales value (\$'000)	5,000	264	5,000	105	264	653	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	48.8	59.5	47.3	59.2	59.6	46.3	47.6	95.0
Purchases and materials	57.6	53.5	58.2	62.9	51.5	73.8	52.9	95.0
Closing inventory	52.6	29.7	56.0	45.1	26.3	60.2	54.5	85.0
Opening inventory	43.8	35.7	45.0	41.4	34.5	32.8	49.2	80.0
Wages, salaries, and benefits	10.6	22.7	8.8	11.9	25.1	11.0	8.1	80.0
Wages and benefits - direct	5.2	12.2	4.1	-	14.9	3.8	4.2	35.0
Wages and benefits - indirect	5.4	10.5	4.7	11.9	10.1	7.1	3.9	65.0
Occupancy expenses	6.3	23.6	3.7	16.2	25.3	6.5	2.8	95.0
Depreciation	3.3	9.9	2.3	5.0	11.0	4.1	1.7	85.0
Repairs and maintenance	0.7	3.2	0.3	1.4	3.5	0.1	0.4	60.0
Fuel and oil	-	-	-	-	-	-	-	5.0
Utilities	0.8	1.9	0.6	1.8	1.9	1.2	0.5	70.0
Rent	1.5	8.7	0.4	8.0	8.9	1.1	0.2	65.0
Financial expenses	4.9	6.0	4.7	8.1	5.6	4.5	4.8	95.0
Interest and bank charges	3.9	3.6	3.9	5.5	3.2	2.5	4.4	85.0
Professional fees	1.0	2.4	0.8	2.6	2.3	2.0	0.4	80.0
General expenses	2.9	6.4	2.3	8.2	6.0	4.2	1.7	80.0
Advertising	1.4	4.1	1.0	6.5	3.5	3.0	0.3	70.0
Delivery expenses	1.0	1.4	1.0	0.8	1.5	0.8	1.0	50.0
Insurance	0.5	1.0	0.4	0.9	1.0	0.4	0.4	55.0
Other expenses	27.0	5.9	30.1	8.4	5.3	28.0	30.8	95.0
Total expenses	100.4	124.2	96.9	111.9	126.9	100.5	95.7	100.0
Net profit/loss	-0.4	-24.2	3.1	-11.9	-26.9	-0.5	4.3	90.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	45							
Sales	1,099.0	100.2	1,398.4	90.5	161.0	502.5	2,161.1	
Expenses	981.4	89.1	1,248.9	80.4	143.7	376.5	1,991.4	
Profit	117.6	11.1	149.6	10.1	17.4	125.9	169.7	
Non-Profitable:								
Sales	371.0	161.5	839.6	70.7	192.6	461.8	2,665.7	
Expenses	439.5	206.9	959.7	92.1	246.4	561.4	2,884.5	
Loss	-68.5	-45.5	-120.0	-21.4	-53.8	-99.6	-218.8	
1987								
Profitable:								
Sales	1,155.1	133.3	2,505.8	34.4	180.6	-	2,505.8	
Expenses	1,104.3	122.0	2,402.7	33.7	164.3	-	2,402.7	
Profit	50.8	11.3	103.1	0.6	16.4	-	103.1	
Non-Profitable:								
Sales	1,028.7	148.3	1,147.1	-	148.3	444.2	2,436.6	
Expenses	1,104.1	231.0	1,221.5	-	231.0	532.5	2,485.5	
Loss	-75.4	-82.7	-74.4	-	-82.7	-88.3	-48.9	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Low sales value (\$'000)	25	25	468	-	-	-	-	
High sales value (\$'000)	5,000	468	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,394.6	286.7	1,613.6	-	-	-	-	100.0
Total current assets	889.7	205.1	1,025.1	-	-	-	-	100.0
Accounts receivable	159.5	29.0	185.3	-	-	-	-	100.0
Closing inventory	620.7	87.8	726.1	-	-	-	-	100.0
Other current assets	109.4	88.2	113.6	-	-	-	-	100.0
Net fixed assets	455.0	80.7	528.9	-	-	-	-	100.0
Other assets and adjustments	49.8	0.8	59.5	-	-	-	-	85.7
Total liabilities	840.3	129.6	980.9	-	-	-	-	100.0
Total current liabilities	376.2	76.4	435.4	-	-	-	-	100.0
Current bank loans	86.8	5.9	102.8	-	-	-	-	57.1
Other current liabilities	289.4	70.5	332.6	-	-	-	-	100.0
Long-term bank loans	120.5	-	144.4	-	-	-	-	71.4
Other liabilities and adjustments	343.5	53.1	401.0	-	-	-	-	100.0
Total equity	554.2	157.1	632.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.3	2.6	2.3	-	-	-	-	100.0
Debt to equity	1.5	0.8	1.5	-	-	-	-	100.0
Interest coverage	2.4	-13.6	2.6	-	-	-	-	100.0
Debt ratio	0.6	0.4	0.6	-	-	-	-	100.0
Sales to equity	2.3	1.6	2.3	-	-	-	-	100.0
Sales to closing inventories	2.0	3.0	2.0	-	-	-	-	100.0

(percent)

Current debt to equity	67.8	48.6	68.8	-	-	-	-	100.0
Operating profit on equity	16.7	-49.7	19.9	-	-	-	-	100.0
Net fixed assets to equity	82.0	51.4	83.6	-	-	-	-	100.0
Gross margin	42.3	0.4	43.8	-	-	-	-	100.0
Return on total assets	11.2	-25.3	12.5	-	-	-	-	100.0

(days)

Collection period for accounts receivable	45.5	40.2	45.7	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	43	40,590	1,159.7	3
Less than 20	31	5,218	146.6	3
20-99	10	15,629	438.1	-
100-499	1	x	x	-
500 and over	1	x	x	-
1987				
Total	40	38,968	1,193.4	
Less than 20	28	4,478	135.7	
20-99	10	13,685	407.2	
100-499	1	x	x	
500 and over	1	x	x	

SIC 1141 Wine Industry

Establishments primarily engaged in pressing fruit and fermenting fruit juices to manufacture wines. Included in this industry are establishments primarily engaged in producing hard cider (2.5% or greater alcohol). Establishments primarily engaged in producing cider of less than 2.5% alcoholic content are classified in <1031 - Canned and Preserved Fruit and Vegetable Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1521 - RUBBER HOSE AND BELTING INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	18							
Low sales value (\$'000)	25	25	1,091	25	212	1,091	1,766	
High sales value (\$'000)	5,000	1,091	5,000	212	1,091	1,766	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	58.6	57.1	58.9	41.2	59.6	67.5	54.7	100.0
Purchases and materials	60.6	61.0	60.5	45.7	63.4	72.8	54.6	100.0
Closing inventory	17.4	21.9	16.5	10.4	23.8	14.5	17.5	94.4
Opening inventory	15.4	18.1	14.9	5.9	20.0	9.2	17.6	94.4
Wages, salaries, and benefits	22.5	23.1	22.4	35.7	21.2	17.2	25.0	94.4
Wages and benefits - direct	5.6	3.7	5.9	16.3	1.7	7.2	5.3	50.0
Wages and benefits - indirect	17.0	19.4	16.5	19.4	19.5	9.9	19.7	88.9
Occupancy expenses	4.5	6.3	4.1	11.2	5.6	3.4	4.4	100.0
Depreciation	1.6	1.7	1.5	5.7	1.1	1.6	1.5	100.0
Repairs and maintenance	0.3	0.4	0.3	0.6	0.3	0.4	0.2	61.1
Fuel and oil	--	--	--	--	--	--	--	5.6
Utilities	1.4	1.5	1.4	1.5	1.5	0.8	1.7	83.3
Rent	1.2	2.8	0.9	3.4	2.7	0.6	1.1	72.2
Financial expenses	2.4	1.7	2.6	2.6	1.6	2.5	2.6	94.4
Interest and bank charges	2.0	1.1	2.2	1.8	1.0	2.3	2.1	83.3
Professional fees	0.4	0.6	0.4	0.8	0.6	0.2	0.5	83.3
General expenses	1.5	3.1	1.2	3.5	3.0	1.2	1.3	88.9
Advertising	0.5	0.8	0.4	0.7	0.9	0.3	0.5	83.3
Delivery expenses	0.7	1.8	0.5	2.7	1.6	0.5	0.5	61.1
Insurance	0.3	0.5	0.3	0.1	0.6	0.3	0.3	61.1
Other expenses	6.1	5.0	6.3	5.6	4.9	6.3	6.3	100.0
Total expenses	95.7	96.4	95.5	99.7	95.8	98.2	94.3	100.0
Net profit/loss	4.3	3.6	4.5	0.3	4.2	1.8	5.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	72							
Sales	1,612.5	507.1	2,198.0	107.1	819.7	1,330.3	2,674.8	
Expenses	1,500.4	450.4	2,056.6	78.5	741.0	1,211.0	2,521.2	
Profit	112.1	56.7	141.4	28.6	78.7	119.3	153.6	

Non-Profitable:

Sales	734.7	360.5	1,664.7	155.4	531.4	1,664.7	-	
Expenses	788.2	385.1	1,789.6	181.8	554.6	1,789.6	-	
Loss	-53.4	-24.7	-124.9	-26.4	-23.2	-124.9	-	

1987

Profitable:

Sales	960.7	640.2	1,461.8	-	640.2	1,243.6	1,898.4	
Expenses	865.0	587.3	1,299.2	-	587.3	1,075.3	1,747.0	
Profit	95.7	52.9	162.6	-	52.9	168.2	151.4	

Non-Profitable:

Sales	1,161.7	261.0	1,837.3	162.1	337.1	1,599.6	2,040.4	
Expenses	1,260.2	276.1	1,998.4	164.2	362.1	1,664.9	2,283.5	
Loss	-98.5	-15.1	-161.1	-2.1	-25.1	-65.2	-243.1	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Low sales value (\$'000)	25	25	1,182	-	-	-	-	
High sales value (\$'000)	5,000	1,182	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	424.8	306.0	1,190.6	-	-	-	-	100.0
Total current assets	329.5	252.3	827.3	-	-	-	-	100.0
Accounts receivable	148.6	107.3	415.3	-	-	-	-	100.0
Closing inventory	152.9	134.2	274.0	-	-	-	-	100.0
Other current assets	27.8	10.8	137.8	-	-	-	-	81.8
Net fixed assets	86.5	43.6	363.3	-	-	-	-	100.0
Other assets and adjustments	8.6	10.0	--	-	-	-	-	63.6
Total liabilities	269.5	201.3	709.6	-	-	-	-	100.0
Total current liabilities	208.1	146.6	604.6	-	-	-	-	100.0
Current bank loans	28.2	20.5	77.6	-	-	-	-	63.6
Other current liabilities	179.8	126.0	526.9	-	-	-	-	100.0
Long-term bank loans	21.4	24.8	--	-	-	-	-	9.1
Other liabilities and adjustments	39.9	29.8	105.0	-	-	-	-	81.8
Total equity	155.2	104.7	481.0	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.7	1.3	-	-	-	-	100.0
Debt to equity	1.7	1.9	1.4	-	-	-	-	100.0
Interest coverage	4.7	2.9	11.7	-	-	-	-	100.0
Debt ratio	0.6	0.6	0.5	-	-	-	-	100.0
Sales to equity	5.3	5.3	5.4	-	-	-	-	100.0
Sales to closing inventories	5.4	4.1	9.6	-	-	-	-	100.0

(percent)

Current debt to equity	134.0	139.9	125.6	-	-	-	-	100.0
Operating profit on equity	26.4	19.2	36.5	-	-	-	-	100.0
Net fixed assets to equity	55.7	41.7	75.5	-	-	-	-	100.0
Gross margin	18.2	18.9	17.2	-	-	-	-	100.0
Return on total assets	12.2	9.9	16.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	64.8	70.2	57.5	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	27	42,309	1,389.9	11
Less than 20	21	2,320	76.5	11
20-99	3	x	x	-
100-499	2	x	x	-
500 and over	1	x	x	-
1987				
Total	16	35,934	1,223.3	
Less than 20	10	1,217	41.1	
20-99	3	x	x	
100-499	2	x	x	
500 and over	1	x	x	

SIC 1521 Rubber Hose and Belting Industry

Establishments primarily engaged in manufacturing rubber hose, belts and belting.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1599 - OTHER RUBBER PRODUCTS INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	54							
Low sales value (\$'000)	25	25	614	25	162	614	1,596	
High sales value (\$'000)	5,000	614	5,000	162	614	1,596	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	59.7	46.0	60.5	34.0	48.3	46.2	64.2	96.3
Purchases and materials	57.1	48.0	57.6	45.1	48.6	47.3	60.3	96.3
Closing inventory	19.5	9.7	20.1	16.0	8.5	14.9	21.4	87.0
Opening inventory	22.1	7.7	23.0	4.8	8.2	13.7	25.3	75.9
Wages, salaries, and benefits	13.9	20.5	13.5	18.5	20.8	29.5	9.4	88.9
Wages and benefits - direct	9.0	12.5	8.7	13.3	12.3	16.7	6.7	57.4
Wages and benefits - indirect	4.9	8.0	4.7	5.2	8.5	12.8	2.7	70.4
Occupancy expenses	6.1	9.7	5.8	16.4	8.4	8.4	5.2	98.1
Depreciation	2.8	3.1	2.8	5.6	2.6	3.6	2.6	88.9
Repairs and maintenance	0.9	1.3	0.9	1.3	1.4	1.2	0.8	66.7
Fuel and oil	-	0.3	-	0.4	0.3	-	-	3.7
Utilities	1.1	1.9	1.0	2.9	1.7	1.4	0.9	81.5
Rent	1.2	3.0	1.1	6.3	2.4	2.2	0.9	53.7
Financial expenses	2.8	2.1	2.9	3.1	2.0	2.0	3.1	88.9
Interest and bank charges	2.1	1.1	2.1	1.8	1.0	1.4	2.3	79.6
Professional fees	0.8	1.0	0.7	1.3	1.0	0.6	0.8	77.8
General expenses	1.6	2.5	1.5	4.9	2.0	1.7	1.5	87.0
Advertising	0.4	0.5	0.4	1.1	0.4	0.7	0.3	59.3
Delivery expenses	0.9	1.4	0.9	3.2	1.1	0.8	0.9	64.8
Insurance	0.3	0.6	0.3	0.7	0.6	0.3	0.3	66.7
Other expenses	14.2	10.0	14.4	13.0	9.4	4.6	16.9	100.0
Total expenses	98.2	90.7	98.7	89.9	90.9	92.4	100.3	100.0
Net profit/loss	1.8	9.3	1.3	10.1	9.1	7.6	-0.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80							
Sales	1,113.0	263.1	1,735.1	77.2	410.0	986.2	2,800.5	
Expenses	1,018.8	228.4	1,597.3	61.7	360.2	870.2	2,631.7	
Profit	94.2	34.7	137.8	15.5	49.8	116.1	168.8	

Non-Profitable:

Sales	2,249.0	189.3	3,034.5	125.8	238.7	1,365.6	3,422.8	
Expenses	2,353.8	202.5	3,174.2	136.1	254.1	1,458.9	3,573.3	
Loss	-104.8	-13.2	-139.7	-10.3	-15.4	-93.3	-150.5	

1987

Profitable:

Sales	1,185.4	291.8	2,221.7	88.7	362.7	1,012.4	3,445.4	
Expenses	1,114.1	259.0	2,105.8	62.8	327.6	940.2	3,285.4	
Profit	71.2	32.8	115.9	25.9	35.2	72.2	160.0	

Non-Profitable:

Sales	1,029.6	206.8	1,863.4	99.4	242.3	762.9	2,925.7	
Expenses	1,133.9	238.4	2,041.5	113.8	279.6	1,037.8	3,010.3	
Loss	-104.3	-31.6	-178.1	-14.4	-37.3	-274.9	-84.6	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	41							
Low sales value (\$'000)	25	25	709	25	315	709	1,705	
High sales value (\$'000)	5,000	709	5,000	315	709	1,705	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	960.7	235.7	1,351.7	96.9	290.5	781.5	1,760.8	100.0
Total current assets	628.5	148.7	887.2	51.5	187.1	443.8	1,205.4	100.0
Accounts receivable	247.7	51.8	353.3	17.4	65.4	194.3	467.4	92.7
Closing inventory	315.9	56.8	455.6	15.7	73.0	156.6	670.2	97.6
Other current assets	64.8	40.0	78.2	18.3	48.5	92.9	67.7	82.9
Net fixed assets	330.7	85.7	462.8	44.8	101.9	334.3	555.1	97.6
Other assets and adjustments	1.4	1.2	1.5	0.5	1.4	3.3	0.2	68.3
Total liabilities	585.3	149.2	820.6	83.5	175.1	609.7	971.9	100.0
Total current liabilities	447.4	60.8	655.9	34.0	71.4	376.2	856.6	100.0
Current bank loans	248.5	3.2	380.8	4.0	2.9	211.2	502.5	46.3
Other current liabilities	198.8	57.5	275.0	30.0	68.4	164.9	354.1	100.0
Long-term bank loans	14.0	1.6	20.7	5.8	--	8.5	29.4	12.2
Other liabilities and adjustments	123.8	86.7	143.9	43.7	103.7	224.9	85.7	90.2
Total equity	375.3	86.5	531.1	13.3	115.4	171.8	788.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	2.4	1.3	1.5	2.6	1.1	1.4	100.0
Debt to equity	1.5	1.7	1.5	6.2	1.5	3.5	1.2	100.0
Interest coverage	2.5	8.4	2.0	3.1	9.2	5.6	1.5	85.4
Debt ratio	0.6	0.6	0.6	0.8	0.6	0.7	0.5	100.0
Sales to equity	4.3	4.8	4.2	11.6	4.5	7.0	3.8	100.0
Sales to closing inventories	5.1	7.3	4.9	9.9	7.1	7.7	4.5	97.6

(percent)

Current debt to equity	119.2	70.3	123.5	254.2	61.8	218.9	108.5	100.0
Operating profit on equity	13.9	61.1	9.8	58.4	61.2	37.8	5.4	100.0
Net fixed assets to equity	88.1	99.1	87.1	335.1	88.3	194.5	70.3	97.6
Gross margin	26.2	32.7	25.5	36.6	32.2	21.4	26.7	100.0
Return on total assets	9.0	25.4	7.5	11.7	27.2	10.1	6.6	100.0

(days)

Collection period for accounts receivable	55.7	45.2	56.7	40.7	45.8	58.4	56.3	92.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	170	631,070	20,425.4	17
Less than 20	115	27,859	928.3	14
20-99	37	56,522	1,975.1	3
100-499	9	42,818	1,462.9	-
500 and over	9	503,871	16,059.1	-
1987				
Total	153	601,482	20,623.3	
Less than 20	101	15,595	549.8	
20-99	34	47,350	1,720.7	
100-499	9	38,197	1,381.0	
500 and over	9	500,340	16,971.8	

SIC 1599 Other Rubber Products Industries

Establishments primarily engaged in mixing, forming, calendaring or otherwise processing rubber to manufacture rubber products not elsewhere classified. Establishments primarily engaged in manufacturing vulcanized rubber clothing are included here but those primarily engaged in manufacturing rubberized clothing, except vulcanized, are classified in the appropriate industry of <Major Group 24 - Clothing Industries> and those primarily engaged in manufacturing rubber footwear are classified in <1712 - Footwear Industry>. Establishments primarily engaged in using synthetic resins to mould, extrude or otherwise fabricate basic shapes and forms of plastic such as foamed and expanded shapes and forms; plastic pipes and fittings; plastic film and sheeting; and plastic bags. Other products of this major group include plastic articles which cannot be classified elsewhere. Many establishments which cannot be classified elsewhere. Many establishments included in this major group manufacture special plastic parts for boats, household appliances and similar products. Establishments primarily engaged in manufacturing plastic articles such as toys, buttons, tooth brushes, automobile parts or any other article for which provision is made elsewhere in the classification system are assigned to the appropriate industry. Establishments primarily engaged in manufacturing such products as plastic film and sheet, extrusions, or the like from resins of their own manufacture are classified in this major group.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1611 - FOAMED AND EXPANDED PLASTIC PRODUCTS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	35							
Low sales value (\$'000)	25	25	758	25	379	758	1,813	
High sales value (\$'000)	5,000	758	5,000	379	758	1,813	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	53.8	49.2	55.6	41.9	51.5	44.4	59.8	100.0
Purchases and materials	55.0	53.7	55.6	50.8	54.6	45.2	59.5	100.0
Closing inventory	7.6	10.7	6.4	12.8	10.0	7.7	5.9	100.0
Opening inventory	6.4	6.2	6.4	3.9	7.0	6.9	6.2	100.0
Wages, salaries, and benefits	22.6	25.5	21.4	34.0	22.9	27.2	19.3	100.0
Wages and benefits - direct	12.7	14.4	12.0	12.4	15.0	15.3	10.8	80.0
Wages and benefits - indirect	9.9	11.2	9.4	21.5	7.9	12.0	8.5	88.6
Occupancy expenses	7.4	11.0	6.0	6.7	12.4	8.0	5.3	100.0
Depreciation	2.7	4.6	2.0	2.8	5.2	2.4	1.8	97.1
Repairs and maintenance	0.7	0.7	0.8	0.3	0.8	1.0	0.7	62.9
Fuel and oil	0.1	-	0.1	-	-	0.5	-	2.9
Utilities	1.8	2.0	1.7	1.2	2.3	1.8	1.7	97.1
Rent	2.1	3.7	1.4	2.4	4.1	2.3	1.1	74.3
Financial expenses	2.1	3.4	1.5	1.9	3.9	2.3	1.2	97.1
Interest and bank charges	1.6	2.9	1.1	1.5	3.3	1.6	1.0	88.6
Professional fees	0.4	0.5	0.4	0.4	0.6	0.7	0.3	97.1
General expenses	2.4	2.8	2.3	2.7	2.8	2.4	2.2	94.3
Advertising	0.5	0.5	0.5	0.6	0.5	0.7	0.4	71.4
Delivery expenses	1.5	1.9	1.3	1.8	2.0	0.8	1.5	68.6
Insurance	0.4	0.3	0.5	0.4	0.3	0.9	0.3	80.0
Other expenses	6.2	5.3	6.6	5.7	5.2	5.6	7.0	100.0
Total expenses	94.6	97.3	93.5	92.9	98.6	89.9	94.9	100.0
Net profit/loss	5.4	2.7	6.5	7.1	1.4	10.1	5.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	80							
Sales	1,226.6	461.4	2,222.5	315.3	555.9	1,152.1	3,428.5	
Expenses	1,142.6	423.6	2,078.3	281.3	515.6	1,035.8	3,253.0	
Profit	84.1	37.9	144.2	34.0	40.4	116.3	175.6	
Non-Profitable:								
Sales	447.8	447.8	-	202.8	592.8	-	-	
Expenses	490.7	490.7	-	215.4	653.7	-	-	
Loss	-43.0	-43.0	-	-12.6	-60.9	-	-	
1987								
Profitable:								
Sales	1,223.1	361.8	2,358.3	195.6	610.7	1,134.9	3,041.6	
Expenses	1,159.0	338.5	2,240.3	182.8	571.9	1,046.0	2,907.3	
Profit	64.1	23.2	118.0	12.8	38.9	88.9	134.3	
Non-Profitable:								
Sales	1,471.9	563.7	3,137.6	-	563.7	1,114.1	3,789.7	
Expenses	1,591.8	624.0	3,366.7	-	624.0	1,115.2	4,092.4	
Loss	-119.9	-60.3	-229.1	-	-60.3	-1.1	-302.6	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	34							
Low sales value (\$'000)	25	25	746	25	373	746	1,937	
High sales value (\$'000)	5,000	746	5,000	373	746	1,937	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	503.7	323.4	865.4	167.7	421.4	593.8	1,211.6	100.0
Total current assets	367.3	258.6	585.4	107.1	353.8	429.1	784.7	100.0
Accounts receivable	168.6	129.0	248.1	61.5	171.5	183.0	331.0	100.0
Closing inventory	81.0	48.8	145.5	35.9	56.9	96.9	207.6	100.0
Other current assets	117.6	80.6	191.7	9.6	125.2	149.1	246.0	91.2
Net fixed assets	133.9	61.5	279.2	52.9	66.9	163.7	426.6	100.0
Other assets and adjustments	2.4	3.3	0.7	7.5	0.6	1.0	0.2	79.4
Total liabilities	353.4	238.0	585.0	124.3	309.5	366.6	863.4	100.0
Total current liabilities	256.1	172.6	423.7	90.9	223.9	245.3	651.1	100.0
Current bank loans	76.4	75.0	79.1	35.3	100.1	81.4	76.1	64.7
Other current liabilities	179.7	97.5	344.6	55.6	123.8	163.9	574.9	100.0
Long-term bank loans	28.0	6.7	70.7	10.9	4.1	—	160.9	32.4
Other liabilities and adjustments	69.2	58.6	90.5	22.4	81.3	121.3	51.2	91.2
Total equity	150.3	85.4	280.4	43.3	111.9	227.1	348.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.4	1.3	1.1	1.5	1.7	1.2	100.0
Debt to equity	2.3	2.7	2.0	2.8	2.7	1.6	2.4	100.0
Interest coverage	4.1	1.9	6.3	5.6	1.4	6.0	6.5	88.2
Debt ratio	0.7	0.7	0.6	0.7	0.7	0.6	0.7	100.0
Sales to equity	7.0	5.3	8.0	6.4	5.0	5.4	10.3	100.0
Sales to closing inventories	13.0	9.3	15.5	7.8	9.9	12.7	17.2	100.0

(percent)

Current debt to equity	170.4	201.9	151.1	209.7	200.0	108.0	186.9	100.0
Operating profit on equity	37.2	14.5	51.0	45.7	6.9	55.3	47.5	100.0
Net fixed assets to equity	89.1	72.0	99.6	122.0	59.8	72.0	122.4	100.0
Gross margin	23.4	25.2	22.7	24.1	25.5	29.6	19.6	100.0
Return on total assets	14.6	7.9	19.6	14.4	6.3	25.3	16.1	100.0

(days)

Collection period for accounts receivable	58.0	103.0	39.8	79.8	110.2	54.0	33.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	146	154,031	5,673.4	22
Less than 20	108	16,167	658.4	17
20-99	29	48,178	2,027.4	2
100-499	8	x	x	3
500 and over	1	x	x	-
1987				
Total	124	107,722	4,192.1	
Less than 20	91	8,731	400.0	
20-99	27	25,415	1,202.9	
100-499	5	x	x	
500 and over	1	x	x	

SIC 1611 Foamed and Expanded Plastic Products Industry

Establishments primarily engaged in using synthetic resins to form foamed and expanded plastic products. The products may be rigid or flexible and are made from plastics such as polystyrene or polyurethane.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1621 - PLASTIC PIPE AND PIPE FITTINGS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Low sales value (\$'000)	25	25	848	-	-	-	-	
High sales value (\$'000)	5,000	848	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.2	55.9	53.2	-	-	-	-	100.0
Purchases and materials	60.0	62.7	58.3	-	-	-	-	100.0
Closing inventory	16.9	11.7	20.1	-	-	-	-	100.0
Opening inventory	11.2	4.9	15.0	-	-	-	-	75.0
Wages, salaries, and benefits	17.0	20.1	15.1	-	-	-	-	91.7
Wages and benefits - direct	8.6	6.8	9.7	-	-	-	-	75.0
Wages and benefits - indirect	8.4	13.3	5.4	-	-	-	-	91.7
Occupancy expenses	12.4	5.6	16.5	-	-	-	-	100.0
Depreciation	6.9	1.6	10.1	-	-	-	-	100.0
Repairs and maintenance	1.8	1.0	2.4	-	-	-	-	91.7
Fuel and oil	0.1		0.2	-	-	-	-	16.7
Utilities	1.8	1.9	1.8	-	-	-	-	100.0
Rent	1.7	1.1	2.0	-	-	-	-	58.3
Financial expenses	3.5	1.9	4.5	-	-	-	-	100.0
Interest and bank charges	2.7	1.3	3.5	-	-	-	-	100.0
Professional fees	0.8	0.6	1.0	-	-	-	-	100.0
General expenses	2.0	1.2	2.6	-	-	-	-	100.0
Advertising	0.4	0.1	0.5	-	-	-	-	83.3
Delivery expenses	1.1	0.4	1.6	-	-	-	-	66.7
Insurance	0.6	0.7	0.5	-	-	-	-	83.3
Other expenses	4.5	2.7	5.6	-	-	-	-	100.0
Total expenses	93.6	87.4	97.4	-	-	-	-	100.0
Net profit/loss	6.4	12.6	2.6	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	58							
Sales	536.6	241.3	2,350.6	-	-	-	-	
Expenses	489.0	203.2	2,244.8	-	-	-	-	
Profit	47.6	38.2	105.8	-	-	-	-	

Non-Profitable:

Sales	737.3	433.3	1,177.3	-	-	-	-	
Expenses	766.2	443.1	1,234.0	-	-	-	-	
Loss	-29.0	-9.8	-56.7	-	-	-	-	

1987

Profitable:

Sales	1,814.2	614.2	2,639.6	134.5	712.1	1,270.2	2,856.7
Expenses	1,698.2	573.6	2,471.8	131.9	663.7	1,087.9	2,691.2
Profit	116.0	40.6	167.8	2.6	48.3	182.3	165.5

Non-Profitable:

Sales	2,034.5	-	2,034.5	-	-	-	2,034.5
Expenses	2,146.8	-	2,146.8	-	-	-	2,146.8
Loss	-112.2	-	-112.2	-	-	-	-112.2

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Low sales value (\$'000)	25	25	848	-	-	-	-	
High sales value (\$'000)	5,000	848	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	418.8	154.7	1,617.9	-	-	-	-	100.0
Total current assets	270.8	79.4	1,139.9	-	-	-	-	100.0
Accounts receivable	50.8	18.0	199.8	-	-	-	-	100.0
Closing inventory	95.9	30.5	392.8	-	-	-	-	100.0
Other current assets	123.9	30.7	547.2	-	-	-	-	100.0
Net fixed assets	136.9	72.7	428.4	-	-	-	-	100.0
Other assets and adjustments	11.0	2.5	49.5	-	-	-	-	83.3
Total liabilities	216.9	112.2	692.0	-	-	-	-	100.0
Total current liabilities	165.6	72.5	588.8	-	-	-	-	100.0
Current bank loans	21.8	4.7	99.4	-	-	-	-	66.7
Other current liabilities	143.8	67.7	489.4	-	-	-	-	100.0
Long-term bank loans	8.3	1.8	38.0	-	-	-	-	41.7
Other liabilities and adjustments	42.8	37.9	65.1	-	-	-	-	100.0
Total equity	201.9	42.4	925.8	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.0	1.9	-	-	-	-	100.0
Debt to equity	1.0	2.6	0.7	-	-	-	-	100.0
Interest coverage	3.3	10.3	1.7	-	-	-	-	100.0
Debt ratio	0.5	0.7	0.4	-	-	-	-	100.0
Sales to equity	2.8	6.1	2.1	-	-	-	-	100.0
Sales to closing inventories	5.9	8.5	4.9	-	-	-	-	100.0

(percent)

Current debt to equity	82.0	170.6	63.6	-	-	-	-	100.0
Operating profit on equity	17.8	77.5	5.4	-	-	-	-	100.0
Net fixed assets to equity	67.8	171.3	46.2	-	-	-	-	100.0
Gross margin	28.7	23.9	31.7	-	-	-	-	100.0
Return on total assets	12.2	23.5	7.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	32.7	25.1	37.4	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	65	139,526	5,477.8	14
Less than 20	38	7,434	300.5	10
20-99	15	16,400	658.6	2
100-499	9	x	x	2
500 and over	3	x	x	-
1987				
Total	51	118,543	5,201.4	
Less than 20	28	4,981	225.0	
20-99	13	10,585	471.7	
100-499	7	x	x	
500 and over	3	x	x	

SIC 1621 Plastic Pipe and Pipe Fittings Industry

Establishments primarily engaged in using synthetic resins to mould or extrude pipes and pipe fittings such as those used in pressure pipe or drain, waste and vent installations. Establishments primarily engaged in manufacturing layflat tubing are classified in <1631 - Plastic Film and Sheeting Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1631 - PLASTIC FILM AND SHEETING INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Low sales value (\$'000)	25	25	352	-	-	-	-	
High sales value (\$'000)	5,000	352	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	46.4	61.2	42.6	-	-	-	-	100.0
Purchases and materials	47.1	57.8	44.4	-	-	-	-	100.0
Closing inventory	8.2	18.9	5.5	-	-	-	-	90.0
Opening inventory	7.5	22.3	3.7	-	-	-	-	80.0
Wages, salaries, and benefits	18.9	15.7	19.7	-	-	-	-	90.0
Wages and benefits - direct	15.3	11.9	16.1	-	-	-	-	70.0
Wages and benefits - indirect	3.6	3.8	3.6	-	-	-	-	90.0
Occupancy expenses	22.0	12.0	24.6	-	-	-	-	100.0
Depreciation	8.0	3.2	9.2	-	-	-	-	90.0
Repairs and maintenance	6.4	1.2	7.7	-	-	-	-	90.0
Fuel and oil	3.6	0.3	4.4	-	-	-	-	20.0
Utilities	1.8	1.8	1.8	-	-	-	-	90.0
Rent	2.2	5.4	1.4	-	-	-	-	60.0
Financial expenses	8.0	5.2	8.7	-	-	-	-	100.0
Interest and bank charges	7.0	4.9	7.6	-	-	-	-	90.0
Professional fees	1.0	0.3	1.2	-	-	-	-	90.0
General expenses	2.0	2.3	1.9	-	-	-	-	80.0
Advertising	--	0.2	--	-	-	-	-	50.0
Delivery expenses	0.5	0.5	0.5	-	-	-	-	60.0
Insurance	1.4	1.6	1.4	-	-	-	-	60.0
Other expenses	3.7	3.8	3.7	-	-	-	-	100.0
Total expenses	101.0	100.3	101.2	-	-	-	-	100.0
Net profit/loss	-1.0	-0.3	-1.2	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80							
Sales	477.8	73.8	1,624.3	-	-	-	-	
Expenses	438.5	66.8	1,493.4	-	-	-	-	
Profit	39.3	7.0	130.9	-	-	-	-	

Non-Profitable:

Sales	1,185.4	352.5	4,017.2	-	-	-	-	
Expenses	1,228.5	358.2	4,187.4	-	-	-	-	
Loss	-43.1	-5.7	-170.2	-	-	-	-	

1987

Profitable:

Sales	1,136.9	85.3	1,679.5	54.4	112.5	684.8	2,196.6
Expenses	1,000.4	82.7	1,474.0	53.5	108.5	649.1	1,902.9
Profit	136.4	2.6	205.5	0.9	4.1	35.7	293.7

Non-Profitable:

Sales	1,840.0	-	1,840.0	-	-	458.1	3,067.2
Expenses	1,964.7	-	1,964.7	-	-	460.6	3,300.4
Loss	-124.7	-	-124.7	-	-	-2.6	-233.2

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Low sales value (\$'000)	25	25	657	-	-	-	-	
High sales value (\$'000)	5,000	657	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,203.8	524.3	3,120.8	-	-	-	-	100.0
Total current assets	700.9	457.7	1,386.9	-	-	-	-	100.0
Accounts receivable	324.8	280.3	450.2	-	-	-	-	100.0
Closing inventory	88.9	56.4	180.6	-	-	-	-	100.0
Other current assets	287.1	120.8	756.1	-	-	-	-	100.0
Net fixed assets	419.8	63.3	1,425.5	-	-	-	-	100.0
Other assets and adjustments	83.1	3.2	308.2	-	-	-	-	87.5
Total liabilities	628.8	268.5	1,645.3	-	-	-	-	100.0
Total current liabilities	433.7	223.6	1,026.1	-	-	-	-	100.0
Current bank loans	58.2	2.2	216.0	-	-	-	-	50.0
Other current liabilities	375.4	221.4	810.1	-	-	-	-	100.0
Long-term bank loans	22.3	14.6	44.2	-	-	-	-	100.0
Other liabilities and adjustments	172.7	30.2	574.9	-	-	-	-	100.0
Total equity	574.9	255.7	1,475.4	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	2.0	1.3	-	-	-	-	100.0
Debt to equity	1.0	1.0	1.1	-	-	-	-	100.0
Interest coverage	0.8	1.3	0.7	-	-	-	-	87.5
Debt ratio	0.5	0.5	0.5	-	-	-	-	100.0
Sales to equity	1.8	1.2	2.1	-	-	-	-	100.0
Sales to closing inventories	12.1	5.6	17.9	-	-	-	-	100.0

(percent)

Current debt to equity	75.4	87.4	69.5	-	-	-	-	100.0
Operating profit on equity	-2.1	1.8	-4.1	-	-	-	-	100.0
Net fixed assets to equity	73.0	24.7	96.6	-	-	-	-	100.0
Gross margin	34.5	23.2	37.6	-	-	-	-	100.0
Return on total assets	5.3	3.7	6.0	-	-	-	-	100.0

(days)

Collection period for accounts receivable	109.5	322.8	50.7	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	63	90,130	3,645.4	8
Less than 20	34	5,235	203.2	3
20-99	17	15,749	633.8	2
100-499	12	69,146	2,808.4	3
500 and over	-	-	-	-
1987				
Total	55	72,117	3,212.7	
Less than 20	31	2,689	126.6	
20-99	15	13,581	603.6	
100-499	9	55,847	2,482.5	
500 and over	-	-	-	

SIC 1631 Plastic Film and Sheeting Industry

Establishments primarily engaged in using synthetic resins to manufacture plastic film and layflat tubing. Included in this industry are establishments primarily engaged in producing synthetic sausage casings and those manufacturing regenerated cellulose film. Establishments primarily engaged in manufacturing plastic bags are classified in <1691 - Plastic Bag Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1691 - PLASTIC BAG INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	40							
Low sales value (\$'000)	25	25	1,202	25	610	1,202	2,675	
High sales value (\$'000)	5,000	1,202	5,000	610	1,202	2,675	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	68.1	61.8	70.6	66.2	60.1	75.4	64.9	100.0
Purchases and materials	68.0	62.2	70.4	66.2	60.7	74.9	65.0	100.0
Closing inventory	8.6	8.1	8.8	12.4	6.4	7.0	10.9	95.0
Opening inventory	8.6	7.7	9.0	12.4	5.8	7.5	10.8	90.0
Wages, salaries, and benefits	14.2	14.9	13.9	7.1	17.9	9.6	19.1	95.0
Wages and benefits - direct	8.0	8.1	7.9	4.0	9.8	6.9	9.1	70.0
Wages and benefits - indirect	6.2	6.7	6.0	3.1	8.2	2.7	9.9	87.5
Occupancy expenses	6.7	9.9	5.4	14.2	8.2	4.7	6.1	100.0
Depreciation	2.6	3.9	2.0	5.1	3.4	1.8	2.2	95.0
Repairs and maintenance	1.1	1.2	1.0	1.3	1.1	0.9	1.2	90.0
Fuel and oil	--	--	--	--	--	--	--	2.5
Utilities	1.3	2.1	1.0	2.7	1.8	0.8	1.3	92.5
Rent	1.7	2.7	1.3	5.1	1.8	1.3	1.3	80.0
Financial expenses	1.9	2.8	1.5	2.8	2.8	1.3	1.7	100.0
Interest and bank charges	1.4	2.1	1.1	2.3	2.0	0.9	1.3	90.0
Professional fees	0.5	0.7	0.4	0.5	0.8	0.4	0.5	92.5
General expenses	1.9	2.0	1.8	1.8	2.1	1.5	2.2	95.0
Advertising	0.2	0.3	0.2	0.3	0.3	0.2	0.1	65.0
Delivery expenses	1.3	1.1	1.3	1.1	1.1	1.0	1.8	77.5
Insurance	0.4	0.6	0.3	0.4	0.7	0.4	0.3	82.5
Other expenses	2.9	4.5	2.2	4.7	4.5	1.7	2.8	97.5
Total expenses	95.6	95.9	95.5	96.7	95.6	94.3	96.9	100.0
Net profit/loss	4.4	4.1	4.5	3.3	4.4	5.7	3.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80							
Sales	1,528.4	763.0	2,673.0	471.8	1,002.7	2,193.2	3,646.9	
Expenses	1,444.5	718.6	2,530.0	440.1	947.9	2,048.6	3,507.0	
Profit	83.9	44.4	143.0	31.7	54.8	144.6	139.9	

Non-Profitable:

Sales	1,205.4	325.0	3,286.2	141.4	822.6	2,457.9	4,954.9	
Expenses	1,267.8	390.6	3,341.1	195.4	919.7	2,497.6	5,040.3	
Loss	-62.4	-65.6	-54.9	-54.0	-97.0	-39.7	-85.3	

1987

Profitable:

Sales	1,882.7	652.9	2,743.6	264.7	933.2	1,928.6	3,568.0	
Expenses	1,786.6	600.0	2,617.3	244.2	856.7	1,860.9	3,382.4	
Profit	96.1	53.0	126.3	20.4	76.4	67.7	185.6	

Non-Profitable:

Sales	722.4	190.9	2,802.9	167.7	680.4	1,631.3	3,580.8	
Expenses	755.5	204.3	2,913.0	181.4	687.4	1,718.5	3,706.2	
Loss	-33.1	-13.4	-110.2	-13.7	-7.0	-87.3	-125.4	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	28							
Low sales value (\$'000)	25	25	1,246	25	614	1,246	2,704	
High sales value (\$'000)	5,000	1,246	5,000	614	1,246	2,704	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	625.9	349.6	1,176.5	234.5	463.5	850.3	1,934.7	100.0
Total current assets	398.6	249.9	694.9	192.1	307.0	475.8	1,204.3	100.0
Accounts receivable	224.1	136.6	398.6	102.2	170.5	282.7	667.8	100.0
Closing inventory	130.4	59.3	272.3	54.4	64.1	175.5	497.3	100.0
Other current assets	43.9	53.9	23.9	35.5	72.2	17.4	39.1	67.9
Net fixed assets	186.1	98.2	361.4	42.3	153.4	287.6	532.7	100.0
Other assets and adjustments	41.1	1.5	120.1	-	3.0	86.8	197.6	89.3
Total liabilities	519.1	262.8	1,029.9	164.9	359.6	751.4	1,677.5	100.0
Total current liabilities	353.1	144.1	769.5	107.5	180.3	547.6	1,285.1	100.0
Current bank loans	211.5	87.9	457.7	69.3	106.4	322.1	773.0	71.4
Other current liabilities	141.5	56.2	311.7	38.2	73.9	225.5	512.0	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	166.0	118.6	260.4	57.3	179.2	203.7	392.3	100.0
Total equity	106.7	86.8	146.5	69.6	103.8	98.9	257.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.7	0.9	1.7	1.7	0.8	0.9	100.0
Debt to equity	4.8	3.0	7.0	2.3	3.4	7.5	6.5	100.0
Interest coverage	5.1	4.8	5.3	9.2	3.6	7.0	3.5	100.0
Debt ratio	0.8	0.7	0.8	0.7	0.7	0.8	0.8	100.0
Sales to equity	12.8	7.8	18.7	5.1	9.6	22.3	15.5	100.0
Sales to closing inventories	10.5	11.5	10.1	6.5	15.6	12.6	8.0	100.0

(percent)

Current debt to equity	330.6	166.0	524.9	154.4	173.7	553.5	499.4	100.0
Operating profit on equity	75.2	56.2	97.7	65.0	50.3	150.5	50.5	100.0
Net fixed assets to equity	174.3	113.1	246.5	60.8	147.8	290.7	207.0	100.0
Gross margin	19.0	25.6	15.8	33.8	22.7	16.0	15.4	100.0
Return on total assets	15.9	17.5	14.9	21.6	15.5	20.4	9.3	100.0

(days)

Collection period for accounts receivable	59.5	73.0	52.8	104.0	62.1	46.6	60.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	132	108,396	3,525.3	-
Less than 20	88	15,948	511.2	5
20-99	35	53,136	1,742.8	4
100-499	9	39,312	1,271.3	1
500 and over	-	-	-	-
1987				
Total	132	99,821	3,484.9	
Less than 20	83	12,153	415.2	
20-99	39	44,885	1,610.8	
100-499	10	42,783	1,458.9	
500 and over	-	-	-	

SIC 1691 Plastic Bag Industry

Establishments primarily engaged in manufacturing plain or printed plastic bags (including cellulose film). Secondary products of this industry include paper bags, foil bags, plastic film and sheeting. Establishments primarily engaged in manufacturing paper bags are classified in <2733 - Paper Bag Industry> and those primarily engaged in producing plastic film and sheeting are classified in <1631 - Plastic Film and Sheeting Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1699 - OTHER PLASTIC PRODUCTS INDUSTRIES N.E.C.

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	348							
Low sales value (\$'000)	25	25	1,212	25	360	1,212	2,270	
High sales value (\$'000)	5,000	1,212	5,000	360	1,212	2,270	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.2	45.2	51.8	45.1	45.3	44.1	56.8	98.9
Purchases and materials	52.8	50.9	53.4	48.3	51.8	44.7	59.2	98.9
Closing inventory	11.9	14.9	10.9	9.5	16.8	9.9	11.6	89.7
Opening inventory	9.3	9.2	9.3	6.2	10.3	9.3	9.3	84.8
Wages, salaries, and benefits	24.1	24.7	23.9	26.3	24.2	27.2	21.7	92.2
Wages and benefits - direct	13.8	16.8	12.8	17.1	16.7	15.2	11.2	69.5
Wages and benefits - indirect	10.3	7.9	11.1	9.3	7.5	12.0	10.5	86.2
Occupancy expenses	9.1	14.7	7.3	15.0	14.6	8.4	6.6	99.1
Depreciation	3.2	4.5	2.8	5.3	4.2	3.2	2.5	92.8
Repairs and maintenance	1.2	1.8	1.0	1.6	1.9	1.3	0.8	75.3
Fuel and oil	0.1	0.1	0.1	-	0.1	0.1	-	3.7
Utilities	1.9	2.8	1.6	2.6	2.9	2.1	1.4	89.9
Rent	2.7	5.5	1.8	5.6	5.5	1.8	1.9	71.0
Financial expenses	2.6	3.4	2.4	4.0	3.1	2.6	2.2	95.7
Interest and bank charges	1.7	2.2	1.6	2.3	2.2	1.7	1.5	84.8
Professional fees	0.9	1.1	0.8	1.7	0.9	0.8	0.8	91.7
General expenses	2.7	3.5	2.4	5.8	2.7	3.3	1.8	92.8
Advertising	0.7	0.9	0.6	1.3	0.8	0.8	0.5	73.9
Delivery expenses	1.5	1.9	1.3	3.2	1.4	2.0	0.9	71.0
Insurance	0.5	0.6	0.4	1.3	0.4	0.5	0.4	71.0
Other expenses	8.4	7.6	8.7	8.5	7.3	9.8	8.0	99.7
Total expenses	97.1	99.1	96.5	104.8	97.1	95.4	97.2	100.0
Net profit/loss	2.9	0.9	3.5	-4.8	2.9	4.6	2.8	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	69							
Sales	1,238.6	444.9	2,381.7	178.0	728.0	1,641.8	3,484.6	
Expenses	1,144.1	389.0	2,231.5	141.5	651.5	1,517.6	3,295.4	
Profit	94.6	55.9	150.3	36.5	76.4	124.2	189.1	
Non-Profitable:								
Sales	662.9	272.9	2,302.1	134.8	651.4	1,563.4	3,068.6	
Expenses	732.8	328.0	2,433.8	176.3	744.0	1,672.0	3,224.3	
Loss	-69.9	-55.2	-131.7	-41.5	-92.6	-108.6	-155.7	
1987								
Profitable:								
Sales	922.0	416.3	2,285.7	154.4	718.0	1,759.9	3,158.2	
Expenses	836.3	366.7	2,102.7	129.3	640.1	1,612.1	2,916.8	
Profit	85.7	49.6	183.0	25.1	77.9	147.9	241.4	
Non-Profitable:								
Sales	628.8	322.6	2,308.5	127.0	659.5	1,604.9	3,349.6	
Expenses	701.5	367.7	2,532.5	159.3	726.5	1,756.6	3,680.5	
Loss	-72.7	-45.1	-223.9	-32.4	-67.1	-151.7	-330.9	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	288							
Low sales value (\$'000)	25	25	1,287	25	461	1,287	2,302	
High sales value (\$'000)	5,000	1,287	5,000	461	1,287	2,302	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	655.2	284.3	1,491.6	127.8	535.8	1,084.2	2,087.3	100.0
Total current assets	394.8	150.9	944.9	73.5	275.3	720.3	1,273.2	100.0
Accounts receivable	176.0	60.7	435.9	26.4	115.9	299.4	635.5	98.3
Closing inventory	116.2	45.9	274.7	14.8	95.7	173.1	423.1	91.3
Other current assets	102.6	44.2	234.2	32.2	63.6	247.7	214.5	80.2
Net fixed assets	229.0	116.2	483.3	45.3	230.1	321.8	719.5	97.2
Other assets and adjustments	31.3	17.1	63.3	8.9	30.3	42.0	94.5	83.3
Total liabilities	448.5	226.1	949.9	108.0	416.0	657.5	1,377.5	100.0
Total current liabilities	273.9	125.1	609.4	68.2	216.6	450.8	841.2	100.0
Current bank loans	76.5	39.4	160.3	28.2	57.4	132.7	200.6	62.5
Other current liabilities	197.3	85.7	449.1	39.9	159.2	318.1	640.5	100.0
Long-term bank loans	36.8	23.5	66.7	0.9	59.9	20.3	134.5	28.5
Other liabilities and adjustments	137.7	77.4	273.8	38.9	139.4	186.3	401.7	95.5
Total equity	206.7	58.1	541.7	19.8	119.8	426.6	709.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.2	1.5	1.0	1.2	1.5	1.5	100.0
Debt to equity	2.1	3.8	1.7	5.4	3.4	1.5	1.9	100.0
Interest coverage	2.5	1.7	2.8	-0.6	2.7	2.9	2.8	84.7
Debt ratio	0.6	0.7	0.6	0.8	0.7	0.6	0.6	100.0
Sales to equity	4.9	7.0	4.3	8.9	6.6	3.9	4.7	100.0
Sales to closing inventories	8.7	8.9	8.6	11.8	8.2	9.7	8.0	91.3

(percent)

Current debt to equity	132.5	215.1	112.5	344.5	180.8	105.6	118.5	100.0
Operating profit on equity	13.1	11.6	13.4	-32.6	23.3	15.2	11.9	99.3
Net fixed assets to equity	110.8	199.8	89.2	229.1	192.0	75.4	101.3	97.2
Gross margin	25.8	29.6	24.3	26.9	30.6	28.6	21.1	100.0
Return on total assets	6.8	5.4	7.4	-1.9	8.2	9.0	6.2	100.0

(days)

Collection period for accounts receivable	63.2	53.8	66.8	54.7	53.5	64.6	68.4	98.3
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	1,191	896,675	35,424.9	27
Less than 20	856	140,306	5,691.8	35
20-99	259	297,444	11,972.3	5
100-499	68	301,969	11,701.6	3
500 and over	8	156,956	6,059.2	-
1987				
Total	1,164	763,919	34,019.0	
Less than 20	821	93,503	4,262.7	
20-99	264	247,513	11,175.1	
100-499	71	276,881	12,204.3	
500 and over	8	146,022	6,376.9	

SIC 1699 Other Plastic Products Industries n.e.c.

Establishments primarily engaged in using synthetic resins to produce moulded or extruded plastic products not elsewhere classified. Establishments primarily engaged in manufacturing plastic articles such as automobile parts, furniture, toys, buttons, tooth brushes or any other article for which provision is made elsewhere in the classification should be classified according to end use in the appropriate industry. Establishments primarily engaged in manufacturing food containers and cups of plastic foam are classified in <1611 - Foamed and Expanded Plastic Products Industry>; those primarily engaged in manufacturing plastic bags including industrial are classified in <1691 - Plastic Bag Industry>; and those primarily engaged in manufacturing vinyl coated wallpaper are classified in <2791 - Coated and Treated Paper Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1711 - LEATHER TANNERIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	27							
Low sales value (\$'000)	25	25	405	25	138	405	756	
High sales value (\$'000)	5,000	405	5,000	138	405	756	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	55.0	32.2	59.0	24.3	39.7	60.7	57.8	100.0
Purchases and materials	56.9	31.8	61.4	23.3	40.0	63.8	59.7	100.0
Closing inventory	20.0	24.3	19.3	22.3	26.2	25.4	14.8	96.3
Opening inventory	18.1	24.6	16.9	23.3	26.0	22.4	12.9	85.2
Wages, salaries, and benefits	24.3	32.4	22.9	29.2	35.5	20.4	24.7	96.3
Wages and benefits - direct	14.7	15.0	14.6	6.4	23.2	9.1	18.7	66.7
Wages and benefits - indirect	9.7	17.4	8.3	22.8	12.3	11.3	6.0	85.2
Occupancy expenses	6.7	13.8	5.4	18.9	9.0	6.2	4.8	96.3
Depreciation	1.1	2.9	0.8	3.5	2.4	0.6	0.9	85.2
Repairs and maintenance	0.9	1.1	0.8	2.0	0.2	1.2	0.6	55.6
Fuel and oil	0.1	0.2	0.1	0.4	-	0.2	-	11.1
Utilities	1.7	3.5	1.4	5.4	1.7	1.1	1.5	92.6
Rent	2.9	6.1	2.4	7.6	4.6	3.2	1.8	66.7
Financial expenses	2.6	2.9	2.6	4.0	1.8	3.2	2.1	96.3
Interest and bank charges	1.9	1.7	1.9	2.4	1.1	2.4	1.6	88.9
Professional fees	0.7	1.2	0.6	1.6	0.7	0.7	0.5	81.5
General expenses	2.4	3.9	2.1	4.5	3.3	2.3	2.0	92.6
Advertising	0.8	1.4	0.7	2.0	0.8	0.2	1.0	81.5
Delivery expenses	0.9	0.7	1.0	0.6	0.7	1.6	0.5	51.9
Insurance	0.7	1.9	0.5	1.9	1.8	0.4	0.5	74.1
Other expenses	6.2	9.8	5.6	6.4	13.1	7.0	4.5	100.0
Total expenses	97.2	95.0	97.6	87.4	102.4	99.8	95.9	100.0
Net profit/loss	2.8	5.0	2.4	12.6	-2.4	0.2	4.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	63							
Sales	429.5	102.5	872.9	83.4	258.5	497.3	1,886.5	
Expenses	402.1	90.0	825.4	71.0	245.2	474.3	1,773.0	
Profit	27.4	12.5	47.5	12.4	13.3	23.0	113.6	

Non-Profitable:

Sales	444.5	193.4	616.7	76.4	243.9	456.4	857.4	
Expenses	464.2	205.9	641.3	83.1	259.0	495.4	860.4	
Loss	-19.7	-12.5	-24.6	-6.6	-15.1	-39.0	-3.1	

1987

Profitable:

Sales	212.6	156.2	570.9	72.4	169.0	570.9	-	
Expenses	192.3	139.3	529.9	55.7	152.0	529.9	-	
Profit	20.2	17.0	41.1	16.6	17.0	41.1	-	

Non-Profitable:

Sales	645.8	203.4	1,571.3	97.8	267.8	-	1,571.3	
Expenses	687.6	240.9	1,622.3	138.3	303.4	-	1,622.3	
Loss	-41.8	-37.5	-51.0	-40.5	-35.6	-	-51.0	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	21							
Low sales value (\$'000)	25	25	437	25	236	437	797	
High sales value (\$'000)	5,000	437	5,000	236	437	797	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	290.3	116.2	449.8	58.2	376.7	344.4	706.6	100.0
Total current assets	200.3	69.1	320.5	41.4	193.3	227.4	547.3	100.0
Accounts receivable	87.1	28.2	141.1	14.5	89.4	92.6	259.4	100.0
Closing inventory	99.5	36.8	157.0	23.9	94.9	121.9	242.5	95.2
Other current assets	13.5	4.0	22.3	2.9	8.9	12.8	45.3	76.2
Net fixed assets	74.8	40.8	106.0	16.7	149.2	98.1	125.2	100.0
Other assets and adjustments	15.1	6.2	23.2	--	34.0	18.8	34.0	81.0
Total liabilities	230.4	79.9	368.3	31.4	297.7	292.1	554.1	100.0
Total current liabilities	159.0	47.4	261.2	29.7	127.0	185.6	445.5	100.0
Current bank loans	35.0	15.6	52.8	9.0	45.6	47.5	65.7	95.2
Other current liabilities	123.9	31.8	208.4	20.7	81.4	138.0	379.8	100.0
Long-term bank loans	0.9	--	1.7	--	--	2.5	--	4.8
Other liabilities and adjustments	70.4	32.4	105.3	1.6	170.6	104.0	108.5	95.2
Total equity	59.8	36.3	81.4	26.8	79.0	52.3	152.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.4	1.2	1.3	1.5	1.2	1.2	100.0
Debt to equity	3.8	2.1	4.5	1.1	3.7	5.5	3.6	100.0
Interest coverage	1.9	0.7	2.1	1.6	-2.2	0.9	3.6	90.5
Debt ratio	0.7	0.6	0.8	0.5	0.7	0.8	0.7	100.0
Sales to equity	7.9	3.8	9.6	3.4	4.3	9.5	9.7	100.0
Sales to closing inventories	4.7	3.7	5.0	3.9	3.6	4.0	6.1	95.2

(percent)

Current debt to equity	265.5	130.7	320.6	111.0	160.6	354.8	292.0	100.0
Operating profit on equity	15.3	-1.6	22.3	6.0	-13.5	-1.1	41.9	100.0
Net fixed assets to equity	125.0	112.5	130.1	62.4	188.8	187.6	82.0	100.0
Gross margin	20.0	31.2	18.2	37.0	24.2	18.4	18.1	100.0
Return on total assets	6.4	1.6	7.6	6.8	-1.9	3.5	12.4	100.0

(days)

Collection period for accounts receivable	66.6	73.7	65.4	56.9	94.1	67.8	63.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	66	31,991	1,471.4	6
Less than 20	54	5,164	247.7	6
20-99	9	x	x	-
100-499	3	x	x	-
500 and over	-	-	-	-
1987				
Total	60	31,210	1,173.1	
Less than 20	48	3,866	150.2	
20-99	9	x	x	
100-499	3	x	x	
500 and over	-	-	-	

SIC 1711 Leather Tanneries

Establishments primarily engaged in tanning, currying, colouring and finishing leather of all types.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1712 - FOOTWEAR INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	52							
Low sales value (\$'000)	25	25	910	25	336	910	2,255	
High sales value (\$'000)	5,000	910	5,000	336	910	2,255	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	49.1	47.4	49.4	50.0	46.9	52.0	48.5	96.2
Purchases and materials	49.2	63.0	47.1	142.8	48.1	47.5	47.0	96.2
Closing inventory	28.1	40.3	26.2	110.4	27.3	26.1	26.3	86.5
Opening inventory	28.0	24.7	28.5	17.6	26.0	30.5	27.8	88.5
Wages, salaries, and benefits	35.2	36.4	35.0	42.6	35.2	35.1	35.0	96.2
Wages and benefits - direct	27.7	22.9	28.5	27.0	22.1	26.2	29.2	84.6
Wages and benefits - indirect	7.5	13.5	6.5	15.6	13.1	8.9	5.8	90.4
Occupancy expenses	6.8	8.3	6.6	22.2	5.8	5.1	7.0	96.2
Depreciation	1.7	2.9	1.6	9.6	1.7	2.2	1.4	88.5
Repairs and maintenance	0.9	0.7	1.0	3.2	0.2	1.1	1.0	75.0
Fuel and oil	--	--	--	0.1	--	--	--	1.9
Utilities	1.2	1.4	1.2	2.2	1.2	0.7	1.3	90.4
Rent	2.9	3.3	2.8	7.2	2.6	1.1	3.4	75.0
Financial expenses	4.5	9.6	3.7	42.6	3.4	4.9	3.3	94.2
Interest and bank charges	3.3	4.0	3.2	10.6	2.7	4.2	2.9	84.6
Professional fees	1.2	5.6	0.5	32.0	0.7	0.7	0.4	90.4
General expenses	1.9	3.3	1.7	1.6	3.6	1.5	1.8	94.2
Advertising	0.7	1.3	0.6	0.4	1.4	0.4	0.7	73.1
Delivery expenses	0.8	1.5	0.7	0.5	1.7	0.6	0.7	61.5
Insurance	0.4	0.5	0.4	0.7	0.5	0.5	0.4	69.2
Other expenses	5.8	8.7	5.3	26.7	5.3	3.8	5.8	100.0
Total expenses	103.3	113.6	101.6	185.8	100.2	102.4	101.4	100.0
Net profit/loss	-3.3	-13.6	-1.6	-85.8	-0.2	-2.4	-1.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	58							
Sales	1,266.4	307.8	2,528.7	77.2	556.2	1,707.0	3,541.3	
Expenses	1,191.0	274.4	2,398.1	60.6	504.7	1,632.4	3,341.5	
Profit	75.4	33.4	130.6	16.6	51.5	74.6	199.7	
Non-Profitable:								
Sales	1,348.0	278.8	3,285.6	75.6	678.0	1,831.0	3,723.1	
Expenses	1,497.4	376.6	3,528.4	192.1	739.2	2,177.1	3,934.8	
Loss	-149.4	-97.9	-242.8	-116.5	-61.2	-346.1	-211.7	
1987								
Profitable:								
Sales	749.1	184.8	2,421.4	87.4	642.1	1,535.6	3,588.7	
Expenses	702.9	163.3	2,301.9	68.1	610.4	1,442.4	3,434.5	
Profit	46.2	21.5	119.5	19.3	31.7	93.2	154.2	
Non-Profitable:								
Sales	973.8	299.4	2,730.0	146.5	603.6	1,367.9	3,636.2	
Expenses	1,039.8	360.3	2,809.3	198.7	681.8	1,478.2	3,694.7	
Loss	-66.0	-60.9	-79.2	-52.2	-78.2	-110.3	-58.5	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	39							
Low sales value (\$'000)	25	25	1,621	25	517	1,621	2,341	
High sales value (\$'000)	5,000	1,621	5,000	517	1,621	2,341	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,081.6	454.0	2,025.4	289.6	645.7	2,216.5	1,906.0	97.4
Total current assets	857.8	328.4	1,654.1	251.8	417.5	1,859.2	1,526.1	97.4
Accounts receivable	273.8	66.5	585.6	22.0	118.4	872.0	406.7	92.3
Closing inventory	440.7	165.0	855.3	98.4	242.6	580.8	1,026.7	89.7
Other current assets	143.2	96.8	213.1	131.4	56.4	406.3	92.5	84.6
Net fixed assets	189.1	93.2	333.3	37.5	158.2	356.1	319.1	87.2
Other assets and adjustments	34.5	32.3	37.9	0.1	69.9	1.2	60.8	61.5
Total liabilities	762.0	207.1	1,596.6	86.3	348.0	1,873.4	1,423.7	100.0
Total current liabilities	521.8	124.6	1,119.0	49.0	212.8	1,295.4	1,008.9	100.0
Current bank loans	298.9	59.7	658.5	16.5	110.1	754.2	598.8	69.2
Other current liabilities	222.8	64.8	460.5	32.4	102.7	541.1	410.1	100.0
Long-term bank loans	2.0	—	5.2	—	—	13.6	—	2.6
Other liabilities and adjustments	238.1	82.4	472.3	37.2	135.1	564.3	414.8	89.7
Total equity	319.5	246.8	428.7	203.2	297.7	343.1	482.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	2.6	1.4	5.1	1.9	1.4	1.5	97.4
Debt to equity	2.3	0.8	3.7	0.4	1.1	5.4	2.9	100.0
Interest coverage	0.5	1.0	0.3	0.5	1.3	—	0.5	89.7
Debt ratio	0.7	0.4	0.7	0.2	0.5	0.8	0.7	97.4
Sales to equity	5.2	2.3	7.6	1.2	3.2	6.2	8.3	100.0
Sales to closing inventories	3.7	3.5	3.8	2.6	3.9	3.6	3.9	89.7

(percent)

Current debt to equity	163.3	50.5	260.9	24.1	71.4	377.4	209.2	100.0
Operating profit on equity	-8.3	0.3	-15.8	-2.5	2.6	-25.5	-11.5	100.0
Net fixed-assets to equity	59.1	37.7	77.7	18.4	53.1	103.7	66.1	87.2
Gross margin	15.9	16.6	15.7	22.4	14.8	10.9	17.4	100.0
Return on total assets	2.4	4.0	1.9	2.0	5.1	-0.1	3.4	97.4

(days)

Collection period for accounts receivable	59.9	41.2	65.0	30.7	44.6	149.5	37.0	92.3
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	173	278,261	14,915.5	26
Less than 20	81	7,860	426.1	16
20-99	51	47,792	2,572.5	7
100-499	35	108,878	5,901.1	3
500 and over	6	113,731	6,015.8	-
1987				
Total	199	294,381	16,889.7	
Less than 20	97	8,297	482.2	
20-99	58	50,912	2,857.6	
100-499	38	121,248	6,801.0	
500 and over	6	113,924	6,748.9	

SIC 1712 Footwear Industry

Establishments primarily engaged in manufacturing footwear of leather or other materials. Establishments primarily engaged in manufacturing assembled skate blades and boots are classified in <3931 - Sporting Goods Industry>.

Symbols: — amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1713 - LUGGAGE, PURSE AND HANDBAG INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	42							
Low sales value (\$'000)	25	25	512	25	306	512	1,343	
High sales value (\$'000)	5,000	512	5,000	306	512	1,343	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	49.8	53.5	48.4	41.6	55.9	43.6	49.9	100.0
Purchases and materials	51.2	58.0	48.5	43.6	60.8	49.2	48.2	100.0
Closing inventory	25.2	26.2	24.8	29.2	25.6	26.3	24.3	92.9
Opening inventory	23.9	21.8	24.7	27.2	20.7	20.7	26.0	90.5
Wages, salaries, and benefits	29.5	26.5	30.7	30.0	25.8	35.7	29.1	97.6
Wages and benefits - direct	19.3	17.3	20.1	22.8	16.2	23.1	19.1	85.7
Wages and benefits - indirect	10.2	9.2	10.6	7.3	9.6	12.6	10.0	85.7
Occupancy expenses	4.5	5.0	4.3	7.1	4.6	6.4	3.6	97.6
Depreciation	1.2	1.4	1.1	2.4	1.2	1.4	1.0	95.2
Repairs and maintenance	0.3	0.3	0.4	0.6	0.2	0.4	0.4	69.0
Fuel and oil	-	-	-	-	-	-	-	2.4
Utilities	1.0	0.9	1.0	1.3	0.8	1.1	1.0	92.9
Rent	2.0	2.4	1.8	2.8	2.4	3.4	1.2	73.8
Financial expenses	3.4	2.1	3.9	4.4	1.7	4.0	3.8	97.6
Interest and bank charges	2.7	1.5	3.2	3.6	1.1	3.2	3.2	90.5
Professional fees	0.7	0.6	0.7	0.9	0.6	0.8	0.6	88.1
General expenses	2.5	1.2	3.1	2.8	0.9	2.6	3.2	95.2
Advertising	0.9	0.3	1.1	0.4	0.3	0.8	1.2	69.0
Delivery expenses	1.4	0.6	1.7	1.1	0.5	1.5	1.7	81.0
Insurance	0.3	0.3	0.3	1.3	0.2	0.3	0.3	64.3
Other expenses	6.9	7.4	6.8	7.0	7.4	5.9	7.1	100.0
Total expenses	96.7	95.8	97.1	93.0	96.3	98.2	96.7	100.0
Net profit/loss	3.3	4.2	2.9	7.0	3.7	1.8	3.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	872.9	326.6	2,037.3	147.9	426.4	893.2	3,085.0	
Expenses	826.1	303.4	1,940.4	127.6	401.5	842.6	2,945.7	
Profit	46.7	23.2	96.9	20.3	24.8	50.5	139.3	

Non-Profitable:

Sales	619.1	358.3	1,311.2	294.8	376.1	884.4	2,449.6	
Expenses	659.6	373.1	1,419.9	327.0	386.1	960.2	2,645.9	
Loss	-40.5	-14.8	-108.7	-32.2	-9.9	-75.8	-196.3	

1987

Profitable:

Sales	1,285.0	190.7	2,066.7	92.9	374.9	875.3	2,560.1	
Expenses	1,228.8	178.5	1,979.2	84.2	355.9	828.4	2,455.7	
Profit	56.2	12.3	87.6	8.7	19.0	46.9	104.4	

Non-Profitable:

Sales	352.1	204.9	841.5	142.4	367.1	841.5	-	
Expenses	375.6	224.8	876.5	155.9	403.7	876.5	-	
Loss	-23.4	-19.9	-35.1	-13.5	-36.6	-35.1	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	23							
Low sales value (\$'000)	25	25	572	25	365	572	1,526	
High sales value (\$'000)	5,000	572	5,000	365	572	1,526	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	499.2	256.5	1,254.7	203.2	303.2	632.3	1,699.3	100.0
Total current assets	456.8	223.5	1,182.9	180.6	261.1	596.7	1,601.6	100.0
Accounts receivable	206.2	108.6	510.2	47.4	162.2	241.6	702.1	100.0
Closing inventory	199.6	98.7	513.9	120.4	79.6	263.0	693.2	95.7
Other current assets	50.8	16.2	158.6	12.7	19.3	92.0	206.2	91.3
Net fixed assets	35.3	27.1	60.8	22.5	31.2	35.0	79.2	100.0
Other assets and adjustments	7.0	5.7	10.9	--	10.8	0.5	18.4	73.9
Total liabilities	367.8	188.3	926.7	135.3	234.6	432.0	1,280.1	100.0
Total current liabilities	299.9	136.1	809.7	109.5	159.4	380.2	1,116.4	100.0
Current bank loans	174.9	75.7	483.9	69.0	81.5	274.7	633.2	95.7
Other current liabilities	124.9	60.4	325.8	40.4	77.9	105.5	483.2	100.0
Long-term bank loans	0.5	--	2.3	--	--	2.6	2.1	17.4
Other liabilities and adjustments	67.3	52.1	114.6	25.7	75.2	49.0	161.4	95.7
Total equity	131.4	68.2	328.0	67.9	68.5	200.3	419.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.6	1.4	1.6	1.6	1.5	1.4	100.0
Debt to equity	2.7	2.7	2.8	1.9	3.4	2.1	3.0	100.0
Interest coverage	3.0	3.4	2.8	5.9	2.6	1.5	3.3	87.0
Debt ratio	0.7	0.7	0.7	0.6	0.7	0.6	0.7	100.0
Sales to equity	6.5	6.2	6.8	4.4	7.7	5.0	7.4	100.0
Sales to closing inventories	4.3	4.3	4.3	2.5	6.6	3.8	4.4	95.7

(percent)

Current debt to equity	228.2	199.5	246.8	161.3	232.6	189.8	266.3	100.0
Operating profit on equity	32.4	29.6	34.2	30.4	28.9	10.6	42.2	100.0
Net fixed assets to equity	26.9	39.8	18.5	33.1	45.5	17.5	18.9	100.0
Gross margin	19.6	19.2	19.9	19.5	19.1	20.3	19.8	100.0
Return on total assets	12.6	11.0	13.6	12.2	10.3	9.1	14.9	100.0

(days)

Collection period for accounts receivable	87.0	93.4	83.2	57.3	111.3	87.1	82.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
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1989

Total	142	54,831	2,963.1	19
Less than 20	102	8,307	458.1	17
20-99	33	24,195	1,313.2	2
100-499	7	22,329	1,191.8	-
500 and over	-	-	-	-

1987

Total	161	55,364	3,232.2	
Less than 20	119	7,552	469.4	
20-99	35	23,904	1,421.4	
100-499	7	23,908	1,341.4	
500 and over	-	-	-	

SIC 1713 Luggage, Purse and Handbag Industry

Establishments primarily engaged in manufacturing hand luggage, purses and handbags made of leather, plastic, textile or other materials. Establishments primarily engaged in manufacturing trunks are classified in < 1719 - Other Leather and Allied Products Industries >.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1719 - OTHER LEATHER AND ALLIED PRODUCTS INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	78							
Low sales value (\$'000)	25	25	318	25	112	318	909	
High sales value (\$'000)	5,000	318	5,000	112	318	909	5,000	
SELECTED EXPENSE ITEMS								
	(percent of sales)							
Cost of goods sold	58.5	52.6	59.5	42.7	54.0	56.5	59.9	100.0
Purchases and materials	60.8	59.6	61.0	44.7	61.8	57.5	61.4	98.7
Closing inventory	22.5	24.4	22.2	25.0	24.3	26.1	21.7	94.9
Opening inventory	20.2	17.4	20.7	23.0	16.6	25.1	20.1	88.5
Wages, salaries, and benefits	19.7	21.1	19.4	3.9	23.6	21.9	19.1	87.2
Wages and benefits - direct	13.1	15.8	12.7	1.7	17.9	13.3	12.6	50.0
Wages and benefits - indirect	6.6	5.3	6.8	2.2	5.7	8.6	6.6	80.8
Occupancy expenses	3.8	7.7	3.1	11.1	7.2	5.0	2.9	98.7
Depreciation	1.6	2.6	1.4	4.7	2.3	1.8	1.4	92.3
Repairs and maintenance	0.2	0.8	0.2	0.7	0.9	0.3	0.1	66.7
Fuel and oil	--	--	--	--	--	--	--	3.8
Utilities	0.6	1.6	0.4	2.7	1.5	1.2	0.4	89.7
Rent	1.3	2.6	1.1	3.0	2.5	1.7	1.0	57.7
Financial expenses	3.0	3.1	3.0	4.3	2.9	3.1	3.0	100.0
Interest and bank charges	2.5	2.1	2.6	2.3	2.1	2.1	2.6	91.0
Professional fees	0.5	1.0	0.4	2.1	0.8	1.1	0.3	85.9
General expenses	2.1	3.9	1.8	4.5	3.8	2.2	1.8	94.9
Advertising	1.1	1.4	1.1	1.7	1.3	1.0	1.1	76.9
Delivery expenses	0.7	2.0	0.5	1.6	2.0	0.9	0.5	67.9
Insurance	0.2	0.5	0.2	1.1	0.5	0.3	0.1	67.9
Other expenses	8.9	10.1	8.7	24.1	8.0	6.7	9.0	100.0
Total expenses	96.0	98.4	95.6	90.6	99.6	95.4	95.6	100.0
Net profit/loss	4.0	1.6	4.4	9.4	0.4	4.6	4.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	82							
Sales	839.4	159.2	1,795.4	58.1	234.8	576.6	2,377.6	
Expenses	795.1	143.3	1,711.1	51.0	212.3	544.8	2,268.2	
Profit	44.4	15.9	84.3	7.1	22.5	31.8	109.4	

Non-Profitable:

Sales	325.4	195.1	1,017.2	44.8	239.5	429.8	1,712.5	
Expenses	363.5	237.3	1,032.8	50.9	292.4	450.9	1,721.6	
Loss	-38.0	-42.3	-15.6	-6.1	-53.0	-21.1	-9.1	

1987

Profitable:

Sales	668.2	153.9	1,388.5	66.9	195.4	503.0	1,778.0	
Expenses	615.4	138.5	1,283.5	57.7	177.0	466.1	1,643.0	
Profit	52.8	15.5	105.0	9.2	18.5	36.8	135.0	

Non-Profitable:

Sales	552.2	122.1	1,312.6	68.4	175.9	708.0	2,507.3	
Expenses	584.7	132.0	1,384.9	81.1	183.1	770.7	2,598.7	
Loss	-32.5	-10.0	-72.4	-12.7	-7.2	-62.7	-91.4	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	52							
Low sales value (\$'000)	25	25	491	25	257	491	1,397	
High sales value (\$'000)	5,000	491	5,000	257	491	1,397	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	571.7	161.5	1,125.1	116.1	207.2	452.1	1,410.6	100.0
Total current assets	432.5	98.0	883.6	55.9	140.4	408.6	1,085.1	100.0
Accounts receivable	177.6	22.4	386.9	13.4	31.4	189.3	470.8	100.0
Closing inventory	221.3	65.0	432.1	30.2	99.9	171.1	542.7	96.2
Other current assets	33.5	10.5	64.5	12.1	8.9	48.0	71.5	67.3
Net fixed assets	128.6	49.4	235.5	49.4	49.4	42.2	317.4	88.5
Other assets and adjustments	10.5	14.0	5.9	10.6	17.3	1.2	7.9	80.8
Total liabilities	440.7	127.7	862.8	90.2	165.4	261.4	1,117.9	100.0
Total current liabilities	286.8	83.5	560.9	55.8	111.4	191.2	717.8	100.0
Current bank loans	147.2	19.3	319.7	15.4	23.3	58.7	430.4	63.5
Other current liabilities	139.5	64.1	241.2	40.3	88.0	132.4	287.4	100.0
Long-term bank loans	18.2	0.3	42.4	0.3	0.3	7.9	57.0	26.9
Other liabilities and adjustments	135.6	43.8	259.4	34.1	53.6	62.2	343.1	92.3
Total equity	131.0	33.8	262.2	25.8	41.8	190.7	292.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.1	1.5	1.0	1.2	2.1	1.5	100.0
Debt to equity	3.3	3.7	3.2	3.4	3.9	1.3	3.8	100.0
Interest coverage	2.5	1.9	2.6	-0.3	4.2	4.3	2.5	90.4
Debt ratio	0.7	0.7	0.7	0.7	0.7	0.5	0.7	100.0
Sales to equity	7.4	6.6	7.5	5.3	7.3	4.2	8.4	100.0
Sales to closing inventories	4.3	3.4	4.5	4.5	3.0	4.7	4.5	96.2

(percent)

Current debt to equity	218.8	247.0	213.9	215.9	266.3	100.2	245.3	100.0
Operating profit on equity	29.8	15.9	32.2	-29.8	44.4	20.6	35.5	100.0
Net fixed assets to equity	98.1	146.3	89.7	191.3	118.2	22.1	108.5	88.5
Gross margin	21.9	27.4	21.0	35.8	23.6	23.1	20.7	100.0
Return on total assets	11.2	6.8	12.0	-1.8	11.7	11.2	12.1	100.0

(days)

Collection period for accounts receivable	66.6	36.7	71.1	35.4	37.2	85.1	69.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	120	35,950	1,901.3	1
Less than 20	89	6,916	386.7	-
20-99	29	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-
1987				
Total	121	32,995	1,863.1	
Less than 20	89	5,725	343.1	
20-99	30	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 1719 Other Leather and Allied Products Industries

Establishments primarily engaged in manufacturing goods usually associated with the leather industry, not elsewhere classified. Establishments primarily engaged in manufacturing leather coats are classified in the appropriate clothing industries of <Major Group 24 - Clothing Industries>; those primarily engaged in manufacturing luggage, purses and handbags are classified in <1713 - Luggage, Purse and Handbag Industry>; and those primarily engaged in manufacturing rubber boot and shoe findings are classified in <1599 - Other Rubber Products Industries>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1811 - MAN-MADE FIBRE AND FILAMENT YARN INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Low sales value (\$'000)	25	25	954	-	-	-	-	
High sales value (\$'000)	5,000	954	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	63.9	63.5	64.0	-	-	-	-	100.0
Purchases and materials	64.9	63.8	65.0	-	-	-	-	100.0
Closing inventory	10.9	13.7	10.7	-	-	-	-	100.0
Opening inventory	9.9	13.4	9.6	-	-	-	-	90.0
Wages, salaries, and benefits	12.8	18.6	12.3	-	-	-	-	100.0
Wages and benefits - direct	10.9	12.2	10.7	-	-	-	-	90.0
Wages and benefits - indirect	2.0	6.4	1.6	-	-	-	-	100.0
Occupancy expenses	10.2	8.6	10.3	-	-	-	-	100.0
Depreciation	3.7	2.1	3.9	-	-	-	-	100.0
Repairs and maintenance	2.7	1.6	2.8	-	-	-	-	100.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	2.3	1.8	2.4	-	-	-	-	100.0
Rent	1.3	3.0	1.2	-	-	-	-	80.0
Financial expenses	5.4	2.4	5.7	-	-	-	-	90.0
Interest and bank charges	4.7	1.9	5.0	-	-	-	-	90.0
Professional fees	0.7	0.6	0.7	-	-	-	-	90.0
General expenses	1.2	1.3	1.2	-	-	-	-	100.0
Advertising	-	0.2	-	-	-	-	-	50.0
Delivery expenses	0.9	0.6	0.9	-	-	-	-	50.0
Insurance	0.3	0.5	0.3	-	-	-	-	90.0
Other expenses	2.2	4.6	2.0	-	-	-	-	100.0
Total expenses	95.8	99.0	95.5	-	-	-	-	100.0
Net profit/loss	4.2	1.0	4.5	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70							
Sales	2,679.0	610.5	3,267.2	-	-	-	-	
Expenses	2,552.5	580.9	3,113.0	-	-	-	-	
Profit	126.6	29.6	154.1	-	-	-	-	

Non-Profitable:

Sales	995.0	787.3	1,259.0	-	-	-	-	
Expenses	1,016.0	820.2	1,264.8	-	-	-	-	
Loss	-21.0	-33.0	-5.8	-	-	-	-	

1987

Profitable:

Sales	2,088.1	456.4	2,309.7	456.4	1,722.9	3,145.3	-	
Expenses	1,937.7	378.4	2,149.4	378.4	1,627.5	2,892.7	-	
Profit	150.4	78.0	160.3	78.0	95.4	252.6	-	

Non-Profitable:

Sales	553.7	553.7	-	553.7	-	-	-	
Expenses	573.2	573.2	-	573.2	-	-	-	
Loss	-19.5	-19.5	-	-19.5	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Low sales value (\$'000)	25	25	954	-	-	-	-	
High sales value (\$'000)	5,000	954	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,528.6	401.5	1,978.4	-	-	-	-	100.0
Total current assets	786.2	400.2	940.3	-	-	-	-	100.0
Accounts receivable	367.9	61.4	490.2	-	-	-	-	100.0
Closing inventory	257.4	92.6	323.2	-	-	-	-	100.0
Other current assets	160.8	246.0	126.7	-	-	-	-	90.0
Net fixed assets	717.2	1.2	1,002.9	-	-	-	-	100.0
Other assets and adjustments	25.2	-	35.2	-	-	-	-	90.0
Total liabilities	1,371.7	231.3	1,826.7	-	-	-	-	100.0
Total current liabilities	546.5	48.9	745.1	-	-	-	-	100.0
Current bank loans	151.5	-	212.0	-	-	-	-	10.0
Other current liabilities	395.0	48.9	533.1	-	-	-	-	100.0
Long-term bank loans	475.3	-	665.0	-	-	-	-	10.0
Other liabilities and adjustments	349.7	182.3	416.5	-	-	-	-	100.0
Total equity	156.9	170.1	151.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	8.1	1.2	-	-	-	-	100.0
Debt to equity	8.7	1.3	12.0	-	-	-	-	100.0
Interest coverage	1.8	1.5	1.8	-	-	-	-	90.0
Debt ratio	0.8	0.5	0.9	-	-	-	-	100.0
Sales to equity	15.0	3.9	19.9	-	-	-	-	100.0
Sales to closing inventories	9.1	7.2	9.3	-	-	-	-	100.0

(percent)

Current debt to equity	348.1	28.7	491.1	-	-	-	-	100.0
Operating profit on equity	62.8	3.7	89.3	-	-	-	-	100.0
Net fixed assets to equity	456.8	0.7	660.9	-	-	-	-	100.0
Gross margin	23.2	17.8	23.7	-	-	-	-	100.0
Return on total assets	13.7	4.7	14.4	-	-	-	-	100.0

(days)

Collection period for accounts receivable	56.8	33.2	58.9	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	36	43,127	1,516.0	-
Less than 20	24	3,344	121.7	-
20-99	9	x	x	-
100-499	3	x	x	-
500 and over	-	-	-	-
1987				
Total	36	40,132	1,565.0	
Less than 20	24	3,199	124.9	
20-99	9	x	x	
100-499	3	x	x	
500 and over	-	-	-	

SIC 1811 Man-Made Fibre and Filament Yarn Industry

Establishments primarily engaged in manufacturing filament and monofilament yarn from resins or glass; man-made staple fibre, tow and tops from filament or monofilament yarn; elastic yarn and tire cord yarn from various man-made and natural materials. Establishments primarily engaged in processing filament yarns or spun yarns of man-made fibres or man-made blended with other fibres by various texturizing and finishing processes are included here. Establishments primarily engaged in throwing man-made fibres are classified in this industry; those primarily engaged in throwing natural fibres and those primarily engaged in spinning man-made yarns are classified in <1829 - Other Spun Yarn and Woven Cloth Industries>.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1821 - WOOL YARN AND WOVEN CLOTH INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Low sales value (\$'000)	25	25	486	25	149	486	2,165	
High sales value (\$'000)	5,000	486	5,000	149	486	2,165	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	59.8	22.4	63.6	23.1	22.3	53.7	69.4	94.1
Purchases and materials	60.3	22.6	64.2	28.7	21.6	52.7	70.9	94.1
Closing inventory	16.6	3.9	17.9	11.8	2.7	21.1	16.0	88.2
Opening inventory	16.1	3.8	17.3	6.1	3.4	22.1	14.5	76.5
Wages, salaries, and benefits	25.9	40.4	24.4	38.8	40.7	26.5	23.2	88.2
Wages and benefits - direct	17.9	26.0	17.1	20.7	26.8	14.7	18.5	64.7
Wages and benefits - indirect	8.0	14.4	7.4	18.1	13.9	11.8	4.8	82.4
Occupancy expenses	6.8	22.9	5.2	17.1	23.8	6.2	4.5	100.0
Depreciation	2.8	12.3	1.8	0.9	14.1	2.2	1.6	88.2
Repairs and maintenance	0.6	0.9	0.6	1.6	0.8	0.8	0.5	82.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.6	2.5	1.5	4.0	2.3	2.2	1.1	94.1
Rent	1.7	7.2	1.2	10.6	6.6	1.1	1.3	76.5
Financial expenses	2.6	6.9	2.2	2.1	7.6	2.7	1.9	100.0
Interest and bank charges	2.0	5.8	1.7	1.3	6.5	1.8	1.6	100.0
Professional fees	0.6	1.0	0.5	0.7	1.1	0.9	0.3	100.0
General expenses	1.5	4.8	1.2	4.7	4.8	1.5	1.0	100.0
Advertising	0.3	1.4	0.2	0.3	1.5	0.3	-	58.8
Delivery expenses	0.8	1.7	0.7	2.7	1.6	0.8	0.7	64.7
Insurance	0.4	1.7	0.3	1.7	1.7	0.4	0.2	70.6
Other expenses	5.1	6.3	5.0	24.7	3.5	3.5	5.9	100.0
Total expenses	101.7	103.7	101.5	110.4	102.6	94.1	105.9	100.0
Net profit/loss	-1.7	-3.7	-1.5	-10.4	-2.6	5.9	-5.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	59							
Sales	1,319.2	202.8	1,862.6	135.5	223.8	1,379.8	3,231.2	
Expenses	1,275.1	200.1	1,798.3	126.6	223.0	1,298.0	3,216.6	
Profit	44.1	2.7	64.3	8.9	0.8	81.8	14.6	

Non-Profitable:

Sales	1,071.9	253.4	3,065.5	61.9	439.4	-	3,065.5	
Expenses	1,190.5	269.8	3,433.3	76.0	457.9	-	3,433.3	
Loss	-118.7	-16.4	-367.8	-14.1	-18.5	-	-367.8	

1987

Profitable:

Sales	1,476.8	218.2	2,218.6	87.1	263.4	1,355.7	3,541.5	
Expenses	1,375.4	204.7	2,065.4	79.4	247.8	1,256.7	3,305.0	
Profit	101.4	13.5	153.2	7.7	15.6	98.9	236.5	

Non-Profitable:

Sales	520.6	129.0	901.4	57.8	275.8	901.4	-	
Expenses	613.3	168.3	1,045.9	90.8	328.1	1,045.9	-	
Loss	-92.7	-39.3	-144.5	-33.1	-52.3	-144.5	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Low sales value (\$'000)	25	25	486	-	-	-	-	
High sales value (\$'000)	5,000	486	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,025.8	108.4	1,150.9	-	-	-	-	100.0
Total current assets	422.6	44.1	474.2	-	-	-	-	100.0
Accounts receivable	116.1	16.2	129.7	-	-	-	-	100.0
Closing inventory	287.0	9.8	324.8	-	-	-	-	100.0
Other current assets	19.4	18.0	19.6	-	-	-	-	50.0
Net fixed assets	589.1	64.2	660.7	-	-	-	-	100.0
Other assets and adjustments	14.0	-	15.9	-	-	-	-	87.5
Total liabilities	588.8	82.5	657.9	-	-	-	-	100.0
Total current liabilities	101.4	55.2	107.7	-	-	-	-	100.0
Current bank loans	5.1	32.7	1.3	-	-	-	-	50.0
Other current liabilities	96.2	22.5	106.3	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	487.4	27.2	550.2	-	-	-	-	100.0
Total equity	436.9	25.8	493.0	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	4.1	0.7	4.4	-	-	-	-	100.0
Debt to equity	1.3	3.1	1.3	-	-	-	-	100.0
Interest coverage	4.0	-10.2	4.1	-	-	-	-	100.0
Debt ratio	0.5	0.7	0.5	-	-	-	-	100.0
Sales to equity	3.4	7.0	3.4	-	-	-	-	100.0
Sales to closing inventories	5.2	18.4	5.2	-	-	-	-	100.0

(percent)

Current debt to equity	23.2	213.4	21.8	-	-	-	-	100.0
Operating profit on equity	14.8	-59.7	15.3	-	-	-	-	100.0
Net fixed assets to equity	134.8	248.1	134.0	-	-	-	-	100.0
Gross margin	16.2	21.8	16.1	-	-	-	-	100.0
Return on total assets	8.4	-12.9	8.6	-	-	-	-	100.0

(days)

Collection period for accounts receivable	27.9	32.5	27.9	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	40	83,467	2,958.2	7
Less than 20	21	2,252	100.3	5
20-99	9	12,100	447.0	2
100-499	9	x	x	-
500 and over	1	x	x	-
1987				
Total	47	80,560	3,076.8	
Less than 20	26	3,086	141.8	
20-99	11	11,093	461.2	
100-499	9	x	x	
500 and over	1	x	x	

SIC 1821 Wool Yarn and Woven Cloth Industry

Establishments primarily engaged in spinning yarn with wool as the chief component material and/or in weaving fabrics from such yarns. Included are establishments primarily engaged in manufacturing woollen blankets and those weaving papermakers' felts of any textile material. Establishments primarily engaged in knitting apparel fabrics are classified in <1831 - Broad Knitted Fabric Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1829 - OTHER SPUN YARN AND WOVEN CLOTH INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	15							
Low sales value (\$'000)	25	25	364	25	163	364	1,655	
High sales value (\$'000)	5,000	364	5,000	163	364	1,655	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.9	40.3	55.5	45.9	39.6	58.2	55.2	100.0
Purchases and materials	64.2	41.6	65.2	47.8	40.8	70.4	64.5	100.0
Closing inventory	39.0	17.3	39.9	3.0	19.0	22.9	42.2	86.7
Opening inventory	29.7	16.0	30.3	1.1	17.8	10.7	32.9	80.0
Wages, salaries, and benefits	53.3	27.2	54.4	5.2	29.8	19.6	59.1	93.3
Wages and benefits - direct	47.6	21.8	48.7	-	24.5	12.5	53.5	66.7
Wages and benefits - indirect	5.7	5.4	5.7	5.2	5.4	7.1	5.5	66.7
Occupancy expenses	16.1	6.7	16.6	4.6	6.9	7.3	17.8	100.0
Depreciation	6.9	4.5	7.0	0.9	5.0	3.2	7.5	93.3
Repairs and maintenance	2.7	0.5	2.8	0.1	0.6	1.2	3.0	60.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	6.3	1.0	6.5	0.7	1.0	1.2	7.2	80.0
Rent	0.3	0.7	0.3	2.9	0.4	1.7	0.1	33.3
Financial expenses	7.6	6.8	7.7	2.3	7.4	2.7	8.3	93.3
Interest and bank charges	6.4	5.8	6.4	2.1	6.3	1.6	7.1	80.0
Professional fees	1.2	1.0	1.3	0.2	1.1	1.1	1.3	80.0
General expenses	1.0	3.1	0.9	4.2	3.0	1.5	0.8	73.3
Advertising	0.2	0.4	0.2	1.3	0.3	0.4	0.2	73.3
Delivery expenses	0.3	2.2	0.2	1.1	2.4	0.5	0.1	33.3
Insurance	0.5	0.5	0.5	1.8	0.3	0.6	0.5	60.0
Other expenses	6.7	14.1	6.4	8.4	14.8	6.3	6.4	100.0
Total expenses	139.6	98.2	141.5	70.7	101.5	95.5	147.6	100.0
Net profit/loss	-39.6	1.8	-41.5	29.3	-1.5	4.5	-47.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	67							
Sales	678.8	144.6	1,174.3	61.1	229.3	636.7	2,546.4	
Expenses	623.3	105.7	1,103.3	43.2	169.2	581.0	2,436.6	
Profit	55.5	38.9	71.0	17.9	60.2	55.7	109.9	

Non-Profitable:

Sales	2,639.2	266.1	3,511.5	-	266.1	1,613.4	3,739.3	
Expenses	4,026.5	329.6	5,385.4	-	329.6	1,677.8	5,830.3	
Loss	-1,387.2	-63.5	-1,873.8	-	-63.5	-64.3	-2,091.0	

1987

Profitable:

Sales	1,921.3	66.9	2,459.6	66.9	-	459.0	3,593.6	
Expenses	1,809.6	58.8	2,317.9	58.8	-	411.6	3,398.3	
Profit	111.7	8.1	141.8	8.1	-	47.3	195.3	

Non-Profitable:

Sales	1,313.9	333.7	1,729.6	-	333.7	1,639.1	1,812.1	
Expenses	1,352.4	355.6	1,775.1	-	355.6	1,669.9	1,871.2	
Loss	-38.5	-21.9	-45.6	-	-21.9	-30.7	-59.1	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Low sales value (\$'000)	25	25	714	-	-	-	-	
High sales value (\$'000)	5,000	714	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars).

Total assets	3,019.9	296.4	5,418.8	-	-	-	-	100.0
Total current assets	1,739.0	233.0	3,065.4	-	-	-	-	100.0
Accounts receivable	940.8	87.1	1,692.7	-	-	-	-	100.0
Closing inventory	727.2	51.8	1,322.0	-	-	-	-	100.0
Other current assets	70.9	94.0	50.6	-	-	-	-	75.0
Net fixed assets	1,258.1	62.3	2,311.4	-	-	-	-	100.0
Other assets and adjustments	22.7	1.0	41.8	-	-	-	-	91.7
Total liabilities	786.3	41.9	1,441.8	-	-	-	-	100.0
Total current liabilities	618.6	41.4	1,126.9	-	-	-	-	100.0
Current bank loans	113.6	3.7	210.3	-	-	-	-	50.0
Other current liabilities	504.9	37.7	916.5	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	167.6	0.5	314.9	-	-	-	-	75.0
Total equity	2,233.6	254.4	3,976.9	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.8	5.6	2.7	-	-	-	-	100.0
Debt to equity	0.3	0.1	0.3	-	-	-	-	100.0
Interest coverage	-5.2	2.4	-5.6	-	-	-	-	83.3
Debt ratio	0.2	0.1	0.2	-	-	-	-	100.0
Sales to equity	0.8	1.3	0.8	-	-	-	-	100.0
Sales to closing inventories	2.5	6.7	2.4	-	-	-	-	100.0

(percent)

Current debt to equity	27.6	16.2	28.3	-	-	-	-	100.0
Operating profit on equity	-33.2	8.3	-35.5	-	-	-	-	100.0
Net fixed assets to equity	56.3	24.5	58.1	-	-	-	-	100.0
Gross margin	-8.4	32.0	-12.3	-	-	-	-	100.0
Return on total assets	-20.6	12.0	-22.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	184.8	90.8	193.8	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	80	638,085	20,287.8	2
Less than 20	38	7,113	266.0	3
20-99	20	22,881	850.9	3
100-499	16	86,098	3,168.7	2
500 and over	6	521,993	16,002.2	-
1987				
Total	82	614,171	20,964.6	
Less than 20	35	3,576	146.7	
20-99	23	21,782	855.5	
100-499	18	85,248	3,410.5	
500 and over	6	503,565	16,551.9	

SIC 1829 Other Spun Yarn and Woven Cloth Industries

Establishments primarily engaged in spinning yarn of cotton or man-made fibres and in weaving broadwoven fabrics with such yarns, as well as filament yarns. Establishments primarily engaged in throwing natural fibres are classified in this industry; those primarily engaged in throwing man-made yarns are classified in <1811 - Man-Made Fibre and Filament Yarn Industry>; and those primarily engaged in manufacturing tire cord fabrics are classified in <1995 - Tire Cord Fabric Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1831 - BROAD KNITTED FABRIC INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	24							
Low sales value (\$'000)	25	25	602	25	319	602	2,225	
High sales value (\$'000)	5,000	602	5,000	319	602	2,225	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	63.5	57.8	64.6	40.4	63.0	42.6	71.7	91.7
Purchases and materials	64.0	64.6	63.9	29.7	75.1	42.8	70.8	91.7
Closing inventory	11.1	18.5	9.7	20.3	18.0	8.9	9.9	79.2
Opening inventory	10.5	11.7	10.3	31.0	5.9	8.8	10.8	79.2
Wages, salaries, and benefits	18.3	19.5	18.1	31.3	15.9	31.9	13.6	95.8
Wages and benefits - direct	11.5	10.5	11.7	15.8	9.0	23.2	8.0	79.2
Wages and benefits - indirect	6.8	8.9	6.4	15.4	7.0	8.7	5.6	95.8
Occupancy expenses	9.4	11.9	8.9	16.2	10.6	11.0	8.2	95.8
Depreciation	3.5	5.5	3.1	8.8	4.5	3.6	2.9	87.5
Repairs and maintenance	1.0	1.1	0.9	1.9	0.8	0.3	1.2	66.7
Fuel and oil	--	--	--	--	--	--	--	8.3
Utilities	1.5	2.0	1.4	1.3	2.2	1.5	1.4	87.5
Rent	3.4	3.2	3.4	4.2	3.0	5.5	2.7	91.7
Financial expenses	2.7	1.9	2.8	3.9	1.3	1.9	3.1	95.8
Interest and bank charges	1.8	1.2	1.9	2.4	0.8	1.4	2.1	87.5
Professional fees	0.8	0.7	0.9	1.5	0.5	0.6	1.0	87.5
General expenses	0.9	1.6	0.7	0.9	1.8	0.9	0.7	91.7
Advertising	0.1	0.2	0.1	0.3	0.2	0.2	--	50.0
Delivery expenses	0.5	1.0	0.4	0.4	1.2	0.5	0.4	58.3
Insurance	0.3	0.4	0.3	0.1	0.4	0.2	0.3	58.3
Other expenses	4.5	6.3	4.2	11.7	4.7	5.7	3.7	100.0
Total expenses	99.1	99.0	99.2	104.3	97.4	94.0	100.9	100.0
Net profit/loss	0.9	1.0	0.8	-4.3	2.6	6.0	-0.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	67							
Sales	1,710.1	391.2	2,521.6	238.3	534.6	1,238.7	3,775.0	
Expenses	1,620.0	331.1	2,413.1	194.7	459.1	1,139.6	3,657.3	
Profit	90.1	60.1	108.5	43.7	75.5	99.1	117.7	

Non-Profitable:

Sales	823.6	370.3	3,070.7	231.1	430.7	1,580.1	4,561.3	
Expenses	919.5	401.6	3,486.4	295.1	447.9	1,607.3	5,365.6	
Loss	-95.9	-31.3	-415.7	-64.0	-17.1	-27.1	-804.3	

1987

Profitable:

Sales	1,679.8	296.6	2,225.6	156.8	479.6	1,285.5	3,491.5	
Expenses	1,561.7	276.3	2,068.9	142.5	451.5	1,169.7	3,279.6	
Profit	118.1	20.3	156.8	14.3	28.1	115.8	211.9	

Non-Profitable:

Sales	186.8	87.5	913.2	47.4	341.1	913.2	-	
Expenses	216.0	117.2	938.5	74.1	389.6	938.5	-	
Loss	-29.2	-29.7	-25.2	-26.8	-48.4	-25.2	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Low sales value (\$'000)	25	25	602	-	-	-	-	
High sales value (\$'000)	5,000	602	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,377.8	298.3	2,226.5	-	-	-	-	100.0
Total current assets	949.8	249.8	1,500.1	-	-	-	-	100.0
Accounts receivable	501.2	135.2	788.9	-	-	-	-	100.0
Closing inventory	209.0	73.3	315.6	-	-	-	-	80.0
Other current assets	239.6	41.1	395.6	-	-	-	-	80.0
Net fixed assets	403.2	43.0	686.4	-	-	-	-	90.0
Other assets and adjustments	24.7	5.4	39.9	-	-	-	-	90.0
Total liabilities	1,037.3	249.4	1,656.7	-	-	-	-	100.0
Total current liabilities	674.2	98.9	1,126.5	-	-	-	-	100.0
Current bank loans	126.9	33.2	200.7	-	-	-	-	100.0
Other current liabilities	547.2	65.7	925.8	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	363.0	150.4	530.2	-	-	-	-	100.0
Total equity	340.4	48.8	569.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	2.5	1.3	-	-	-	-	100.0
Debt to equity	3.0	5.1	2.9	-	-	-	-	100.0
Interest coverage	1.1	8.0	0.9	-	-	-	-	90.0
Debt ratio	0.7	0.8	0.7	-	-	-	-	100.0
Sales to equity	6.3	5.9	6.4	-	-	-	-	100.0
Sales to closing inventories	10.4	3.9	11.5	-	-	-	-	80.0

(percent)

Current debt to equity	198.0	202.5	197.7	-	-	-	-	100.0
Operating profit on equity	1.9	48.6	-1.2	-	-	-	-	100.0
Net fixed assets to equity	118.4	88.1	120.4	-	-	-	-	90.0
Gross margin	17.0	36.4	15.8	-	-	-	-	100.0
Return on total assets	3.4	9.1	2.8	-	-	-	-	100.0

(days)

Collection period for accounts receivable	84.1	169.2	78.7	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	65	71,537	3,681.3	7
Less than 20	31	6,213	332.2	3
20-99	25	26,286	1,354.2	3
100-499	9	39,038	1,994.9	1
500 and over	-	-	-	-
1987				
Total	72	69,007	3,847.3	
Less than 20	34	4,723	263.7	
20-99	28	24,999	1,376.1	
100-499	10	39,285	2,207.5	
500 and over	-	-	-	

SIC 1831 Broad Knitted Fabric Industry

Establishments primarily engaged in knitting broad fabrics on both circular and flat-bed machines. These fabrics include double and single knits, warp-knits, interlock and other knits. Establishments primarily engaged in the production of special construction fabrics by the Malimo, Arachne and other similar special processes are also included in this industry.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1911 - NATURAL FIBRES PROCESSING AND FELT PRODUCTS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Low sales value (\$'000)	25	25	700	25	418	700	1,944	
High sales value (\$'000)	5,000	700	5,000	418	700	1,944	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.7	36.3	59.9	19.2	61.2	64.5	56.1	100.0
Purchases and materials	55.1	37.4	60.1	19.2	63.9	65.4	55.6	100.0
Closing inventory	9.4	4.7	10.8	1.6	9.2	10.1	11.4	92.3
Opening inventory	9.0	3.6	10.6	1.6	6.5	9.1	11.8	92.3
Wages, salaries, and benefits	21.3	29.9	18.8	40.6	14.2	14.3	22.6	92.3
Wages and benefits - direct	15.2	22.8	13.0	31.4	10.4	10.0	15.6	76.9
Wages and benefits - indirect	6.0	7.0	5.8	9.2	3.8	4.3	7.0	76.9
Occupancy expenses	7.8	9.3	7.3	9.4	9.2	6.7	7.9	100.0
Depreciation	2.2	3.4	1.8	2.3	5.0	2.0	1.7	100.0
Repairs and maintenance	1.4	0.3	1.7	0.1	0.5	0.7	2.6	61.5
Fuel and oil	0.3	-	0.4	-	-	-	0.7	7.7
Utilities	1.6	2.2	1.4	1.5	3.1	1.1	1.7	92.3
Rent	2.3	3.5	2.0	5.5	0.6	2.9	1.2	69.2
Financial expenses	2.1	2.1	2.1	2.0	2.2	2.3	1.9	100.0
Interest and bank charges	1.5	0.9	1.6	1.2	0.5	1.5	1.7	76.9
Professional fees	0.6	1.2	0.5	0.8	1.7	0.8	0.3	92.3
General expenses	2.2	3.2	1.9	2.1	4.8	1.5	2.3	100.0
Advertising	0.3	0.6	0.2	0.2	1.1	0.4	0.1	53.8
Delivery expenses	1.5	1.8	1.5	1.6	2.1	1.0	1.8	92.3
Insurance	0.4	0.8	0.3	0.3	1.6	0.1	0.4	84.6
Other expenses	4.0	4.3	3.9	4.4	4.2	3.6	4.1	100.0
Total expenses	92.0	85.1	94.0	77.8	95.8	93.0	94.9	100.0
Net profit/loss	8.0	14.9	6.0	22.2	4.2	7.0	5.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	92							
Sales	1,022.3	327.7	2,034.8	284.6	527.8	1,516.3	2,855.6	
Expenses	937.8	268.7	1,913.0	221.4	488.5	1,409.5	2,710.1	
Profit	84.5	59.0	121.8	63.2	39.3	106.8	145.5	

Non-Profitable:

Sales	430.7	430.7	-	-	430.7	-	-	
Expenses	431.6	431.6	-	-	431.6	-	-	
Loss	-0.9	-0.9	-	-	-0.9	-	-	

1987

Profitable:

Sales	870.4	283.8	1,502.0	253.5	462.5	1,366.2	2,297.6	
Expenses	808.2	265.0	1,393.1	240.0	412.7	1,278.2	2,066.0	
Profit	62.2	18.8	108.9	13.5	49.8	88.0	231.5	

Non-Profitable:

Sales	907.7	438.8	1,383.4	-	438.8	1,383.4	-	
Expenses	1,107.6	466.6	1,757.6	-	466.6	1,757.6	-	
Loss	-199.8	-27.8	-374.3	-	-27.8	-374.3	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Low sales value (\$'000)	25	25	793	-	-	-	-	
High sales value (\$'000)	5,000	793	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	486.6	221.8	1,149.4	-	-	-	-	100.0
Total current assets	399.6	183.6	940.3	-	-	-	-	100.0
Accounts receivable	241.9	98.3	601.5	-	-	-	-	100.0
Closing inventory	84.1	16.6	252.9	-	-	-	-	100.0
Other current assets	73.5	68.5	85.8	-	-	-	-	100.0
Net fixed assets	86.8	37.9	209.1	-	-	-	-	100.0
Other assets and adjustments	0.2	0.2	-	-	-	-	-	71.4
Total liabilities	262.7	153.8	535.4	-	-	-	-	100.0
Total current liabilities	155.9	66.6	379.5	-	-	-	-	100.0
Current bank loans	62.3	18.3	172.5	-	-	-	-	42.9
Other current liabilities	93.5	48.2	206.9	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	106.7	87.1	155.9	-	-	-	-	85.7
Total equity	223.8	68.0	614.0	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.5	2.7	2.4	-	-	-	-	100.0
Debt to equity	1.1	2.2	0.8	-	-	-	-	100.0
Interest coverage	13.0	17.0	10.6	-	-	-	-	85.7
Debt ratio	0.5	0.6	0.4	-	-	-	-	100.0
Sales to equity	4.7	6.0	4.3	-	-	-	-	100.0
Sales to closing inventories	12.5	24.6	10.5	-	-	-	-	100.0

(percent)

Current debt to equity	69.6	98.0	61.8	-	-	-	-	100.0
Operating profit on equity	43.9	100.3	28.2	-	-	-	-	100.0
Net fixed assets to equity	38.7	55.7	34.0	-	-	-	-	100.0
Gross margin	26.0	36.7	21.9	-	-	-	-	100.0
Return on total assets	21.8	32.6	16.6	-	-	-	-	100.0

(days)

Collection period for accounts receivable	83.6	87.1	82.3	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	39	36,201	1,485.4	4
Less than 20	24	3,984	149.1	4
20-99	9	10,330	412.2	-
100-499	6	21,887	924.1	-
500 and over	-	-	-	-
1987				
Total	35	32,721	1,529.4	
Less than 20	20	3,007	128.1	
20-99	9	9,388	433.1	
100-499	6	20,326	968.2	
500 and over	-	-	-	

SIC 1911 Natural Fibres Processing and Felt Products Industry

Establishments primarily engaged in manufacturing felts by applying heat, moisture and pressure on natural or man-made fibres and in making needle-punched felts; in preparing natural fibres for spinning; in the scouring, carbonizing and combing of wool; in making and converting top; and in processing textile waste, recovered fabrics and flock. Establishments primarily engaged in producing papermakers' felts are classified in <1821 - Wool Yarn and Woven Cloth Industry> and those primarily engaged in producing woven felts are classified in <1829 - Other Spun Yarn and Woven Cloth Industries>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1921 - CARPET, MAT AND RUG INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Low sales value (\$'000)	25	25	905	-	-	-	-	
High sales value (\$'000)	5,000	905	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	52.6	54.7	52.3	-	-	-	-	100.0
Purchases and materials	54.7	53.8	54.9	-	-	-	-	100.0
Closing inventory	15.1	12.2	15.5	-	-	-	-	100.0
Opening inventory	13.0	13.1	13.0	-	-	-	-	100.0
Wages, salaries, and benefits	18.8	28.8	17.3	-	-	-	-	100.0
Wages and benefits - direct	6.3	10.0	5.8	-	-	-	-	85.7
Wages and benefits - indirect	12.5	18.7	11.5	-	-	-	-	100.0
Occupancy expenses	5.4	3.2	5.8	-	-	-	-	100.0
Depreciation	0.9	0.5	0.9	-	-	-	-	85.7
Repairs and maintenance	0.4	0.1	0.4	-	-	-	-	57.1
Fuel and oil	0.1	-	0.1	-	-	-	-	14.3
Utilities	1.5	0.7	1.6	-	-	-	-	85.7
Rent	2.6	1.8	2.7	-	-	-	-	100.0
Financial expenses	2.3	1.8	2.3	-	-	-	-	100.0
Interest and bank charges	1.7	1.1	1.8	-	-	-	-	85.7
Professional fees	0.6	0.7	0.6	-	-	-	-	100.0
General expenses	3.4	2.7	3.5	-	-	-	-	100.0
Advertising	1.2	0.7	1.3	-	-	-	-	71.4
Delivery expenses	1.8	1.7	1.9	-	-	-	-	42.9
Insurance	0.3	0.3	0.3	-	-	-	-	57.1
Other expenses	14.7	3.9	16.4	-	-	-	-	100.0
Total expenses	97.3	95.0	97.6	-	-	-	-	100.0
Net profit/loss	2.7	5.0	2.4	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	86							
Sales	1,272.7	559.9	1,661.5	-	-	-	-	
Expenses	1,229.9	531.6	1,610.8	-	-	-	-	
Profit	42.8	28.3	50.7	-	-	-	-	

Non-Profitable:

Sales	3,151.4	-	3,151.4	-	-	-	-	
Expenses	3,204.2	-	3,204.2	-	-	-	-	
Loss	-52.8	-	-52.8	-	-	-	-	

1987

Profitable:

Sales	1,397.0	284.4	3,368.9	175.8	453.4	1,525.1	4,240.2
Expenses	1,350.1	262.9	3,277.0	160.3	422.6	1,472.8	4,129.6
Profit	46.9	21.5	91.9	15.5	30.8	52.2	110.6

Non-Profitable:

Sales	467.8	467.8	-	-	467.8	-	-
Expenses	522.1	522.1	-	-	522.1	-	-
Loss	-54.3	-54.3	-	-	-54.3	-	-

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Low sales value (\$'000)	25	25	905	-	-	-	-	
High sales value (\$'000)	5,000	905	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	477.7	166.7	633.3	-	-	-	-	100.0
Total current assets	450.7	166.7	592.9	-	-	-	-	100.0
Accounts receivable	100.4	-	150.7	-	-	-	-	28.6
Closing inventory	207.2	68.4	276.7	-	-	-	-	100.0
Other current assets	143.0	98.2	165.4	-	-	-	-	100.0
Net fixed assets	26.4	-	39.7	-	-	-	-	28.6
Other assets and adjustments	0.4	-	0.6	-	-	-	-	42.9
Total liabilities	166.2	7.7	245.5	-	-	-	-	100.0
Total current liabilities	150.8	7.7	222.3	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	150.8	7.7	222.3	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	15.4	-	23.1	-	-	-	-	71.4
Total equity	311.4	158.9	387.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.9	21.4	2.6	-	-	-	-	100.0
Debt to equity	0.5	-	0.6	-	-	-	-	100.0
Interest coverage	2.6	5.5	2.3	-	-	-	-	85.7
Debt ratio	0.3	-	0.3	-	-	-	-	100.0
Sales to equity	4.4	3.5	4.6	-	-	-	-	100.0
Sales to closing inventories	6.6	8.1	6.4	-	-	-	-	100.0

(percent)

Current debt to equity	48.4	4.9	57.3	-	-	-	-	100.0
Operating profit on equity	12.0	17.7	10.8	-	-	-	-	100.0
Net fixed assets to equity	8.5	-	10.2	-	-	-	-	28.6
Gross margin	28.5	16.5	30.4	-	-	-	-	100.0
Return on total assets	12.6	20.6	11.6	-	-	-	-	100.0

(days)

Collection period for accounts receivable	26.6	-	30.8	-	-	-	-	28.6
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	47	177,244	6,409.7	-
Less than 20	26	2,536	91.6	3
20-99	9	15,625	564.3	2
100-499	8	x	x	1
500 and over	4	x	x	-
1987				
Total	47	170,193	6,146.2	
Less than 20	23	1,974	75.5	
20-99	11	16,188	587.6	
100-499	9	x	x	
500 and over	4	x	x	

SIC 1921 Carpet, Mat and Rug Industry

Establishments primarily engaged in manufacturing carpets, rugs and mats by weaving, tufting or needlepunching from yarns of wool, cotton, man-made materials or mixtures of such materials or from jute, coco and similar fibre. Included are establishments primarily engaged in producing bath mats and bath mat sets of textile materials. Establishments primarily engaged in manufacturing rubber mats are classified in <1599 - Other Rubber Products Industries>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1931 - CANVAS AND RELATED PRODUCTS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	94							
Low sales value (\$'000)	25	25	520	25	251	520	1,114	
High sales value (\$'000)	5,000	520	5,000	251	520	1,114	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	48.2	41.5	51.0	37.7	42.9	43.0	54.4	97.9
Purchases and materials	48.5	43.0	50.8	40.5	43.9	42.8	54.1	97.9
Closing inventory	13.8	8.7	16.0	10.6	8.0	20.9	14.0	96.8
Opening inventory	13.6	7.1	16.3	7.7	6.9	21.1	14.3	89.4
Wages, salaries, and benefits	29.4	31.4	28.5	33.2	30.8	32.2	27.0	96.8
Wages and benefits - direct	15.3	14.0	15.8	10.0	15.5	19.0	14.5	68.1
Wages and benefits - indirect	14.1	17.4	12.7	23.2	15.4	13.2	12.5	90.4
Occupancy expenses	6.6	7.7	6.2	7.4	7.8	8.3	5.3	96.8
Depreciation	2.4	2.0	2.6	2.0	2.0	2.0	2.8	94.7
Repairs and maintenance	0.7	0.6	0.7	0.9	0.5	1.3	0.5	73.4
Fuel and oil	-	-	-	-	-	-	-	1.1
Utilities	1.5	1.7	1.4	1.9	1.7	1.7	1.2	89.4
Rent	2.0	3.3	1.5	2.6	3.5	3.3	0.8	64.9
Financial expenses	2.8	3.2	2.7	5.0	2.6	3.3	2.4	98.9
Interest and bank charges	2.0	1.9	2.0	3.3	1.4	2.0	1.9	86.2
Professional fees	0.9	1.3	0.7	1.7	1.1	1.3	0.5	92.6
General expenses	3.4	4.9	2.8	4.6	5.0	3.5	2.5	94.7
Advertising	1.9	2.2	1.7	1.4	2.5	2.1	1.6	89.4
Delivery expenses	1.1	2.1	0.7	2.5	1.9	0.7	0.6	67.0
Insurance	0.5	0.6	0.4	0.7	0.6	0.7	0.3	74.5
Other expenses	6.1	6.4	6.0	7.5	6.0	7.1	5.5	98.9
Total expenses	96.6	95.1	97.2	95.4	95.1	97.5	97.1	100.0
Net profit/loss	3.4	4.9	2.8	4.6	4.9	2.5	2.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	73							
Sales	583.0	241.2	1,491.5	125.1	328.7	840.2	2,564.3	
Expenses	541.1	215.6	1,406.4	110.7	294.6	803.4	2,399.7	
Profit	41.9	25.6	85.1	14.4	34.1	36.8	164.6	

Non-Profitable:

Sales	476.8	168.9	1,909.8	87.6	354.0	702.2	2,725.9	
Expenses	507.2	186.7	1,999.0	93.5	398.9	761.9	2,835.0	
Loss	-30.4	-17.8	-89.2	-5.9	-44.9	-59.7	-109.1	

1987

Profitable:

Sales	710.0	228.7	1,487.8	135.7	400.1	739.1	2,615.0	
Expenses	656.6	209.1	1,379.7	123.8	366.2	660.1	2,463.0	
Profit	53.4	19.6	108.1	11.9	33.8	78.9	152.0	

Non-Profitable:

Sales	425.4	205.7	1,738.7	122.4	345.8	890.2	2,330.6	
Expenses	449.8	212.2	1,870.6	126.4	356.3	945.5	2,516.0	
Loss	-24.4	-6.5	-132.0	-4.1	-10.5	-55.3	-185.4	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	84							
Low sales value (\$'000)	25	25	569	25	326	569	1,273	
High sales value (\$'000)	5,000	569	5,000	326	569	1,273	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	331.1	93.9	981.4	54.9	161.1	685.6	1,371.2	100.0
Total current assets	248.6	62.1	760.0	35.9	107.2	452.2	1,165.7	100.0
Accounts receivable	62.6	21.9	174.2	11.0	40.7	138.1	221.9	100.0
Closing inventory	88.3	21.5	271.6	13.2	35.7	187.6	382.3	100.0
Other current assets	97.6	18.6	314.1	11.6	30.6	126.4	561.4	94.0
Net fixed assets	68.6	21.7	197.4	8.0	45.2	227.3	157.9	98.8
Other assets and adjustments	13.8	10.1	23.9	11.0	8.7	6.0	47.5	81.0
Total liabilities	194.3	57.4	569.5	35.5	95.2	542.2	605.5	100.0
Total current liabilities	125.5	43.5	350.3	29.8	67.1	234.7	502.6	100.0
Current bank loans	25.1	6.4	76.4	2.6	12.9	28.1	140.1	51.2
Other current liabilities	100.3	37.0	273.8	27.1	54.1	206.5	362.5	100.0
Long-term bank loans	7.8	2.0	23.9	—	5.3	16.0	34.2	25.0
Other liabilities and adjustments	60.9	11.9	195.3	5.6	22.7	291.4	68.6	86.9
Total equity	136.8	36.5	411.8	19.4	65.9	143.3	765.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.4	2.1	1.2	1.5	1.9	2.3	100.0
Debt to equity	1.4	1.5	1.3	1.8	1.4	3.7	0.7	100.0
Interest coverage	2.0	0.5	2.4	2.5	-0.9	2.8	2.3	86.9
Debt ratio	0.5	0.6	0.5	0.6	0.5	0.7	0.4	100.0
Sales to equity	4.4	6.0	4.0	6.5	5.7	6.1	3.5	100.0
Sales to closing inventories	6.8	10.2	6.1	9.6	10.5	4.6	7.1	100.0

(percent)

Current debt to equity	91.7	119.1	85.0	153.3	101.7	163.7	65.6	100.0
Operating profit on equity	8.8	-4.3	12.0	20.7	-17.1	23.5	9.2	100.0
Net fixed assets to equity	50.1	59.4	47.9	41.3	68.6	158.5	20.6	98.8
Gross margin	20.5	21.1	20.3	24.5	19.1	25.4	18.2	100.0
Return on total assets	7.1	2.3	8.4	12.1	-3.4	7.6	9.0	100.0

(days)

Collection period for accounts receivable	37.6	36.3	38.0	31.5	39.2	57.5	29.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	252	55,433	2,970.9	4
Less than 20	216	22,583	1,163.9	3
20-99	35	x	x	-
100-499	1	x	x	1
500 and over	-	-	-	-
1987				
Total	256	46,543	2,533.2	
Less than 20	219	18,424	985.4	
20-99	35	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 1931 Canvas and Related Products Industry

Establishments primarily engaged in manufacturing products from canvas or canvas substitutes made of cotton or man-made materials. Establishments primarily engaged in manufacturing textile bags are classified in <1999 - Other Textile Products Industries n.e.c.>

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 199 - OTHER TEXTILE PRODUCTS INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	334							
Low sales value (\$'000)	25	25	521	25	243	521	1,364	
High sales value (\$'000)	5,000	521	5,000	243	521	1,364	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	46.4	39.1	48.2	40.2	38.5	42.2	50.7	97.3
Purchases and materials	48.3	40.0	50.2	41.2	39.3	43.9	52.9	97.3
Closing inventory	15.7	12.1	16.5	7.7	14.6	12.1	18.4	87.4
Opening inventory	13.9	11.2	14.5	6.7	13.7	10.4	16.2	86.5
Wages, salaries, and benefits	29.6	29.0	29.8	24.0	31.8	31.5	29.0	95.2
Wages and benefits - direct	18.9	16.1	19.5	11.2	18.8	19.9	19.3	65.0
Wages and benefits - indirect	10.8	12.9	10.3	12.8	13.0	11.5	9.7	86.5
Occupancy expenses	7.8	11.0	7.0	11.5	10.7	8.2	6.5	98.5
Depreciation	2.5	3.3	2.3	3.6	3.2	2.9	2.0	93.4
Repairs and maintenance	1.2	1.4	1.2	1.4	1.4	1.2	1.2	68.0
Fuel and oil	0.1	0.1	0.2	0.2	-	0.1	0.2	3.0
Utilities	1.8	2.6	1.6	2.1	2.9	1.6	1.6	91.3
Rent	2.1	3.6	1.7	4.3	3.2	2.4	1.4	75.4
Financial expenses	2.4	3.2	2.2	2.4	3.6	2.1	2.2	96.4
Interest and bank charges	1.7	2.2	1.6	1.3	2.7	1.3	1.7	85.0
Professional fees	0.7	1.0	0.6	1.0	0.9	0.8	0.5	90.7
General expenses	2.4	3.5	2.2	4.4	3.0	2.6	2.0	94.6
Advertising	0.9	1.2	0.9	1.4	1.0	1.2	0.7	70.1
Delivery expenses	1.1	1.7	1.0	2.3	1.4	0.9	1.0	69.2
Insurance	0.4	0.6	0.3	0.7	0.6	0.4	0.3	69.2
Other expenses	6.7	8.0	6.4	10.7	6.4	6.1	6.5	99.7
Total expenses	95.3	93.7	95.7	93.2	94.0	92.7	96.9	100.0
Net profit/loss	4.7	6.3	4.3	6.8	6.0	7.3	3.1	98.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	72							
Sales	691.9	177.6	1,682.5	78.0	394.1	911.2	2,605.6	
Expenses	643.2	156.2	1,581.0	64.1	356.6	826.5	2,483.9	
Profit	48.7	21.3	101.5	13.9	37.5	84.6	121.7	

Non-Profitable:

Sales	448.8	174.1	1,481.9	118.2	345.2	880.6	2,245.0	
Expenses	483.2	192.5	1,576.9	132.4	376.3	913.4	2,418.8	
Loss	-34.5	-18.4	-95.0	-14.2	-31.1	-32.8	-173.9	

1987

Profitable:

Sales	683.0	178.9	1,546.9	98.8	365.3	822.4	2,315.8	
Expenses	621.6	158.9	1,414.3	84.6	331.8	760.3	2,108.4	
Profit	61.5	20.0	132.6	14.2	33.5	62.1	207.4	

Non-Profitable:

Sales	478.9	194.1	1,233.2	124.5	368.8	857.6	2,241.1	
Expenses	504.8	214.1	1,274.7	137.0	407.5	900.6	2,278.4	
Loss	-25.8	-19.9	-41.5	-12.5	-38.7	-43.0	-37.3	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	278							
Low sales value (\$'000)	25	25	673	25	328	673	1,599	
High sales value (\$'000)	5,000	673	5,000	328	673	1,599	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	571.2	204.3	1,182.2	98.1	356.9	667.5	1,704.2	100.0
Total current assets	394.9	141.5	816.9	55.6	265.0	519.0	1,119.0	100.0
Accounts receivable	142.9	39.1	315.6	21.8	64.0	147.1	486.6	96.4
Closing inventory	140.3	34.8	315.8	16.0	61.9	161.1	472.7	88.8
Other current assets	111.7	67.4	185.4	17.7	138.9	210.8	159.6	79.9
Net fixed assets	154.3	49.6	328.7	24.8	85.3	139.5	520.6	97.8
Other assets and adjustments	21.9	13.1	36.5	17.6	6.5	8.9	64.5	80.6
Total liabilities	372.4	116.9	797.7	59.3	199.6	423.1	1,177.8	100.0
Total current liabilities	207.4	60.5	451.9	32.1	101.3	322.4	583.2	100.0
Current bank loans	56.8	10.1	134.5	7.0	14.7	94.0	175.6	54.7
Other current liabilities	150.5	50.3	317.4	25.1	86.6	228.4	407.6	100.0
Long-term bank loans	28.2	13.4	52.8	2.9	28.5	20.9	85.1	20.5
Other liabilities and adjustments	136.7	42.9	292.9	24.2	69.7	79.6	509.3	94.6
Total equity	198.8	87.4	384.4	38.7	157.2	244.4	526.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	2.3	1.8	1.7	2.6	1.6	1.9	100.0
Debt to equity	1.8	1.3	2.0	1.5	1.2	1.7	2.2	100.0
Interest coverage	3.3	3.8	3.2	-1.0	5.2	3.7	3.0	86.3
Debt ratio	0.6	0.5	0.6	0.6	0.5	0.6	0.6	100.0
Sales to equity	4.4	3.2	4.8	4.1	2.9	4.4	5.0	100.0
Sales to closing inventories	6.2	8.1	5.9	10.1	7.3	6.6	5.6	88.8

(percent)

Current debt to equity	104.3	69.2	117.5	82.9	64.4	131.9	110.8	100.0
Operating profit on equity	18.3	20.6	17.4	-12.9	32.5	18.1	17.1	98.6
Net fixed assets to equity	77.6	56.8	85.5	64.0	54.2	57.0	98.9	97.8
Gross margin	23.1	30.6	21.2	26.2	32.9	23.8	20.2	100.0
Return on total assets	9.0	11.9	8.2	-2.6	17.6	9.0	7.8	100.0

(days)

Collection period for accounts receivable	59.3	50.3	61.5	49.1	51.0	49.9	66.2	96.4
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	1,054	498,055	24,048.5	51
Less than 20	841	93,894	4,654.7	59
20-99	167	156,942	7,606.3	7
100-499	43	x	x	2
500 and over	3	x	x	1
1987				
Total	1,003	428,511	22,591.3	
Less than 20	782	65,550	3,491.9	
20-99	174	135,977	7,207.2	
100-499	45	x	x	
500 and over	2	x	x	

SIC 199 Other Textile Products Industries

Establishments primarily engaged in manufacturing narrow fabrics, household products of all types of textile materials, hygiene products, tire cord fabric and other textile products not elsewhere classified. Establishments primarily engaged in contract dyeing and finishing of textile goods are also classified in this industry.

Symbols: — amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1991 - NARROW FABRIC INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	22							
Low sales value (\$'000)	25	25	531	25	317	531	1,433	
High sales value (\$'000)	5,000	531	5,000	317	531	1,433	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	39.8	30.0	42.7	12.7	37.7	32.7	46.4	95.5
Purchases and materials	40.1	30.0	43.1	12.5	38.0	32.8	46.8	95.5
Closing inventory	13.3	8.5	14.8	0.8	12.0	13.4	15.2	90.9
Opening inventory	13.1	8.4	14.4	1.1	11.7	13.3	14.8	86.4
Wages, salaries, and benefits	32.1	28.6	33.1	14.7	35.0	42.0	29.9	95.5
Wages and benefits - direct	18.5	15.1	19.5	6.3	19.1	32.5	14.7	81.8
Wages and benefits - indirect	13.6	13.6	13.7	8.4	15.9	9.5	15.2	95.5
Occupancy expenses	9.1	9.4	9.0	9.8	9.2	10.3	8.5	100.0
Depreciation	4.0	2.8	4.4	6.0	1.3	5.2	4.1	100.0
Repairs and maintenance	0.5	0.3	0.6	0.3	0.3	1.1	0.4	59.1
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	1.9	1.3	0.5	2.5	1.2	1.4	90.9
Rent	3.1	4.5	2.7	3.0	5.1	2.9	2.6	86.4
Financial expenses	1.6	1.3	1.8	1.0	1.4	3.4	1.2	100.0
Interest and bank charges	0.8	0.4	0.9	0.2	0.5	2.5	0.4	72.7
Professional fees	0.8	0.8	0.8	0.8	0.9	0.9	0.8	95.5
General expenses	2.7	3.8	2.4	7.8	2.0	2.5	2.3	100.0
Advertising	0.3	0.4	0.2	0.1	0.5	0.3	0.2	59.1
Delivery expenses	2.0	3.0	1.7	7.5	1.0	1.2	1.8	81.8
Insurance	0.5	0.3	0.5	0.2	0.4	1.0	0.3	77.3
Other expenses	9.9	6.5	10.9	1.5	8.8	5.7	12.8	100.0
Total expenses	95.3	79.6	99.9	47.6	94.1	96.6	101.1	100.0
Net profit/loss	4.7	20.4	0.1	52.4	5.9	3.4	-1.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	77							
Sales	422.1	123.7	2,232.1	49.4	413.3	1,046.5	3,356.8	
Expenses	368.3	94.6	2,028.7	20.1	384.9	973.5	3,029.9	
Profit	53.8	29.1	203.3	29.3	28.3	73.0	327.0	
Non-Profitable:								
Sales	1,103.3	354.8	1,531.1	179.0	530.7	1,080.6	2,131.7	
Expenses	1,420.0	382.2	2,013.1	224.7	539.6	1,121.6	3,201.8	
Loss	-316.7	-27.3	-482.1	-45.7	-9.0	-41.0	-1,070.1	
1987								
Profitable:								
Sales	831.9	146.7	1,827.3	77.5	467.1	960.7	2,840.3	
Expenses	738.9	123.0	1,633.6	65.6	389.0	865.9	2,531.2	
Profit	93.0	23.7	193.6	11.9	78.1	94.9	309.1	
Non-Profitable:								
Sales	368.3	25.1	959.9	25.1	-	959.9	-	
Expenses	425.1	69.8	1,037.7	69.8	-	1,037.7	-	
Loss	-56.8	-44.7	-77.7	-44.7	-	-77.7	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	21							
Low sales value (\$'000)	25	25	576	25	344	576	1,457	
High sales value (\$'000)	5,000	576	5,000	344	576	1,457	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	824.2	214.5	1,622.6	126.0	263.7	742.0	2,545.1	100.0
Total current assets	648.9	172.5	1,272.7	95.6	215.3	598.1	1,979.4	100.0
Accounts receivable	235.1	61.1	463.0	36.5	74.8	206.4	731.9	100.0
Closing inventory	151.2	38.3	299.0	7.8	55.3	141.7	463.6	95.2
Other current assets	262.5	73.0	510.6	51.2	85.1	249.9	783.7	85.7
Net fixed assets	174.0	41.5	347.4	30.2	47.8	142.6	561.9	100.0
Other assets and adjustments	1.3	0.3	2.5	0.1	0.5	1.2	3.8	71.4
Total liabilities	538.9	149.3	1,049.2	73.8	191.3	516.4	1,607.4	100.0
Total current liabilities	279.7	77.1	545.0	39.6	97.9	257.5	846.2	100.0
Current bank loans	106.2	31.4	204.2	13.1	41.6	103.7	309.4	47.6
Other current liabilities	173.4	45.6	340.8	26.4	56.3	153.8	536.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	259.2	72.2	504.1	34.2	93.3	258.8	761.1	100.0
Total equity	285.2	65.1	573.4	52.2	72.4	225.6	937.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.3	2.2	2.3	2.4	2.1	2.3	2.3	100.0
Debt to equity	1.8	2.2	1.8	1.4	2.6	2.2	1.7	100.0
Interest coverage	2.6	14.3	1.1	12.0	15.7	2.3	-1.9	76.2
Debt ratio	0.6	0.6	0.6	0.5	0.7	0.6	0.6	100.0
Sales to equity	3.8	5.6	3.5	4.7	6.0	4.6	3.2	100.0
Sales to closing inventories	7.1	9.5	6.7	31.5	7.8	7.4	6.5	95.2

(percent)

Current debt to equity	98.0	118.3	95.0	75.9	135.2	114.1	90.2	100.0
Operating profit on equity	5.4	39.4	0.4	43.0	37.9	15.8	-3.4	100.0
Net fixed assets to equity	61.0	63.7	60.5	57.9	66.1	63.2	59.9	100.0
Gross margin	24.9	28.2	24.1	30.5	27.5	25.3	23.7	100.0
Return on total assets	3.0	12.8	1.3	19.4	11.1	8.4	-0.8	100.0

(days)

Collection period for accounts receivable	79.0	60.6	83.3	54.1	62.7	71.2	87.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	52	26,821	1,339.3	2
Less than 20	35	4,315	209.7	-
20-99	16	x	x	1
100-499	1	x	x	1
500 and over	-	-	-	-
1987				
Total	54	27,006	1,451.1	
Less than 20	35	4,261	219.1	
20-99	17	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 1991 Narrow Fabric Industry

Establishments primarily engaged in manufacturing fabrics 12" (30.5cm) or less in width.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1992 - CONTRACT TEXTILE DYEING AND FINISHING INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	82							
Low sales value (\$'000)	25	25	433	25	162	433	1,273	
High sales value (\$'000)	5,000	433	5,000	162	433	1,273	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	37.1	39.7	36.6	32.4	42.9	33.9	37.4	92.7
Purchases and materials	38.4	40.9	38.0	36.5	42.8	36.2	38.4	92.7
Closing inventory	8.5	8.4	8.5	18.4	4.0	9.2	8.4	82.9
Opening inventory	7.2	7.2	7.2	14.4	4.0	6.9	7.3	78.0
Wages, salaries, and benefits	37.0	26.2	38.9	21.2	28.3	33.8	40.2	92.7
Wages and benefits - direct	24.6	9.5	27.2	12.1	8.4	15.6	30.2	52.4
Wages and benefits - indirect	12.4	16.6	11.7	9.1	20.0	18.2	10.0	81.7
Occupancy expenses	11.3	11.5	11.3	10.3	12.0	14.1	10.6	98.8
Depreciation	3.1	2.7	3.2	2.1	2.9	4.3	2.9	90.2
Repairs and maintenance	2.3	1.4	2.5	1.9	1.1	1.8	2.6	73.2
Fuel and oil	0.6	0.3	0.7	1.0	-	0.7	0.7	8.5
Utilities	3.3	2.8	3.3	1.9	3.2	2.5	3.5	89.0
Rent	2.1	4.4	1.7	3.5	4.7	4.7	0.9	76.8
Financial expenses	2.3	2.7	2.3	3.1	2.5	2.1	2.3	96.3
Interest and bank charges	1.5	1.3	1.6	0.8	1.5	1.1	1.7	80.5
Professional fees	0.8	1.4	0.7	2.3	1.0	0.9	0.7	90.2
General expenses	2.4	3.5	2.3	3.9	3.3	3.9	1.8	93.9
Advertising	0.6	0.9	0.6	1.0	0.9	1.2	0.4	67.1
Delivery expenses	1.3	1.9	1.3	2.2	1.7	1.9	1.1	73.2
Insurance	0.5	0.7	0.4	0.8	0.7	0.7	0.4	69.5
Other expenses	5.4	10.2	4.5	17.3	7.1	6.8	3.9	100.0
Total expenses	95.6	93.6	95.9	88.2	96.0	94.6	96.3	100.0
Net profit/loss	4.4	6.4	4.1	11.8	4.0	5.4	3.7	98.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	74							
Sales	637.3	119.9	1,650.8	44.1	251.9	732.7	2,477.4	
Expenses	594.7	105.5	1,552.9	30.0	237.0	670.5	2,347.4	
Profit	42.6	14.4	97.8	14.1	14.9	62.1	130.0	
Non-Profitable:								
Sales	361.3	109.8	1,707.2	64.4	293.8	693.2	2,553.9	
Expenses	384.3	117.1	1,813.7	71.8	301.2	791.4	2,667.3	
Loss	-22.9	-7.3	-106.5	-7.3	-7.4	-98.2	-113.4	
1987								
Profitable:								
Sales	862.6	173.6	1,521.5	95.8	288.4	802.1	2,159.3	
Expenses	757.4	155.6	1,332.8	80.8	266.1	727.3	1,869.6	
Profit	105.2	18.0	188.7	15.0	22.3	74.8	289.7	
Non-Profitable:								
Sales	531.1	147.6	1,487.9	92.2	297.1	674.7	2,558.3	
Expenses	545.9	159.5	1,509.6	100.5	318.6	701.5	2,573.4	
Loss	-14.7	-11.9	-21.7	-8.3	-21.5	-26.8	-15.1	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	52							
Low sales value (\$'000)	25	25	695	25	320	695	1,660	
High sales value (\$'000)	5,000	695	5,000	320	695	1,660	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	530.6	95.2	1,417.4	58.6	280.0	697.9	1,640.6	100.0
Total current assets	193.0	53.1	477.8	33.2	153.7	210.2	560.7	100.0
Accounts receivable	84.4	20.4	214.9	9.3	76.2	98.7	251.0	100.0
Closing inventory	76.8	15.0	202.7	14.0	20.2	72.7	243.1	75.0
Other current assets	31.6	17.6	60.0	9.8	57.3	38.7	66.6	82.7
Net fixed assets	315.6	36.5	883.9	22.9	105.0	442.3	1,020.8	100.0
Other assets and adjustments	22.0	5.5	55.7	2.4	21.2	45.2	59.0	84.6
Total liabilities	363.3	76.8	946.7	49.5	214.8	500.0	1,085.2	100.0
Total current liabilities	137.1	36.8	341.3	18.3	129.8	264.2	365.2	100.0
Current bank loans	40.7	11.4	100.4	3.3	52.1	111.5	96.9	51.9
Other current liabilities	96.3	25.3	240.9	15.0	77.6	152.6	268.3	100.0
Long-term bank loans	67.1	8.6	186.4	7.3	15.0	37.3	232.7	50.0
Other liabilities and adjustments	159.0	31.4	418.9	23.7	69.9	198.4	487.2	94.2
Total equity	167.3	18.3	470.7	9.1	65.1	197.8	555.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.4	1.3	1.8	1.1	0.7	1.5	100.0
Debt to equity	2.1	4.1	2.0	5.4	3.2	2.5	1.9	100.0
Interest coverage	3.2	0.9	3.5	—	1.3	11.5	3.1	82.7
Debt ratio	0.6	0.8	0.6	0.8	0.7	0.7	0.6	100.0
Sales to equity	5.2	10.3	4.8	14.5	7.3	5.8	4.6	100.0
Sales to closing inventories	11.3	12.6	11.1	9.4	23.6	15.9	10.7	75.0

(percent)

Current debt to equity	81.9	200.1	72.5	201.3	199.2	133.5	65.7	100.0
Operating profit on equity	18.9	-0.8	20.4	-9.2	5.1	40.5	18.2	100.0
Net fixed assets to equity	188.5	198.7	187.7	252.1	161.1	223.5	183.8	100.0
Gross margin	24.4	29.5	23.5	29.0	30.3	35.2	21.9	100.0
Return on total assets	8.6	2.3	9.4	—	5.0	12.5	9.0	100.0

(days)

Collection period for accounts receivable	35.3	39.2	34.7	25.7	58.2	31.0	35.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	282	81,410	3,945.9	55
Less than 20	247	24,765	1,230.5	57
20-99	25	19,350	939.7	3
100-499	10	37,295	1,775.7	1
500 and over	-	-	-	-
1987				
Total	227	69,222	3,726.7	
Less than 20	190	12,677	685.6	
20-99	28	20,116	1,079.2	
100-499	9	36,429	1,961.9	
500 and over	-	-	-	

SIC 1992 Contract Textile Dyeing and Finishing Industry

Establishments primarily engaged in the dyeing, sponging, finishing, bonding or laminating of textile fabrics or materials, owned by other establishments, on a fee-for-service basis.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1993 - HOUSEHOLD PRODUCTS OF TEXTILE MATERIALS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	125							
Low sales value (\$'000)	25	25	459	25	238	459	1,257	
High sales value (\$'000)	5,000	459	5,000	238	459	1,257	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	53.2	44.4	55.0	49.6	41.1	45.5	59.4	100.0
Purchases and materials	54.3	45.3	56.2	50.7	42.0	45.8	61.0	100.0
Closing inventory	19.6	12.8	21.0	5.4	17.4	19.1	21.8	92.0
Opening inventory	18.4	11.9	19.8	4.3	16.6	18.9	20.2	92.8
Wages, salaries, and benefits	27.0	27.7	26.9	19.2	32.9	31.4	24.8	96.0
Wages and benefits - direct	14.6	16.6	14.2	10.1	20.6	15.3	13.7	64.0
Wages and benefits - indirect	12.4	11.1	12.7	9.1	12.3	16.1	11.1	86.4
Occupancy expenses	5.8	8.8	5.2	8.4	9.0	5.9	4.8	98.4
Depreciation	1.6	2.6	1.4	3.1	2.2	1.4	1.4	95.2
Repairs and maintenance	0.7	0.9	0.6	1.4	0.6	0.7	0.6	69.6
Fuel and oil	--	--	--	--	--	--	--	0.8
Utilities	1.3	2.3	1.1	2.0	2.4	1.6	0.9	95.2
Rent	2.2	3.0	2.0	1.9	3.7	2.3	1.9	72.0
Financial expenses	2.3	2.6	2.2	1.5	3.3	2.0	2.3	97.6
Interest and bank charges	1.6	1.6	1.6	0.9	2.0	1.1	1.8	89.6
Professional fees	0.7	1.0	0.6	0.6	1.3	0.8	0.5	91.2
General expenses	2.9	3.7	2.7	3.5	3.8	4.0	2.1	94.4
Advertising	1.5	1.6	1.5	1.3	1.7	2.8	0.9	76.8
Delivery expenses	1.0	1.6	0.9	1.8	1.5	0.8	0.9	66.4
Insurance	0.4	0.5	0.3	0.4	0.6	0.4	0.3	67.2
Other expenses	5.3	7.2	4.9	8.8	6.2	6.9	4.0	100.0
Total expenses	96.4	94.3	96.9	91.0	96.3	95.6	97.5	100.0
Net profit/loss	3.6	5.7	3.1	9.0	3.7	4.4	2.5	98.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	71							
Sales	599.2	150.7	1,369.7	85.6	356.7	712.8	2,195.9	
Expenses	570.5	138.5	1,312.5	76.6	334.5	668.8	2,122.1	
Profit	28.7	12.1	57.2	9.0	22.1	44.0	73.8	
Non-Profitable:								
Sales	574.4	222.6	1,164.8	90.7	342.2	797.4	2,027.8	
Expenses	594.2	229.6	1,206.2	94.1	352.4	815.5	2,123.8	
Loss	-19.8	-7.0	-41.4	-3.4	-10.2	-18.1	-96.0	
1987								
Profitable:								
Sales	579.1	157.1	1,372.0	102.1	354.3	758.7	2,225.6	
Expenses	544.2	140.6	1,302.5	90.8	319.4	716.1	2,118.6	
Profit	34.9	16.5	69.5	11.3	34.9	42.6	107.0	
Non-Profitable:								
Sales	437.6	215.1	1,574.7	136.9	368.0	869.9	2,303.9	
Expenses	460.6	235.8	1,609.8	145.5	412.1	882.7	2,362.2	
Loss	-23.0	-20.7	-35.2	-8.6	-44.1	-12.7	-58.3	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	108							
Low sales value (\$'000)	25	25	560	25	313	560	1,452	
High sales value (\$'000)	5,000	560	5,000	313	560	1,452	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	454.0	181.0	793.6	93.0	256.0	437.4	1,281.4	100.0
Total current assets	348.9	146.6	600.6	61.0	219.5	372.9	912.4	100.0
Accounts receivable	98.0	45.6	163.3	27.3	61.0	97.9	253.0	91.7
Closing inventory	177.0	69.3	311.1	23.2	108.5	182.5	487.2	96.3
Other current assets	73.7	31.7	126.1	10.3	49.9	92.4	172.2	76.9
Net fixed assets	94.9	23.8	183.3	18.2	28.5	57.2	356.1	100.0
Other assets and adjustments	10.1	10.5	9.6	13.7	7.8	7.2	12.8	76.9
Total liabilities	299.2	124.7	516.3	86.6	157.1	276.6	844.6	100.0
Total current liabilities	193.9	60.7	359.5	43.0	75.7	240.0	523.3	100.0
Current bank loans	25.4	4.4	51.5	3.7	4.9	3.4	117.4	54.6
Other current liabilities	168.4	56.2	308.0	39.3	70.7	236.6	405.8	100.0
Long-term bank loans	7.6	0.4	16.6	0.2	0.5	3.0	35.1	13.0
Other liabilities and adjustments	97.7	63.6	140.1	43.2	80.9	33.5	286.1	91.7
Total equity	154.8	56.3	277.2	6.3	98.8	160.7	436.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	2.4	1.6	1.4	2.8	1.5	1.7	100.0
Debt to equity	1.9	2.2	1.8	13.6	1.5	1.7	1.9	100.0
Interest coverage	2.9	3.1	2.9	4.3	2.9	3.3	2.6	89.8
Debt ratio	0.6	0.6	0.6	0.9	0.6	0.6	0.6	100.0
Sales to equity	5.6	5.6	5.6	31.1	4.2	6.0	5.4	100.0
Sales to closing inventories	4.9	4.5	5.0	8.5	3.8	5.3	4.8	96.3

(percent)

Current debt to equity	125.2	107.8	129.6	678.2	76.6	149.3	119.7	100.0
Operating profit on equity	18.0	18.9	17.8	93.6	14.8	21.5	16.0	98.1
Net fixed assets to equity	61.3	42.3	66.1	287.5	28.9	35.6	81.5	100.0
Gross margin	19.2	24.6	17.8	24.0	24.8	22.2	15.4	100.0
Return on total assets	9.3	8.6	9.5	8.2	8.7	11.2	8.6	100.0

(days)

Collection period for accounts receivable	40.9	52.2	38.0	50.4	53.0	36.6	38.9	91.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	337	154,757	7,503.3	14
Less than 20	269	28,700	1,406.1	9
20-99	51	47,984	2,334.1	4
100-499	15	x	x	2
500 and over	2	x	x	1
1987				
Total	351	136,320	7,190.5	
Less than 20	278	23,045	1,216.2	
20-99	55	39,766	2,128.0	
100-499	17	x	x	
500 and over	1	x	x	

SIC 1993 Household Products Of Textile Materials Industry

Establishments primarily engaged in manufacturing household products of textile materials. Establishments primarily engaged in manufacturing bath mats and bath mat sets are classified in <1921 - Carpet, Mat and Rug Industry>; those primarily engaged in manufacturing woollen blankets are classified in <1821 - Wool Yarn and Woven Cloth Industry>; those primarily engaged in manufacturing broadwoven fabrics are classified in <1829 - Other Spun Yarn and Broadwoven Cloth Industries>; those primarily engaged in manufacturing electric blankets are classified in <3311 - Small Electrical Appliance Industry>; and those primarily engaged in manufacturing sanitary textile napkins are classified in <1994 - Hygiene Products of Textile Materials Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 1999 - OTHER TEXTILE PRODUCTS INDUSTRIES N.E.C.

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	104							
Low sales value (\$'000)	25	25	761	25	291	761	1,656	
High sales value (\$'000)	5,000	761	5,000	291	761	1,656	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	47.6	33.0	52.0	35.7	31.9	48.5	53.9	98.1
Purchases and materials	50.4	33.6	55.5	38.7	31.5	51.6	57.6	98.1
Closing inventory	17.2	7.1	20.2	9.8	6.0	14.8	23.1	84.6
Opening inventory	14.3	6.5	16.7	6.8	6.4	11.7	19.4	85.6
Wages, salaries, and benefits	27.0	30.5	26.0	34.4	29.0	28.9	24.4	96.2
Wages and benefits - direct	18.8	19.2	18.7	13.6	21.5	22.8	16.5	72.1
Wages and benefits - indirect	8.2	11.3	7.3	20.8	7.5	6.2	7.9	89.4
Occupancy expenses	7.0	11.5	5.6	13.0	11.0	8.5	4.1	98.1
Depreciation	2.6	4.4	2.0	4.4	4.4	3.2	1.4	92.3
Repairs and maintenance	1.2	1.5	1.1	1.2	1.6	1.6	0.7	64.4
Fuel and oil	--	--	--	--	--	--	--	1.9
Utilities	1.4	2.5	1.1	2.2	2.5	1.5	0.9	88.5
Rent	1.8	3.2	1.4	5.2	2.4	2.2	1.0	76.0
Financial expenses	2.6	3.9	2.2	3.3	4.2	2.4	2.1	94.2
Interest and bank charges	2.0	3.1	1.6	2.5	3.3	1.7	1.6	85.6
Professional fees	0.6	0.8	0.5	0.8	0.9	0.7	0.5	89.4
General expenses	2.1	2.7	1.9	4.8	1.9	1.4	2.1	94.2
Advertising	0.8	0.8	0.8	1.9	0.3	0.4	0.9	67.3
Delivery expenses	0.9	1.2	0.9	1.9	0.9	0.7	1.0	66.3
Insurance	0.4	0.7	0.2	1.0	0.6	0.3	0.2	70.2
Other expenses	8.0	7.2	8.3	13.4	4.8	5.8	9.5	99.0
Total expenses	94.3	88.9	95.9	104.6	82.7	95.5	96.1	100.0
Net profit/loss	5.7	11.1	4.1	-4.6	17.3	4.5	3.9	98.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	69							
Sales	909.7	295.6	1,901.5	82.2	486.0	1,097.0	2,999.7	
Expenses	834.9	235.8	1,802.5	66.4	386.9	1,031.0	2,855.8	
Profit	74.8	59.8	99.0	15.8	99.1	66.0	143.9	

Non-Profitable:

Sales	409.0	201.6	1,646.0	164.6	422.8	1,130.5	2,485.3	
Expenses	442.8	228.8	1,719.7	191.7	449.7	1,181.7	2,595.3	
Loss	-33.8	-27.1	-73.6	-27.2	-26.9	-51.3	-110.0	

1987

Profitable:

Sales	677.4	237.8	1,893.9	110.6	462.6	1,020.7	2,508.7	
Expenses	614.9	210.4	1,734.3	89.8	423.5	861.4	2,348.9	
Profit	62.5	27.4	159.6	20.8	39.1	159.4	159.8	

Non-Profitable:

Sales	499.3	285.4	1,209.4	168.3	510.0	1,125.3	1,878.0	
Expenses	530.1	309.4	1,262.7	179.3	558.9	1,179.6	1,923.1	
Loss	-30.8	-24.0	-53.3	-11.0	-48.9	-54.3	-45.1	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	96							
Low sales value (\$'000)	25	25	836	25	365	836	1,773	
High sales value (\$'000)	5,000	836	5,000	365	836	1,773	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	653.6	285.0	1,378.6	131.9	473.9	870.6	2,065.9	100.0
Total current assets	517.0	193.2	1,153.7	69.5	345.8	708.5	1,756.1	100.0
Accounts receivable	199.0	48.3	495.5	28.5	72.7	201.3	893.5	99.0
Closing inventory	148.3	23.7	393.5	14.8	34.6	163.8	704.3	86.5
Other current assets	169.5	121.2	264.6	26.0	238.5	343.3	158.1	80.2
Net fixed assets	104.3	72.3	167.2	29.6	124.9	155.2	183.4	93.8
Other assets and adjustments	32.3	19.4	57.6	32.7	3.1	6.8	126.4	84.4
Total liabilities	413.8	137.2	957.9	51.4	243.0	532.4	1,533.7	100.0
Total current liabilities	249.9	78.5	587.1	37.5	129.0	405.1	833.4	100.0
Current bank loans	83.7	17.3	214.3	11.7	24.3	167.9	277.0	58.3
Other current liabilities	166.2	61.1	372.8	25.7	104.7	237.2	556.3	100.0
Long-term bank loans	23.9	25.5	20.6	0.5	56.4	33.9	2.5	17.7
Other liabilities and adjustments	139.9	33.1	350.1	13.2	57.6	93.2	697.7	96.9
Total equity	239.8	147.8	420.6	80.4	230.8	338.2	532.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.0	2.4	1.9	1.8	2.6	1.7	2.1	100.0
Debt to equity	1.7	0.9	2.2	0.6	1.0	1.5	2.8	100.0
Interest coverage	3.7	4.3	3.4	-2.6	6.7	3.5	3.3	86.5
Debt ratio	0.6	0.4	0.6	0.3	0.5	0.6	0.7	100.0
Sales to equity	3.6	2.1	4.6	2.0	2.2	3.4	5.6	100.0
Sales to closing inventories	5.8	13.6	4.9	11.3	14.9	7.0	4.2	86.5

(percent)

Current debt to equity	104.2	53.1	139.5	46.6	55.8	119.7	156.6	100.0
Operating profit on equity	19.6	21.5	18.3	-19.7	39.3	15.0	21.2	97.9
Net fixed assets to equity	43.4	48.9	39.7	36.8	54.1	45.9	34.4	93.8
Gross margin	25.1	34.6	21.9	24.6	38.7	22.0	21.8	100.0
Return on total assets	9.8	14.5	7.9	-8.7	22.5	8.0	7.8	100.0

(days)

Collection period for accounts receivable	83.6	54.3	93.3	61.7	51.4	63.7	108.7	99.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	363	167,407	7,993.8	12
Less than 20	277	34,438	1,727.7	11
20-99	71	66,755	3,255.7	1
100-499	15	66,214	3,010.4	-
500 and over	-	-	-	-
1987				
Total	351	138,749	7,189.2	
Less than 20	266	24,729	1,327.2	
20-99	70	56,508	2,985.3	
100-499	15	57,512	2,876.7	
500 and over	-	-	-	

SIC 1999 Other Textile Products Industries n.e.c.

Establishments primarily engaged in manufacturing textile articles not elsewhere classified. Establishments primarily engaged in manufacturing cordage and twine of all fibres (except paper) are included here; those primarily engaged in manufacturing paper twine are classified in <2799 - Other Converted Paper Products Industries n.e.c.>; and those primarily engaged in manufacturing metal rope are classified in <3052 - Wire and Wire Rope Industry>.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2431 - MEN'S AND BOYS' COAT INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	38							
Low sales value (\$'000)	25	25	746	25	290	746	1,830	
High sales value (\$'000)	5,000	746	5,000	290	746	1,830	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	49.7	42.4	51.8	63.8	26.2	59.3	49.3	100.0
Purchases and materials	47.9	42.1	49.5	64.2	25.4	57.4	46.8	100.0
Closing inventory	15.7	13.5	16.4	18.1	10.1	18.5	15.6	94.7
Opening inventory	17.6	13.8	18.7	17.7	10.9	20.4	18.1	94.7
Wages, salaries, and benefits	33.1	40.6	31.0	17.6	57.8	26.8	32.5	92.1
Wages and benefits - direct	24.4	32.4	22.1	8.9	50.1	17.2	23.7	76.3
Wages and benefits - indirect	8.8	8.1	8.9	8.7	7.7	9.5	8.8	84.2
Occupancy expenses	4.0	6.7	3.2	9.1	5.0	5.3	2.5	97.4
Depreciation	0.9	1.4	0.8	2.1	0.8	0.9	0.8	86.8
Repairs and maintenance	0.5	0.6	0.4	0.7	0.5	0.5	0.4	73.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.8	1.1	0.7	1.0	1.2	1.0	0.6	89.5
Rent	1.7	3.7	1.2	5.2	2.5	2.8	0.6	86.8
Financial expenses	2.1	2.5	2.0	2.9	2.3	3.3	1.5	94.7
Interest and bank charges	1.4	1.3	1.4	0.9	1.6	2.2	1.1	78.9
Professional fees	0.7	1.2	0.6	2.0	0.7	1.1	0.4	86.8
General expenses	1.9	3.6	1.5	5.3	2.3	2.1	1.3	94.7
Advertising	1.1	2.3	0.7	3.8	1.2	1.0	0.6	76.3
Delivery expenses	0.5	0.5	0.5	0.9	0.3	0.7	0.4	57.9
Insurance	0.4	0.7	0.3	0.6	0.8	0.4	0.3	78.9
Other expenses	5.6	6.9	5.2	8.5	5.8	4.5	5.5	100.0
Total expenses	96.5	102.7	94.7	107.2	99.3	101.3	92.5	100.0
Net profit/loss	3.5	-2.7	5.3	-7.2	0.7	-1.3	7.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:								
Percent of businesses	66							
Sales	836.6	216.9	2,426.3	119.5	491.6	1,392.6	2,877.0	
Expenses	786.5	211.6	2,261.2	117.9	476.0	1,342.4	2,661.8	
Profit	50.1	5.3	165.1	1.6	15.6	50.2	215.2	
Non-Profitable:								
Sales	353.7	193.1	1,031.0	116.3	533.1	1,031.0	-	
Expenses	398.4	225.8	1,126.3	147.4	572.5	1,126.3	-	
Loss	-44.6	-32.6	-95.3	-31.1	-39.5	-95.3	-	

1987

Profitable:								
Sales	1,315.5	337.4	2,113.0	195.8	435.7	1,184.6	3,188.5	
Expenses	1,245.1	310.6	2,007.0	186.4	396.8	1,096.6	3,061.6	
Profit	70.4	26.8	106.0	9.4	38.9	88.0	126.8	
Non-Profitable:								
Sales	1,034.1	292.9	1,527.7	186.2	520.7	1,201.6	2,726.9	
Expenses	1,119.6	309.3	1,659.3	197.1	548.8	1,314.5	2,926.9	
Loss	-85.6	-16.4	-131.6	-11.0	-28.1	-113.0	-200.0	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	30							
Low sales value (\$'000)	25	25	746	25	290	746	1,830	
High sales value (\$'000)	5,000	746	5,000	290	746	1,830	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	327.4	76.4	1,165.3	57.1	129.8	680.5	1,535.3	100.0
Total current assets	239.7	55.0	856.2	43.4	87.2	495.2	1,131.8	100.0
Accounts receivable	28.5	4.6	108.4	2.0	11.7	62.8	143.3	100.0
Closing inventory	97.8	29.6	325.3	21.2	53.0	249.1	383.5	93.3
Other current assets	113.3	20.7	422.4	20.1	22.3	183.2	604.9	90.0
Net fixed assets	85.5	20.2	303.2	12.7	41.2	181.5	396.1	63.3
Other assets and adjustments	2.1	1.0	5.8	0.9	1.4	3.7	7.3	66.7
Total liabilities	157.0	46.7	525.4	29.8	93.3	314.6	686.3	100.0
Total current liabilities	71.2	26.0	222.2	20.6	40.7	134.0	289.6	100.0
Current bank loans	19.9	4.5	71.4	2.7	9.4	40.3	95.1	76.7
Other current liabilities	51.2	21.4	150.8	17.8	31.3	93.7	194.4	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	85.8	20.7	303.1	9.2	52.6	180.5	396.6	90.0
Total equity	170.3	29.6	639.8	27.2	36.5	365.9	849.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.3	2.1	3.8	2.0	2.1	3.6	3.9	100.0
Debt to equity	0.9	1.5	0.8	1.0	2.5	0.8	0.8	100.0
Interest coverage	4.0	-0.5	5.0	-7.1	3.5	1.2	7.2	80.0
Debt ratio	0.4	0.6	0.4	0.5	0.7	0.4	0.4	100.0
Sales to equity	3.8	7.0	3.3	4.3	12.7	3.5	3.2	100.0
Sales to closing inventories	6.6	7.0	6.5	5.5	8.7	5.1	7.2	93.3

(percent)

Current debt to equity	41.8	87.5	34.7	75.9	111.5	36.6	34.1	100.0
Operating profit on equity	15.8	-10.8	19.9	-32.4	33.8	1.8	25.8	100.0
Net fixed assets to equity	50.1	68.3	47.3	46.7	112.9	49.6	46.6	63.3
Gross margin	17.8	18.3	17.6	18.5	18.1	14.7	18.6	100.0
Return on total assets	10.9	-1.4	13.6	-13.5	13.2	5.0	16.5	100.0

(days)

Collection period for accounts receivable	15.9	8.0	18.5	6.2	9.2	17.8	18.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	118	74,325	4,524.2	3
Less than 20	69	6,554	402.8	2
20-99	40	29,997	1,811.5	1
100-499	9	37,774	2,309.9	-
500 and over	-	-	-	-
1987				
Total	121	60,863	4,013.4	
Less than 20	71	5,350	347.3	
20-99	41	26,323	1,739.6	
100-499	9	29,190	1,926.5	
500 and over	-	-	-	

SIC 2431 Men's and Boys' Coat Industry

Establishments primarily engaged in manufacturing overcoats, top coats, rainwear, etc. of knit or woven fabric, or any material including leather and imitation leather but excepting fur and vulcanized rubber. Secondary products of establishments in this industry include women's coats and jackets. "Contract" factories manufacturing men's coats are classified in <2435 - Men's and Boys' Clothing Contractors>. Establishments primarily engaged in manufacturing occupational clothing such as laboratory coats are classified in <2492 - Occupational Clothing Industry>; those primarily engaged in manufacturing women's coats and jackets are classified in <2441 - Women's Coat and Jacket Industry>; those primarily engaged in manufacturing clothing of vulcanized rubber are classified in <1599 - Other Rubber Products Industries>; and those primarily engaged in manufacturing fur coats are classified in <2495 - Fur Goods Industry>. <2495 - Fur Goods Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2432 - MEN'S AND BOYS' SUIT AND JACKET INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	79							
Low sales value (\$'000)	25	25	1,056	25	294	1,056	2,195	
High sales value (\$'000)	5,000	1,056	5,000	294	1,056	2,195	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	49.6	37.0	54.1	34.9	37.4	58.2	51.0	100.0
Purchases and materials	52.3	39.4	56.8	40.5	39.2	61.4	53.4	100.0
Closing inventory	19.0	14.0	20.7	24.1	12.1	18.0	22.8	97.5
Opening inventory	16.3	11.5	18.0	18.5	10.3	14.9	20.4	91.1
Wages, salaries, and benefits	32.8	43.4	29.1	35.9	44.8	27.4	30.4	96.2
Wages and benefits - direct	24.0	34.4	20.3	24.6	36.2	19.3	21.0	78.5
Wages and benefits - indirect	8.9	9.0	8.8	11.2	8.6	8.0	9.4	88.6
Occupancy expenses	4.1	5.4	3.6	7.3	5.0	4.2	3.2	97.5
Depreciation	1.3	1.4	1.3	2.5	1.2	1.6	1.0	92.4
Repairs and maintenance	0.4	0.4	0.3	0.3	0.5	0.2	0.4	54.4
Fuel and oil	-	-	-	-	-	-	-	1.3
Utilities	0.8	1.3	0.7	3.0	1.0	0.7	0.7	89.9
Rent	1.6	2.3	1.4	1.4	2.4	1.7	1.1	70.9
Financial expenses	2.7	2.6	2.7	6.5	1.9	2.1	3.2	97.5
Interest and bank charges	2.0	1.8	2.1	5.0	1.2	1.6	2.5	87.3
Professional fees	0.7	0.8	0.6	1.5	0.6	0.4	0.8	93.7
General expenses	2.4	2.7	2.2	4.2	2.4	1.5	2.7	94.9
Advertising	1.0	0.7	1.2	1.2	0.6	0.6	1.6	64.6
Delivery expenses	0.9	1.5	0.8	1.6	1.4	0.7	0.8	72.2
Insurance	0.4	0.5	0.3	1.4	0.4	0.2	0.4	72.2
Other expenses	6.1	6.3	6.0	9.3	5.8	6.2	5.8	100.0
Total expenses	97.7	97.4	97.8	98.0	97.3	99.6	96.4	100.0
Net profit/loss	2.3	2.6	2.2	2.0	2.7	0.4	3.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78							
Sales	1,143.6	438.1	2,387.2	131.0	680.4	1,619.7	3,170.9	
Expenses	1,085.7	411.4	2,274.3	118.4	642.5	1,552.5	3,011.3	
Profit	57.9	26.7	112.9	12.6	37.9	67.2	159.6	

Non-Profitable:

Sales	782.6	382.5	1,551.8	163.3	629.9	1,435.3	2,291.6	
Expenses	847.5	411.5	1,685.8	181.4	671.1	1,528.1	2,687.4	
Loss	-64.9	-29.0	-134.0	-18.1	-41.2	-92.8	-395.9	

1987

Profitable:

Sales	927.3	378.4	1,890.4	135.7	572.9	1,506.0	2,684.9	
Expenses	870.8	346.0	1,791.8	122.0	525.5	1,430.9	2,537.5	
Profit	56.5	32.4	98.7	13.7	47.4	75.1	147.4	

Non-Profitable:

Sales	625.2	338.3	1,699.9	171.3	489.6	1,382.0	2,897.0	
Expenses	666.3	358.7	1,817.8	186.8	514.6	1,499.2	3,018.0	
Loss	-41.0	-20.5	-118.0	-15.5	-24.9	-117.2	-121.0	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	58							
Low sales value (\$'000)	25	25	1,185	25	499	1,185	2,197	
High sales value (\$'000)	5,000	1,185	5,000	499	1,185	2,197	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	578.3	249.3	1,306.8	171.5	327.3	1,113.6	1,576.8	100.0
Total current assets	463.9	185.7	1,079.6	123.9	247.8	928.6	1,290.8	100.0
Accounts receivable	164.9	59.6	398.3	32.2	87.0	373.3	433.2	100.0
Closing inventory	202.4	74.8	484.9	43.9	105.8	451.9	531.1	98.3
Other current assets	96.4	51.3	196.4	47.7	54.8	103.3	326.4	79.3
Net fixed assets	109.7	61.2	217.1	46.7	75.7	171.7	280.6	100.0
Other assets and adjustments	4.7	2.2	10.0	0.8	3.7	13.3	5.3	89.7
Total liabilities	481.9	219.2	1,063.2	144.5	294.2	914.5	1,271.1	100.0
Total current liabilities	325.9	162.7	687.3	106.8	218.8	625.4	773.9	100.0
Current bank loans	121.6	31.4	321.1	14.6	48.2	296.3	355.9	81.0
Other current liabilities	204.3	131.2	366.1	92.1	170.5	329.0	418.0	100.0
Long-term bank loans	13.2	--	42.6	--	--	33.5	55.3	19.0
Other liabilities and adjustments	142.6	56.5	333.2	37.7	75.3	255.6	441.7	89.7
Total equity	96.4	30.0	243.5	26.9	33.1	199.1	305.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.1	1.5	1.1	1.1	1.4	1.6	100.0
Debt to equity	4.9	7.3	4.3	5.3	8.8	4.5	4.1	100.0
Interest coverage	2.5	2.2	2.7	1.8	2.7	1.3	4.2	87.9
Debt ratio	0.8	0.8	0.8	0.8	0.8	0.8	0.8	100.0
Sales to equity	12.0	20.6	9.7	12.7	27.1	9.0	10.3	100.0
Sales to closing inventories	5.7	8.2	4.8	7.8	8.4	3.9	5.9	98.3

(percent)

Current debt to equity	337.8	541.8	282.1	396.6	660.1	314.0	253.1	100.0
Operating profit on equity	32.4	36.6	31.2	36.8	36.4	7.5	52.8	100.0
Net fixed assets to equity	113.7	203.8	89.1	173.5	228.6	86.2	91.7	100.0
Gross margin	16.2	16.4	16.0	24.4	13.4	15.8	16.2	100.0
Return on total assets	8.8	8.0	9.1	12.3	5.7	4.9	13.3	100.0

(days)

Collection period for accounts receivable	51.7	35.0	61.3	34.2	35.3	75.4	50.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	236	123,890	7,193.5	10
Less than 20	178	17,399	1,022.9	11
20-99	43	28,117	1,633.9	1
100-499	12	x	x	-
500 and over	3	x	x	-
1987				
Total	226	109,818	7,028.5	
Less than 20	167	13,790	888.2	
20-99	44	26,161	1,679.0	
100-499	12	x	x	
500 and over	3	x	x	

SIC 2432 Men's and Boys' Suit and Jacket Industry

Establishments primarily engaged in manufacturing men's, youths' and boys' suits and jackets of knit or woven fabric and of any textile material as well as leather and imitation leather. Secondary products of this industry are pants and slacks. Establishments primarily engaged in manufacturing occupational clothing such as uniforms are classified in <2492 - Occupational Clothing Industry>. "Contract" factories making men's suits and jackets are classified in <2435 - Men's and Boys' Clothing Contractors>. Establishments primarily engaged in manufacturing men's and boys' pants and slacks are classified in <2433 - Men's and Boys' Pants Industry> and those primarily engaged in custom tailoring are classified in <6121 - Men's Clothing Stores>.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2433 - MEN'S AND BOYS' PANTS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	36							
Low sales value (\$'000)	25	25	1,270	25	621	1,270	2,437	
High sales value (\$'000)	5,000	1,270	5,000	621	1,270	2,437	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	45.1	19.4	50.5	21.9	18.3	38.8	54.7	97.2
Purchases and materials	46.7	21.1	52.0	20.6	21.4	41.9	55.7	97.2
Closing inventory	11.3	10.8	11.4	3.3	14.0	15.6	9.9	86.1
Opening inventory	9.7	9.0	9.9	4.7	10.9	12.6	8.9	88.9
Wages, salaries, and benefits	37.2	59.6	32.5	51.5	63.1	45.0	28.0	97.2
Wages and benefits - direct	28.4	47.4	24.4	29.8	55.1	40.2	18.7	83.3
Wages and benefits - indirect	8.8	12.2	8.1	21.7	8.1	4.8	9.3	91.7
Occupancy expenses	4.2	7.1	3.6	6.6	7.4	6.8	2.4	97.2
Depreciation	1.4	2.5	1.1	1.9	2.8	2.4	0.7	94.4
Repairs and maintenance	0.6	1.1	0.5	1.5	0.9	0.8	0.3	63.9
Fuel and oil	-	0.1	-	0.5	-	-	-	5.6
Utilities	0.6	1.2	0.5	1.2	1.2	1.1	0.3	83.3
Rent	1.6	2.2	1.5	1.6	2.4	2.5	1.1	77.8
Financial expenses	2.0	3.1	1.8	1.7	3.7	2.8	1.5	100.0
Interest and bank charges	1.2	1.7	1.1	1.0	2.1	1.7	0.9	88.9
Professional fees	0.8	1.3	0.7	0.7	1.6	1.1	0.5	97.2
General expenses	1.4	1.4	1.4	1.8	1.2	2.1	1.1	91.7
Advertising	0.4	0.2	0.5	0.1	0.3	0.3	0.5	66.7
Delivery expenses	0.7	0.5	0.7	0.8	0.3	1.5	0.4	58.3
Insurance	0.3	0.7	0.2	0.9	0.6	0.4	0.2	80.6
Other expenses	6.5	3.4	7.1	5.0	2.7	4.2	8.2	97.2
Total expenses	96.4	93.9	96.9	88.5	96.3	99.8	95.8	100.0
Net profit/loss	3.6	6.1	3.1	11.5	3.7	0.2	4.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	83							
Sales	1,685.2	569.0	3,124.0	333.6	848.2	1,781.0	3,528.8	
Expenses	1,606.1	530.6	2,992.4	293.7	811.6	1,702.3	3,381.3	
Profit	79.1	38.4	131.6	39.9	36.6	78.7	147.5	

Non-Profitable:

Sales	1,391.6	451.4	1,645.5	47.0	700.9	1,645.5	-	
Expenses	1,434.4	475.8	1,693.2	68.5	726.9	1,693.2	-	
Loss	-42.7	-24.3	-47.7	-21.5	-26.1	-47.7	-	

1987

Profitable:

Sales	1,394.2	698.8	2,434.8	380.5	943.3	1,771.1	3,001.0	
Expenses	1,280.8	648.6	2,226.6	343.9	882.8	1,662.8	2,707.5	
Profit	113.5	50.1	208.2	36.6	60.6	108.3	293.5	

Non-Profitable:

Sales	756.4	509.6	3,356.8	286.0	962.3	-	3,356.8	
Expenses	795.0	545.2	3,427.4	315.9	1,009.6	-	3,427.4	
Loss	-38.6	-35.6	-70.7	-29.9	-47.2	-	-70.7	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	33							
Low sales value (\$'000)	25	25	1,270	25	621	1,270	2,437	
High sales value (\$'000)	5,000	1,270	5,000	621	1,270	2,437	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	907.4	331.5	1,304.1	291.5	364.2	1,077.0	1,457.7	100.0
Total current assets	805.2	259.0	1,181.5	248.8	267.3	952.6	1,336.3	100.0
Accounts receivable	504.8	87.5	792.2	42.6	124.3	601.2	921.4	90.9
Closing inventory	246.6	67.9	369.7	13.4	112.6	315.5	406.3	84.8
Other current assets	53.8	103.5	19.5	192.7	30.4	35.8	8.5	78.8
Net fixed assets	102.1	72.5	122.6	42.7	96.9	124.4	121.4	100.0
Other assets and adjustments	--	--	--	--	--	--	--	66.7
Total liabilities	673.8	181.5	1,013.0	110.3	239.8	790.7	1,163.4	100.0
Total current liabilities	515.2	106.9	796.5	66.0	140.4	562.7	954.7	90.9
Current bank loans	211.5	27.7	338.1	--	50.4	291.4	369.8	57.6
Other current liabilities	303.7	79.2	458.3	66.0	90.0	271.3	584.8	90.9
Long-term bank loans	12.8	19.1	8.4	42.5	--	2.7	12.3	30.3
Other liabilities and adjustments	145.7	55.4	208.0	1.7	99.3	225.2	196.4	93.9
Total equity	233.5	150.0	291.0	181.2	124.4	286.3	294.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	2.4	1.4	3.7	1.9	1.6	1.3	90.9
Debt to equity	2.8	1.2	3.4	0.6	1.9	2.7	3.9	100.0
Interest coverage	3.4	4.6	3.2	13.5	2.8	0.9	4.5	87.9
Debt ratio	0.7	0.5	0.7	0.3	0.6	0.7	0.7	100.0
Sales to equity	8.2	4.3	9.6	2.3	6.7	6.1	11.9	100.0
Sales to closing inventories	7.8	9.6	7.6	32.0	7.4	5.5	8.6	84.8

(percent)

Current debt to equity	220.6	71.2	273.6	36.4	112.8	196.5	324.4	90.9
Operating profit on equity	29.6	27.3	30.4	29.2	25.1	-0.5	50.9	100.0
Net fixed assets to equity	43.7	48.3	42.1	23.5	77.8	43.4	41.2	100.0
Gross margin	17.8	20.6	17.4	24.4	19.0	17.9	17.2	100.0
Return on total assets	10.7	15.8	9.8	19.6	13.3	3.3	13.1	100.0

(days)

Collection period for accounts receivable	95.4	48.9	102.8	36.1	54.4	124.5	95.5	90.9
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	67	112,680	6,465.7	13
Less than 20	27	4,678	268.3	3
20-99	26	19,814	1,154.9	8
100-499	13	x	x	2
500 and over	1	x	x	-
1987				
Total	80	110,848	7,037.3	
Less than 20	30	3,269	205.5	
20-99	34	23,919	1,550.2	
100-499	15	x	x	
500 and over	1	x	x	

SIC 2433 Men's and Boys' Pants Industry

Establishments primarily engaged in manufacturing men's, youths' and boys' pants and unisex pants of any textile material. Secondary products of establishments in this industry include men's coats and women's skirts and slacks. Establishments primarily engaged in manufacturing occupational clothing are classified in <2492 - Occupational Clothing Industry>. "Contract" factories making men's pants and slacks are classified in <2435 - Men's and Boys' Clothing Contractors>. Establishments primarily engaged in manufacturing men's coats are classified in <2431 - Men's and Boys' Coat Industry> and those primarily engaged in manufacturing women's skirts and slacks are classified in <2442 - Women's Sportswear Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2434 - MEN'S AND BOYS' SHIRT AND UNDERWEAR INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	31							
Low sales value (\$'000)	25	25	1,356	25	557	1,356	2,686	
High sales value (\$'000)	5,000	1,356	5,000	557	1,356	2,686	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.8	49.4	56.1	46.0	51.0	59.4	55.2	100.0
Purchases and materials	57.6	48.2	59.9	42.4	51.0	59.8	59.9	100.0
Closing inventory	25.6	15.1	28.2	10.8	17.2	22.1	29.9	96.8
Opening inventory	22.8	16.3	24.4	14.3	17.2	21.7	25.2	93.5
Wages, salaries, and benefits	28.2	28.8	28.1	31.3	27.6	23.0	29.6	96.8
Wages and benefits - direct	16.9	15.0	17.3	19.7	12.7	12.2	18.8	61.3
Wages and benefits - indirect	11.4	13.8	10.8	11.5	14.9	10.8	10.8	93.5
Occupancy expenses	4.8	6.4	4.4	7.1	6.1	2.7	4.9	100.0
Depreciation	1.5	2.3	1.3	2.7	2.2	0.5	1.5	90.3
Repairs and maintenance	0.7	0.5	0.8	0.6	0.5	0.2	0.9	64.5
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.8	1.2	0.8	1.5	1.1	0.8	0.8	93.5
Rent	1.7	2.3	1.6	2.3	2.4	1.2	1.7	74.2
Financial expenses	3.2	4.0	3.0	6.4	2.8	3.2	3.0	100.0
Interest and bank charges	2.5	3.1	2.4	5.0	2.1	2.7	2.3	87.1
Professional fees	0.7	0.9	0.6	1.4	0.7	0.5	0.6	100.0
General expenses	2.5	3.9	2.2	4.2	3.7	1.7	2.3	100.0
Advertising	1.0	1.1	1.0	0.5	1.5	0.8	1.0	77.4
Delivery expenses	1.3	2.2	1.1	3.1	1.8	0.7	1.2	83.9
Insurance	0.2	0.5	0.1	0.7	0.4	0.2	0.1	58.1
Other expenses	4.0	5.2	3.8	7.5	4.1	6.5	3.0	100.0
Total expenses	97.6	97.6	97.6	102.4	95.3	96.6	97.9	100.0
Net profit/loss	2.4	2.4	2.4	-2.4	4.7	3.4	2.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	77							
Sales	1,790.3	523.2	3,441.0	258.3	884.9	2,247.9	3,990.1	
Expenses	1,731.5	484.6	3,355.7	251.6	802.8	2,162.5	3,904.8	
Profit	58.9	38.6	85.3	6.8	82.0	85.4	85.3	
Non-Profitable:								
Sales	225.3	173.5	1,418.3	89.6	897.5	1,418.3	-	
Expenses	253.5	202.5	1,428.1	102.4	1,066.6	1,428.1	-	
Loss	-28.2	-29.0	-9.7	-12.8	-169.1	-9.7	-	
1987								
Profitable:								
Sales	1,156.6	468.2	2,408.8	246.8	876.2	2,039.6	3,219.7	
Expenses	1,080.9	435.6	2,254.6	227.0	820.1	1,904.9	3,022.8	
Profit	75.7	32.6	154.2	19.8	56.2	134.8	196.8	
Non-Profitable:								
Sales	432.8	258.4	1,833.3	214.8	1,263.5	1,833.3	-	
Expenses	463.4	275.5	1,971.6	230.9	1,303.1	1,971.6	-	
Loss	-30.5	-17.1	-138.3	-16.1	-39.7	-138.3	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	29							
Low sales value (\$'000)	25	25	1,356	25	557	1,356	2,686	
High sales value (\$'000)	5,000	1,356	5,000	557	1,356	2,686	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	762.8	163.9	2,096.7	66.1	390.2	1,133.7	2,602.5	100.0
Total current assets	602.4	108.5	1,702.2	26.4	298.8	764.0	2,194.9	100.0
Accounts receivable	199.5	24.2	589.9	0.2	79.7	206.7	791.2	62.1
Closing inventory	326.1	48.0	945.7	16.3	121.4	473.1	1,193.8	96.6
Other current assets	76.6	36.3	166.5	9.8	97.6	84.2	209.8	72.4
Net fixed assets	99.0	28.2	256.6	13.5	62.2	156.4	309.2	100.0
Other assets and adjustments	61.4	27.1	137.8	26.2	29.1	213.1	98.3	93.1
Total liabilities	570.5	85.9	1,649.9	8.7	264.4	613.1	2,194.3	100.0
Total current liabilities	493.6	68.9	1,439.5	4.9	217.2	522.5	1,921.0	100.0
Current bank loans	190.8	13.2	586.3	--	44.0	211.4	783.2	37.9
Other current liabilities	302.8	55.7	853.1	4.9	173.2	311.1	1,137.7	100.0
Long-term bank loans	25.7	1.7	79.0	--	5.9	28.4	105.5	37.9
Other liabilities and adjustments	51.1	15.1	131.4	3.8	41.3	62.1	167.7	93.1
Total equity	192.3	78.0	446.8	57.3	125.7	520.5	408.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.5	1.1	5.3	1.3	1.4	1.1	100.0
Debt to equity	2.9	1.1	3.6	0.1	2.1	1.1	5.3	100.0
Interest coverage	1.9	1.7	2.0	0.6	2.8	2.2	1.9	86.2
Debt ratio	0.7	0.5	0.7	0.1	0.6	0.5	0.8	100.0
Sales to equity	6.7	4.6	7.5	2.7	6.6	4.1	9.7	100.0
Sales to closing inventories	3.9	7.5	3.5	9.6	6.9	4.5	3.3	96.6

(percent)

Current debt to equity	256.7	88.4	322.1	8.6	172.7	100.3	470.6	100.0
Operating profit on equity	16.1	10.9	18.1	-4.6	27.3	14.1	20.8	100.0
Net fixed assets to equity	51.4	36.2	57.4	23.6	49.5	30.0	75.7	100.0
Gross margin	16.9	21.5	15.7	24.6	20.2	17.5	15.2	100.0
Return on total assets	8.3	12.0	7.7	8.6	13.4	11.5	6.8	100.0

(days)

Collection period for accounts receivable	56.4	24.3	64.1	0.5	34.7	35.1	72.3	62.1
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	131	129,471	7,157.5	4
Less than 20	80	10,333	593.1	2
20-99	35	32,037	1,825.5	4
100-499	14	x	x	1
500 and over	2	x	x	1
1987				
Total	135	131,708	7,973.0	
Less than 20	78	7,956	499.3	
20-99	39	27,669	1,721.9	
100-499	15	x	x	
500 and over	3	x	x	

SIC 2434 Men's and Boys' Shirt and Underwear Industry

Establishments primarily engaged in manufacturing shirts and underwear for men, youths and boys. Secondary products of establishments in this industry include women's, misses' and girls' underwear and men's, youths' and boys' sweaters and pyjamas. Establishments primarily engaged in manufacturing women's underwear and men's pyjamas are classified in <2499 - Other Clothing and Apparel Industries n.e.c.> and those primarily engaged in manufacturing men's, youths' and boys' sweaters are classified in <2491 - Sweater Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2435 - MEN'S AND BOYS' CLOTHING CONTRACTORS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	54							
Low sales value (\$'000)	25	25	877	25	367	877	2,049	
High sales value (\$'000)	5,000	877	5,000	367	877	2,049	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	36.5	24.5	41.4	8.3	29.7	24.7	46.6	79.6
Purchases and materials	42.1	24.7	49.1	8.5	29.9	24.5	56.8	75.9
Closing inventory	9.0	1.4	12.0	0.7	1.7	4.4	14.4	66.7
Opening inventory	3.4	1.3	4.3	0.5	1.5	4.6	4.3	61.1
Wages, salaries, and benefits	43.2	49.8	40.6	49.4	49.9	54.2	36.4	87.0
Wages and benefits - direct	27.4	27.6	27.4	32.1	26.1	35.8	24.8	53.7
Wages and benefits - indirect	15.8	22.2	13.2	17.3	23.8	18.4	11.6	74.1
Occupancy expenses	5.3	8.0	4.1	11.1	7.0	5.8	3.6	98.1
Depreciation	1.6	2.3	1.3	2.1	2.3	1.8	1.1	90.7
Repairs and maintenance	0.9	1.6	0.6	1.3	1.7	0.8	0.6	72.2
Fuel and oil	--	0.1	-	0.2	-	-	-	3.7
Utilities	1.0	1.1	0.9	1.5	1.1	1.0	0.9	90.7
Rent	1.8	2.9	1.3	6.0	1.9	2.2	1.1	72.2
Financial expenses	1.7	1.9	1.6	2.1	1.9	2.0	1.4	96.3
Interest and bank charges	1.1	1.1	1.1	0.8	1.2	1.4	1.0	77.8
Professional fees	0.6	0.9	0.5	1.2	0.7	0.6	0.5	94.4
General expenses	1.5	2.7	1.1	2.9	2.7	2.1	0.7	90.7
Advertising	0.3	0.3	0.3	0.4	0.3	0.6	0.2	51.9
Delivery expenses	0.9	1.8	0.5	1.8	1.8	1.0	0.4	66.7
Insurance	0.3	0.6	0.2	0.7	0.6	0.5	0.1	66.7
Other expenses	7.8	6.3	8.4	14.0	3.8	7.5	8.7	100.0
Total expenses	96.1	93.2	97.2	87.8	95.0	96.3	97.5	100.0
Net profit/loss	3.9	6.8	2.8	12.2	5.0	3.7	2.5	98.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78							
Sales	700.2	273.6	2,167.6	110.0	665.0	1,316.6	2,592.2	
Expenses	647.3	249.5	2,015.7	94.9	619.4	1,212.7	2,416.2	
Profit	52.9	24.1	152.0	15.1	45.5	103.9	176.0	

Non-Profitable:

Sales	956.5	329.0	2,310.9	76.5	427.7	1,756.3	2,783.3	
Expenses	1,040.1	336.7	2,558.3	90.3	433.1	1,828.5	3,180.0	
Loss	-83.6	-7.7	-247.4	-13.8	-5.3	-72.2	-396.7	

1987

Profitable:

Sales	948.4	252.2	2,171.6	130.9	596.9	1,385.3	2,513.2	
Expenses	888.4	229.1	2,046.9	113.4	557.7	1,258.7	2,389.3	
Profit	60.0	23.1	124.7	17.5	39.2	126.6	123.9	

Non-Profitable:

Sales	365.4	240.9	2,208.5	125.4	581.1	1,469.3	2,947.8	
Expenses	380.1	255.2	2,229.2	135.5	607.7	1,496.9	2,961.6	
Loss	-14.7	-14.3	-20.7	-10.1	-26.6	-27.6	-13.8	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	27							
Low sales value (\$'000)	25	25	1,273	25	624	1,273	2,347	
High sales value (\$'000)	5,000	1,273	5,000	624	1,273	2,347	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	225.9	183.2	587.7	105.8	341.9	619.8	332.8	100.0
Total current assets	101.1	79.7	282.5	33.7	174.0	294.0	191.3	100.0
Accounts receivable	39.9	31.5	111.6	12.9	69.5	110.9	117.8	92.6
Closing inventory	11.7	6.0	59.5	4.3	9.5	67.0	-	74.1
Other current assets	49.4	42.1	111.3	16.4	94.8	116.0	73.5	88.9
Net fixed assets	96.6	81.1	227.1	69.3	105.4	237.9	141.4	100.0
Other assets and adjustments	28.2	22.3	78.0	2.7	62.5	87.8	-	74.1
Total liabilities	95.6	70.6	307.9	56.9	98.5	325.2	169.9	100.0
Total current liabilities	51.9	38.3	167.3	27.1	61.2	167.6	164.6	100.0
Current bank loans	6.5	3.6	30.5	3.6	3.6	34.3	-	48.1
Other current liabilities	45.4	34.6	136.7	23.4	57.6	133.2	164.6	100.0
Long-term bank loans	5.4	6.1	-	4.6	9.2	-	-	33.3
Other liabilities and adjustments	38.2	26.1	140.5	25.1	28.0	157.5	5.2	96.3
Total equity	130.2	112.6	279.8	48.8	243.4	294.5	162.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	2.0	1.6	1.2	2.8	1.7	1.1	100.0
Debt to equity	0.7	0.6	1.1	1.1	0.4	1.1	1.0	100.0
Interest coverage	4.8	6.0	2.8	4.3	6.5	2.4	-	74.1
Debt ratio	0.4	0.3	0.5	0.5	0.2	0.5	0.5	100.0
Sales to equity	4.7	4.1	6.6	5.9	3.4	6.0	15.7	100.0
Sales to closing inventories	52.5	77.0	31.3	66.0	87.3	26.5	-	74.1

(percent)

Current debt to equity	39.8	34.0	59.7	55.5	25.1	56.9	101.1	100.0
Operating profit on equity	21.5	23.2	15.7	13.2	27.3	13.8	44.1	96.3
Net fixed assets to equity	74.1	72.0	81.1	141.9	43.2	80.7	86.8	100.0
Gross margin	20.0	21.9	16.0	15.3	26.6	15.8	16.8	100.0
Return on total assets	15.6	17.1	11.6	7.9	22.9	11.0	21.5	100.0

(days)

Collection period for accounts receivable	23.7	24.5	21.8	16.4	30.3	22.7	16.7	92.6
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
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1989

Total	275	223,991	13,852.2	14
Less than 20	159	14,363	844.6	4
20-99	87	61,154	3,590.0	6
100-499	24	x	x	4
500 and over	5	x	x	-

1987

Total	289	225,260	14,929.1
Less than 20	163	12,051	782.0
20-99	93	58,076	3,784.2
100-499	28	x	x
500 and over	5	x	x

SIC 2435 Men's and Boys' Clothing Contractors

Establishments primarily engaged in manufacturing men's, youths' and boys' clothing on a "contract" basis.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2441 - WOMEN'S COAT AND JACKET INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	78							
Low sales value (\$'000)	25	25	1,056	25	446	1,056	2,172	
High sales value (\$'000)	5,000	1,056	5,000	446	1,056	2,172	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.5	46.4	57.0	43.0	48.1	51.8	59.3	98.7
Purchases and materials	57.4	48.3	60.2	47.1	48.8	52.3	63.7	97.4
Closing inventory	16.1	12.0	17.4	9.2	13.3	12.7	19.4	83.3
Opening inventory	13.2	10.1	14.2	5.1	12.5	12.2	15.0	83.3
Wages, salaries, and benefits	26.7	32.7	24.9	29.0	34.6	29.8	22.7	98.7
Wages and benefits - direct	18.9	24.4	17.1	24.8	24.3	19.8	16.0	75.6
Wages and benefits - indirect	7.9	8.3	7.7	4.2	10.3	10.0	6.7	89.7
Occupancy expenses	4.7	7.9	3.7	11.7	6.1	4.7	3.2	100.0
Depreciation	1.3	2.7	0.9	4.6	1.7	1.0	0.8	94.9
Repairs and maintenance	0.5	0.9	0.4	1.4	0.6	0.7	0.3	53.8
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.7	1.0	0.7	1.3	0.9	0.7	0.7	88.5
Rent	2.1	3.4	1.7	4.4	2.9	2.3	1.5	82.1
Financial expenses	2.2	2.4	2.2	2.2	2.5	1.8	2.3	100.0
Interest and bank charges	1.7	1.7	1.7	1.4	1.8	1.3	1.9	84.6
Professional fees	0.5	0.7	0.5	0.8	0.7	0.6	0.4	96.2
General expenses	1.8	2.1	1.7	2.4	2.0	2.4	1.4	98.7
Advertising	0.6	0.8	0.6	0.3	1.0	0.7	0.5	76.9
Delivery expenses	0.9	0.9	0.9	1.6	0.6	1.3	0.7	74.4
Insurance	0.3	0.4	0.3	0.5	0.3	0.4	0.2	70.5
Other expenses	5.7	4.9	5.9	3.2	5.7	4.6	6.5	100.0
Total expenses	95.6	96.4	95.3	91.5	98.8	95.1	95.4	100.0
Net profit/loss	4.4	3.6	4.7	8.5	1.2	4.9	4.6	98.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	79							
Sales	1,248.2	438.5	2,313.5	289.8	682.3	1,556.6	2,924.7	
Expenses	1,173.9	404.1	2,186.8	262.6	636.2	1,465.3	2,769.3	
Profit	74.3	34.4	126.8	27.2	46.1	91.3	155.4	

Non-Profitable:

Sales	709.0	482.8	2,196.3	111.2	635.6	1,506.7	2,891.2	
Expenses	778.2	529.6	2,413.0	120.5	697.8	1,651.8	3,179.9	
Loss	-69.2	-46.8	-216.6	-9.3	-62.2	-145.1	-288.7	

1987

Profitable:

Sales	1,120.2	475.5	2,288.9	269.8	779.7	1,525.5	3,017.2	
Expenses	1,041.0	445.6	2,120.4	255.5	726.7	1,391.3	2,815.9	
Profit	79.2	29.9	168.6	14.3	53.0	134.2	201.4	

Non-Profitable:

Sales	516.5	281.9	1,810.5	196.0	617.4	1,445.2	2,938.1	
Expenses	573.5	317.6	1,985.2	224.8	680.0	1,644.7	3,036.2	
Loss	-57.0	-35.7	-174.7	-28.8	-62.6	-199.5	-98.2	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	77							
Low sales value (\$'000)	25	25	1,061	25	455	1,061	2,226	
High sales value (\$'000)	5,000	1,061	5,000	455	1,061	2,226	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	662.6	275.4	1,267.6	156.4	450.3	693.4	1,737.0	100.0
Total current assets	560.4	233.2	1,071.7	108.0	417.3	563.9	1,486.9	100.0
Accounts receivable	220.5	86.7	429.5	24.2	178.6	220.3	600.5	94.8
Closing inventory	190.2	55.2	401.1	24.7	100.1	197.1	567.9	84.4
Other current assets	149.7	91.2	241.0	59.0	138.5	146.4	318.4	83.1
Net fixed assets	88.8	38.9	166.8	47.8	25.8	121.2	204.1	100.0
Other assets and adjustments	13.3	3.2	28.9	0.5	7.2	8.3	45.8	84.4
Total liabilities	438.3	151.2	887.0	61.5	283.2	443.9	1,249.2	100.0
Total current liabilities	353.2	105.9	739.6	36.0	208.8	360.7	1,049.2	100.0
Current bank loans	189.4	43.6	417.3	4.5	101.2	102.5	674.6	66.2
Other current liabilities	163.7	62.3	322.2	31.5	107.5	258.1	374.6	100.0
Long-term bank loans	10.8	--	27.7	--	--	34.2	22.3	9.1
Other liabilities and adjustments	74.3	45.2	119.6	25.4	74.4	48.8	177.5	90.9
Total equity	224.2	124.1	380.6	94.9	167.1	249.4	487.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	2.2	1.4	2.9	1.9	1.5	1.4	100.0
Debt to equity	1.9	1.2	2.3	0.6	1.6	1.7	2.5	100.0
Interest coverage	3.5	3.0	3.7	6.2	1.2	4.9	3.3	84.4
Debt ratio	0.6	0.5	0.6	0.3	0.6	0.6	0.7	100.0
Sales to equity	5.2	3.6	6.0	3.0	4.1	6.2	5.9	100.0
Sales to closing inventories	6.1	8.2	5.7	11.6	6.9	7.8	5.1	84.4

(percent)

Current debt to equity	157.5	85.3	194.3	37.9	124.9	144.6	215.1	100.0
Operating profit on equity	22.9	12.5	28.2	25.8	1.4	30.7	27.2	98.7
Net fixed assets to equity	39.6	31.3	43.8	50.4	15.4	48.5	41.8	100.0
Gross margin	18.7	20.7	18.1	27.7	16.5	18.3	18.0	100.0
Return on total assets	10.8	8.4	11.6	18.6	3.2	13.8	10.8	100.0

(days)

Collection period for accounts receivable	68.3	69.7	67.9	30.7	93.2	51.7	74.9	94.8
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	173	80,549	4,633.8	1
Less than 20	123	12,609	726.7	6
20-99	37	24,949	1,447.7	4
100-499	13	42,991	2,459.4	1
500 and over	-	-	-	-
1987				
Total	172	75,462	4,783.4	
Less than 20	117	9,651	616.8	
20-99	41	25,324	1,614.1	
100-499	14	40,487	2,552.5	
500 and over	-	-	-	

SIC 2441 Women's Coat and Jacket Industry

Establishments primarily engaged in manufacturing women's and misses' long and short coats (except fur), outer jackets, windbreakers and ski clothing of woven or knitted textile material as well as leather and imitation leather. Establishments primarily engaged in manufacturing girls' clothing are classified in <2451 - Children's Clothing Industry>; those primarily engaged in manufacturing occupational clothing, such as laboratory coats, are classified in <2492 - Occupational Clothing Industry>; and those primarily engaged in manufacturing fur coats are classified in <2495 - Fur Goods Industry>.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2442 - WOMEN'S SPORTSWEAR INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	98							
Low sales value (\$'000)	25	25	1,377	25	396	1,377	2,584	
High sales value (\$'000)	5,000	1,377	5,000	396	1,377	2,584	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	47.2	36.9	49.4	35.6	37.4	57.5	46.4	100.0
Purchases and materials	49.4	39.2	51.5	34.3	41.0	58.0	49.1	100.0
Closing inventory	14.6	15.7	14.4	22.1	13.4	12.6	15.0	93.9
Opening inventory	12.5	13.4	12.3	23.3	9.8	12.0	12.4	90.8
Wages, salaries, and benefits	34.6	41.4	33.2	37.1	43.0	24.7	36.3	100.0
Wages and benefits - direct	25.5	32.8	24.0	26.8	35.0	16.8	26.7	84.7
Wages and benefits - indirect	9.1	8.6	9.2	10.3	8.0	7.9	9.7	92.9
Occupancy expenses	4.2	7.4	3.5	13.7	5.2	3.1	3.6	98.0
Depreciation	0.8	1.7	0.6	2.7	1.4	0.8	0.5	92.9
Repairs and maintenance	0.2	0.7	0.1	0.7	0.7	0.3	0.1	58.2
Fuel and oil	-	-	-	0.1	-	-	-	1.0
Utilities	0.7	1.3	0.6	2.1	1.1	0.6	0.6	88.8
Rent	2.4	3.7	2.1	8.1	2.1	1.4	2.4	77.6
Financial expenses	2.3	2.2	2.3	2.3	2.2	2.2	2.3	99.0
Interest and bank charges	1.7	1.5	1.8	1.3	1.6	1.6	1.8	81.6
Professional fees	0.6	0.7	0.5	1.0	0.6	0.6	0.5	92.9
General expenses	2.2	3.0	2.0	3.1	3.0	2.3	1.9	94.9
Advertising	0.5	1.4	0.3	1.1	1.6	0.5	0.2	73.5
Delivery expenses	1.2	1.1	1.3	1.2	1.1	1.6	1.1	75.5
Insurance	0.4	0.5	0.4	0.9	0.3	0.1	0.5	61.2
Other expenses	6.7	10.7	5.9	7.5	11.8	7.0	5.5	99.0
Total expenses	97.2	101.8	96.3	99.4	102.6	96.8	96.1	100.0
Net profit/loss	2.8	-1.8	3.7	0.6	-2.6	3.2	3.9	99.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	67							
Sales	1,617.6	336.9	3,131.9	146.8	677.7	2,079.6	3,671.8	
Expenses	1,538.1	314.1	2,985.4	138.3	629.3	1,944.8	3,519.4	
Profit	79.4	22.8	146.4	8.5	48.4	134.8	152.4	

Non-Profitable:

Sales	713.0	450.8	2,212.2	176.4	908.7	1,950.9	4,404.1	
Expenses	786.3	508.8	2,373.4	188.8	1,042.6	2,102.6	4,644.6	
Loss	-73.3	-58.0	-161.2	-12.4	-133.9	-151.8	-240.5	

1987

Profitable:

Sales	1,079.5	480.6	2,648.0	170.5	909.5	1,844.6	3,396.3	
Expenses	1,015.7	440.9	2,521.1	154.6	836.8	1,772.8	3,218.1	
Profit	63.8	39.7	126.9	15.9	72.7	71.8	178.2	

Non-Profitable:

Sales	704.1	330.8	2,926.3	136.9	784.1	2,091.7	3,419.3	
Expenses	735.1	358.2	2,978.8	158.0	826.2	2,105.6	3,494.5	
Loss	-31.0	-27.4	-52.5	-21.1	-42.1	-13.9	-75.2	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	62							
Low sales value (\$'000)	25	25	1,436	25	499	1,436	2,605	
High sales value (\$'000)	5,000	1,436	5,000	499	1,436	2,605	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	617.3	214.6	1,199.9	141.5	305.2	738.3	1,369.8	100.0
Total current assets	514.3	145.7	1,047.8	80.4	226.4	628.0	1,202.3	100.0
Accounts receivable	209.4	36.3	459.8	13.8	64.2	172.7	565.5	96.8
Closing inventory	228.9	70.6	458.0	44.0	103.5	245.2	536.3	91.9
Other current assets	75.9	38.6	129.9	22.5	58.5	210.0	100.4	93.5
Net fixed assets	102.0	67.8	151.4	60.0	77.6	110.1	166.6	98.4
Other assets and adjustments	0.9	1.0	0.6	1.0	1.1	0.1	0.8	87.1
Total liabilities	484.9	193.5	906.7	133.6	267.5	540.9	1,041.3	100.0
Total current liabilities	390.4	133.0	763.0	106.8	165.4	293.7	935.7	100.0
Current bank loans	132.9	33.7	276.4	14.9	56.9	135.6	328.2	71.0
Other current liabilities	257.5	99.2	486.5	91.8	108.5	158.1	607.4	83.9
Long-term bank loans	0.4	0.7	--	1.4	--	--	--	3.2
Other liabilities and adjustments	94.0	59.6	143.7	25.4	102.0	247.2	105.6	87.1
Total equity	132.3	21.1	293.2	7.8	37.6	197.3	328.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.0	1.3	0.7	1.3	2.1	1.2	100.0
Debt to equity	3.6	9.1	3.0	17.0	7.1	2.7	3.1	100.0
Interest coverage	2.5	0.1	3.1	1.6	-0.2	2.8	3.1	82.3
Debt ratio	0.7	0.9	0.7	0.9	0.8	0.7	0.7	100.0
Sales to equity	12.6	25.5	11.2	37.6	22.4	10.7	11.4	100.0
Sales to closing inventories	7.2	7.6	7.2	6.6	8.1	8.6	6.9	91.9

(percent)

Current debt to equity	295.0	628.6	260.2	1,365.1	439.3	148.8	284.8	100.0
Operating profit on equity	36.9	-37.5	44.7	29.9	-54.9	41.1	45.5	98.4
Net fixed assets to equity	77.1	320.7	51.6	767.0	206.0	55.8	50.7	98.4
Gross margin	19.3	25.2	17.9	23.7	25.8	20.3	17.4	100.0
Return on total assets	12.9	0.6	16.1	4.1	-1.3	17.0	15.9	100.0

(days)

Collection period for accounts receivable	45.7	24.5	50.7	17.1	27.7	29.7	55.0	96.8
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	278	190,138	10,954.3	8
Less than 20	176	24,913	1,418.1	4
20-99	75	51,048	2,945.4	2
100-499	24	x	x	2
500 and over	3	x	x	-
1987				
Total	286	179,228	11,201.8	
Less than 20	180	15,847	974.8	
20-99	77	49,459	3,122.2	
100-499	26	x	x	
500 and over	3	x	x	

SIC 2442 Women's Sportswear Industry

Establishments primarily engaged in manufacturing women's and misses' co-ordinated clothing including suits, skirts, jackets and other sportswear. Establishments primarily engaged in manufacturing girls' sportswear are classified in <2451 - Children's Clothing Industry>.

Symbols: — amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2443 - WOMEN'S DRESS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	78							
Low sales value (\$'000)	25	25	1,263	25	456	1,263	2,456	
High sales value (\$'000)	5,000	1,263	5,000	456	1,263	2,456	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	49.4	47.2	50.1	38.6	48.8	50.1	50.1	98.7
Purchases and materials	49.0	48.4	49.2	38.6	50.2	50.0	48.9	97.4
Closing inventory	9.8	7.4	10.5	3.9	8.1	11.3	10.3	80.8
Opening inventory	10.2	6.3	11.5	3.9	6.7	11.3	11.5	78.2
Wages, salaries, and benefits	35.9	34.0	36.5	35.1	33.7	35.4	36.9	97.4
Wages and benefits - direct	24.3	23.5	24.6	11.8	25.7	24.6	24.6	82.1
Wages and benefits - indirect	11.5	10.5	11.9	23.2	8.0	10.8	12.2	91.0
Occupancy expenses	3.8	5.0	3.4	9.9	4.1	4.5	3.0	98.7
Depreciation	0.7	1.4	0.5	2.5	1.2	0.8	0.4	91.0
Repairs and maintenance	0.5	0.5	0.5	1.3	0.4	0.5	0.5	61.5
Fuel and oil	--	--	--	--	--	--	--	1.3
Utilities	0.6	0.8	0.5	1.4	0.7	0.7	0.5	89.7
Rent	1.9	2.2	1.8	4.7	1.7	2.5	1.6	82.1
Financial expenses	1.7	1.7	1.6	3.2	1.4	1.7	1.6	100.0
Interest and bank charges	1.0	1.0	1.0	1.5	0.9	1.1	0.9	82.1
Professional fees	0.7	0.7	0.7	1.7	0.5	0.6	0.7	96.2
General expenses	2.2	2.5	2.1	4.6	2.0	2.6	1.9	97.4
Advertising	0.7	0.8	0.7	2.0	0.6	0.9	0.7	73.1
Delivery expenses	1.2	1.3	1.2	1.9	1.1	1.5	1.1	79.5
Insurance	0.2	0.4	0.1	0.7	0.3	0.2	0.1	60.3
Other expenses	5.6	4.7	5.9	3.8	4.9	5.2	6.2	100.0
Total expenses	98.5	95.0	99.6	95.2	95.0	99.4	99.7	100.0
Net profit/loss	1.5	5.0	0.4	4.8	5.0	0.6	0.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78							
Sales	1,375.8	535.9	2,756.7	154.2	967.8	1,768.7	3,318.3	
Expenses	1,313.4	496.1	2,657.3	136.1	903.4	1,717.2	3,191.7	
Profit	62.4	39.8	99.4	18.2	64.4	51.5	126.6	

Non-Profitable:

Sales	1,310.4	477.7	2,914.5	159.8	970.7	1,890.9	3,645.4	
Expenses	1,476.0	509.6	3,337.6	191.1	1,003.4	2,058.0	4,251.3	
Loss	-165.5	-31.8	-423.1	-31.3	-32.6	-167.0	-605.9	

1987

Profitable:

Sales	1,369.3	462.3	2,784.6	217.0	773.5	1,803.5	3,693.1	
Expenses	1,302.7	433.8	2,658.5	200.1	730.3	1,692.6	3,552.8	
Profit	66.6	28.5	126.1	16.9	43.1	110.9	140.2	

Non-Profitable:

Sales	584.4	281.5	2,244.6	118.9	840.8	1,956.0	2,847.0	
Expenses	631.1	310.3	2,389.5	144.2	881.5	2,066.1	3,064.3	
Loss	-46.7	-28.7	-144.9	-25.3	-40.7	-110.2	-217.3	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	56							
Low sales value (\$'000)	25	25	1,470	25	662	1,470	2,563	
High sales value (\$'000)	5,000	1,470	5,000	662	1,470	2,563	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	715.3	317.9	1,160.5	98.1	415.0	883.9	1,285.7	100.0
Total current assets	587.1	258.6	955.1	33.6	357.8	776.2	1,036.2	100.0
Accounts receivable	309.0	135.4	503.6	28.3	182.7	428.1	537.8	100.0
Closing inventory	187.5	78.8	309.4	3.7	111.9	283.8	321.0	83.9
Other current assets	90.4	44.3	142.0	1.6	63.1	64.2	177.2	69.6
Net fixed assets	61.2	44.2	80.3	64.4	35.3	66.9	86.3	92.9
Other assets and adjustments	66.9	15.1	125.0	--	21.7	40.7	163.1	87.5
Total liabilities	405.5	258.3	570.3	73.1	340.1	504.7	600.0	100.0
Total current liabilities	334.6	218.7	464.5	70.3	284.2	379.2	503.1	100.0
Current bank loans	70.9	75.5	65.8	34.8	93.4	83.1	58.0	66.1
Other current liabilities	263.6	143.2	398.6	35.5	190.8	296.0	445.0	100.0
Long-term bank loans	6.1	7.7	4.3	--	11.2	2.6	5.1	10.7
Other liabilities and adjustments	64.6	31.8	101.4	2.8	44.6	122.8	91.7	92.9
Total equity	309.8	59.5	590.2	24.9	74.9	379.2	685.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.1	2.0	0.4	1.2	2.0	2.0	100.0
Debt to equity	1.3	4.3	0.9	2.9	4.5	1.3	0.8	100.0
Interest coverage	2.1	4.5	1.1	5.6	4.4	0.8	1.1	85.7
Debt ratio	0.5	0.8	0.4	0.7	0.8	0.5	0.4	100.0
Sales to equity	6.0	14.9	4.9	17.5	14.6	5.2	4.9	100.0
Sales to closing inventories	9.9	11.3	9.5	117.2	9.7	6.9	10.5	83.9

(percent)

Current debt to equity	108.0	367.1	78.7	282.4	379.5	100.0	73.3	100.0
Operating profit on equity	6.7	61.9	0.5	50.0	63.6	-0.8	0.8	100.0
Net fixed assets to equity	19.7	74.2	13.6	258.6	47.2	17.6	12.5	92.9
Gross margin	15.0	21.1	12.9	14.0	22.3	13.3	12.8	100.0
Return on total assets	5.5	14.8	2.7	15.4	14.7	1.7	3.0	100.0

(days)

Collection period for accounts receivable	60.5	55.3	62.3	23.6	60.9	78.8	57.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	186	92,092	5,211.5	36
Less than 20	113	10,428	588.9	27
20-99	64	46,061	2,600.2	9
100-499	9	35,603	2,022.4	-
500 and over	-	-	-	-
1987				
Total	222	83,756	5,241.2	
Less than 20	140	10,395	651.0	
20-99	73	46,455	2,901.6	
100-499	9	26,906	1,688.6	
500 and over	-	-	-	

SIC 2443 Women's Dress Industry

Establishments primarily engaged in manufacturing dresses for women and misses. Establishments primarily engaged in manufacturing dresses for girls are classified in <2451 - Children's Clothing Industry> and those primarily engaged in manufacturing occupational clothing, such as nurses' uniforms, are classified in <2492 - Occupational Clothing Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2444 - WOMEN'S BLOUSE AND SHIRT INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	35							
Low sales value (\$'000)	25	25	1,413	25	541	1,413	2,349	
High sales value (\$'000)	5,000	1,413	5,000	541	1,413	2,349	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	51.1	48.1	51.9	37.3	53.1	48.0	54.0	100.0
Purchases and materials	53.4	48.0	54.7	27.3	57.6	51.5	56.5	100.0
Closing inventory	12.3	8.5	13.2	4.0	10.6	15.4	12.0	91.4
Opening inventory	10.0	8.6	10.3	13.9	6.1	11.9	9.5	91.4
Wages, salaries, and benefits	31.4	36.9	30.0	53.9	29.0	28.1	31.1	94.3
Wages and benefits - direct	22.3	28.8	20.7	46.0	20.8	19.0	21.6	74.3
Wages and benefits - indirect	9.1	8.1	9.3	7.8	8.2	9.1	9.5	85.7
Occupancy expenses	3.3	4.7	3.0	6.9	3.6	3.7	2.6	94.3
Depreciation	1.0	1.1	0.9	1.1	1.1	0.9	0.9	91.4
Repairs and maintenance	0.5	1.0	0.4	2.1	0.5	0.6	0.4	62.9
Fuel and oil	-	-	-	-	-	-	-	2.9
Utilities	0.7	0.9	0.6	1.1	0.8	0.9	0.4	91.4
Rent	1.2	1.7	1.1	2.6	1.2	1.3	0.9	77.1
Financial expenses	2.6	3.3	2.4	3.9	3.0	2.2	2.5	100.0
Interest and bank charges	2.0	2.6	1.9	3.2	2.3	1.7	2.0	94.3
Professional fees	0.5	0.7	0.5	0.7	0.7	0.5	0.5	94.3
General expenses	2.4	2.0	2.5	1.3	2.4	2.4	2.5	97.1
Advertising	0.8	0.9	0.7	0.8	1.0	0.8	0.7	91.4
Delivery expenses	1.3	0.8	1.4	0.1	1.1	1.3	1.4	74.3
Insurance	0.4	0.3	0.4	0.5	0.2	0.3	0.4	60.0
Other expenses	8.6	5.3	9.4	6.3	4.9	14.7	6.6	100.0
Total expenses	99.4	100.3	99.2	109.6	96.0	99.1	99.2	100.0
Net profit/loss	0.6	-0.3	0.8	-9.6	4.0	0.9	0.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	77							
Sales	1,820.9	765.9	2,888.6	293.9	1,093.3	2,083.6	3,735.6	
Expenses	1,745.0	721.1	2,781.3	254.9	1,044.5	2,005.8	3,597.2	
Profit	75.9	44.9	107.3	39.1	48.9	77.8	138.4	

Non-Profitable:

Sales	1,311.9	393.3	2,443.8	379.6	559.4	1,612.2	3,128.9	
Expenses	1,438.1	482.4	2,615.7	471.5	615.0	1,751.9	3,327.5	
Loss	-126.2	-89.1	-171.9	-91.9	-55.6	-139.7	-198.5	

1987

Profitable:

Sales	1,672.9	510.5	2,408.9	277.3	867.9	1,857.8	3,066.6	
Expenses	1,542.3	479.6	2,215.3	262.8	811.8	1,754.4	2,765.1	
Profit	130.6	30.9	193.7	14.5	56.1	103.3	301.5	

Non-Profitable:

Sales	411.5	411.5	-	84.2	859.7	-	-	
Expenses	445.5	445.5	-	101.8	916.1	-	-	
Loss	-34.0	-34.0	-	-17.6	-56.4	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	33							
Low sales value (\$'000)	25	25	1,480	25	714	1,480	2,402	
High sales value (\$'000)	5,000	1,480	5,000	714	1,480	2,402	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	680.6	253.2	1,147.5	146.7	413.7	1,030.5	1,267.0	100.0
Total current assets	560.7	220.5	932.2	132.6	353.1	947.7	916.3	100.0
Accounts receivable	201.9	35.4	383.7	37.2	32.7	417.7	349.0	100.0
Closing inventory	208.0	56.4	373.5	19.0	112.9	338.8	409.0	90.9
Other current assets	150.7	128.6	174.9	76.3	207.4	191.1	158.2	97.0
Net fixed assets	118.9	30.9	215.1	12.0	59.3	82.5	350.6	93.9
Other assets and adjustments	0.9	1.7	0.1	1.9	1.2	0.1	--	84.8
Total liabilities	395.1	86.2	732.5	39.0	157.3	769.5	694.7	100.0
Total current liabilities	350.8	83.8	642.3	35.2	157.1	667.8	616.3	100.0
Current bank loans	160.1	5.9	328.6	4.3	8.3	332.3	324.8	54.5
Other current liabilities	190.6	77.9	313.7	30.8	148.8	335.5	291.4	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	44.3	2.3	90.1	3.8	0.1	101.7	78.4	90.9
Total equity	285.5	167.0	414.9	107.6	256.4	261.0	572.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	2.6	1.4	3.7	2.2	1.4	1.4	100.0
Debt to equity	1.3	0.5	1.7	0.3	0.6	2.9	1.2	100.0
Interest coverage	1.2	0.9	1.3	-1.8	2.7	1.7	1.2	93.9
Debt ratio	0.5	0.3	0.6	0.2	0.3	0.7	0.5	100.0
Sales to equity	5.9	4.1	6.7	3.4	4.4	7.7	6.2	100.0
Sales to closing inventories	8.1	12.1	7.4	19.7	10.2	5.9	8.8	90.9

(percent)

Current debt to equity	122.8	50.2	154.7	32.7	61.2	255.8	107.6	100.0
Operating profit on equity	3.2	-0.9	5.1	-29.4	17.1	10.5	2.5	100.0
Net fixed assets to equity	41.6	18.5	51.8	11.2	23.1	31.6	61.2	93.9
Gross margin	17.4	14.6	18.2	9.9	16.9	24.8	14.4	100.0
Return on total assets	6.4	6.0	6.5	-14.1	16.8	6.1	6.9	100.0

(days)

Collection period for accounts receivable	43.4	18.8	50.0	36.2	10.3	75.6	35.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	59	33,058	1,865.5	14
Less than 20	33	3,483	197.7	9
20-99	21	x	x	5
100-499	5	x	x	-
500 and over	-	-	-	-
1987				
Total	73	38,962	2,426.9	
Less than 20	42	3,911	244.4	
20-99	26	x	x	
100-499	5	x	x	
500 and over	-	-	-	

SIC 2444 Women's Blouse and Shirt Industry

Establishments primarily engaged in manufacturing women's and misses' blouses and shirts whether of knitted or woven fabric. Establishments primarily engaged in manufacturing girls' clothing are classified in <2451 - Children's Clothing Industry>; those primarily engaged in manufacturing women's sleepwear and beachwear are classified in <2499 - Other Clothing and Apparel Industries n.e.c.>; and those primarily engaged in manufacturing women's sweaters are classified in <2491 - Sweater Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2445 - WOMEN'S CLOTHING CONTRACTORS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	235							
Low sales value (\$'000)	25	25	488	25	238	488	993	
High sales value (\$'000)	5,000	488	5,000	238	488	993	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	25.1	25.6	24.8	30.4	22.6	18.2	28.0	82.1
Purchases and materials	26.4	27.7	25.6	31.0	25.6	19.8	28.5	82.1
Closing inventory	4.2	3.0	4.8	1.8	3.8	3.8	5.3	48.1
Opening inventory	2.9	0.9	4.0	1.2	0.8	2.3	4.8	44.7
Wages, salaries, and benefits	49.9	41.5	54.6	26.2	51.3	63.4	50.2	90.6
Wages and benefits - direct	25.2	13.5	31.9	1.8	21.0	29.4	33.1	42.1
Wages and benefits - indirect	24.6	28.0	22.7	24.4	30.3	33.9	17.1	81.3
Occupancy expenses	7.3	7.9	7.0	8.4	7.6	7.2	6.9	99.1
Depreciation	2.5	2.4	2.5	2.4	2.5	2.1	2.7	88.1
Repairs and maintenance	1.2	1.3	1.1	1.0	1.6	1.3	1.0	78.3
Fuel and oil	0.1	0.2	-	0.6	-	-	-	3.0
Utilities	1.1	1.1	1.2	1.2	1.0	1.2	1.2	90.6
Rent	2.4	2.8	2.2	3.2	2.6	2.6	2.0	75.7
Financial expenses	2.2	2.2	2.3	1.8	2.5	2.3	2.3	95.7
Interest and bank charges	1.5	1.1	1.6	0.9	1.3	1.6	1.7	85.1
Professional fees	0.8	1.1	0.6	0.9	1.2	0.7	0.6	91.5
General expenses	2.0	2.6	1.6	2.9	2.5	1.9	1.5	93.2
Advertising	0.4	0.4	0.5	0.3	0.4	0.4	0.5	67.2
Delivery expenses	1.1	1.6	0.8	1.8	1.4	1.0	0.7	63.4
Insurance	0.5	0.7	0.4	0.7	0.6	0.5	0.3	66.0
Other expenses	9.6	12.4	8.0	19.5	7.9	9.9	7.0	100.0
Total expenses	96.1	92.2	98.2	89.1	94.3	102.8	95.9	100.0
Net profit/loss	3.9	7.8	1.8	10.9	5.7	-2.8	4.1	99.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	71							
Sales	380.8	188.6	1,127.1	116.7	326.7	729.9	1,588.9	
Expenses	342.3	162.6	1,040.1	96.4	289.8	682.7	1,455.7	
Profit	38.5	26.0	87.0	20.3	36.9	47.2	133.2	

Non-Profitable:

Sales	450.1	175.2	1,373.7	92.5	329.4	714.5	2,278.0	
Expenses	484.9	188.0	1,482.9	100.1	351.7	861.2	2,335.7	
Loss	-34.9	-12.7	-109.2	-7.6	-22.4	-146.7	-57.7	

1987

Profitable:

Sales	336.7	142.0	1,100.5	102.6	334.7	714.7	1,781.8	
Expenses	306.7	121.2	1,034.5	82.7	309.5	667.7	1,682.3	
Profit	30.0	20.8	66.0	19.9	25.2	47.0	99.5	

Non-Profitable:

Sales	371.0	224.0	938.3	147.5	348.6	675.3	1,504.8	
Expenses	392.9	239.5	984.8	160.4	368.2	709.1	1,578.9	
Loss	-21.9	-15.5	-46.6	-12.9	-19.6	-33.8	-74.0	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	155							
Low sales value (\$'000)	25	25	703	25	383	703	1,182	
High sales value (\$'000)	5,000	703	5,000	383	703	1,182	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	253.9	106.5	548.6	86.3	168.1	366.8	788.2	100.0
Total current assets	130.8	56.4	279.4	42.9	97.4	188.2	399.7	100.0
Accounts receivable	38.8	10.7	94.9	8.2	18.6	46.9	158.2	74.8
Closing inventory	32.9	17.3	64.0	15.5	22.7	22.1	119.3	54.2
Other current assets	59.0	28.3	120.4	19.2	56.1	119.1	122.1	90.3
Net fixed assets	116.5	42.2	264.8	35.6	62.3	177.8	379.6	96.1
Other assets and adjustments	6.6	7.8	4.2	7.6	8.3	0.7	8.9	78.7
Total liabilities	176.0	82.4	363.2	83.2	79.9	229.8	539.1	100.0
Total current liabilities	87.4	39.9	182.3	33.5	59.2	114.9	271.3	100.0
Current bank loans	27.5	14.5	53.4	15.7	10.7	25.7	89.9	56.8
Other current liabilities	59.9	25.3	128.9	17.8	48.4	89.2	181.3	100.0
Long-term bank loans	9.8	1.6	26.0	2.2	--	31.6	18.6	32.3
Other liabilities and adjustments	78.8	40.8	154.8	47.4	20.6	83.2	249.1	91.6
Total equity	77.8	24.0	185.3	3.1	88.1	136.9	249.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.4	1.5	1.2	1.6	1.6	1.4	100.0
Debt to equity	2.2	3.4	1.9	26.6	0.9	1.6	2.1	100.0
Interest coverage	2.8	1.5	3.3	1.1	2.3	8.2	1.9	88.4
Debt ratio	0.6	0.7	0.6	0.9	0.4	0.6	0.6	100.0
Sales to equity	8.8	13.1	7.7	79.8	5.9	6.7	8.4	100.0
Sales to closing inventories	20.9	18.3	22.3	16.0	23.1	41.6	17.6	54.2

(percent)

Current debt to equity	112.2	165.6	98.4	1,074.1	67.1	83.9	108.9	100.0
Operating profit on equity	25.2	10.6	29.0	16.4	10.0	48.6	14.8	99.4
Net fixed assets to equity	149.6	175.4	142.9	1,141.3	70.7	129.8	152.3	96.1
Gross margin	23.7	28.1	21.7	33.5	20.3	26.3	19.0	100.0
Return on total assets	11.9	6.8	13.9	5.3	9.0	20.6	9.9	100.0

(days)

Collection period for accounts receivable	20.5	12.4	24.1	12.0	12.9	18.5	27.3	74.8
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	903	213,137	12,332.1	55
Less than 20	702	68,142	3,909.5	61
20-99	185	103,983	6,087.6	5
100-499	15	x	x	1
500 and over	1	x	x	-
1987				
Total	848	219,639	13,873.5	
Less than 20	641	54,561	3,420.5	
20-99	190	110,447	7,065.4	
100-499	16	x	x	
500 and over	1	x	x	

SIC 2445 Women's Clothing Contractors

Establishments primarily engaged in manufacturing women's and misses' clothing on a "contract" basis. Included are establishments primarily engaged in embroidering, hemstitching and pleating for the clothing trade. Establishments primarily engaged in embroidering on textiles are classified in <1999 - Other Textile Products Industries n.e.c.>

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2451 - CHILDREN'S CLOTHING INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	60							
Low sales value (\$'000)	25	25	1,098	25	360	1,098	2,331	
High sales value (\$'000)	5,000	1,098	5,000	360	1,098	2,331	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	51.9	46.6	54.2	50.3	44.1	52.7	54.8	98.3
Purchases and materials	56.2	48.8	59.2	48.7	48.9	60.1	58.8	98.3
Closing inventory	16.7	18.4	16.1	19.4	17.7	17.2	15.6	85.0
Opening inventory	12.5	16.2	11.0	21.0	12.8	9.8	11.5	85.0
Wages, salaries, and benefits	28.9	30.0	28.4	28.8	30.8	27.4	28.9	91.7
Wages and benefits - direct	20.6	22.2	19.9	17.8	25.4	18.3	20.6	73.3
Wages and benefits - indirect	8.3	7.8	8.6	11.1	5.4	9.1	8.3	88.3
Occupancy expenses	4.0	6.0	3.2	6.0	6.0	3.7	2.9	98.3
Depreciation	1.0	1.7	0.7	1.3	1.9	0.5	0.9	91.7
Repairs and maintenance	0.5	0.8	0.4	0.8	0.8	0.5	0.4	61.7
Fuel and oil	-	0.1	-	0.1	-	-	-	1.7
Utilities	0.7	1.3	0.5	1.7	1.0	0.6	0.4	93.3
Rent	1.7	2.1	1.5	2.0	2.2	2.1	1.2	70.0
Financial expenses	2.1	3.2	1.6	2.5	3.6	2.0	1.5	100.0
Interest and bank charges	1.4	2.2	1.0	1.6	2.6	1.2	1.0	90.0
Professional fees	0.7	1.0	0.6	0.9	1.1	0.9	0.5	95.0
General expenses	2.4	2.7	2.3	2.8	2.7	2.8	2.1	96.7
Advertising	0.5	0.5	0.5	0.5	0.5	0.4	0.5	63.3
Delivery expenses	1.6	1.8	1.6	1.7	1.8	2.1	1.3	81.7
Insurance	0.3	0.4	0.3	0.6	0.3	0.3	0.3	61.7
Other expenses	5.7	5.2	5.9	4.7	5.5	5.9	5.9	100.0
Total expenses	95.1	93.7	95.7	95.2	92.6	94.7	96.1	100.0
Net profit/loss	4.9	6.3	4.3	4.8	7.4	5.3	3.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	928.9	298.5	2,486.5	121.0	727.3	1,666.0	3,133.7	
Expenses	869.9	262.6	2,370.6	98.0	660.0	1,556.9	3,012.5	
Profit	59.0	36.0	115.9	23.0	67.2	109.2	121.3	

Non-Profitable:

Sales	256.0	224.6	1,286.0	169.1	830.3	1,286.0	-	
Expenses	273.9	239.0	1,416.2	183.2	848.1	1,416.2	-	
Loss	-17.8	-14.4	-130.2	-14.1	-17.7	-130.2	-	

1987

Profitable:

Sales	661.3	279.3	2,011.6	166.5	625.8	1,584.7	3,276.4	
Expenses	621.2	256.4	1,910.6	151.2	579.5	1,501.7	3,122.1	
Profit	40.1	22.9	101.0	15.3	46.2	83.0	154.4	

Non-Profitable:

Sales	726.0	347.9	2,020.9	207.1	609.3	1,589.8	3,131.5	
Expenses	762.0	366.4	2,117.2	217.4	642.9	1,709.9	3,166.3	
Loss	-36.0	-18.4	-96.3	-10.2	-33.6	-120.1	-34.7	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	44							
Low sales value (\$'000)	25	25	1,355	25	705	1,355	2,415	
High sales value (\$'000)	5,000	1,355	5,000	705	1,355	2,415	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	468.3	218.4	1,246.0	167.1	512.6	1,007.6	1,410.7	100.0
Total current assets	354.7	107.0	1,125.9	60.6	372.8	898.7	1,282.8	100.0
Accounts receivable	177.8	27.6	645.3	3.0	168.7	515.6	734.8	100.0
Closing inventory	149.8	62.9	420.1	47.1	153.6	347.2	470.5	93.2
Other current assets	27.0	16.3	60.4	10.4	50.3	35.8	77.4	70.5
Net fixed assets	93.0	106.5	50.9	105.8	110.1	95.8	19.9	75.0
Other assets and adjustments	20.5	4.9	69.1	0.6	29.6	13.0	107.9	88.6
Total liabilities	313.0	130.1	882.2	93.8	338.1	702.9	1,005.9	100.0
Total current liabilities	230.0	62.8	750.5	29.6	252.8	576.7	870.6	100.0
Current bank loans	85.4	17.7	296.3	6.1	83.9	230.0	342.1	72.7
Other current liabilities	144.5	45.0	454.2	23.4	168.9	346.7	528.4	100.0
Long-term bank loans	5.4	1.9	16.2	0.9	7.7	6.5	22.9	15.9
Other liabilities and adjustments	77.5	65.3	115.3	63.2	77.5	119.6	112.4	90.9
Total equity	155.2	88.2	363.8	73.2	174.4	304.7	404.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.7	1.5	2.0	1.4	1.5	1.4	100.0
Debt to equity	2.0	1.4	2.4	1.2	1.9	2.3	2.4	100.0
Interest coverage	5.0	5.1	4.9	7.4	3.1	8.8	3.9	86.4
Debt ratio	0.6	0.5	0.7	0.5	0.6	0.6	0.7	100.0
Sales to equity	5.8	4.0	7.1	3.4	5.4	6.1	7.6	100.0
Sales to closing inventories	6.0	5.7	6.2	5.4	6.2	5.4	6.6	93.2

(percent)

Current debt to equity	148.1	71.1	206.2	40.5	144.9	189.2	215.1	100.0
Operating profit on equity	26.8	23.4	29.4	24.5	20.7	36.8	25.6	100.0
Net fixed assets to equity	59.8	120.6	13.9	144.5	63.1	31.4	4.9	75.0
Gross margin	18.1	21.3	16.7	21.8	20.5	18.0	16.2	100.0
Return on total assets	11.1	11.7	10.7	12.4	10.4	12.5	9.8	100.0

(days)

Collection period for accounts receivable	71.5	28.0	90.2	4.3	64.4	99.9	86.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	316	135,419	8,567.5	6
Less than 20	225	16,030	1,024.0	5
20-99	67	44,940	2,838.7	-
100-499	24	74,449	4,704.8	1
500 and over	-	-	-	-
1987				
Total	322	133,040	9,172.9	
Less than 20	230	15,068	1,042.8	
20-99	67	43,492	2,981.2	
100-499	25	74,480	5,148.9	
500 and over	-	-	-	

SIC 2451 Children's Clothing Industry

Establishments primarily engaged in manufacturing girls', children's and infants' clothing according to recognized size scales, whether of knit or woven fabric or of any textile material as well as leather and imitation leather. Establishments primarily engaged in manufacturing boys' clothing are included in the various men's clothing industries; those primarily engaged in producing misses' clothing are classified in the various women's clothing industries; and those primarily engaged in manufacturing fur coats including children's are classified in <2495 - Fur Goods Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 249 - OTHER CLOTHING AND APPAREL INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	398							
Low sales value (\$'000)	25	25	883	25	317	883	1,725	
High sales value (\$'000)	5,000	883	5,000	317	883	1,725	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	51.0	47.3	52.2	42.8	51.1	49.1	53.7	98.2
Purchases and materials	52.8	49.2	53.9	46.8	51.2	51.8	55.1	97.5
Closing inventory	22.7	19.2	23.9	12.6	24.9	24.8	23.4	90.2
Opening inventory	20.9	17.3	22.1	8.5	24.9	22.1	22.1	82.9
Wages, salaries, and benefits	29.3	28.8	29.5	26.4	30.9	33.3	27.4	94.2
Wages and benefits - direct	19.1	17.1	19.8	14.5	19.3	22.4	18.4	69.1
Wages and benefits - indirect	10.2	11.7	9.7	12.0	11.5	10.9	9.1	87.4
Occupancy expenses	5.5	6.5	5.2	7.7	5.4	5.3	5.1	98.7
Depreciation	1.8	1.7	1.8	2.0	1.3	1.5	2.0	92.7
Repairs and maintenance	0.6	0.5	0.6	0.6	0.4	0.5	0.7	58.8
Fuel and oil	--	0.1	--	0.1	--	--	--	2.0
Utilities	1.1	1.1	1.0	1.2	1.0	1.1	1.0	88.4
Rent	2.0	3.2	1.7	3.8	2.7	2.2	1.4	75.4
Financial expenses	2.8	3.1	2.8	2.9	3.2	3.1	2.6	97.0
Interest and bank charges	2.0	2.0	2.0	1.5	2.4	2.3	1.9	83.9
Professional fees	0.8	1.1	0.8	1.4	0.8	0.8	0.7	90.7
General expenses	2.5	3.1	2.3	4.0	2.3	2.1	2.4	94.2
Advertising	1.0	0.8	1.0	1.1	0.7	0.8	1.1	67.8
Delivery expenses	1.0	1.1	1.0	1.5	0.9	0.8	1.0	70.1
Insurance	0.5	1.1	0.4	1.4	0.8	0.5	0.3	62.3
Other expenses	6.8	9.9	5.8	12.9	7.4	6.6	5.3	99.2
Total expenses	97.9	98.7	97.6	96.7	100.4	99.6	96.6	100.0
Net profit/loss	2.1	1.3	2.4	3.3	-0.4	0.4	3.4	99.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	65							
Sales	728.7	220.2	2,070.5	148.5	544.1	1,237.0	3,030.1	
Expenses	681.9	203.2	1,945.1	135.7	507.5	1,173.4	2,833.5	
Profit	46.9	17.1	125.4	12.8	36.6	63.6	196.6	

Non-Profitable:

Sales	591.7	223.6	1,823.1	96.1	541.3	1,173.2	2,893.7	
Expenses	635.8	244.5	1,944.9	108.1	584.6	1,277.3	3,044.6	
Loss	-44.1	-20.9	-121.8	-11.9	-43.3	-104.1	-150.9	

1987

Profitable:

Sales	821.9	264.4	1,942.4	125.1	549.6	1,261.5	2,720.6	
Expenses	763.1	236.8	1,820.9	107.2	502.1	1,175.3	2,558.7	
Profit	58.8	27.7	121.5	18.0	47.5	86.2	161.9	

Non-Profitable:

Sales	445.0	214.8	1,942.1	97.0	526.9	1,102.2	2,468.2	
Expenses	479.2	234.3	2,071.7	113.9	553.3	1,169.6	2,636.7	
Loss	-34.2	-19.5	-129.5	-16.9	-26.3	-67.4	-168.5	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	317							
Low sales value (\$'000)	25	25	990	25	460	990	1,916	
High sales value (\$'000)	5,000	990	5,000	460	990	1,916	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	548.5	207.8	1,331.4	116.3	467.5	929.3	1,859.4	100.0
Total current assets	431.6	162.2	1,051.0	80.9	392.7	762.5	1,429.7	100.0
Accounts receivable	123.8	41.6	312.5	18.9	106.0	233.2	416.7	97.8
Closing inventory	194.8	70.1	481.5	24.8	198.4	340.5	666.7	93.7
Other current assets	113.0	50.4	256.8	37.0	88.2	188.7	346.3	81.7
Net fixed assets	67.8	28.9	157.2	21.9	49.0	137.3	183.4	98.1
Other assets and adjustments	48.9	16.6	123.1	13.4	25.7	29.4	246.1	83.6
Total liabilities	370.5	132.1	918.6	77.0	288.3	621.4	1,308.9	99.4
Total current liabilities	222.9	100.6	504.1	59.9	215.9	382.0	664.4	99.4
Current bank loans	78.2	27.5	194.7	13.0	68.8	141.5	264.5	50.2
Other current liabilities	144.7	73.0	309.3	46.9	147.0	240.4	399.8	99.4
Long-term bank loans	7.0	1.9	18.7	1.6	2.9	11.9	27.7	18.0
Other liabilities and adjustments	140.5	29.4	395.7	15.4	69.4	227.4	616.8	92.7
Total equity	177.9	75.7	412.8	39.2	179.2	307.9	550.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.6	2.0	1.3	1.8	1.9	2.1	99.4
Debt to equity	2.0	1.7	2.2	1.9	1.6	2.0	2.3	99.4
Interest coverage	2.2	1.1	2.6	1.8	0.9	2.1	3.1	85.5
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.6	0.7	99.4
Sales to equity	4.8	4.2	5.0	4.3	4.1	4.5	5.4	100.0
Sales to closing inventories	4.3	4.5	4.3	6.9	3.7	4.1	4.4	93.7

(percent)

Current debt to equity	125.3	132.8	122.1	152.7	120.4	124.0	120.7	99.4
Operating profit on equity	12.0	1.6	16.3	6.1	-1.0	11.4	20.0	99.7
Net fixed assets to equity	38.1	38.2	38.0	55.8	27.3	44.5	33.3	98.1
Gross margin	19.7	20.5	19.4	24.8	17.7	20.5	18.7	99.7
Return on total assets	7.1	4.3	8.0	4.4	4.2	7.1	8.7	99.7

(days)

Collection period for accounts receivable	52.8	47.6	54.6	40.2	52.5	60.3	51.1	97.8
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	1,166	637,393	35,815.0	94
Less than 20	823	82,423	4,699.3	94
20-99	255	207,059	11,822.7	-
100-499	84	x	x	1
500 and over	4	x	x	1
1987				
Total	1,260	577,609	34,124.7	
Less than 20	917	78,278	4,321.1	
20-99	255	196,458	11,690.4	
100-499	83	x	x	
500 and over	5	x	x	

SIC 249 Other Clothing and Apparel Industries

Establishments primarily engaged in manufacturing sweaters; occupational clothing; gloves; hosiery; clothing and other articles of apparel from fur; foundation garments; and other items of apparel not elsewhere classified.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2491 - SWEATER INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	31							
Low sales value (\$'000)	25	25	816	25	393	816	1,678	
High sales value (\$'000)	5,000	816	5,000	393	816	1,678	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	39.6	27.8	41.9	45.1	25.0	44.2	40.4	96.8
Purchases and materials	36.1	30.5	37.2	56.5	26.4	37.8	36.8	96.8
Closing inventory	23.8	17.3	25.1	20.9	16.7	21.3	27.6	87.1
Opening inventory	27.3	14.5	29.8	9.4	15.4	27.7	31.2	83.9
Wages, salaries, and benefits	41.4	50.1	39.7	30.7	53.1	41.4	38.7	90.3
Wages and benefits - direct	27.6	39.8	25.2	10.6	44.5	23.2	26.5	77.4
Wages and benefits - indirect	13.8	10.2	14.5	20.1	8.7	18.2	12.1	87.1
Occupancy expenses	8.4	10.5	8.0	10.2	10.5	9.3	7.1	96.8
Depreciation	4.2	3.2	4.4	3.8	3.0	5.8	3.5	77.4
Repairs and maintenance	0.8	0.9	0.7	0.8	0.9	1.3	0.4	64.5
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.3	1.7	1.2	2.0	1.7	1.2	1.2	96.8
Rent	2.1	4.7	1.6	3.7	4.8	1.0	2.0	71.0
Financial expenses	3.3	3.6	3.3	14.0	2.0	1.8	4.3	93.5
Interest and bank charges	2.0	1.5	2.1	2.0	1.5	1.4	2.6	74.2
Professional fees	1.3	2.1	1.2	12.0	0.5	0.4	1.7	90.3
General expenses	1.4	1.6	1.4	4.2	1.1	0.8	1.8	93.5
Advertising	0.4	0.3	0.4	0.4	0.3	0.3	0.5	61.3
Delivery expenses	0.6	0.7	0.6	3.0	0.3	0.3	0.9	58.1
Insurance	0.4	0.5	0.4	0.9	0.5	0.2	0.4	71.0
Other expenses	5.2	7.6	4.7	16.0	6.3	3.8	5.4	100.0
Total expenses	99.4	101.1	99.1	120.3	98.0	101.3	97.6	100.0
Net profit/loss	0.6	-1.1	0.9	-20.3	2.0	-1.3	2.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	55							
Sales	1,155.1	463.5	1,984.3	125.6	630.7	1,543.8	2,754.2	
Expenses	1,044.9	446.5	1,762.3	114.0	611.1	1,432.5	2,338.6	
Profit	110.2	17.0	222.0	11.6	19.6	111.2	415.7	

Non-Profitable:

Sales	1,018.0	171.5	1,775.0	69.4	596.6	1,141.7	2,244.7	
Expenses	1,142.8	205.6	1,981.0	105.8	621.2	1,370.8	2,433.5	
Loss	-124.8	-34.1	-206.0	-36.4	-24.6	-229.1	-188.8	

1987

Profitable:

Sales	906.6	195.7	2,344.5	105.4	580.6	1,291.1	2,910.4	
Expenses	843.2	172.8	2,199.2	91.7	518.3	1,260.4	2,703.6	
Profit	63.4	22.9	145.3	13.7	62.3	30.8	206.8	

Non-Profitable:

Sales	602.3	368.6	1,958.4	145.8	655.8	-	1,958.4	
Expenses	646.2	388.5	2,141.4	169.4	671.1	-	2,141.4	
Loss	-43.9	-19.9	-183.0	-23.5	-15.3	-	-183.0	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	26							
Low sales value (\$'000)	25	25	865	25	480	865	1,715	
High sales value (\$'000)	5,000	865	5,000	480	865	1,715	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,145.3	250.7	2,028.8	143.2	394.6	2,006.7	2,053.1	100.0
Total current assets	785.4	128.5	1,434.2	73.3	202.3	1,347.2	1,529.8	100.0
Accounts receivable	231.5	55.6	405.3	25.3	96.1	498.4	303.0	100.0
Closing inventory	286.2	61.4	508.2	35.7	95.9	321.6	713.2	92.3
Other current assets	267.6	11.4	520.6	12.3	10.2	527.2	513.5	80.8
Net fixed assets	346.6	120.0	570.3	68.5	188.8	629.1	505.8	100.0
Other assets and adjustments	13.2	2.1	24.2	1.2	3.4	30.3	17.4	100.0
Total liabilities	993.0	237.8	1,738.9	135.4	374.8	1,954.8	1,501.7	100.0
Total current liabilities	210.4	69.4	349.7	25.5	128.1	307.8	395.9	100.0
Current bank loans	12.5	5.5	19.4	3.7	7.9	11.0	28.6	46.2
Other current liabilities	197.9	63.8	330.3	21.7	120.2	296.7	367.2	100.0
Long-term bank loans	8.7	4.8	12.6	3.2	6.9	9.6	16.0	42.3
Other liabilities and adjustments	773.8	163.5	1,376.5	106.6	239.7	1,637.3	1,089.8	100.0
Total equity	152.2	12.9	289.8	7.7	19.8	51.9	551.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.7	1.8	4.1	2.8	1.5	4.3	3.8	100.0
Debt to equity	6.5	18.3	5.9	17.4	18.8	37.6	2.7	100.0
Interest coverage	1.1	-0.6	1.4	-3.4	1.1	-0.4	1.9	76.9
Debt ratio	0.8	0.9	0.8	0.9	0.9	0.9	0.7	100.0
Sales to equity	7.9	32.0	6.8	22.5	37.0	28.9	4.5	100.0
Sales to closing inventories	4.2	6.7	3.9	4.9	7.6	4.6	3.5	92.3

(percent)

Current debt to equity	138.2	536.8	120.6	328.4	646.0	592.6	71.8	100.0
Operating profit on equity	1.8	-90.8	5.9	-279.6	8.1	-50.8	11.8	100.0
Net fixed assets to equity	227.6	928.1	196.7	882.8	951.8	1,211.2	91.7	100.0
Gross margin	18.3	17.2	18.6	19.8	16.3	15.2	20.8	100.0
Return on total assets	2.4	-1.9	2.9	-11.7	2.8	-0.3	6.5	100.0

(days)

Collection period for accounts receivable	70.2	48.9	74.6	52.7	47.7	120.8	44.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	100	99,352	5,391.6	16
Less than 20	47	6,181	341.4	16
20-99	31	28,030	1,467.3	-
100-499	21	x	x	-
500 and over	1	x	x	-
1987				
Total	116	106,398	6,293.1	
Less than 20	63	6,382	376.3	
20-99	31	26,572	1,539.9	
100-499	21	x	x	
500 and over	1	x	x	

SIC 2491 Sweater Industry

Establishments primarily engaged in manufacturing for men, women and children, sweaters of wool, cotton or man-made fibre yarns either alone or with combinations of other materials such as suede, other leather or imitation leather incorporated into the garment.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2492 - OCCUPATIONAL CLOTHING INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	53							
Low sales value (\$'000)	25	25	1,126	25	475	1,126	1,969	
High sales value (\$'000)	5,000	1,126	5,000	475	1,126	1,969	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	47.5	41.0	49.8	46.5	39.4	40.9	56.8	100.0
Purchases and materials	50.5	45.4	52.2	52.9	43.3	42.3	60.0	100.0
Closing inventory	18.6	16.4	19.4	19.5	15.6	17.3	21.0	94.3
Opening inventory	15.7	12.0	16.9	13.0	11.8	15.8	17.8	90.6
Wages, salaries, and benefits	35.4	44.1	32.3	30.0	48.0	41.0	25.6	98.1
Wages and benefits - direct	22.8	33.2	19.2	14.9	38.3	26.1	13.8	67.9
Wages and benefits - indirect	12.6	10.9	13.1	15.2	9.7	14.9	11.7	90.6
Occupancy expenses	5.4	7.7	4.5	5.8	8.3	5.2	4.0	100.0
Depreciation	1.3	1.5	1.3	1.8	1.4	1.1	1.3	96.2
Repairs and maintenance	0.5	0.5	0.5	0.3	0.5	0.7	0.3	69.8
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.2	1.4	1.1	1.8	1.3	1.1	1.1	90.6
Rent	2.4	4.4	1.7	1.8	5.1	2.3	1.3	71.7
Financial expenses	2.5	3.1	2.4	2.7	3.2	2.4	2.3	98.1
Interest and bank charges	1.7	2.1	1.6	2.0	2.1	1.4	1.8	90.6
Professional fees	0.8	1.0	0.7	0.7	1.1	1.0	0.5	90.6
General expenses	1.8	1.8	1.8	3.8	1.2	1.8	1.9	100.0
Advertising	0.8	0.5	0.9	1.3	0.3	0.7	1.0	79.2
Delivery expenses	0.7	0.8	0.6	2.1	0.4	0.7	0.6	67.9
Insurance	0.3	0.4	0.3	0.4	0.5	0.4	0.2	71.7
Other expenses	5.2	4.7	5.4	3.5	5.0	6.2	4.8	100.0
Total expenses	97.8	102.3	96.3	92.3	105.0	97.5	95.3	100.0
Net profit/loss	2.2	-2.3	3.7	7.7	-5.0	2.5	4.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	1,312.6	540.4	2,068.9	278.6	882.3	1,492.8	2,726.2	
Expenses	1,236.6	495.6	1,962.4	246.4	821.0	1,431.1	2,568.4	
Profit	76.0	44.8	106.6	32.2	61.3	61.7	157.8	

Non-Profitable:

Sales	1,042.6	621.4	1,989.8	215.3	810.8	1,673.8	3,080.2	
Expenses	1,128.2	729.3	2,025.1	230.1	962.2	1,695.2	3,163.2	
Loss	-85.6	-107.9	-35.3	-14.8	-151.4	-21.4	-83.0	

1987

Profitable:

Sales	1,516.3	515.7	2,180.7	212.9	761.1	1,531.5	3,020.1	
Expenses	1,416.5	464.0	2,048.9	189.0	687.0	1,408.5	2,877.0	
Profit	99.8	51.7	131.8	23.9	74.2	123.0	143.2	

Non-Profitable:

Sales	646.9	206.2	2,310.4	137.2	746.5	1,603.5	2,504.5	
Expenses	696.9	218.8	2,501.7	142.4	815.9	1,970.0	2,647.7	
Loss	-50.0	-12.5	-191.3	-5.3	-69.4	-366.6	-143.2	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	33							
Low sales value (\$'000)	25	25	1,207	25	580	1,207	2,038	
High sales value (\$'000)	5,000	1,207	5,000	580	1,207	2,038	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	643.2	280.8	1,167.8	184.8	355.6	890.3	1,399.9	100.0
Total current assets	551.5	243.3	997.8	162.8	305.9	747.5	1,207.2	100.0
Accounts receivable	190.5	92.7	332.0	81.2	101.6	299.4	359.3	100.0
Closing inventory	229.1	79.7	445.4	56.5	97.8	393.6	488.7	93.9
Other current assets	131.9	70.8	220.4	25.0	106.4	54.5	359.1	87.9
Net fixed assets	86.4	30.3	167.7	21.9	36.8	142.8	188.5	97.0
Other assets and adjustments	5.2	7.2	2.2	--	12.8	--	4.2	81.8
Total liabilities	484.4	176.7	929.9	69.1	260.5	658.5	1,157.0	100.0
Total current liabilities	370.9	129.8	719.9	63.1	181.7	515.5	890.8	100.0
Current bank loans	139.3	62.6	250.3	26.2	90.9	241.8	257.5	57.6
Other current liabilities	231.5	67.1	469.5	36.8	90.7	273.7	633.3	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	113.5	46.9	210.0	5.9	78.8	142.9	266.2	97.0
Total equity	158.7	104.0	237.8	115.6	95.0	231.8	242.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.8	1.3	2.5	1.6	1.4	1.3	100.0
Debt to equity	3.0	1.6	3.9	0.5	2.7	2.8	4.7	100.0
Interest coverage	3.7	1.2	5.6	5.6	0.1	3.1	7.2	90.9
Debt ratio	0.7	0.6	0.7	0.3	0.7	0.7	0.8	100.0
Sales to equity	7.4	5.8	8.5	2.5	8.8	6.6	10.0	100.0
Sales to closing inventories	5.1	7.5	4.5	5.2	8.6	3.9	4.9	93.9

(percent)

Current debt to equity	233.6	124.7	302.6	54.5	191.2	222.3	366.7	100.0
Operating profit on equity	26.3	2.8	41.2	21.5	-14.9	16.5	60.9	100.0
Net fixed assets to equity	54.4	29.1	70.4	18.9	38.7	61.5	77.6	97.0
Gross margin	16.8	16.3	17.1	23.0	14.4	18.4	16.4	100.0
Return on total assets	8.9	5.1	10.2	16.4	0.6	6.3	12.2	100.0

(days)

Collection period for accounts receivable	58.5	56.0	59.6	99.5	44.0	70.6	53.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	136	70,414	4,182.6	6
Less than 20	82	9,008	544.8	1
20-99	43	34,732	2,081.1	4
100-499	11	26,674	1,556.7	1
500 and over	-	-	-	-
1987				
Total	130	58,193	3,713.2	
Less than 20	81	7,497	476.9	
20-99	39	27,555	1,785.8	
100-499	10	23,141	1,450.5	
500 and over	-	-	-	

SIC 2492 Occupational Clothing Industry

Establishments primarily engaged in manufacturing occupational clothing, uniforms and separate components of uniforms of knit or woven fabric or of any material including asbestos but excluding vulcanized rubber. Establishments primarily engaged in manufacturing men's work shirts are classified in <2434 - Men's, and Boys' Shirt and Underwear Industry>; those primarily engaged in manufacturing clothing of vulcanized rubber are classified in <1599 - Other Rubber Products Industries>; those primarily engaged in manufacturing gloves including asbestos gloves are classified in <2493 - Glove Industry>; and those primarily engaged in manufacturing hats and caps including uniform hats and caps are classified in <2499 - Other Clothing and Apparel Industries n.e.c.>

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2493 - GLOVE INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Low sales value (\$'000)	25	25	698	25	350	698	1,722	
High sales value (\$'000)	5,000	698	5,000	350	698	1,722	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	56.7	45.7	60.1	43.4	46.0	60.3	60.0	100.0
Purchases and materials	52.7	39.0	56.9	46.6	37.9	60.5	55.7	92.9
Closing inventory	20.6	11.7	23.3	18.6	10.7	35.8	19.0	100.0
Opening inventory	24.6	18.4	26.5	15.4	18.8	35.5	23.4	100.0
Wages, salaries, and benefits	25.2	30.9	23.4	12.3	33.5	27.4	22.1	92.9
Wages and benefits - direct	17.4	24.6	15.2	-	28.0	17.4	14.4	71.4
Wages and benefits - indirect	7.8	6.3	8.3	12.3	5.4	9.9	7.7	85.7
Occupancy expenses	4.4	4.0	4.5	5.5	3.8	3.3	4.9	100.0
Depreciation	1.1	0.8	1.2	1.6	0.7	0.6	1.5	100.0
Repairs and maintenance	0.6	0.5	0.6	0.1	0.5	0.5	0.6	71.4
Fuel and oil	-	-	-	0.4	-	-	-	7.1
Utilities	1.0	0.9	1.1	0.9	0.9	0.8	1.1	85.7
Rent	1.7	1.8	1.6	2.5	1.7	1.4	1.7	85.7
Financial expenses	2.9	1.5	3.4	1.0	1.5	1.8	3.9	100.0
Interest and bank charges	2.3	0.9	2.7	0.7	1.0	1.3	3.1	92.9
Professional fees	0.7	0.5	0.7	0.3	0.6	0.5	0.8	78.6
General expenses	2.8	2.1	3.1	3.6	1.8	1.0	3.8	92.9
Advertising	0.9	0.8	0.9	0.2	0.9	0.1	1.1	64.3
Delivery expenses	1.5	0.3	1.9	2.1	-	0.4	2.3	50.0
Insurance	0.5	0.9	0.3	1.3	0.9	0.4	0.3	85.7
Other expenses	6.0	7.9	5.4	28.1	5.0	3.0	6.3	92.9
Total expenses	98.0	92.0	99.9	93.9	91.7	96.7	101.0	100.0
Net profit/loss	2.0	8.0	0.1	6.1	8.3	3.3	-1.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	86							
Sales	837.4	372.1	2,178.7	141.4	491.7	1,451.7	3,520.9	
Expenses	798.1	340.5	2,117.1	132.8	448.2	1,403.9	3,433.7	
Profit	39.3	31.6	61.6	8.6	43.5	47.8	87.3	

Non-Profitable:

Sales	2,636.3	355.6	3,379.5	-	355.6	-	3,379.5	
Expenses	2,734.3	361.3	3,507.4	-	361.3	-	3,507.4	
Loss	-97.9	-5.7	-128.0	-	-5.7	-	-128.0	

1987

Profitable:

Sales	851.3	204.3	1,460.2	120.8	373.3	1,038.0	2,324.2	
Expenses	816.6	196.8	1,399.8	118.4	355.6	994.4	2,229.4	
Profit	34.7	7.5	60.4	2.4	17.7	43.5	94.9	

Non-Profitable:

Sales	234.7	234.7	-	158.5	513.3	-	-	
Expenses	246.1	246.1	-	167.0	535.3	-	-	
Loss	-11.4	-11.4	-	-8.5	-21.9	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Low sales value (\$'000)	25	25	976	-	-	-	-	
High sales value (\$'000)	5,000	976	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	817.7	590.7	1,270.8	-	-	-	-	100.0
Total current assets	715.6	516.7	1,112.5	-	-	-	-	100.0
Accounts receivable	195.9	139.8	307.7	-	-	-	-	100.0
Closing inventory	252.7	58.4	640.4	-	-	-	-	100.0
Other current assets	266.9	318.4	164.2	-	-	-	-	91.7
Net fixed assets	14.1	11.9	18.5	-	-	-	-	100.0
Other assets and adjustments	87.9	61.9	139.7	-	-	-	-	100.0
Total liabilities	122.4	105.3	156.5	-	-	-	-	100.0
Total current liabilities	118.9	103.7	149.4	-	-	-	-	100.0
Current bank loans	9.6	14.4	--	-	-	-	-	8.3
Other current liabilities	109.3	89.3	149.4	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	3.4	1.5	7.1	-	-	-	-	83.3
Total equity	695.3	485.4	1,114.3	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	6.0	4.9	7.4	-	-	-	-	100.0
Debt to equity	0.1	0.2	0.1	-	-	-	-	100.0
Interest coverage	1.7	7.7	0.9	-	-	-	-	91.7
Debt ratio	0.1	0.1	0.1	-	-	-	-	100.0
Sales to equity	1.7	0.9	2.4	-	-	-	-	100.0
Sales to closing inventories	4.8	7.9	4.2	-	-	-	-	100.0

(percent)

Current debt to equity	17.1	21.3	13.4	-	-	-	-	100.0
Operating profit on equity	3.2	6.9	--	-	-	-	-	100.0
Net fixed assets to equity	2.0	2.4	1.6	-	-	-	-	100.0
Gross margin	18.0	22.3	16.6	-	-	-	-	100.0
Return on total assets	6.1	6.5	5.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	58.2	109.4	40.8	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	37	20,252	1,219.4	2
Less than 20	19	2,919	166.8	2
20-99	17	x	x	-
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	35	16,540	1,099.2	
Less than 20	17	1,943	122.1	
20-99	17	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 2493 Glove Industry

Establishments primarily engaged in manufacturing gloves, mitts and mittens of leather, textile or other materials either alone or in various combinations for men, women and children. Establishments primarily engaged in manufacturing fur gloves are classified in <2495 - Fur Goods Industry>; those primarily engaged in manufacturing rubber gloves are classified in <1599 - Other Rubber Products Industries>; and those primarily engaged in manufacturing gloves for hockey, baseball etc. are classified in <3931 - Sporting Goods Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2494 - HOSIERY INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	18							
Low sales value (\$'000)	25	25	1,428	25	873	1,428	2,587	
High sales value (\$'000)	5,000	1,428	5,000	873	1,428	2,587	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	47.9	51.7	46.6	51.7	51.7	45.5	47.3	100.0
Purchases and materials	52.9	65.1	48.9	68.5	63.9	44.4	51.6	100.0
Closing inventory	20.0	22.1	19.3	27.5	20.2	16.6	21.0	100.0
Opening inventory	15.0	8.7	17.1	10.7	8.0	17.8	16.7	94.4
Wages, salaries, and benefits	32.9	32.6	33.0	9.2	41.0	32.3	33.5	94.4
Wages and benefits - direct	25.6	24.9	25.8	7.8	31.0	23.8	27.1	88.9
Wages and benefits - indirect	7.3	7.7	7.2	1.4	10.0	8.5	6.4	88.9
Occupancy expenses	8.9	8.2	9.1	2.7	10.2	5.6	11.2	100.0
Depreciation	2.9	2.6	3.0	1.9	2.8	1.3	4.0	100.0
Repairs and maintenance	2.5	1.2	2.9	0.2	1.6	1.6	3.6	77.8
Fuel and oil	0.2	-	0.3	-	-	0.7	-	11.1
Utilities	2.0	1.8	2.1	0.2	2.4	1.4	2.5	88.9
Rent	1.3	2.6	0.8	0.4	3.3	0.5	1.0	61.1
Financial expenses	2.6	3.7	2.2	2.7	4.0	2.8	1.9	100.0
Interest and bank charges	1.8	2.2	1.7	1.2	2.6	2.3	1.3	94.4
Professional fees	0.8	1.5	0.5	1.5	1.5	0.5	0.5	94.4
General expenses	1.2	1.7	1.0	4.1	0.9	1.3	0.8	94.4
Advertising	0.2	0.1	0.2	0.1	-	0.3	0.2	50.0
Delivery expenses	0.7	1.4	0.4	3.9	0.6	0.6	0.4	83.3
Insurance	0.3	0.2	0.3	-	0.3	0.4	0.2	66.7
Other expenses	3.6	6.5	2.6	16.2	3.0	3.2	2.3	100.0
Total expenses	97.0	104.4	94.6	86.6	110.7	90.6	97.0	100.0
Net profit/loss	3.0	-4.4	5.4	13.4	-10.7	9.4	3.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	78							
Sales	813.8	219.9	3,153.6	116.9	1,235.8	2,510.9	4,265.8	
Expenses	737.0	197.0	2,863.9	101.3	1,142.4	2,230.8	3,959.4	
Profit	76.8	22.8	289.7	15.7	93.4	280.1	306.4	
Non-Profitable:								
Sales	1,998.1	910.7	4,072.1	-	910.7	2,005.4	4,823.0	
Expenses	2,153.6	1,111.8	4,140.7	-	1,111.8	2,068.4	4,893.5	
Loss	-155.5	-201.1	-68.5	-	-201.1	-63.0	-70.5	
1987								
Profitable:								
Sales	1,127.4	612.4	2,337.7	341.7	1,117.4	1,732.0	2,960.4	
Expenses	1,026.8	547.4	2,153.2	310.1	990.2	1,559.3	2,763.9	
Profit	100.6	64.9	184.5	31.6	127.2	172.8	196.5	
Non-Profitable:								
Sales	1,391.9	448.9	2,819.3	188.4	1,030.6	2,460.0	3,178.7	
Expenses	1,555.2	637.9	2,944.0	462.0	1,030.6	2,674.0	3,213.9	
Loss	-163.4	-189.0	-124.6	-273.6	-	-214.0	-35.2	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Low sales value (\$'000)	25	25	1,649	-	-	-	-	
High sales value (\$'000)	5,000	1,649	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,251.2	596.0	2,039.9	-	-	-	-	100.0
Total current assets	1,210.2	567.5	1,983.9	-	-	-	-	100.0
Accounts receivable	206.9	29.8	420.1	-	-	-	-	100.0
Closing inventory	269.9	160.7	401.3	-	-	-	-	100.0
Other current assets	733.4	376.9	1,162.4	-	-	-	-	100.0
Net fixed assets	38.5	27.2	52.2	-	-	-	-	100.0
Other assets and adjustments	2.3	1.2	3.7	-	-	-	-	100.0
Total liabilities	532.3	290.8	823.0	-	-	-	-	100.0
Total current liabilities	340.4	227.9	475.8	-	-	-	-	100.0
Current bank loans	63.8	18.7	118.1	-	-	-	-	33.3
Other current liabilities	276.5	209.1	357.7	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	191.9	62.9	347.1	-	-	-	-	91.7
Total equity	718.8	305.1	1,216.8	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.5	2.4	4.1	-	-	-	-	100.0
Debt to equity	0.7	0.9	0.6	-	-	-	-	100.0
Interest coverage	4.0	3.6	4.2	-	-	-	-	91.7
Debt ratio	0.4	0.4	0.4	-	-	-	-	100.0
Sales to equity	2.5	3.4	2.2	-	-	-	-	100.0
Sales to closing inventories	6.7	6.4	6.8	-	-	-	-	100.0

(percent)

Current debt to equity	47.3	74.6	39.1	-	-	-	-	100.0
Operating profit on equity	14.9	11.9	15.7	-	-	-	-	100.0
Net fixed assets to equity	5.3	8.9	4.2	-	-	-	-	100.0
Gross margin	20.2	16.6	21.8	-	-	-	-	100.0
Return on total assets	11.3	8.4	12.3	-	-	-	-	100.0

(days)

Collection period for accounts receivable	41.5	10.4	55.8	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
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1989

Total	69	133,965	7,433.2	6
Less than 20	27	2,583	143.4	2
20-99	24	21,695	1,191.5	4
100-499	17	x	x	-
500 and over	1	x	x	-

1987

Total	75	95,661	5,684.9	
Less than 20	29	2,346	137.4	
20-99	28	21,427	1,248.0	
100-499	17	x	x	
500 and over	1	x	x	

SIC 2494 Hosiery Industry

Establishments primarily engaged in manufacturing hosiery for men, women and children. Establishments primarily engaged in dyeing or finishing hosiery and other textile products on a contract basis are classified in <1992 - Contract Textile Dyeing and Finishing Industry>.

Symbols: -- amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2495 - FUR GOODS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	94							
Low sales value (\$'000)	25	25	694	25	371	694	1,344	
High sales value (\$'000)	5,000	694	5,000	371	694	1,344	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	57.2	47.4	63.2	36.3	55.6	58.5	65.2	98.9
Purchases and materials	55.9	48.8	60.3	38.1	56.7	61.3	59.9	98.9
Closing inventory	37.8	29.9	42.7	19.1	37.9	59.0	35.9	90.4
Opening inventory	39.1	28.6	45.6	17.3	36.8	56.2	41.2	89.4
Wages, salaries, and benefits	22.9	27.7	20.0	27.9	27.6	20.7	19.7	97.9
Wages and benefits - direct	15.0	17.4	13.6	17.1	17.6	11.4	14.5	76.6
Wages and benefits - indirect	7.9	10.3	6.4	10.8	10.0	9.3	5.3	94.7
Occupancy expenses	3.8	5.6	2.7	5.6	5.5	3.8	2.3	100.0
Depreciation	0.7	0.8	0.6	0.9	0.8	0.7	0.6	96.8
Repairs and maintenance	0.2	0.3	0.2	0.1	0.3	0.2	0.2	37.2
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.8	1.1	0.6	1.0	1.2	0.7	0.5	94.7
Rent	2.1	3.4	1.3	3.6	3.2	2.1	1.0	78.7
Financial expenses	3.4	3.5	3.4	2.5	4.3	5.0	2.7	98.9
Interest and bank charges	2.7	2.6	2.8	1.3	3.5	4.4	2.2	81.9
Professional fees	0.7	1.0	0.5	1.1	0.9	0.6	0.5	93.6
General expenses	4.3	4.4	4.2	6.1	3.2	4.0	4.3	100.0
Advertising	1.9	1.2	2.4	1.8	0.8	1.7	2.7	69.1
Delivery expenses	1.0	0.9	1.1	0.9	1.0	1.0	1.2	75.5
Insurance	1.3	2.3	0.7	3.4	1.4	1.3	0.4	56.4
Other expenses	9.1	12.8	6.8	18.1	8.9	7.7	6.5	100.0
Total expenses	100.8	101.4	100.3	96.4	105.1	99.7	100.6	100.0
Net profit/loss	-0.8	-1.4	-0.3	3.6	-5.1	0.3	-0.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	50							
Sales	516.3	202.4	1,833.7	151.1	427.8	999.2	3,065.3	
Expenses	489.3	186.0	1,762.1	137.2	400.8	961.0	2,944.5	
Profit	27.0	16.3	71.6	13.9	27.0	38.2	120.9	

Non-Profitable:

Sales	594.9	352.0	1,633.2	173.3	525.4	1,046.6	1,965.6	
Expenses	652.1	389.7	1,773.7	191.0	582.6	1,143.4	2,130.8	
Loss	-57.2	-37.7	-140.5	-17.7	-57.1	-96.8	-165.3	

1987

Profitable:

Sales	652.4	217.3	1,588.1	143.2	507.3	959.9	2,220.7	
Expenses	599.2	190.6	1,477.8	120.9	463.2	879.4	2,080.3	
Profit	53.3	26.7	110.4	22.2	44.1	80.6	140.4	

Non-Profitable:

Sales	444.5	269.9	1,038.8	183.8	530.5	892.1	1,863.2	
Expenses	485.2	280.1	1,183.1	193.6	542.1	943.1	2,532.4	
Loss	-40.7	-10.2	-144.3	-9.8	-11.7	-51.0	-669.2	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	86							
Low sales value (\$'000)	25	25	801	25	437	801	1,378	
High sales value (\$'000)	5,000	801	5,000	437	801	1,378	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	464.4	208.9	1,430.8	97.4	663.4	994.7	1,887.4	100.0
Total current assets	428.3	178.6	1,372.9	76.3	596.1	921.7	1,845.2	100.0
Accounts receivable	94.3	33.4	324.5	9.0	133.2	194.6	460.5	100.0
Closing inventory	234.3	92.5	770.5	36.8	319.6	626.3	921.6	95.3
Other current assets	99.6	52.6	277.7	30.4	143.2	100.7	463.0	89.5
Net fixed assets	24.7	20.1	42.2	16.0	36.7	42.5	41.8	100.0
Other assets and adjustments	11.2	10.1	15.7	5.1	30.5	30.4	0.3	80.2
Total liabilities	241.1	126.5	674.6	57.0	410.1	589.8	763.5	100.0
Total current liabilities	199.0	110.2	534.6	49.9	356.6	475.0	597.0	100.0
Current bank loans	63.9	27.3	202.4	7.3	108.8	147.6	259.9	30.2
Other current liabilities	135.0	82.9	332.1	42.5	247.7	327.4	337.0	100.0
Long-term bank loans	0.7	0.9	--	--	4.7	--	--	4.7
Other liabilities and adjustments	41.3	15.2	140.0	7.0	48.7	114.8	166.4	90.7
Total equity	223.2	82.3	756.1	40.4	253.3	404.9	1,123.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	1.6	2.5	1.5	1.6	1.9	3.0	100.0
Debt to equity	1.0	1.5	0.8	1.4	1.6	1.4	0.6	100.0
Interest coverage	0.5	--	0.8	0.3	-0.3	1.0	0.7	84.9
Debt ratio	0.5	0.6	0.4	0.5	0.6	0.5	0.4	100.0
Sales to equity	2.6	3.1	2.3	4.4	2.3	2.5	2.2	100.0
Sales to closing inventories	2.4	2.8	2.3	4.9	1.8	1.6	2.8	95.3

(percent)

Current debt to equity	89.1	133.9	70.7	123.4	140.7	117.3	53.1	100.0
Operating profit on equity	-3.7	-10.5	-0.9	-5.5	-13.7	0.1	-1.3	100.0
Net fixed assets to equity	11.0	24.4	5.5	39.7	14.5	10.5	3.7	100.0
Gross margin	19.7	24.8	16.9	29.6	18.8	21.0	15.1	100.0
Return on total assets	1.8	-0.3	3.1	1.0	-1.2	4.9	2.0	100.0

(days)

Collection period for accounts receivable	59.0	46.7	65.8	18.1	82.8	67.5	65.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	335	44,139	2,336.3	78
Less than 20	302	23,785	1,263.2	77
20-99	31	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-
1987				
Total	413	63,254	2,915.7	
Less than 20	379	33,064	1,521.1	
20-99	32	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 2495 Fur Goods Industry

Establishments primarily engaged in manufacturing women's men's and children's fur garments and fur trimmings. Establishments primarily engaged in fur dressing and dyeing are classified in <3999 - Other Manufactured Products Industries n.e.c.> and those primarily engaged in selling purchased fur goods at retail but which also make up fur coats and other fur goods are classified in <6142 - Fur Stores>.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2499 - OTHER CLOTHING AND APPAREL INDUSTRIES N.E.C.

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	186							
Low sales value (\$'000)	25	25	781	25	223	781	1,627	
High sales value (\$'000)	5,000	781	5,000	223	781	1,627	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.7	45.8	52.1	54.1	40.3	50.8	52.7	97.3
Purchases and materials	54.2	49.3	55.5	57.4	43.9	53.6	56.5	96.2
Closing inventory	18.1	10.1	20.2	9.0	10.7	18.5	21.2	88.2
Opening inventory	14.6	6.6	16.8	5.8	7.1	15.7	17.4	74.7
Wages, salaries, and benefits	28.5	29.2	28.4	16.1	37.9	29.9	27.5	91.9
Wages and benefits - direct	17.8	14.8	18.6	5.4	21.0	20.0	17.8	61.8
Wages and benefits - indirect	10.8	14.4	9.8	10.7	16.9	9.9	9.7	83.3
Occupancy expenses	5.4	7.6	4.8	9.5	6.3	4.3	5.1	97.8
Depreciation	1.9	2.3	1.8	2.3	2.4	1.1	2.2	90.9
Repairs and maintenance	0.5	0.6	0.4	1.0	0.3	0.4	0.4	62.4
Fuel and oil	-	0.2	-	0.4	-	-	-	2.7
Utilities	1.0	1.0	0.9	1.3	0.8	1.0	0.9	83.3
Rent	2.0	3.5	1.6	4.5	2.8	1.9	1.5	75.8
Financial expenses	2.7	2.8	2.6	3.1	2.6	2.7	2.6	95.7
Interest and bank charges	1.8	1.6	1.9	1.5	1.7	1.9	1.8	82.8
Professional fees	0.9	1.2	0.8	1.6	0.9	0.7	0.8	89.8
General expenses	2.2	2.5	2.2	3.1	2.1	2.0	2.3	89.8
Advertising	0.8	0.7	0.8	0.6	0.8	0.7	0.8	67.7
Delivery expenses	1.1	1.4	1.1	1.8	1.1	0.9	1.1	69.9
Insurance	0.3	0.4	0.3	0.7	0.2	0.4	0.3	58.6
Other expenses	7.0	9.3	6.4	10.9	8.3	7.7	5.6	98.9
Total expenses	96.6	97.2	96.4	96.9	97.5	97.5	95.8	100.0
Net profit/loss	3.4	2.8	3.6	3.1	2.5	2.5	4.2	99.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70							
Sales	703.7	193.2	2,075.9	122.5	341.2	1,209.0	3,121.8	
Expenses	658.5	178.0	1,949.8	109.9	320.7	1,145.1	2,920.7	
Profit	45.2	15.2	126.1	12.6	20.6	63.9	201.1	

Non-Profitable:

Sales	425.5	129.4	1,804.9	51.4	492.4	1,174.2	3,280.9	
Expenses	448.5	141.4	1,879.3	61.2	514.5	1,215.3	3,433.1	
Loss	-23.0	-12.0	-74.4	-9.8	-22.1	-41.1	-152.1	

1987

Profitable:

Sales	844.0	249.1	1,979.3	103.2	473.0	1,247.4	2,754.9	
Expenses	789.3	224.1	1,867.8	88.5	432.2	1,174.3	2,602.8	
Profit	54.7	25.0	111.5	14.7	40.7	73.1	152.1	

Non-Profitable:

Sales	320.0	153.7	1,943.1	63.2	451.0	1,000.6	2,639.9	
Expenses	339.1	169.0	1,998.5	73.8	481.7	1,023.2	2,719.7	
Loss	-19.0	-15.3	-55.5	-10.6	-30.7	-22.6	-79.8	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	146							
Low sales value (\$'000)	25	25	990	25	345	990	2,045	
High sales value (\$'000)	5,000	990	5,000	345	990	2,045	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	497.7	165.0	1,208.2	101.0	341.5	802.5	1,991.7	100.0
Total current assets	345.6	114.7	838.5	56.6	275.0	577.8	1,342.1	100.0
Accounts receivable	115.3	35.2	286.4	13.2	95.8	197.1	458.7	95.2
Closing inventory	160.2	42.1	412.6	13.0	122.4	264.2	699.0	92.5
Other current assets	69.9	37.3	139.5	30.3	56.7	116.3	184.2	74.0
Net fixed assets	71.1	30.3	158.2	24.8	45.6	133.2	206.3	96.6
Other assets and adjustments	80.9	19.8	211.4	19.5	20.8	91.4	443.2	80.8
Total liabilities	384.7	120.9	948.1	89.7	207.0	577.2	1,664.5	98.6
Total current liabilities	218.8	85.9	502.7	67.0	138.0	389.6	721.1	98.6
Current bank loans	87.7	24.1	223.4	13.0	54.5	168.1	330.2	66.4
Other current liabilities	131.1	61.7	279.2	53.9	83.4	221.5	390.8	98.6
Long-term bank loans	12.2	2.9	32.1	2.9	3.0	25.2	45.3	28.8
Other liabilities and adjustments	153.6	32.0	413.3	19.7	65.9	162.2	898.1	93.2
Total equity	112.9	44.1	260.0	11.3	134.5	225.2	327.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.3	1.6	0.8	1.9	1.4	1.8	98.6
Debt to equity	3.4	2.7	3.6	7.9	1.5	2.5	5.0	98.6
Interest coverage	2.9	2.7	2.9	3.1	2.5	2.4	3.4	84.9
Debt ratio	0.7	0.7	0.7	0.8	0.6	0.7	0.8	98.6
Sales to equity	7.7	6.4	8.1	11.2	5.3	6.5	10.2	100.0
Sales to closing inventories	5.4	6.7	5.1	9.7	5.8	5.6	4.8	92.5

(percent)

Current debt to equity	193.7	194.7	193.3	591.1	102.5	172.9	220.4	98.6
Operating profit on equity	28.3	21.8	30.7	43.6	16.8	18.8	46.5	99.3
Net fixed assets to equity	62.9	68.8	60.8	219.2	33.9	59.1	63.0	96.6
Gross margin	20.6	20.9	20.5	23.9	19.5	22.2	19.1	99.3
Return on total assets	9.7	9.2	9.9	7.1	10.9	8.8	10.7	99.3

(days)

Collection period for accounts receivable	48.3	45.2	49.2	38.0	48.7	48.5	49.7	95.2
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	467	206,055	12,018.4	6
Less than 20	336	37,602	2,221.4	5
20-99	102	85,217	5,018.3	1
100-499	29	83,236	4,778.7	-
500 and over	-	-	-	-
1987				
Total	473	181,736	11,350.3	
Less than 20	341	26,781	1,672.1	
20-99	103	78,804	4,913.2	
100-499	29	76,151	4,765.0	
500 and over	-	-	-	

SIC 2499 Other Clothing and Apparel Industries n.e.c.

Establishments primarily engaged in manufacturing items of apparel not elsewhere classified. Establishments primarily engaged in manufacturing hard hats are classified in <1699 - Other Plastic Products Industries n.e.c.> and those primarily engaged in manufacturing fur goods including women's fur hats are classified in <2495 - Fur Goods Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2511 - SHINGLE AND SHAKE INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	65							
Low sales value (\$'000)	25	25	1,165	25	326	1,165	2,595	
High sales value (\$'000)	5,000	1,165	5,000	326	1,165	2,595	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	58.1	41.9	59.5	34.2	46.4	54.6	60.9	98.5
Purchases and materials	60.6	43.1	62.2	35.4	47.6	55.8	63.9	98.5
Closing inventory	9.0	11.4	8.8	9.8	12.3	11.1	8.1	83.1
Opening inventory	6.5	10.2	6.1	8.6	11.1	9.9	5.1	76.9
Wages, salaries, and benefits	24.7	31.5	24.2	26.9	34.1	27.1	23.3	95.4
Wages and benefits - direct	20.5	20.1	20.5	6.4	28.0	22.3	20.0	76.9
Wages and benefits - indirect	4.3	11.4	3.7	20.5	6.2	4.8	3.4	78.5
Occupancy expenses	7.7	12.8	7.3	18.8	9.3	12.3	5.9	98.5
Depreciation	2.4	4.6	2.3	6.3	3.6	5.6	1.3	90.8
Repairs and maintenance	2.7	3.2	2.6	4.8	2.2	3.1	2.5	80.0
Fuel and oil	0.7	1.0	0.6	1.3	0.8	1.5	0.4	36.9
Utilities	1.2	1.9	1.1	1.5	2.1	1.6	1.0	89.2
Rent	0.8	2.1	0.7	4.8	0.6	0.5	0.7	61.5
Financial expenses	2.1	3.7	1.9	4.7	3.2	3.0	1.6	96.9
Interest and bank charges	1.7	2.9	1.6	3.5	2.6	2.7	1.3	93.8
Professional fees	0.4	0.8	0.3	1.2	0.5	0.3	0.4	89.2
General expenses	2.0	4.2	1.8	5.8	3.3	2.4	1.7	87.7
Advertising	0.1	0.5	0.1	1.1	0.2	-	0.1	43.1
Delivery expenses	1.3	2.7	1.2	3.8	2.1	1.7	1.0	52.3
Insurance	0.6	1.0	0.6	0.9	1.0	0.7	0.6	75.4
Other expenses	4.2	5.5	4.0	8.6	3.8	2.3	4.5	100.0
Total expenses	98.9	99.7	98.8	99.0	100.1	101.8	98.0	100.0
Net profit/loss	1.1	0.3	1.2	1.0	-0.1	-1.8	2.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	57							
Sales	1,801.0	240.7	2,924.0	142.4	619.4	2,034.9	3,224.9	
Expenses	1,726.0	213.3	2,814.6	121.8	565.9	1,904.9	3,122.5	
Profit	75.1	27.4	109.4	20.6	53.5	130.0	102.5	
Non-Profitable:								
Sales	1,129.1	263.7	2,747.7	93.2	679.4	2,014.3	3,433.4	
Expenses	1,218.3	295.0	2,945.2	118.0	726.5	2,321.1	3,528.7	
Loss	-89.2	-31.3	-197.5	-24.9	-47.2	-306.8	-95.3	
1987								
Profitable:								
Sales	765.7	301.0	2,346.3	129.9	639.6	1,935.7	3,339.9	
Expenses	706.2	270.4	2,188.4	113.3	581.2	1,799.0	3,130.8	
Profit	59.6	30.7	157.9	16.6	58.4	136.7	209.0	
Non-Profitable:								
Sales	1,055.9	426.3	2,783.9	179.9	638.1	1,540.9	4,026.8	
Expenses	1,110.9	461.5	2,893.5	192.9	692.4	1,574.8	4,212.2	
Loss	-55.1	-35.2	-109.6	-13.0	-54.3	-33.8	-185.4	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	55							
Low sales value (\$'000)	25	25	1,824	25	581	1,824	2,678	
High sales value (\$'000)	5,000	1,824	5,000	581	1,824	2,678	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	760.1	277.5	1,045.1	165.6	468.1	1,230.9	937.2	100.0
Total current assets	434.6	170.1	590.7	95.9	296.4	622.1	572.5	100.0
Accounts receivable	112.5	19.9	167.2	9.7	37.3	160.9	170.9	100.0
Closing inventory	187.9	64.4	260.9	30.4	122.3	219.6	285.0	94.5
Other current assets	134.0	85.7	162.5	55.7	136.8	241.5	116.6	89.1
Net fixed assets	282.6	99.0	391.1	63.7	159.2	472.3	343.9	100.0
Other assets and adjustments	42.8	8.3	63.2	5.9	12.4	136.4	20.6	87.3
Total liabilities	505.1	147.0	716.6	104.2	220.0	679.4	738.2	100.0
Total current liabilities	308.0	87.1	438.5	35.9	174.2	345.1	492.8	100.0
Current bank loans	148.8	43.9	210.8	16.7	90.1	192.5	221.4	49.1
Other current liabilities	159.2	43.2	227.7	19.1	84.1	152.6	271.4	100.0
Long-term bank loans	49.6	—	78.9	—	—	97.7	68.0	14.5
Other liabilities and adjustments	147.3	59.9	199.0	68.2	45.7	236.5	177.2	92.7
Total equity	255.0	130.4	328.5	61.4	248.0	551.4	198.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.9	1.3	2.6	1.7	1.8	1.1	100.0
Debt to equity	1.9	1.1	2.1	1.6	0.8	1.2	3.7	100.0
Interest coverage	1.5	1.1	1.6	-1.7	2.2	0.1	2.5	94.5
Debt ratio	0.6	0.5	0.6	0.6	0.4	0.5	0.7	100.0
Sales to equity	8.0	3.9	9.0	3.0	4.2	4.2	16.9	100.0
Sales to closing inventories	10.9	7.9	11.4	6.1	8.6	10.5	11.8	94.5

(percent)

Current debt to equity	120.8	66.7	133.4	58.5	70.2	62.5	247.7	100.0
Operating profit on equity	8.0	1.4	9.5	-23.1	11.8	-7.5	37.1	100.0
Net fixed assets to equity	110.8	75.9	119.0	103.8	64.1	85.6	172.8	100.0
Gross margin	16.6	21.7	16.1	24.8	20.7	15.4	16.3	100.0
Return on total assets	7.1	5.0	7.5	-5.4	11.3	0.5	12.8	100.0

(days)

Collection period for accounts receivable	19.8	14.2	20.4	18.9	12.8	25.3	18.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	196	76,173	2,261.2	7
Less than 20	174	28,585	847.4	4
20-99	20	x	x	3
100-499	2	x	x	-
500 and over	-	-	-	-
1987				
Total	203	62,503	2,062.0	
Less than 20	178	23,929	797.4	
20-99	23	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 2511 Shingle and Shake Industry

Establishments primarily engaged in manufacturing wooden shingles and shakes including those that are hand-split and resawn, tapered and straight split. Establishments primarily engaged in manufacturing asphalt shingles are classified in <2721 - Asphalt Roofing Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2512 - SAWMILL AND PLANING MILL PRODUCTS INDUSTRY (EXCEPT SHINGLES AND SHAKES)

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	380							
Low sales value (\$'000)	25	25	851	25	280	851	1,789	
High sales value (\$'000)	5,000	851	5,000	280	851	1,789	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	49.4	36.2	53.5	26.7	39.7	50.8	54.9	93.2
Purchases and materials	52.3	36.8	57.1	25.7	40.9	50.2	60.9	92.9
Closing inventory	15.4	11.5	16.6	4.7	14.1	14.2	17.9	76.1
Opening inventory	12.5	10.9	13.0	5.7	12.9	14.8	12.0	73.2
Wages, salaries, and benefits	24.4	29.7	22.8	30.2	29.5	25.6	21.3	94.5
Wages and benefits - direct	13.1	13.6	13.0	12.8	13.9	11.7	13.7	52.4
Wages and benefits - indirect	11.3	16.1	9.8	17.3	15.6	13.8	7.6	82.1
Occupancy expenses	12.7	18.5	10.9	26.2	15.7	11.8	10.4	98.7
Depreciation	4.8	7.5	4.0	10.1	6.5	4.6	3.6	92.9
Repairs and maintenance	3.5	4.2	3.3	5.7	3.7	3.4	3.2	72.9
Fuel and oil	1.2	2.5	0.8	2.4	2.5	0.9	0.7	41.8
Utilities	2.1	2.9	1.9	4.6	2.2	2.1	1.8	86.1
Rent	1.1	1.5	0.9	3.4	0.8	0.9	1.0	39.7
Financial expenses	3.5	4.5	3.2	6.7	3.8	3.9	2.7	95.8
Interest and bank charges	2.8	3.4	2.7	4.3	3.1	3.3	2.3	88.4
Professional fees	0.6	1.1	0.5	2.4	0.7	0.6	0.4	88.4
General expenses	3.5	3.7	3.4	4.5	3.4	3.3	3.4	87.4
Advertising	0.2	0.3	0.1	0.1	0.4	0.1	0.1	55.3
Delivery expenses	2.3	2.1	2.4	3.0	1.8	2.2	2.5	48.2
Insurance	1.0	1.3	0.9	1.4	1.2	1.0	0.8	72.1
Other expenses	6.7	8.3	6.2	13.7	6.3	6.7	6.0	100.0
Total expenses	100.2	101.0	99.9	107.9	98.5	102.1	98.7	100.0
Net profit/loss	-0.2	-1.0	0.1	-7.9	1.5	-2.1	1.3	99.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	63							
Sales	708.8	202.3	2,137.8	82.3	490.4	1,269.3	3,192.7	
Expenses	662.4	178.1	2,028.7	65.9	447.6	1,201.7	3,033.2	
Profit	46.4	24.2	109.1	16.5	42.9	67.6	159.5	
Non-Profitable:								
Sales	613.0	222.7	1,768.9	85.9	470.5	1,149.3	2,861.5	
Expenses	686.3	264.4	1,936.0	130.5	507.0	1,301.7	3,054.4	
Loss	-73.3	-41.7	-167.1	-44.6	-36.4	-152.4	-192.9	
1987								
Profitable:								
Sales	680.1	204.6	1,982.0	87.7	521.4	1,232.8	2,579.4	
Expenses	629.4	183.4	1,850.7	74.3	478.9	1,137.1	2,419.7	
Profit	50.7	21.2	131.3	13.4	42.5	95.7	159.7	
Non-Profitable:								
Sales	549.8	242.2	1,503.3	93.4	491.7	1,276.8	2,652.9	
Expenses	586.3	268.4	1,572.2	104.0	543.8	1,340.1	2,750.2	
Loss	-36.6	-26.2	-68.9	-10.6	-52.1	-63.3	-97.3	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	290							
Low sales value (\$'000)	25	25	1,157	25	498	1,157	2,005	
High sales value (\$'000)	5,000	1,157	5,000	498	1,157	2,005	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	821.8	407.8	1,772.4	349.3	561.6	1,068.1	2,652.8	100.0
Total current assets	389.6	155.0	928.3	113.8	263.2	550.6	1,400.4	99.0
Accounts receivable	83.0	24.6	217.3	14.7	50.5	124.3	333.7	90.7
Closing inventory	151.1	51.3	380.1	25.5	119.3	213.7	588.0	83.4
Other current assets	155.4	79.0	330.8	73.6	93.3	212.5	478.6	82.1
Net fixed assets	372.6	224.3	713.1	220.5	234.3	468.8	1,018.4	100.0
Other assets and adjustments	59.5	28.4	131.0	14.8	63.9	48.6	233.8	86.2
Total liabilities	564.4	298.0	1,176.2	270.4	370.4	721.9	1,744.1	100.0
Total current liabilities	238.5	103.3	548.8	72.1	185.5	341.6	807.8	100.0
Current bank loans	55.5	17.8	142.0	13.9	28.0	104.7	188.6	63.8
Other current liabilities	183.0	85.5	406.7	58.1	157.4	236.8	619.1	100.0
Long-term bank loans	31.9	5.4	92.8	3.0	11.7	39.2	159.7	19.7
Other liabilities and adjustments	293.9	189.1	534.5	195.2	173.1	341.0	776.5	96.9
Total equity	257.3	109.8	596.2	78.8	191.1	346.2	908.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.4	1.6	1.5	1.4	1.6	1.7	99.0
Debt to equity	2.1	2.7	1.9	3.4	1.9	2.0	1.9	100.0
Interest coverage	0.7	-0.1	1.2	-1.1	0.5	0.8	1.5	91.4
Debt ratio	0.6	0.7	0.6	0.7	0.6	0.6	0.6	100.0
Sales to equity	3.7	3.2	3.8	2.5	4.0	4.2	3.6	100.0
Sales to closing inventories	6.3	7.0	6.0	7.8	6.5	6.9	5.7	83.4

(percent)

Current debt to equity	92.6	94.1	92.0	91.4	97.0	98.6	88.9	100.0
Operating profit on equity	-2.3	-13.6	2.4	-20.5	-6.2	-1.4	4.3	99.7
Net fixed assets to equity	144.7	204.2	119.6	279.6	122.5	135.3	112.0	100.0
Gross margin	25.0	26.5	24.4	30.4	23.8	26.6	23.2	100.0
Return on total assets	2.5	-0.5	4.1	-2.4	2.5	3.7	4.3	100.0

(days)

Collection period for accounts receivable	31.8	24.9	34.2	26.8	23.5	30.6	36.2	90.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	1,523	1,994,463	60,893.3	126
Less than 20	1,213	137,371	4,835.0	109
20-99	212	247,414	8,831.8	5
100-499	80	537,406	16,692.4	7
500 and over	18	1,072,272	30,534.1	5
1987				
Total	1,649	1,713,127	57,615.4	
Less than 20	1,322	113,234	4,432.0	
20-99	217	228,428	8,802.5	
100-499	87	529,867	18,097.0	
500 and over	23	841,598	26,283.9	

SIC 2512 Sawmill and Planing Mill Products Industry (except Shingles and Shakes)

Establishments primarily engaged in sawing and planing lumber from round wood. Establishments primarily engaged in drying lumber are included here. By-products of establishments in this industry are wood chips, hogged fuel, sawdust, shavings and slabs.

Symbols: — amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2521 - HARDWOOD VENEER AND PLYWOOD INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	21							
Low sales value (\$'000)	25	25	989	25	476	989	3,069	
High sales value (\$'000)	5,000	989	5,000	476	989	3,069	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	65.2	72.7	60.4	36.6	74.9	55.9	65.0	100.0
Purchases and materials	67.6	73.7	63.7	30.8	76.3	61.5	65.9	100.0
Closing inventory	12.9	13.6	12.5	11.6	13.7	14.0	11.1	95.2
Opening inventory	10.6	12.6	9.2	17.4	12.3	8.3	10.1	100.0
Wages, salaries, and benefits	17.3	14.9	18.8	30.9	14.0	22.6	15.0	95.2
Wages and benefits - direct	11.8	8.4	14.0	21.1	7.6	16.6	11.5	90.5
Wages and benefits - indirect	5.5	6.5	4.8	9.8	6.3	6.0	3.5	76.2
Occupancy expenses	5.4	4.1	6.3	15.2	3.4	7.1	5.4	100.0
Depreciation	2.1	1.2	2.7	4.3	1.0	1.8	3.6	100.0
Repairs and maintenance	1.2	0.7	1.6	2.6	0.5	2.2	0.9	85.7
Fuel and oil	0.1	-	0.1	-	-	0.3	-	14.3
Utilities	1.2	1.5	1.1	4.9	1.3	1.4	0.7	90.5
Rent	0.7	0.7	0.8	3.4	0.5	1.4	0.2	66.7
Financial expenses	3.8	6.6	2.0	7.1	6.6	2.9	1.2	95.2
Interest and bank charges	3.3	5.6	1.8	4.8	5.6	2.6	1.0	95.2
Professional fees	0.6	1.1	0.2	2.4	1.0	0.3	0.2	95.2
General expenses	0.9	0.9	0.9	3.5	0.8	0.8	0.9	90.5
Advertising	0.1	0.2	0.1	0.5	0.1	0.2	0.1	66.7
Delivery expenses	0.3	0.4	0.1	2.0	0.4	-	0.3	33.3
Insurance	0.5	0.3	0.6	1.0	0.3	0.7	0.5	76.2
Other expenses	5.0	3.9	5.8	4.9	3.8	3.6	7.9	100.0
Total expenses	97.7	103.2	94.1	98.2	103.5	92.9	95.3	100.0
Net profit/loss	2.3	-3.2	5.9	1.8	-3.5	7.1	4.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	76							
Sales	1,221.4	556.4	2,319.1	315.6	602.8	1,724.8	3,953.5	
Expenses	1,115.0	487.4	2,150.9	291.8	525.0	1,588.8	3,696.7	
Profit	106.4	69.0	168.2	23.9	77.7	136.0	256.7	

Non-Profitable:

Sales	746.8	543.7	3,101.1	258.6	556.6	1,493.7	4,708.5	
Expenses	852.3	653.5	3,156.7	326.8	668.3	1,541.1	4,772.4	
Loss	-105.5	-109.8	-55.7	-68.1	-111.7	-47.5	-63.9	

1987

Profitable:

Sales	2,192.2	427.1	2,733.3	427.1	-	1,797.0	3,846.3	
Expenses	2,076.1	421.6	2,583.3	421.6	-	1,730.6	3,596.9	
Profit	116.1	5.5	150.0	5.5	-	66.4	249.4	

Non-Profitable:

Sales	897.7	230.9	2,780.0	188.9	665.5	1,596.0	3,948.1	
Expenses	919.2	240.9	2,834.0	191.3	754.0	1,661.9	3,990.4	
Loss	-21.5	-10.0	-54.0	-2.4	-88.5	-65.9	-42.3	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Low sales value (\$'000)	25	25	989	-	-	-	-	
High sales value (\$'000)	5,000	989	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,256.2	560.9	2,061.2	-	-	-	-	100.0
Total current assets	913.6	360.2	1,554.3	-	-	-	-	100.0
Accounts receivable	470.9	192.1	793.7	-	-	-	-	100.0
Closing inventory	233.1	28.1	470.4	-	-	-	-	100.0
Other current assets	209.5	139.9	290.1	-	-	-	-	72.7
Net fixed assets	337.3	198.6	497.8	-	-	-	-	100.0
Other assets and adjustments	-5.2	1.9	9.0	-	-	-	-	90.9
Total liabilities	632.0	300.7	1,015.7	-	-	-	-	100.0
Total current liabilities	436.6	169.9	745.4	-	-	-	-	100.0
Current bank loans	79.3	29.2	137.2	-	-	-	-	90.9
Other current liabilities	357.3	140.6	608.1	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	195.4	130.7	270.3	-	-	-	-	100.0
Total equity	624.1	260.2	1,045.5	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.0	2.1	2.0	-	-	-	-	100.0
Debt to equity	1.0	1.1	0.9	-	-	-	-	100.0
Interest coverage	3.6	-0.2	16.9	-	-	-	-	90.9
Debt ratio	0.5	0.5	0.4	-	-	-	-	100.0
Sales to equity	2.9	1.9	3.2	-	-	-	-	100.0
Sales to closing inventories	7.9	18.1	7.2	-	-	-	-	100.0

(percent)

Current debt to equity	69.9	65.2	71.2	-	-	-	-	100.0
Operating profit on equity	15.7	-26.2	27.8	-	-	-	-	100.0
Net fixed assets to equity	54.0	76.3	47.6	-	-	-	-	100.0
Gross margin	25.1	8.7	28.0	-	-	-	-	100.0
Return on total assets	10.7	-2.5	15.0	-	-	-	-	100.0

(days)

Collection period for accounts receivable	93.0	136.8	85.4	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	54	281,125	9,440.0	4
Less than 20	21	5,970	205.6	2
20-99	19	20,421	846.3	1
100-499	10	x	x	1
500 and over	4	x	x	-
1987				
Total	58	279,293	10,043.9	
Less than 20	23	3,674	152.6	
20-99	20	17,749	781.9	
100-499	11	x	x	
500 and over	4	x	x	

SIC 2521 Hardwood Veneer and Plywood Industry

Establishments primarily engaged in manufacturing veneer and plywood of hardwoods such as oak, birch and poplar.

Symbols: — amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2541 - PREFABRICATED WOODEN BUILDINGS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	31							
Low sales value (\$'000)	25	25	1,662	25	1,002	1,662	2,388	
High sales value (\$'000)	5,000	1,662	5,000	1,002	1,662	2,388	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	63.7	55.4	66.6	50.8	57.5	67.9	65.4	100.0
Purchases and materials	65.5	63.4	66.2	52.5	68.5	68.7	63.9	100.0
Closing inventory	11.7	18.1	9.6	5.1	24.1	11.7	7.6	87.1
Opening inventory	10.0	10.0	10.0	3.5	13.1	11.0	9.1	83.9
Wages, salaries, and benefits	16.6	20.9	15.2	24.8	19.1	15.9	14.5	96.8
Wages and benefits - direct	9.4	13.6	8.0	11.3	14.7	8.4	7.6	64.5
Wages and benefits - indirect	7.2	7.2	7.2	13.5	4.3	7.5	6.9	90.3
Occupancy expenses	4.9	5.6	4.6	8.0	4.5	5.1	4.2	96.8
Depreciation	1.7	2.2	1.6	1.0	2.8	2.0	1.2	90.3
Repairs and maintenance	0.7	0.5	0.8	0.8	0.4	0.4	1.1	71.0
Fuel and oil	--	--	--	--	--	--	--	3.2
Utilities	1.1	1.3	1.0	1.5	1.2	1.1	1.0	96.8
Rent	1.3	1.6	1.2	4.8	0.2	1.5	0.9	54.8
Financial expenses	3.7	2.7	4.0	1.8	3.1	1.4	6.4	100.0
Interest and bank charges	1.4	1.9	1.3	0.9	2.4	1.0	1.5	93.5
Professional fees	2.2	0.8	2.7	0.8	0.8	0.4	4.8	100.0
General expenses	2.8	3.5	2.6	3.7	3.4	2.3	2.8	100.0
Advertising	1.3	1.2	1.3	1.2	1.2	0.9	1.8	90.3
Delivery expenses	0.9	1.6	0.7	1.8	1.5	0.9	0.5	48.4
Insurance	0.6	0.7	0.5	0.6	0.8	0.5	0.5	80.6
Other expenses	4.8	6.0	4.4	5.1	6.5	3.1	5.5	100.0
Total expenses	96.5	94.2	97.3	94.2	94.1	95.8	98.7	100.0
Net profit/loss	3.5	5.8	2.7	5.8	5.9	4.2	1.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	71							
Sales	1,412.2	637.8	2,672.3	325.2	1,302.0	2,015.5	3,739.8	
Expenses	1,329.4	588.2	2,535.7	302.8	1,194.4	1,884.5	3,594.2	
Profit	82.7	49.6	136.6	22.4	107.5	131.0	145.6	
Non-Profitable:								
Sales	1,862.6	851.1	2,501.8	345.8	1,262.9	2,175.5	2,930.0	
Expenses	1,924.9	876.1	2,587.7	357.9	1,298.4	2,201.5	3,094.6	
Loss	-62.3	-25.0	-85.9	-12.1	-35.5	-26.0	-164.6	
1987								
Profitable:								
Sales	1,182.6	595.8	2,385.4	358.0	1,333.6	1,902.6	3,266.9	
Expenses	1,110.7	543.9	2,272.8	315.5	1,252.1	1,826.9	3,087.1	
Profit	71.8	52.0	112.6	42.5	81.5	75.7	179.8	
Non-Profitable:								
Sales	1,219.3	690.6	2,833.4	457.0	1,162.1	1,949.9	3,731.4	
Expenses	1,337.4	781.3	3,035.2	550.9	1,246.0	2,117.8	3,967.8	
Loss	-118.1	-90.6	-201.9	-93.9	-83.9	-167.9	-236.4	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Low sales value (\$'000)	25	25	1,673	25	1,042	1,673	2,397	
High sales value (\$'000)	5,000	1,673	5,000	1,042	1,673	2,397	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	978.0	621.3	1,337.0	128.2	993.4	835.5	1,835.4	100.0
Total current assets	647.1	363.0	933.0	62.1	590.1	589.7	1,274.2	100.0
Accounts receivable	164.8	90.0	240.1	19.0	143.7	128.7	350.8	94.7
Closing inventory	256.7	183.4	330.5	32.7	297.2	349.2	311.9	94.7
Other current assets	225.4	89.4	362.3	10.3	149.1	111.7	611.4	100.0
Net fixed assets	325.9	257.6	394.7	65.5	402.6	245.8	542.6	94.7
Other assets and adjustments	4.9	0.6	9.2	0.5	0.6	—	18.4	78.9
Total liabilities	649.2	476.8	822.8	104.1	758.1	476.2	1,167.3	100.0
Total current liabilities	566.1	406.4	726.8	32.6	688.5	433.2	1,018.6	100.0
Current bank loans	209.6	107.6	312.4	0.3	188.6	185.3	438.6	84.2
Other current liabilities	356.4	298.7	414.4	32.2	499.8	247.8	580.0	100.0
Long-term bank loans	5.9	—	11.9	—	—	—	23.8	5.3
Other liabilities and adjustments	77.2	70.4	84.0	71.5	69.6	43.0	124.7	94.7
Total equity	328.7	144.4	514.1	24.1	235.2	359.2	668.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	0.8	1.2	1.9	0.8	1.3	1.2	100.0
Debt to equity	1.9	3.3	1.6	4.3	3.2	1.3	1.7	100.0
Interest coverage	3.1	4.0	2.6	2.9	4.1	9.0	1.5	89.5
Debt ratio	0.6	0.7	0.6	0.8	0.7	0.5	0.6	100.0
Sales to equity	5.5	6.3	5.3	15.4	5.6	5.4	5.2	100.0
Sales to closing inventories	7.1	5.0	8.2	11.4	4.5	5.6	11.2	94.7

(percent)

Current debt to equity	172.2	281.2	141.3	134.8	292.6	120.5	152.4	100.0
Operating profit on equity	18.4	40.9	12.0	24.9	42.1	25.0	5.1	100.0
Net fixed assets to equity	99.1	178.3	76.7	271.1	171.1	68.4	81.2	94.7
Gross margin	21.3	22.3	20.9	16.6	23.5	17.6	22.8	100.0
Return on total assets	9.0	12.6	7.4	7.1	13.1	12.0	5.3	100.0

(days)

Collection period for accounts receivable	32.8	35.5	31.9	18.5	39.1	24.0	36.3	94.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	150	92,764	3,852.4	13
Less than 20	108	20,999	896.8	17
20-99	38	x	x	4
100-499	4	x	x	-
500 and over	-	-	-	-
1987				
Total	163	64,961	2,967.6	
Less than 20	125	11,956	566.1	
20-99	34	x	x	
100-499	4	x	x	
500 and over	-	-	-	

SIC 2541 Prefabricated Wooden Buildings Industry

Establishments primarily engaged in manufacturing prefabricated or pre-cut buildings of wood frame construction. Prefabricated (factory built) buildings include all buildings that are pre-manufactured at a plant either in sections, complete units or in components for "on-site" erection. Establishments primarily engaged in manufacturing mobile homes are classified in <3244 - Mobile Home Industry> and those primarily engaged in the erection of prefabricated wooden homes on the site of construction are classified in <4011 - Single Family Housing>, construction or <4023 - Institutional Building>, construction.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2542 - WOODEN KITCHEN CABINET AND BATHROOM VANITY INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	269							
Low sales value (\$'000)	25	25	721	25	284	721	1,578	
High sales value (\$'000)	5,000	721	5,000	284	721	1,578	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	49.2	50.2	48.6	48.9	51.2	48.4	48.8	100.0
Purchases and materials	51.1	53.4	49.9	49.8	56.3	49.7	50.1	100.0
Closing inventory	9.8	9.8	9.9	5.6	13.0	7.9	11.5	92.2
Opening inventory	7.9	6.5	8.6	4.8	7.9	6.7	10.1	87.0
Wages, salaries, and benefits	30.3	27.0	32.0	23.5	29.7	32.3	31.8	96.7
Wages and benefits - direct	19.9	17.6	21.0	17.1	18.0	21.3	20.8	72.1
Wages and benefits - indirect	10.5	9.4	11.0	6.4	11.7	11.0	11.1	90.0
Occupancy expenses	6.9	8.4	6.1	11.1	6.3	6.2	6.1	99.6
Depreciation	2.3	2.7	2.1	3.9	1.8	2.0	2.3	95.9
Repairs and maintenance	1.0	1.2	0.9	1.7	0.9	0.7	1.2	75.5
Fuel and oil	0.1	0.1	—	0.2	0.1	—	—	7.4
Utilities	1.5	1.9	1.2	2.3	1.5	1.3	1.2	94.4
Rent	2.0	2.5	1.8	3.1	2.0	2.3	1.4	62.8
Financial expenses	2.3	2.8	2.0	2.1	3.3	1.8	2.1	97.8
Interest and bank charges	1.7	2.1	1.4	1.4	2.6	1.2	1.6	89.2
Professional fees	0.6	0.7	0.6	0.7	0.7	0.6	0.5	90.7
General expenses	3.0	2.9	3.1	3.6	2.5	3.9	2.4	95.2
Advertising	1.0	0.4	1.3	0.3	0.4	1.3	1.2	81.4
Delivery expenses	1.3	1.6	1.2	2.1	1.1	1.9	0.7	68.0
Insurance	0.7	1.0	0.6	1.1	0.9	0.7	0.5	78.8
Other expenses	4.8	4.3	5.1	3.9	4.7	4.0	6.0	100.0
Total expenses	96.5	95.7	96.9	93.1	97.7	96.7	97.1	100.0
Net profit/loss	3.5	4.3	3.1	6.9	2.3	3.3	2.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	71							
Sales	547.8	233.8	1,805.9	134.7	506.1	1,098.7	2,840.4	
Expenses	505.9	210.3	1,689.9	114.5	473.5	1,000.9	2,698.0	
Profit	41.9	23.4	115.9	20.1	32.6	97.9	142.4	

Non-Profitable:

Sales	490.2	216.7	1,318.5	143.0	408.3	1,021.3	2,776.6	
Expenses	519.7	236.5	1,377.6	157.3	442.0	1,059.9	2,936.5	
Loss	-29.5	-19.8	-59.1	-14.4	-33.8	-38.6	-159.9	

1987

Profitable:

Sales	698.9	263.4	1,705.5	137.4	462.4	1,107.5	2,466.8	
Expenses	642.7	240.1	1,573.2	121.6	427.1	1,018.4	2,279.5	
Profit	56.2	23.3	132.3	15.8	35.3	89.1	187.3	

Non-Profitable:

Sales	322.6	196.8	1,580.8	123.2	458.1	1,062.1	2,701.7	
Expenses	338.5	209.4	1,629.8	133.5	479.0	1,095.7	2,784.1	
Loss	-15.9	-12.6	-49.0	-10.2	-20.9	-33.6	-82.4	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	227							
Low sales value (\$'000)	25	25	902	25	444	902	1,917	
High sales value (\$'000)	5,000	902	5,000	444	902	1,917	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	386.0	166.1	1,094.8	80.4	316.1	725.8	1,669.5	100.0
Total current assets	244.3	113.8	665.1	52.6	220.8	418.6	1,049.2	100.0
Accounts receivable	106.6	38.6	325.8	18.8	73.4	177.3	557.2	96.0
Closing inventory	81.9	42.6	208.7	18.8	84.2	117.6	350.6	96.0
Other current assets	55.7	32.5	130.5	15.0	63.1	123.5	141.3	81.9
Net fixed assets	127.3	42.9	399.0	25.7	73.1	302.1	549.9	99.6
Other assets and adjustments	14.3	9.3	30.6	2.0	22.1	5.1	70.4	83.3
Total liabilities	221.7	105.0	597.9	59.4	184.8	378.8	939.4	100.0
Total current liabilities	160.4	76.8	430.0	42.0	137.7	270.6	678.3	100.0
Current bank loans	17.8	7.0	52.7	5.1	10.2	26.3	93.9	46.3
Other current liabilities	142.6	69.7	377.2	36.8	127.4	244.2	584.4	100.0
Long-term bank loans	3.0	1.0	9.8	0.3	2.1	2.5	21.1	8.4
Other liabilities and adjustments	58.1	27.1	158.1	17.0	44.8	105.6	239.8	96.5
Total equity	164.2	61.1	496.8	20.9	131.3	347.0	730.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.4	1.5	1.2	1.6	1.5	1.5	100.0
Debt to equity	1.3	1.7	1.2	2.8	1.4	1.0	1.2	100.0
Interest coverage	2.9	2.0	3.6	0.8	2.7	5.5	2.6	89.0
Debt ratio	0.5	0.6	0.5	0.7	0.5	0.5	0.5	100.0
Sales to equity	4.5	5.7	4.0	9.7	4.5	3.7	4.2	100.0
Sales to closing inventories	9.0	8.1	9.5	10.8	7.1	10.9	8.8	96.0

(percent)

Current debt to equity	97.6	125.7	86.5	200.3	104.8	77.9	92.9	100.0
Operating profit on equity	14.8	12.6	15.7	-2.2	16.8	21.3	11.5	100.0
Net fixed assets to equity	77.4	70.3	80.3	122.7	55.6	87.0	75.3	99.6
Gross margin	19.6	19.2	19.8	19.1	19.2	20.4	19.4	100.0
Return on total assets	9.5	8.8	9.8	4.0	11.0	12.4	8.0	100.0

(days)

Collection period for accounts receivable	52.6	40.4	59.4	33.7	44.4	50.1	65.4	96.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	1,142	379,759	15,795.3	13
Less than 20	1,000	108,251	4,508.1	15
20-99	117	115,908	4,785.8	2
100-499	23	x	x	-
500 and over	2	x	x	-
1987				
Total	1,129	316,053	14,176.3	
Less than 20	985	81,275	3,698.9	
20-99	119	100,749	4,519.7	
100-499	23	x	x	
500 and over	2	x	x	

SIC 2542 Wooden Kitchen Cabinet and Bathroom Vanity Industry

Establishments primarily engaged in manufacturing wooden kitchen cabinets, bathroom vanities (finished and unfinished) and wooden tops for tables, bars and counters (finished and unfinished). Establishments primarily engaged in manufacturing free standing wooden kitchen cabinets are classified in <2611 - Wooden Household Furniture Industry> and those primarily engaged in the installation of wooden components in buildings are classified in <4274 - Finish Carpentry>, construction.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2543 - WOODEN DOOR AND WINDOW INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	199							
Low sales value (\$'000)	25	25	862	25	381	862	1,969	
High sales value (\$'000)	5,000	862	5,000	381	862	1,969	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	58.0	53.6	59.1	48.9	56.2	60.7	58.0	100.0
Purchases and materials	59.6	55.7	60.5	52.0	57.9	61.5	59.9	100.0
Closing inventory	13.7	14.9	13.4	14.0	15.4	11.1	15.0	95.0
Opening inventory	12.2	12.7	12.0	10.9	13.8	10.3	13.2	92.0
Wages, salaries, and benefits	22.2	26.0	21.2	28.6	24.5	20.8	21.6	96.5
Wages and benefits - direct	12.1	12.3	12.1	8.2	14.7	11.7	12.3	69.3
Wages and benefits - indirect	10.1	13.6	9.2	20.4	9.8	9.1	9.2	89.9
Occupancy expenses	5.4	7.0	5.0	9.5	5.6	5.8	4.4	99.0
Depreciation	2.0	2.3	1.9	2.8	2.0	2.0	1.9	93.5
Repairs and maintenance	0.8	1.3	0.7	1.7	1.1	0.9	0.6	77.9
Fuel and oil	0.1	—	0.1	—	—	0.2	—	7.0
Utilities	1.1	1.6	1.0	2.1	1.4	1.1	1.0	94.5
Rent	1.3	1.7	1.2	2.9	1.1	1.7	1.0	63.3
Financial expenses	2.1	2.7	2.0	3.0	2.5	1.9	2.1	97.0
Interest and bank charges	1.7	1.9	1.6	2.0	1.9	1.5	1.6	86.9
Professional fees	0.5	0.8	0.4	0.9	0.7	0.4	0.4	92.5
General expenses	2.2	3.1	2.0	3.3	3.0	1.9	2.1	96.0
Advertising	0.7	0.8	0.7	0.7	0.9	0.6	0.8	78.9
Delivery expenses	0.9	1.3	0.8	1.5	1.3	0.8	0.8	69.8
Insurance	0.6	1.0	0.5	1.1	0.9	0.6	0.5	84.4
Other expenses	6.0	5.2	6.2	4.5	5.6	3.4	8.1	100.0
Total expenses	95.9	97.5	95.6	97.8	97.4	94.6	96.2	100.0
Net profit/loss	4.1	2.5	4.4	2.2	2.6	5.4	3.8	99.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	74							
Sales	1,109.0	347.4	2,042.7	181.0	608.0	1,412.7	3,006.3	
Expenses	1,034.8	321.1	1,909.8	161.5	570.9	1,310.9	2,825.9	
Profit	74.2	26.3	132.9	19.4	37.0	101.9	180.4	
Non-Profitable:								
Sales	796.8	329.3	2,011.7	242.9	479.9	1,295.8	2,779.4	
Expenses	846.1	359.0	2,111.7	269.0	516.0	1,358.9	2,918.9	
Loss	-49.3	-29.7	-100.0	-26.1	-36.0	-63.1	-139.5	
1987								
Profitable:								
Sales	940.9	334.3	1,973.0	186.5	586.1	1,313.0	3,287.7	
Expenses	871.8	307.7	1,831.6	173.8	535.9	1,230.2	3,029.3	
Profit	69.1	26.6	141.4	12.7	50.3	82.7	258.4	
Non-Profitable:								
Sales	507.7	269.8	2,196.6	177.3	488.7	1,381.9	3,231.4	
Expenses	531.9	288.7	2,258.7	191.8	518.0	1,421.6	3,321.8	
Loss	-24.2	-18.9	-62.1	-14.5	-29.3	-39.8	-90.4	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	187							
Low sales value (\$'000)	25	25	952	25	405	952	2,081	
High sales value (\$'000)	5,000	952	5,000	405	952	2,081	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	558.3	233.7	1,054.7	140.4	393.5	673.2	1,583.0	100.0
Total current assets	400.2	150.6	781.9	75.0	279.9	555.0	1,096.0	100.0
Accounts receivable	161.5	54.3	325.3	25.3	104.1	231.6	454.9	90.4
Closing inventory	146.8	54.2	288.6	31.0	93.9	171.0	451.4	95.7
Other current assets	91.7	42.0	167.9	18.6	81.9	152.2	189.6	83.4
Net fixed assets	147.6	77.0	255.6	62.2	102.2	104.3	465.1	99.5
Other assets and adjustments	10.5	6.1	17.1	3.1	11.3	13.8	21.7	84.0
Total liabilities	369.1	153.9	698.2	88.6	265.6	430.8	1,068.5	99.5
Total current liabilities	213.1	77.2	420.9	41.3	138.8	288.8	603.8	99.5
Current bank loans	69.7	19.1	147.2	8.1	38.1	110.9	197.4	49.7
Other current liabilities	143.3	58.1	273.7	33.2	100.6	177.9	406.3	99.5
Long-term bank loans	5.8	2.1	11.6	2.9	0.6	6.2	19.1	15.5
Other liabilities and adjustments	150.1	74.5	265.6	44.3	126.2	135.7	445.5	94.7
Total equity	189.2	79.8	356.4	51.8	127.8	242.3	514.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.9	1.8	1.8	2.0	1.9	1.8	99.5
Debt to equity	1.9	1.9	1.9	1.7	2.0	1.7	2.0	99.5
Interest coverage	3.4	2.4	3.8	1.5	2.8	4.9	3.1	87.7
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.6	0.6	99.5
Sales to equity	5.6	4.7	5.9	4.2	5.0	6.1	5.8	100.0
Sales to closing inventories	7.2	6.9	7.3	7.1	6.8	8.6	6.6	95.7

(percent)

Current debt to equity	112.6	96.7	118.0	79.8	108.5	119.1	117.3	99.5
Operating profit on equity	22.3	14.1	25.1	4.5	20.8	31.2	21.1	99.5
Net fixed assets to equity	78.0	96.4	71.7	120.2	79.9	43.0	90.4	99.5
Gross margin	19.7	20.8	19.4	20.2	21.2	17.8	20.4	100.0
Return on total assets	10.6	8.2	11.5	4.5	10.4	14.0	10.0	100.0

(days)

Collection period for accounts receivable	55.2	52.4	56.0	41.4	58.9	57.1	55.2	90.4
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$'000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	507	274,596	11,791.5	36
Less than 20	399	66,648	2,821.4	30
20-99	89	94,093	4,009.6	4
100-499	16	x	x	2
500 and over	3	x	x	-
1987				
Total	471	223,752	10,408.0	
Less than 20	369	41,663	1,905.7	
20-99	85	79,122	3,676.4	
100-499	14	x	x	
500 and over	3	x	x	

SIC 2543 Wooden Door and Window Industry

Establishments primarily engaged in manufacturing, for industrial or residential use, wooden doors and frames, wooden window units and frames, including those covered with metal or plastic. Establishments primarily engaged in manufacturing metal doors and windows are classified in <3031 - Metal Door and Window Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2549 - OTHER MILLWORK INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	200							
Low sales value (\$'000)	25	25	1,208	25	614	1,208	1,976	
High sales value (\$'000)	5,000	1,208	5,000	614	1,208	1,976	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	53.2	57.0	51.2	54.6	58.7	51.4	51.1	100.0
Purchases and materials	54.2	58.4	52.1	55.1	60.6	51.9	52.2	99.5
Closing inventory	10.2	8.9	11.0	8.8	8.9	11.2	10.8	94.5
Opening inventory	9.2	7.6	10.1	8.4	7.0	10.7	9.7	93.0
Wages, salaries, and benefits	25.9	23.5	27.2	25.7	22.0	27.9	26.9	98.0
Wages and benefits - direct	15.6	11.9	17.6	10.7	12.7	17.8	17.5	74.0
Wages and benefits - indirect	10.3	11.6	9.6	15.1	9.3	10.1	9.3	86.0
Occupancy expenses	7.4	8.9	6.6	11.7	7.0	7.3	6.2	100.0
Depreciation	2.4	2.7	2.3	2.5	2.8	2.8	2.0	96.0
Repairs and maintenance	1.7	2.2	1.4	3.8	1.2	1.8	1.2	77.5
Fuel and oil	0.1	0.2	0.1	0.3	0.1	0.1	0.1	9.5
Utilities	1.3	1.5	1.2	2.1	1.2	1.5	1.1	95.5
Rent	1.8	2.3	1.6	2.9	1.8	1.2	1.8	64.0
Financial expenses	2.9	3.3	2.7	5.3	1.9	2.3	2.9	97.5
Interest and bank charges	1.9	2.1	1.9	3.0	1.4	1.7	2.0	91.0
Professional fees	1.0	1.2	0.8	2.3	0.5	0.6	1.0	93.0
General expenses	2.6	2.7	2.5	3.5	2.2	2.5	2.5	98.5
Advertising	0.5	0.4	0.5	0.5	0.4	0.4	0.5	83.0
Delivery expenses	1.5	1.6	1.5	2.3	1.2	1.5	1.4	73.5
Insurance	0.6	0.7	0.6	0.7	0.6	0.7	0.6	85.5
Other expenses	5.8	4.7	6.4	4.3	5.0	5.3	7.0	99.5
Total expenses	97.9	100.2	96.7	105.2	96.8	96.8	96.6	100.0
Net profit/loss	2.1	-0.2	3.3	-5.2	3.2	3.2	3.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	76						
Sales	1,119.5	489.3	2,260.4	267.1	939.8	1,526.3	3,068.5
Expenses	1,044.4	442.3	2,134.1	238.9	854.8	1,430.9	2,908.4
Profit	75.2	46.9	126.2	28.2	85.0	95.4	160.2

Non-Profitable:

Sales	632.0	403.8	1,992.6	237.5	1,011.8	1,527.2	2,646.9
Expenses	712.7	470.3	2,158.1	299.3	1,095.0	1,669.1	2,845.7
Loss	-80.7	-66.4	-165.5	-61.8	-83.2	-141.9	-198.8

1987

Profitable:

Sales	1,020.4	411.6	2,325.6	244.7	887.0	1,539.8	2,916.8
Expenses	941.5	371.2	2,164.0	218.4	806.5	1,415.6	2,727.1
Profit	79.0	40.4	161.6	26.3	80.5	124.3	189.7

Non-Profitable:

Sales	534.2	333.4	1,806.3	255.3	833.4	1,481.6	2,249.3
Expenses	589.3	354.0	2,079.9	274.6	862.8	1,890.8	2,337.9
Loss	-55.1	-20.6	-273.6	-19.2	-29.5	-409.2	-88.6

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	183							
Low sales value (\$'000)	25	25	1,262	25	731	1,262	2,089	
High sales value (\$'000)	5,000	1,262	5,000	731	1,262	2,089	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	564.0	306.8	1,166.4	152.2	638.7	805.5	1,570.6	100.0
Total current assets	390.5	214.7	802.4	110.9	437.3	554.0	1,080.5	100.0
Accounts receivable	138.4	73.7	290.0	24.9	178.4	234.3	352.2	89.6
Closing inventory	110.9	51.2	250.8	30.9	95.0	179.3	330.7	95.6
Other current assets	141.1	89.6	261.6	55.1	163.9	140.3	397.4	78.1
Net fixed assets	154.6	85.8	315.6	36.6	191.5	220.0	422.7	84.2
Other assets and adjustments	18.8	6.2	48.3	4.6	9.7	31.3	67.2	89.6
Total liabilities	331.3	156.0	741.8	65.9	349.3	607.3	892.3	100.0
Total current liabilities	203.8	92.4	464.9	38.8	207.4	377.8	562.3	100.0
Current bank loans	30.3	17.0	61.4	7.4	37.6	57.2	66.1	44.8
Other current liabilities	173.5	75.3	403.4	31.3	169.7	320.5	496.2	100.0
Long-term bank loans	15.7	13.0	22.0	2.6	35.4	23.4	20.3	35.5
Other liabilities and adjustments	111.7	50.5	254.9	24.5	106.4	206.0	309.6	94.0
Total equity	232.7	150.8	424.6	86.3	289.3	198.1	678.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	2.3	1.7	2.8	2.1	1.4	1.9	100.0
Debt to equity	1.4	1.0	1.7	0.7	1.2	3.0	1.3	100.0
Interest coverage	2.0	1.0	2.7	-1.0	3.9	2.7	2.7	91.8
Debt ratio	0.5	0.5	0.6	0.4	0.5	0.7	0.5	100.0
Sales to equity	4.5	3.5	5.4	3.6	3.5	8.0	4.5	100.0
Sales to closing inventories	9.6	10.5	9.1	10.2	10.7	8.9	9.2	95.6

(percent)

Current debt to equity	87.5	61.2	109.4	44.9	71.6	190.7	82.9	100.0
Operating profit on equity	9.7	0.4	17.5	-23.4	15.7	-24.1	15.4	100.0
Net fixed assets to equity	66.4	56.9	74.3	42.4	66.2	111.0	62.3	84.2
Gross margin	20.6	19.6	21.2	17.8	20.8	19.5	22.1	100.0
Return on total assets	7.7	4.0	10.0	-6.8	9.5	9.2	10.4	100.0

(days)

Collection period for accounts receivable	47.3	49.7	46.0	28.7	63.5	53.3	41.8	89.6
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	535	250,429	10,266.4	35
Less than 20	411	62,076	2,579.5	36
20-99	112	123,962	5,115.7	1
100-499	11	x	x	-
500 and over	1	x	x	-
1987				
Total	500	207,665	9,229.5	
Less than 20	375	46,578	2,120.8	
20-99	113	102,851	4,595.0	
100-499	11	x	x	
500 and over	1	x	x	

SIC 2549 Other Millwork Industries

Establishments primarily engaged in manufacturing woodworking mill products not elsewhere classified.

Symbols: -- amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2561 - WOODEN BOX AND PALLET INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	101							
Low sales value (\$'000)	25	25	795	25	407	795	1,779	
High sales value (\$'000)	5,000	795	5,000	407	795	1,779	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	55.2	50.1	57.0	52.9	48.6	56.6	57.3	100.0
Purchases and materials	55.7	51.3	57.2	54.2	49.6	57.9	56.8	99.0
Closing inventory	10.4	9.6	10.7	7.5	10.7	9.5	11.4	97.0
Opening inventory	10.0	8.4	10.5	6.2	9.7	8.2	12.0	97.0
Wages, salaries, and benefits	22.5	20.9	23.1	23.4	19.6	22.9	23.2	99.0
Wages and benefits - direct	15.1	14.2	15.4	14.2	14.2	13.4	16.5	73.3
Wages and benefits - indirect	7.5	6.7	7.7	9.2	5.4	9.5	6.7	90.1
Occupancy expenses	7.9	8.6	7.7	8.5	8.7	8.5	7.2	99.0
Depreciation	2.6	2.6	2.6	2.5	2.6	2.3	2.7	96.0
Repairs and maintenance	2.2	2.2	2.2	1.2	2.7	2.3	2.2	85.1
Fuel and oil	0.3	0.8	0.2	0.7	0.8	0.4	0.1	31.7
Utilities	1.4	1.6	1.3	2.0	1.5	1.1	1.4	92.1
Rent	1.4	1.5	1.4	2.1	1.2	2.5	0.8	58.4
Financial expenses	2.3	2.6	2.3	2.5	2.6	2.7	2.0	98.0
Interest and bank charges	1.8	1.7	1.8	1.5	1.9	2.1	1.6	91.1
Professional fees	0.6	0.9	0.5	1.1	0.8	0.6	0.4	92.1
General expenses	3.3	3.5	3.2	4.4	3.0	2.9	3.4	97.0
Advertising	0.4	0.3	0.5	0.3	0.4	0.4	0.5	69.3
Delivery expenses	2.1	2.0	2.1	2.8	1.5	1.7	2.3	68.3
Insurance	0.7	1.1	0.6	1.2	1.1	0.7	0.5	83.2
Other expenses	5.5	9.1	4.2	3.9	12.0	3.5	4.6	98.0
Total expenses	96.8	94.9	97.5	95.6	94.5	97.1	97.7	100.0
Net profit/loss	3.2	5.1	2.5	4.4	5.5	2.9	2.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	79							
Sales	800.7	326.3	1,776.6	176.0	581.7	1,087.4	3,067.6	
Expenses	753.4	301.6	1,683.0	160.6	541.2	1,013.8	2,936.4	
Profit	47.2	24.7	93.6	15.4	40.6	73.5	131.2	

Non-Profitable:

Sales	702.4	190.4	2,118.1	108.4	544.4	1,328.9	2,886.3	
Expenses	771.5	211.8	2,319.0	126.5	579.9	1,578.7	3,039.6	
Loss	-69.1	-21.4	-200.9	-18.1	-35.5	-249.8	-153.4	

1987

Profitable:

Sales	740.7	271.3	1,818.1	133.4	591.5	1,172.7	3,033.8	
Expenses	686.7	245.0	1,700.6	118.3	539.1	1,087.2	2,856.0	
Profit	54.0	26.3	117.5	15.1	52.4	85.5	177.8	

Non-Profitable:

Sales	333.2	186.2	1,438.3	139.5	448.7	1,095.9	3,086.2	
Expenses	352.0	202.8	1,473.0	154.7	473.0	1,131.1	3,118.6	
Loss	-18.7	-16.6	-34.7	-15.2	-24.3	-35.2	-32.4	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	76							
Low sales value (\$'000)	25	25	880	25	503	880	1,878	
High sales value (\$'000)	5,000	880	5,000	503	880	1,878	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	520.4	186.1	1,049.1	124.1	464.8	591.3	1,772.2	100.0
Total current assets	280.4	114.4	542.8	88.0	232.9	343.7	857.5	100.0
Accounts receivable	113.5	48.0	217.1	35.1	105.9	151.3	321.1	100.0
Closing inventory	100.3	31.3	209.2	25.7	56.9	113.7	360.2	100.0
Other current assets	66.5	35.0	116.4	27.2	69.9	78.6	176.1	80.3
Net fixed assets	192.5	70.3	385.7	35.4	227.2	137.8	777.5	100.0
Other assets and adjustments	47.5	1.3	120.4	0.6	4.6	109.7	137.2	86.8
Total liabilities	390.5	133.8	796.5	94.3	311.2	416.2	1,397.3	100.0
Total current liabilities	225.5	105.8	414.7	76.5	237.6	247.1	679.4	100.0
Current bank loans	93.5	37.6	181.8	33.3	56.9	126.9	268.6	77.6
Other current liabilities	132.0	68.2	232.8	43.2	180.6	120.2	410.8	100.0
Long-term bank loans	3.4	3.3	3.7	1.2	12.5	6.0	--	17.1
Other liabilities and adjustments	161.5	24.6	378.0	16.5	61.1	163.0	717.8	100.0
Total equity	129.9	52.3	252.5	29.7	153.5	175.0	374.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.0	1.3	1.1	0.9	1.3	1.2	100.0
Debt to equity	3.0	2.5	3.1	3.1	2.0	2.3	3.7	100.0
Interest coverage	2.8	5.8	2.2	4.5	7.7	2.1	2.3	89.5
Debt ratio	0.7	0.7	0.7	0.7	0.6	0.7	0.7	100.0
Sales to equity	7.6	7.2	7.7	9.9	4.8	6.8	8.4	100.0
Sales to closing inventories	9.8	12.0	9.3	11.5	13.0	10.5	8.8	100.0

(percent)

Current debt to equity	173.6	202.3	164.2	257.0	154.7	141.1	181.2	100.0
Operating profit on equity	23.2	38.8	18.1	38.3	39.2	19.6	17.0	100.0
Net fixed assets to equity	148.2	134.4	152.7	118.8	147.9	78.7	207.3	100.0
Gross margin	21.8	26.6	20.3	27.7	24.6	21.6	19.6	100.0
Return on total assets	9.0	13.1	7.8	11.7	14.8	10.6	6.3	100.0

(days)

Collection period for accounts receivable	41.7	46.4	40.3	43.2	52.1	46.1	36.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	289	81,820	4,170.5	2
Less than 20	237	30,448	1,575.5	1
20-99	48	34,923	1,760.8	2
100-499	3	x	x	1
500 and over	1	x	x	-
1987				
Total	291	77,186	4,262.9	
Less than 20	236	24,036	1,343.2	
20-99	50	34,927	1,898.5	
100-499	4	x	x	
500 and over	1	x	x	

SIC 2561 Wooden Box and Pallet Industry

Establishments primarily engaged in manufacturing wooden boxes and pallets. Establishments primarily engaged in manufacturing wooden barrels are classified in <2599 - Other Wood Industries n.e.c.>

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2581 - COFFIN AND CASKET INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	15							
Low sales value (\$'000)	25	25	1,083	25	672	1,083	1,690	
High sales value (\$'000)	5,000	1,083	5,000	672	1,083	1,690	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.8	61.9	48.2	85.0	54.9	49.6	47.3	100.0
Purchases and materials	48.9	54.0	47.7	50.3	55.2	50.3	45.9	100.0
Closing inventory	19.5	18.7	19.7	6.0	22.6	18.6	20.6	93.3
Opening inventory	21.5	26.6	20.3	40.7	22.3	17.9	21.9	100.0
Wages, salaries, and benefits	30.0	24.8	31.2	29.7	23.3	24.8	35.7	100.0
Wages and benefits - direct	20.1	16.7	20.9	10.7	18.5	20.3	21.3	80.0
Wages and benefits - indirect	9.9	8.1	10.3	19.0	4.8	4.5	14.4	100.0
Occupancy expenses	6.1	5.7	6.2	6.8	5.4	7.6	5.3	100.0
Depreciation	1.6	1.5	1.7	1.7	1.5	1.3	1.9	93.3
Repairs and maintenance	1.7	1.4	1.7	1.3	1.4	1.3	2.0	80.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	1.4	1.4	1.6	1.3	1.3	1.4	100.0
Rent	1.5	1.5	1.5	2.2	1.2	3.6	-	46.7
Financial expenses	2.5	3.8	2.2	3.5	3.8	2.6	1.9	100.0
Interest and bank charges	1.9	3.0	1.6	2.4	3.2	1.8	1.5	93.3
Professional fees	0.6	0.7	0.5	1.1	0.6	0.7	0.4	100.0
General expenses	2.6	7.6	1.5	2.7	9.1	1.0	1.9	100.0
Advertising	0.3	0.1	0.3	0.2	0.1	0.2	0.4	93.3
Delivery expenses	1.6	6.1	0.5	1.7	7.5	0.1	0.8	80.0
Insurance	0.8	1.3	0.6	0.7	1.4	0.7	0.6	93.3
Other expenses	3.3	2.1	3.5	3.4	1.7	6.4	1.5	100.0
Total expenses	95.3	105.9	92.9	131.1	98.2	92.0	93.5	100.0
Net profit/loss	4.7	-5.9	7.1	-31.1	1.8	8.0	6.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	73							
Sales	1,489.0	756.9	1,806.8	621.5	774.1	1,166.1	2,717.5	
Expenses	1,385.3	738.7	1,666.0	613.7	754.6	1,050.9	2,540.2	
Profit	103.7	18.2	140.8	7.8	19.5	115.2	177.3	

Non-Profitable:

Sales	577.4	364.7	1,632.3	298.3	688.5	1,632.3	-	
Expenses	689.8	481.5	1,723.2	432.3	721.2	1,723.2	-	
Loss	-112.4	-116.8	-90.9	-134.0	-32.8	-90.9	-	

1987

Profitable:

Sales	570.2	178.7	1,930.1	102.4	986.1	1,238.2	2,495.4	
Expenses	525.3	156.5	1,806.4	82.9	935.1	1,091.6	2,390.4	
Profit	44.9	22.2	123.7	19.5	50.9	146.6	105.0	

Non-Profitable:

Sales	474.0	474.0	-	375.3	712.1	-	-	
Expenses	484.5	484.5	-	389.9	712.7	-	-	
Loss	-10.5	-10.5	-	-14.6	-0.6	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	15							
Low sales value (\$'000)	25	25	1,083	25	672	1,083	1,690	
High sales value (\$'000)	5,000	1,083	5,000	672	1,083	1,690	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	755.6	386.0	1,007.6	332.7	421.3	575.2	1,682.8	100.0
Total current assets	542.4	327.9	688.7	289.5	353.4	397.0	1,144.3	100.0
Accounts receivable	201.8	148.2	238.3	139.3	154.1	142.1	388.5	100.0
Closing inventory	256.5	112.1	354.9	21.1	172.4	224.4	558.7	93.3
Other current assets	84.1	67.5	95.4	129.1	26.8	30.3	196.9	86.7
Net fixed assets	191.5	56.1	283.8	41.2	66.0	178.0	448.9	100.0
Other assets and adjustments	21.6	1.9	35.0	1.9	1.8	0.1	89.5	80.0
Total liabilities	299.6	296.0	302.0	265.4	316.3	303.0	300.4	100.0
Total current liabilities	142.1	122.0	155.8	112.8	128.0	137.2	185.0	100.0
Current bank loans	3.5	8.1	0.4	8.3	8.0	0.7	--	46.7
Other current liabilities	138.5	113.8	155.4	104.4	120.0	136.4	185.0	100.0
Long-term bank loans	36.8	6.8	57.3	--	11.3	75.2	29.4	33.3
Other liabilities and adjustments	120.6	167.2	88.8	152.6	176.9	90.6	85.9	93.3
Total equity	455.9	89.9	705.5	67.2	105.0	272.1	1,382.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.8	2.6	4.4	2.5	2.7	2.8	6.1	100.0
Debt to equity	0.6	3.2	0.4	3.9	3.0	1.1	0.2	100.0
Interest coverage	3.4	-0.9	5.3	-11.8	1.5	5.3	5.2	93.3
Debt ratio	0.3	0.7	0.2	0.7	0.7	0.5	0.1	100.0
Sales to equity	2.8	6.6	2.5	5.2	7.2	4.4	1.9	100.0
Sales to closing inventories	5.1	5.3	5.0	16.7	4.4	5.3	4.8	93.3

(percent)

Current debt to equity	31.1	135.6	22.0	167.7	121.9	50.4	13.3	100.0
Operating profit on equity	13.5	-39.5	18.1	-163.3	12.9	35.5	12.8	100.0
Net fixed assets to equity	41.9	62.4	40.2	61.2	62.8	65.4	32.4	100.0
Gross margin	19.2	13.2	20.5	-14.7	21.8	25.5	17.0	100.0
Return on total assets	11.4	-4.5	15.6	-30.4	9.0	20.6	12.9	100.0

(days)

Collection period for accounts receivable	56.1	90.0	48.4	143.9	73.5	42.9	52.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	34	17,288	758.4	8
Less than 20	21	3,629	170.7	9
20-99	12	x	x	1
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	42	17,009	806.2	
Less than 20	30	3,554	187.5	
20-99	11	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 2581 Coffin and Casket Industry

Establishments primarily engaged in manufacturing coffins, caskets and other morticians' supplies.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 259 - OTHER WOOD INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	190							
Low sales value (\$'000)	25	25	421	25	121	421	1,076	
High sales value (\$'000)	5,000	421	5,000	121	421	1,076	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	45.4	37.7	47.6	36.4	38.5	35.6	57.5	96.8
Purchases and materials	47.3	39.7	49.5	39.4	39.9	38.1	58.9	96.3
Closing inventory	14.4	8.6	16.1	9.8	7.8	20.4	12.6	82.1
Opening inventory	12.5	6.6	14.2	6.8	6.4	17.9	11.3	77.9
Wages, salaries, and benefits	27.7	21.5	29.5	10.8	28.4	38.7	21.9	89.5
Wages and benefits - direct	17.8	10.1	20.0	4.4	13.9	27.3	14.0	58.4
Wages and benefits - indirect	9.9	11.3	9.5	6.4	14.5	11.4	7.9	77.9
Occupancy expenses	7.1	10.6	6.0	11.4	10.1	6.5	5.6	97.9
Depreciation	2.7	4.1	2.2	5.5	3.3	2.3	2.1	90.0
Repairs and maintenance	1.1	1.5	0.9	1.8	1.4	0.6	1.2	72.6
Fuel and oil	0.2	0.1	0.2	0.2	0.1	0.1	0.3	12.1
Utilities	1.8	2.0	1.8	2.4	1.7	2.4	1.3	85.8
Rent	1.3	2.9	0.9	1.5	3.8	1.1	0.7	53.7
Financial expenses	2.2	2.9	2.0	3.1	2.8	1.3	2.6	94.7
Interest and bank charges	1.6	2.0	1.5	2.2	1.9	1.0	1.9	83.2
Professional fees	0.6	1.0	0.5	0.9	1.0	0.4	0.6	85.3
General expenses	2.4	4.3	1.8	4.8	4.0	1.3	2.3	93.7
Advertising	0.5	1.3	0.3	1.7	1.0	0.2	0.5	74.2
Delivery expenses	1.2	2.2	0.9	2.1	2.3	0.3	1.4	67.9
Insurance	0.6	0.8	0.6	1.0	0.7	0.8	0.4	71.6
Other expenses	9.5	7.7	10.1	8.8	7.0	14.6	6.3	100.0
Total expenses	94.2	84.7	97.0	75.2	90.9	98.0	96.2	100.0
Net profit/loss	5.8	15.3	3.0	24.8	9.1	2.0	3.8	99.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	75							
Sales	348.4	109.9	1,026.2	62.3	230.0	642.3	2,209.7	
Expenses	318.3	88.3	971.8	43.5	201.4	615.5	2,070.4	
Profit	30.1	21.6	54.3	18.8	28.7	26.7	139.3	
Non-Profitable:								
Sales	436.8	116.5	1,349.3	57.2	247.3	731.0	2,576.6	
Expenses	466.5	124.9	1,439.6	62.2	263.2	805.0	2,699.4	
Loss	-29.7	-8.4	-90.3	-5.1	-15.8	-74.0	-122.7	
1987								
Profitable:								
Sales	373.6	114.0	1,624.0	62.6	255.6	703.6	2,237.1	
Expenses	337.7	95.5	1,503.9	47.4	228.1	637.2	2,081.1	
Profit	36.0	18.5	120.1	15.2	27.5	66.4	156.0	
Non-Profitable:								
Sales	174.2	102.3	682.4	47.0	241.2	615.5	2,068.1	
Expenses	188.2	111.1	734.1	52.8	257.3	652.6	2,421.5	
Loss	-14.1	-8.7	-51.7	-5.8	-16.1	-37.2	-353.4	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	112							
Low sales value (\$'000)	25	25	705	25	344	705	1,308	
High sales value (\$'000)	5,000	705	5,000	344	705	1,308	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	537.3	242.8	1,140.5	81.5	407.6	595.1	1,511.2	100.0
Total current assets	360.9	119.9	854.6	44.2	197.3	412.0	1,155.4	100.0
Accounts receivable	144.4	25.2	388.6	8.2	42.5	145.7	553.6	87.5
Closing inventory	144.2	76.4	283.1	20.4	133.6	162.2	365.2	96.4
Other current assets	72.2	18.2	182.9	15.4	21.1	104.0	236.5	84.8
Net fixed assets	165.6	121.4	256.2	36.7	208.0	157.5	323.2	100.0
Other assets and adjustments	10.6	1.3	29.7	0.5	2.2	25.5	32.5	90.2
Total liabilities	388.4	207.6	758.8	59.4	359.1	297.5	1,072.4	100.0
Total current liabilities	257.1	115.1	548.2	32.9	199.0	171.0	804.5	100.0
Current bank loans	78.0	1.6	234.4	0.3	2.9	25.9	376.1	48.2
Other current liabilities	179.1	113.4	313.7	32.6	196.1	145.0	428.3	100.0
Long-term bank loans	17.7	1.5	51.0	2.6	0.4	16.5	74.5	41.1
Other liabilities and adjustments	113.5	91.0	159.6	23.8	159.6	109.9	193.3	100.0
Total equity	148.8	35.1	381.6	22.0	48.5	297.6	438.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.0	1.5	1.3	0.9	2.4	1.4	100.0
Debt to equity	2.6	5.9	1.9	2.6	7.3	0.9	2.4	100.0
Interest coverage	1.4	3.9	1.0	2.2	5.9	2.9	0.6	87.5
Debt ratio	0.7	0.8	0.6	0.7	0.8	0.4	0.7	100.0
Sales to equity	6.6	10.8	5.8	7.8	12.3	3.3	6.9	100.0
Sales to closing inventories	6.8	5.0	7.8	8.4	4.4	6.2	8.2	96.4

(percent)

Current debt to equity	172.7	327.1	143.6	149.3	409.8	57.4	183.3	100.0
Operating profit on equity	5.0	27.1	0.9	18.0	31.3	12.8	-4.5	100.0
Net fixed assets to equity	111.3	345.3	67.1	166.5	428.3	52.9	73.6	100.0
Gross margin	21.4	26.0	19.8	26.8	25.7	20.1	19.7	100.0
Return on total assets	4.6	5.2	4.3	8.9	4.4	9.6	2.9	100.0

(days)

Collection period for accounts receivable	53.5	24.0	64.0	17.4	25.9	52.5	66.6	87.5
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	678	233,133	8,557.7	9
Less than 20	604	69,590	2,607.1	15
20-99	61	66,592	2,472.5	3
100-499	12	x	x	3
500 and over	1	x	x	-
1987				
Total	669	212,149	8,269.8	
Less than 20	589	48,039	1,998.6	
20-99	64	58,527	2,351.6	
100-499	15	x	x	
500 and over	1	x	x	

SIC 259 Other Wood Industries

Establishments primarily engaged in treating wood products against decay; manufacturing particle and wafer board; wooden, turned and shaped forms; and other products of wood not elsewhere classified.

Symbols: - amount too small to be expressed.
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2591 - WOOD PRESERVATION INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Low sales value (\$'000)	25	25	764	25	450	764	1,376	
High sales value (\$'000)	5,000	764	5,000	450	764	1,376	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	42.9	32.9	44.6	52.5	24.2	52.6	41.4	95.0
Purchases and materials	44.2	31.0	46.5	42.8	25.8	50.2	45.0	95.0
Closing inventory	14.3	7.2	15.5	2.9	9.2	8.4	18.4	90.0
Opening inventory	12.9	9.1	13.6	12.6	7.6	10.8	14.7	95.0
Wages, salaries, and benefits	26.9	30.0	26.3	20.0	34.4	17.1	30.1	100.0
Wages and benefits - direct	17.1	14.2	17.6	5.3	18.1	10.7	20.4	70.0
Wages and benefits - indirect	9.8	15.8	8.8	14.7	16.3	6.4	9.7	90.0
Occupancy expenses	11.0	12.5	10.7	13.7	12.0	11.0	10.6	100.0
Depreciation	3.6	3.9	3.5	4.1	3.8	4.7	3.0	100.0
Repairs and maintenance	3.0	2.2	3.1	1.1	2.6	2.7	3.3	80.0
Fuel and oil	1.2	0.8	1.3	0.5	0.9	0.2	1.7	40.0
Utilities	2.6	2.8	2.5	3.6	2.5	3.3	2.2	100.0
Rent	0.7	2.9	0.3	4.3	2.3	-	0.4	50.0
Financial expenses	2.9	3.1	2.9	1.8	3.7	2.8	2.9	100.0
Interest and bank charges	2.3	1.7	2.4	0.7	2.1	2.3	2.5	90.0
Professional fees	0.6	1.4	0.4	1.0	1.5	0.5	0.4	100.0
General expenses	4.0	2.0	4.4	1.9	2.0	1.1	5.7	95.0
Advertising	0.9	0.5	0.9	0.3	0.5	0.1	1.3	85.0
Delivery expenses	2.5	0.9	2.8	0.6	1.0	-	3.9	55.0
Insurance	0.7	0.6	0.7	0.9	0.5	1.0	0.6	65.0
Other expenses	4.9	11.0	3.8	6.8	12.9	2.6	4.3	100.0
Total expenses	92.6	91.5	92.8	96.5	89.2	87.2	95.0	100.0
Net profit/loss	7.4	8.5	7.2	3.5	10.8	12.8	5.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	80							
Sales	1,240.0	298.4	2,122.2	123.3	640.9	1,145.3	3,034.6	
Expenses	1,138.5	260.5	1,961.1	112.7	549.8	972.7	2,884.2	
Profit	101.5	37.8	161.2	10.6	91.1	172.7	150.4	
Non-Profitable:								
Sales	547.3	410.6	951.6	246.8	731.4	951.6	-	
Expenses	563.6	422.6	980.9	262.2	736.7	980.9	-	
Loss	-16.3	-11.9	-29.4	-15.3	-5.3	-29.4	-	
1987								
Profitable:								
Sales	1,281.7	468.1	1,770.6	248.7	653.2	1,239.6	2,257.0	
Expenses	1,189.5	420.9	1,651.3	231.1	580.9	1,146.1	2,114.2	
Profit	92.2	47.2	119.2	17.5	72.2	93.5	142.8	
Non-Profitable:								
Sales	300.4	300.4	-	210.2	541.4	-	-	
Expenses	348.0	348.0	-	238.9	639.3	-	-	
Loss	-47.6	-47.6	-	-28.7	-97.9	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Low sales value (\$'000)	25	25	764	25	450	764	1,376	
High sales value (\$'000)	5,000	764	5,000	450	764	1,376	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	847.1	304.5	1,440.1	74.2	755.2	1,060.8	1,855.6	100.0
Total current assets	535.1	187.2	915.2	31.3	492.4	827.1	1,011.7	100.0
Accounts receivable	112.1	41.8	188.8	10.9	102.4	136.8	245.9	100.0
Closing inventory	162.5	23.2	314.7	4.2	60.4	93.5	557.0	90.0
Other current assets	260.4	122.1	411.6	16.0	329.6	596.8	208.7	90.0
Net fixed assets	261.6	98.5	439.8	39.0	214.7	159.0	747.3	100.0
Other assets and adjustments	50.4	18.7	85.0	3.8	48.0	74.6	96.5	100.0
Total liabilities	331.1	113.0	569.4	45.7	244.9	172.2	1,004.7	100.0
Total current liabilities	158.9	59.5	267.6	17.9	140.8	165.2	379.6	100.0
Current bank loans	40.4	15.3	67.8	8.1	29.4	—	142.1	45.0
Other current liabilities	118.5	44.1	199.7	9.8	111.3	165.2	237.5	100.0
Long-term bank loans	8.0	3.0	13.4	1.6	5.8	—	28.1	45.0
Other liabilities and adjustments	164.2	50.5	288.4	26.1	98.1	6.9	596.8	100.0
Total equity	516.0	191.4	870.6	28.5	510.3	888.6	850.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.3	3.1	3.4	1.7	3.4	5.0	2.6	100.0
Debt to equity	0.6	0.5	0.6	1.6	0.4	0.1	1.1	100.0
Interest coverage	4.1	5.9	3.9	5.7	6.0	6.5	3.0	90.0
Debt ratio	0.3	0.3	0.3	0.6	0.3	0.1	0.5	100.0
Sales to equity	2.2	1.6	2.3	5.2	1.2	1.2	3.5	100.0
Sales to closing inventories	7.0	13.8	6.4	34.7	10.9	11.9	5.4	90.0

(percent)

Current debt to equity	30.8	31.0	30.7	62.9	27.5	18.6	44.6	100.0
Operating profit on equity	16.3	14.3	16.8	18.1	13.8	16.0	17.6	100.0
Net fixed assets to equity	50.6	51.4	50.5	137.1	42.0	17.8	87.8	100.0
Gross margin	30.2	37.1	29.0	27.5	41.3	30.2	28.5	100.0
Return on total assets	13.0	10.8	13.5	8.4	11.2	15.9	12.1	100.0

(days)

Collection period for accounts receivable	35.9	47.5	33.9	26.8	56.6	44.7	29.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	68	44,351	1,623.3	2
Less than 20	50	11,296	399.4	1
20-99	15	x	x	1
100-499	3	x	x	-
500 and over	-	-	-	-
1987				
Total	70	38,602	1,532.9	
Less than 20	51	7,400	292.9	
20-99	16	x	x	
100-499	3	x	x	
500 and over	-	-	-	

SIC 2591 Wood Preservation Industry

Establishments primarily engaged in treating wood and wood products against normal decay.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2599 - OTHER WOOD INDUSTRIES N.E.C.

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	167							
Low sales value (\$'000)	25	25	360	25	116	360	939	
High sales value (\$'000)	5,000	360	5,000	116	360	939	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	44.6	37.3	47.0	34.3	38.9	31.6	61.5	97.0
Purchases and materials	46.7	40.1	48.8	35.3	42.6	33.3	63.3	96.4
Closing inventory	14.7	8.2	16.8	7.9	8.4	21.0	12.8	80.8
Opening inventory	12.7	5.5	15.0	7.0	4.7	19.3	11.0	76.0
Wages, salaries, and benefits	28.2	20.6	30.7	9.1	26.8	41.7	20.3	88.0
Wages and benefits - direct	18.1	9.6	20.8	2.5	13.3	29.5	12.6	56.3
Wages and benefits - indirect	10.2	11.1	9.9	6.6	13.5	12.1	7.7	77.2
Occupancy expenses	6.7	10.5	5.5	11.4	10.1	6.8	4.2	97.6
Depreciation	2.6	4.3	2.0	5.6	3.6	2.4	1.7	88.6
Repairs and maintenance	0.8	1.5	0.6	1.7	1.4	0.6	0.6	71.9
Fuel and oil	0.1	0.1	0.1	0.3	0.1	0.1	-	8.4
Utilities	1.8	1.8	1.7	2.4	1.5	2.6	1.0	83.8
Rent	1.4	2.8	1.0	1.5	3.5	1.2	0.8	53.9
Financial expenses	2.1	2.9	1.8	2.8	2.9	1.3	2.3	94.0
Interest and bank charges	1.5	1.9	1.4	2.0	1.9	1.0	1.8	82.0
Professional fees	0.6	1.0	0.4	0.9	1.0	0.3	0.5	83.8
General expenses	2.3	4.4	1.6	5.1	4.0	1.4	1.8	93.4
Advertising	0.5	1.3	0.3	1.9	1.0	0.2	0.3	73.1
Delivery expenses	1.1	2.2	0.7	2.3	2.2	0.4	1.0	69.5
Insurance	0.6	0.8	0.6	0.8	0.8	0.8	0.4	72.5
Other expenses	10.4	7.8	11.2	9.0	7.2	15.0	7.7	100.0
Total expenses	94.3	83.6	97.8	71.7	89.9	97.7	97.8	100.0
Net profit/loss	5.7	16.4	2.2	28.3	10.1	2.3	2.2	99.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	75							
Sales	308.5	106.7	913.8	58.0	205.6	619.6	2,085.2	
Expenses	281.3	85.0	870.3	39.1	178.0	596.2	1,961.3	
Profit	27.2	21.8	43.5	18.9	27.6	23.4	123.9	
Non-Profitable:								
Sales	411.3	99.2	1,185.4	41.3	180.3	558.7	2,045.4	
Expenses	441.7	107.5	1,270.5	46.1	193.7	607.6	2,180.1	
Loss	-30.4	-8.3	-85.1	-4.7	-13.4	-48.9	-134.7	
1987								
Profitable:								
Sales	309.2	99.1	1,354.3	62.1	222.8	523.8	2,220.8	
Expenses	277.6	81.4	1,253.5	46.8	197.1	477.5	2,063.1	
Profit	31.6	17.7	100.9	15.3	25.7	46.3	157.8	
Non-Profitable:								
Sales	169.6	82.6	614.6	44.6	199.4	544.5	1,509.1	
Expenses	182.3	89.5	657.5	50.3	209.6	575.0	1,711.3	
Loss	-12.8	-6.9	-42.9	-5.8	-10.3	-30.5	-202.2	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	90							
Low sales value (\$'000)	25	25	640	25	318	640	1,199	
High sales value (\$'000)	5,000	640	5,000	318	640	1,199	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	508.0	247.1	1,078.6	64.0	397.9	509.8	1,464.9	100.0
Total current assets	342.9	121.5	827.4	37.7	190.4	342.8	1,156.5	100.0
Accounts receivable	141.7	25.1	396.9	6.9	40.0	136.9	573.5	84.4
Closing inventory	142.3	79.5	279.6	19.0	129.3	169.1	354.7	97.8
Other current assets	58.8	16.8	150.8	11.7	21.0	36.7	228.3	83.3
Net fixed assets	157.2	124.5	228.7	25.7	205.8	150.7	281.7	100.0
Other assets and adjustments	7.7	1.0	22.4	0.4	1.5	16.2	26.6	88.9
Total liabilities	389.1	215.2	769.7	39.4	359.9	313.7	1,079.3	100.0
Total current liabilities	260.3	119.8	567.9	21.7	200.5	169.9	838.1	100.0
Current bank loans	78.6	1.2	247.9	—	2.2	27.1	397.8	47.8
Other current liabilities	181.7	118.5	319.9	21.7	198.2	142.7	440.3	100.0
Long-term bank loans	18.0	1.4	54.1	3.0	0.1	18.8	78.1	38.9
Other liabilities and adjustments	110.8	93.9	147.6	14.5	159.2	124.9	163.0	100.0
Total equity	118.8	31.9	308.9	24.6	37.9	196.0	385.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.0	1.4	1.7	0.9	2.0	1.3	100.0
Debt to equity	3.2	6.7	2.4	1.6	9.4	1.6	2.7	100.0
Interest coverage	1.0	3.8	0.5	2.0	4.6	2.6	0.2	86.7
Debt ratio	0.7	0.8	0.7	0.6	0.9	0.6	0.7	100.0
Sales to equity	8.0	12.0	7.1	6.4	15.0	4.9	7.8	100.0
Sales to closing inventories	6.7	4.8	7.8	8.3	4.4	5.7	8.5	97.8

(percent)

Current debt to equity	219.1	375.5	183.8	88.4	528.7	86.6	217.3	100.0
Operating profit on equity	0.4	28.7	-5.9	9.6	38.9	13.5	-12.6	100.0
Net fixed assets to equity	132.3	390.3	74.0	104.8	542.8	76.8	73.0	100.0
Gross margin	20.8	26.1	18.8	25.2	26.3	17.4	19.1	100.0
Return on total assets	3.3	5.0	2.4	7.2	4.7	8.4	1.0	100.0

(days)

Collection period for accounts receivable	54.2	23.8	65.8	15.8	25.6	51.6	68.9	84.4
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	580	117,573	4,232.1	12
Less than 20	537	49,704	1,919.6	14
20-99	40	39,635	1,524.0	2
100-499	2	x	x	-
500 and over	1	x	x	-
1987				
Total	568	104,412	3,990.9	
Less than 20	523	38,867	1,634.3	
20-99	42	37,272	1,525.6	
100-499	2	x	x	
500 and over	1	x	x	

SIC 2599 Other Wood Industries n.e.c.

Establishments primarily engaged in manufacturing wooden products not elsewhere classified.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2611 - WOODEN HOUSEHOLD FURNITURE INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	340							
Low sales value (\$'000)	25	25	548	25	235	548	1,529	
High sales value (\$'000)	5,000	548	5,000	235	548	1,529	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	46.3	45.3	46.7	50.5	41.4	46.8	46.7	98.2
Purchases and materials	49.1	49.5	48.9	58.3	42.8	50.0	48.2	97.9
Closing inventory	16.3	14.9	17.0	17.7	12.7	13.6	19.0	88.5
Opening inventory	13.5	10.7	14.8	9.8	11.3	10.4	17.5	85.6
Wages, salaries, and benefits	32.1	31.2	32.5	25.0	36.0	30.8	33.6	92.4
Wages and benefits - direct	20.8	17.5	22.3	4.1	27.6	22.1	22.4	69.4
Wages and benefits - indirect	11.3	13.8	10.2	20.8	8.4	8.7	11.1	83.5
Occupancy expenses	8.8	13.1	6.9	15.5	11.3	7.8	6.3	99.1
Depreciation	3.0	5.1	2.0	7.2	3.5	2.0	2.0	91.2
Repairs and maintenance	1.1	1.6	0.9	2.0	1.2	0.9	1.0	77.4
Fuel and oil	0.1	0.2	-	0.4	0.1	-	-	7.1
Utilities	1.7	2.1	1.5	2.7	1.7	1.4	1.5	94.4
Rent	2.9	4.1	2.4	3.2	4.8	3.4	1.7	73.5
Financial expenses	3.0	3.7	2.7	4.5	3.1	2.5	2.8	96.5
Interest and bank charges	2.2	2.8	1.9	3.7	2.2	1.8	2.1	86.8
Professional fees	0.8	0.9	0.8	0.9	0.9	0.8	0.8	90.6
General expenses	3.1	3.8	2.8	4.4	3.4	2.9	2.7	95.0
Advertising	1.1	0.8	1.2	0.5	1.0	1.4	1.0	78.2
Delivery expenses	1.2	1.5	1.0	1.9	1.2	0.8	1.1	69.4
Insurance	0.8	1.5	0.6	1.9	1.1	0.6	0.5	78.5
Other expenses	6.1	6.2	6.0	8.4	4.5	7.8	5.0	99.7
Total expenses	99.4	103.4	97.6	106.3	99.7	98.5	97.1	99.7
Net profit/loss	0.6	-3.4	2.4	-8.3	0.3	1.5	2.9	99.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	69						
Sales	526.4	173.2	1,688.7	58.3	390.7	956.3	2,816.9
Expenses	490.6	158.8	1,582.4	46.6	371.1	897.1	2,638.0
Profit	35.8	14.4	106.3	11.7	19.6	59.2	178.9

Non-Profitable:

Sales	356.3	176.9	1,397.5	143.7	368.4	932.1	2,504.5
Expenses	399.4	208.1	1,509.7	171.3	420.1	1,002.2	2,716.9
Loss	-43.1	-31.2	-112.2	-27.6	-51.7	-70.1	-212.3

1987

Profitable:

Sales	360.0	131.6	1,489.2	92.1	350.4	951.4	2,690.0
Expenses	331.9	116.5	1,397.0	79.4	322.5	890.3	2,528.4
Profit	28.0	15.1	92.2	12.7	27.9	61.1	161.6

Non-Profitable:

Sales	423.3	180.3	1,427.9	106.4	353.8	963.0	2,673.1
Expenses	464.6	204.3	1,540.7	121.4	398.9	1,008.6	2,966.2
Loss	-41.3	-24.0	-112.9	-15.0	-45.1	-45.6	-293.1

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	241							
Low sales value (\$'000)	25	25	860	25	389	860	1,787	
High sales value (\$'000)	5,000	860	5,000	389	860	1,787	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	422.5	173.9	1,029.2	127.2	283.4	600.6	1,540.4	100.0
Total current assets	299.5	92.0	805.9	56.2	176.1	441.6	1,240.3	100.0
Accounts receivable	87.3	30.0	227.1	10.7	75.3	114.9	360.9	88.0
Closing inventory	137.9	43.8	367.5	29.8	76.7	214.9	549.5	95.4
Other current assets	74.3	18.1	211.2	15.7	24.0	111.7	329.9	87.6
Net fixed assets	106.2	77.6	175.9	68.2	99.4	119.3	243.5	97.1
Other assets and adjustments	16.8	4.3	47.3	2.7	7.9	39.6	56.5	84.2
Total liabilities	299.1	145.1	674.8	113.4	219.4	387.9	1,017.1	100.0
Total current liabilities	181.8	74.6	443.5	53.8	123.4	297.8	617.3	100.0
Current bank loans	41.8	12.4	113.6	8.4	21.9	112.4	115.0	54.8
Other current liabilities	139.9	62.1	329.9	45.3	101.4	185.4	502.2	100.0
Long-term bank loans	3.5	2.0	7.2	0.8	4.7	9.9	3.9	10.0
Other liabilities and adjustments	113.6	68.4	224.0	58.7	91.2	80.0	395.8	92.5
Total equity	123.4	28.8	354.4	13.8	64.0	212.7	523.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.2	1.8	1.0	1.4	1.4	2.0	100.0
Debt to equity	2.4	5.0	1.9	8.1	3.4	1.8	1.9	100.0
Interest coverage	1.8	0.6	2.4	-1.2	2.2	0.3	3.9	89.2
Debt ratio	0.7	0.8	0.6	0.8	0.7	0.6	0.6	100.0
Sales to equity	6.3	9.4	5.7	10.8	8.7	5.7	5.6	100.0
Sales to closing inventories	5.6	6.1	5.5	5.0	7.2	5.7	5.4	95.4

(percent)

Current debt to equity	147.2	258.7	125.1	388.8	192.8	140.0	117.9	100.0
Operating profit on equity	10.3	-8.0	14.0	-69.3	23.0	-7.7	24.6	99.2
Net fixed assets to equity	86.0	269.0	49.6	493.2	155.2	56.0	46.5	97.1
Gross margin	21.4	22.9	20.9	19.8	24.8	23.0	19.9	100.0
Return on total assets	6.4	2.4	8.1	-4.2	9.4	1.4	11.2	100.0

(days)

Collection period for accounts receivable	40.7	40.3	40.8	26.1	49.3	34.0	44.2	88.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	1,439	396,680	19,001.7	2
Less than 20	1,270	100,537	4,760.7	1
20-99	129	110,005	5,223.7	6
100-499	37	x	x	2
500 and over	3	x	x	1
1987				
Total	1,441	323,386	17,247.6	
Less than 20	1,269	79,335	4,202.1	
20-99	135	96,669	5,133.1	
100-499	35	x	x	
500 and over	2	x	x	

SIC 2611 Wooden Household Furniture Industry

Establishments primarily engaged in manufacturing household furniture of all kinds whose chief component material is wood. Establishments primarily engaged in manufacturing free standing household cabinets are included here and those primarily engaged in manufacturing kitchen cabinets are classified in <2542 - Wooden Kitchen Cabinet and Bathroom Vanity Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2612 - UPHOLSTERED HOUSEHOLD FURNITURE INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	67							
Low sales value (\$'000)	25	25	1,080	25	450	1,080	2,129	
High sales value (\$'000)	5,000	1,080	5,000	450	1,080	2,129	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	53.1	44.1	55.4	41.2	45.6	53.6	56.2	100.0
Purchases and materials	54.3	43.4	57.1	43.5	43.3	55.3	57.9	100.0
Closing inventory	14.5	11.0	15.3	12.7	10.1	16.2	15.0	100.0
Opening inventory	13.3	11.7	13.7	10.3	12.5	14.5	13.3	98.5
Wages, salaries, and benefits	30.1	36.9	28.4	32.7	39.0	28.7	28.2	95.5
Wages and benefits - direct	22.7	21.9	22.9	20.6	22.6	22.4	23.2	86.6
Wages and benefits - indirect	7.4	15.0	5.5	12.2	16.4	6.3	5.1	89.6
Occupancy expenses	4.9	7.1	4.4	9.7	5.8	4.3	4.4	100.0
Depreciation	0.9	1.3	0.8	2.0	0.9	0.7	0.8	97.0
Repairs and maintenance	0.7	0.9	0.6	1.0	0.8	0.3	0.8	65.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.0	1.6	0.8	2.1	1.3	0.9	0.8	98.5
Rent	2.4	3.3	2.2	4.5	2.8	2.5	2.0	76.1
Financial expenses	1.6	1.4	1.7	1.8	1.2	1.9	1.6	98.5
Interest and bank charges	1.3	0.8	1.4	1.0	0.7	1.5	1.4	92.5
Professional fees	0.3	0.6	0.3	0.8	0.5	0.4	0.2	94.0
General expenses	2.6	3.2	2.5	3.6	2.9	2.9	2.3	98.5
Advertising	1.1	1.0	1.1	1.8	0.6	1.0	1.2	80.6
Delivery expenses	1.0	1.2	0.9	0.7	1.5	1.4	0.7	80.6
Insurance	0.5	0.9	0.4	1.1	0.9	0.5	0.4	74.6
Other expenses	4.9	5.0	4.9	5.3	4.9	4.1	5.2	100.0
Total expenses	97.3	97.7	97.2	94.3	99.4	95.5	98.0	100.0
Net profit/loss	2.7	2.3	2.8	5.7	0.6	4.5	2.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	1,032.8	357.0	2,142.7	196.0	836.9	1,549.8	3,212.8	
Expenses	979.7	337.4	2,034.6	179.9	806.8	1,471.5	3,050.7	
Profit	53.1	19.6	108.2	16.0	30.1	78.3	162.1	

Non-Profitable:

Sales	1,898.8	574.1	3,651.7	216.9	825.7	1,205.0	4,235.8	
Expenses	1,934.7	603.8	3,695.8	238.6	860.9	1,236.6	4,282.9	
Loss	-35.9	-29.7	-44.1	-21.7	-35.3	-31.6	-47.1	

1987

Profitable:

Sales	887.4	324.4	2,201.8	94.3	767.5	1,545.6	3,389.5	
Expenses	837.5	297.9	2,097.1	78.1	721.3	1,473.0	3,226.7	
Profit	49.9	26.5	104.7	16.2	46.2	72.7	162.7	

Non-Profitable:

Sales	471.2	302.2	2,827.5	178.9	763.8	-	2,827.5	
Expenses	502.9	326.8	2,957.1	191.3	834.4	-	2,957.1	
Loss	-31.7	-24.6	-129.6	-12.4	-70.6	-	-129.6	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	58							
Low sales value (\$'000)	25	25	1,108	25	634	1,108	2,134	
High sales value (\$'000)	5,000	1,108	5,000	634	1,108	2,134	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	601.5	163.1	1,216.6	100.2	340.3	753.0	1,570.1	100.0
Total current assets	506.3	121.9	1,045.7	82.7	232.1	688.2	1,318.4	100.0
Accounts receivable	176.0	15.4	401.3	8.0	36.3	282.6	491.8	81.0
Closing inventory	205.7	48.1	426.7	30.3	98.4	299.7	523.6	100.0
Other current assets	124.6	58.3	217.6	44.4	97.3	105.8	302.9	79.3
Net fixed assets	64.7	37.5	103.0	16.6	96.3	28.4	159.9	100.0
Other assets and adjustments	30.3	3.6	67.8	0.8	11.7	36.3	91.8	100.0
Total liabilities	286.3	36.6	636.4	19.9	83.6	301.1	892.2	100.0
Total current liabilities	190.6	29.3	416.9	18.2	60.6	250.6	543.8	100.0
Current bank loans	9.2	0.9	20.9	—	3.6	—	36.9	6.9
Other current liabilities	181.3	28.3	396.0	18.2	57.0	250.6	506.9	100.0
Long-term bank loans	1.9	1.2	2.8	0.9	2.3	6.5	—	8.6
Other liabilities and adjustments	93.7	6.0	216.7	0.8	20.6	44.0	348.4	93.1
Total equity	315.2	126.5	580.1	80.2	256.6	451.8	677.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.6	4.1	2.5	4.5	3.8	2.7	2.4	100.0
Debt to equity	0.9	0.2	1.0	0.2	0.3	0.6	1.3	100.0
Interest coverage	2.7	4.6	2.5	6.0	3.5	3.3	2.1	93.1
Debt ratio	0.4	0.2	0.5	0.1	0.2	0.3	0.5	100.0
Sales to equity	4.5	3.1	4.9	2.8	3.4	3.6	5.5	100.0
Sales to closing inventories	6.9	8.3	6.6	7.6	8.9	5.4	7.1	100.0

(percent)

Current debt to equity	60.4	23.2	71.8	22.7	23.6	55.4	80.2	100.0
Operating profit on equity	9.8	9.4	9.9	12.3	6.8	14.2	7.7	100.0
Net fixed assets to equity	20.5	29.6	17.7	20.7	37.5	6.2	23.5	100.0
Gross margin	16.2	19.4	15.6	22.6	17.0	18.3	14.7	100.0
Return on total assets	8.1	9.3	7.8	11.8	7.2	12.0	6.3	100.0

(days)

Collection period for accounts receivable	45.2	14.0	51.3	12.6	15.0	62.6	47.6	81.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	243	147,666	6,999.5	1
Less than 20	161	19,819	952.8	1
20-99	69	66,302	3,089.9	2
100-499	12	x	x	-
500 and over	1	x	x	-
1987				
Total	242	130,563	6,857.6	
Less than 20	162	17,145	915.7	
20-99	67	55,823	2,902.0	
100-499	12	x	x	
500 and over	1	x	x	

SIC 2612 Upholstered Household Furniture Industry

Establishments primarily engaged in manufacturing household furniture whose chief component material is upholstery fabric.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2619 - OTHER HOUSEHOLD FURNITURE INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	57							
Low sales value (\$'000)	25	25	1,085	25	477	1,085	2,685	
High sales value (\$'000)	5,000	1,085	5,000	477	1,085	2,685	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	53.0	53.9	52.8	45.3	58.6	53.3	52.6	100.0
Purchases and materials	54.7	53.3	55.2	44.5	58.1	59.2	53.4	100.0
Closing inventory	13.6	8.3	15.3	7.9	8.5	24.4	11.2	89.5
Opening inventory	12.0	8.9	12.9	8.7	9.0	18.5	10.4	89.5
Wages, salaries, and benefits	28.3	27.4	28.6	28.4	26.8	25.7	29.9	94.7
Wages and benefits - direct	18.7	20.3	18.2	16.7	22.2	17.2	18.7	78.9
Wages and benefits - indirect	9.6	7.1	10.4	11.7	4.6	8.5	11.3	87.7
Occupancy expenses	5.7	6.8	5.3	7.8	6.3	5.8	5.1	98.2
Depreciation	1.7	1.9	1.6	3.0	1.3	1.9	1.4	96.5
Repairs and maintenance	0.8	0.6	0.9	1.4	0.2	1.4	0.6	64.9
Fuel and oil	-	-	-	-	-	-	-	3.5
Utilities	1.3	1.4	1.3	1.2	1.6	1.1	1.4	94.7
Rent	1.9	2.9	1.6	2.2	3.2	1.4	1.7	66.7
Financial expenses	2.3	1.9	2.4	2.4	1.6	2.6	2.3	98.2
Interest and bank charges	1.6	1.0	1.8	0.8	1.1	1.8	1.8	84.2
Professional fees	0.7	0.9	0.7	1.6	0.5	0.8	0.6	96.5
General expenses	2.7	2.1	2.9	2.6	1.9	2.5	3.0	98.2
Advertising	1.3	0.8	1.5	0.8	0.7	1.6	1.5	86.0
Delivery expenses	0.9	0.6	1.0	0.5	0.7	0.5	1.2	75.4
Insurance	0.5	0.7	0.4	1.2	0.5	0.5	0.3	73.7
Other expenses	5.9	6.1	5.9	5.1	6.7	6.7	5.5	100.0
Total expenses	98.0	98.2	97.9	91.5	101.8	96.6	98.5	100.0
Net profit/loss	2.0	1.8	2.1	8.5	-1.8	3.4	1.5	98.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	67							
Sales	1,322.7	411.8	2,985.3	256.3	908.4	2,023.1	3,824.5	
Expenses	1,272.2	387.6	2,887.1	230.5	889.1	1,918.1	3,732.2	
Profit	50.4	24.2	98.3	25.8	19.4	105.0	92.3	

Non-Profitable:

Sales	1,035.3	514.5	2,732.0	216.8	610.0	1,716.6	3,624.0	
Expenses	1,083.6	547.4	2,830.4	230.2	649.1	1,821.2	3,717.0	
Loss	-48.3	-32.9	-98.4	-13.4	-39.1	-104.6	-93.0	

1987

Profitable:

Sales	857.8	269.3	2,401.1	114.4	784.6	1,654.4	3,494.3	
Expenses	814.6	244.3	2,310.0	104.7	708.7	1,554.4	3,416.2	
Profit	43.2	25.0	91.1	9.6	76.0	100.0	78.1	

Non-Profitable:

Sales	499.9	311.7	2,114.6	141.2	798.6	1,602.0	3,603.2	
Expenses	558.7	367.9	2,195.9	157.3	969.2	1,656.0	3,763.3	
Loss	-58.8	-56.2	-81.2	-16.1	-170.6	-54.1	-160.1	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	52							
Low sales value (\$'000)	25	25	1,180	25	487	1,180	2,780	
High sales value (\$'000)	5,000	1,180	5,000	487	1,180	2,780	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	789.7	233.4	1,813.4	167.3	337.3	1,756.0	1,857.3	100.0
Total current assets	563.1	175.3	1,276.8	129.4	247.6	968.4	1,512.9	100.0
Accounts receivable	165.9	31.3	413.6	19.6	49.7	370.5	446.6	96.2
Closing inventory	190.9	38.2	472.0	24.2	60.2	518.7	436.3	90.4
Other current assets	206.2	105.7	391.1	85.5	137.6	79.1	629.9	92.3
Net fixed assets	195.8	53.9	456.7	36.4	81.6	658.0	302.7	100.0
Other assets and adjustments	30.7	4.0	79.8	1.5	8.1	129.5	41.7	82.7
Total liabilities	448.7	128.2	1,038.4	107.1	161.4	1,069.9	1,014.3	100.0
Total current liabilities	335.9	51.4	859.5	26.7	90.4	727.5	960.5	100.0
Current bank loans	54.8	8.3	140.4	1.1	19.5	290.5	25.5	44.2
Other current liabilities	281.1	43.1	719.0	25.5	70.9	437.0	934.9	100.0
Long-term bank loans	1.0	--	2.8	--	--	2.7	2.9	5.8
Other liabilities and adjustments	111.7	76.7	176.1	80.4	71.0	339.7	50.9	90.4
Total equity	340.9	105.1	774.9	60.2	175.9	686.0	842.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	3.4	1.4	4.8	2.7	1.3	1.5	100.0
Debt to equity	1.3	1.2	1.3	1.7	0.9	1.5	1.2	100.0
Interest coverage	2.0	1.8	2.1	13.2	-0.5	2.8	1.8	84.6
Debt ratio	0.5	0.5	0.5	0.6	0.4	0.6	0.5	100.0
Sales to equity	4.0	4.1	4.0	4.6	3.8	3.1	4.5	100.0
Sales to closing inventories	7.2	11.4	6.5	11.6	11.3	4.1	8.7	90.4

(percent)

Current debt to equity	98.5	48.9	110.9	44.3	51.4	106.0	113.9	100.0
Operating profit on equity	7.3	4.3	8.1	30.7	-9.9	10.4	6.6	98.1
Net fixed assets to equity	57.4	51.3	58.9	60.5	46.4	95.9	35.9	100.0
Gross margin	19.0	20.9	18.5	24.3	18.7	21.5	17.2	100.0
Return on total assets	6.1	4.2	6.5	11.9	-1.7	6.2	6.7	100.0

(days)

Collection period for accounts receivable	43.9	26.1	48.6	25.3	26.6	62.7	42.5	96.2
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	182	64,927	3,009.9	8
Less than 20	146	13,273	612.8	3
20-99	30	25,579	1,182.3	4
100-499	6	26,075	1,214.8	1
500 and over	-	-	-	-
1987				
Total	190	63,337	3,239.3	
Less than 20	149	11,039	562.5	
20-99	34	24,040	1,223.7	
100-499	7	28,258	1,453.1	
500 and over	-	-	-	

SIC 2619 Other Household Furniture Industries

Establishments primarily engaged in manufacturing household furniture whose chief component material is other than wood or upholstery. Establishments primarily engaged in manufacturing wooden outdoor furniture are classified in <2611 - Wooden Household Furniture Industry> and those primarily engaged in manufacturing concrete furniture are classified in <3549 - Other Concrete Products Industries>.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2641 - METAL OFFICE FURNITURE INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	18							
Low sales value (\$'000)	25	25	1,482	25	881	1,482	2,237	
High sales value (\$'000)	5,000	1,482	5,000	881	1,482	2,237	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	56.9	59.0	56.0	57.1	59.3	62.0	41.0	100.0
Purchases and materials	59.1	60.0	58.6	53.5	61.1	62.8	48.5	100.0
Closing inventory	14.6	9.6	16.8	9.3	9.6	17.0	16.3	94.4
Opening inventory	12.4	8.5	14.1	12.8	7.8	16.2	8.8	94.4
Wages, salaries, and benefits	28.3	31.3	27.0	25.3	32.3	22.9	37.3	100.0
Wages and benefits - direct	17.6	18.4	17.2	14.1	19.1	12.1	29.7	72.2
Wages and benefits - indirect	10.8	12.9	9.8	11.2	13.2	10.7	7.6	100.0
Occupancy expenses	7.0	4.5	8.1	6.4	4.2	8.1	8.2	100.0
Depreciation	1.3	0.6	1.6	1.2	0.6	1.5	1.8	100.0
Repairs and maintenance	0.7	0.4	0.8	0.8	0.4	0.9	0.5	72.2
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	1.1	1.6	1.5	1.0	1.6	1.6	100.0
Rent	3.6	2.4	4.2	3.0	2.3	4.1	4.3	88.9
Financial expenses	3.0	0.9	3.8	2.3	0.7	4.5	2.3	100.0
Interest and bank charges	2.3	0.5	3.1	1.7	0.3	3.7	1.6	88.9
Professional fees	0.7	0.4	0.8	0.5	0.4	0.8	0.7	100.0
General expenses	1.9	1.4	2.1	1.6	1.3	2.1	2.1	100.0
Advertising	0.5	0.2	0.6	0.6	0.2	0.6	0.5	66.7
Delivery expenses	0.9	0.7	1.1	0.6	0.7	0.9	1.4	88.9
Insurance	0.5	0.5	0.5	0.4	0.5	0.6	0.2	83.3
Other expenses	4.1	3.9	4.2	4.9	3.7	4.3	4.0	100.0
Total expenses	101.2	101.0	101.3	97.5	101.6	103.9	94.9	100.0
Net profit/loss	-1.2	-1.0	-1.3	2.5	-1.6	-3.9	5.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78							
Sales	1,517.6	578.9	2,464.2	336.3	1,282.3	2,023.3	3,221.2	
Expenses	1,442.5	554.1	2,338.4	327.7	1,210.4	1,919.6	3,057.4	
Profit	75.1	24.8	125.8	8.5	71.9	103.7	163.7	

Non-Profitable:

Sales	1,585.1	1,350.4	1,819.7	-	1,350.4	1,819.7	-	
Expenses	1,708.7	1,398.3	2,019.1	-	1,398.3	2,019.1	-	
Loss	-123.6	-47.9	-199.4	-	-47.9	-199.4	-	

1987

Profitable:

Sales	1,606.2	660.0	2,915.1	352.6	1,145.2	2,006.4	3,304.5	
Expenses	1,503.3	589.3	2,767.6	322.1	1,010.9	1,890.5	3,143.5	
Profit	102.9	70.8	147.4	30.5	134.3	115.8	161.0	

Non-Profitable:

Sales	229.2	229.2	-	229.2	-	-	-	
Expenses	257.2	257.2	-	257.2	-	-	-	
Loss	-28.1	-28.1	-	-28.1	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	18							
Low sales value (\$'000)	25	25	1,482	25	881	1,482	2,237	
High sales value (\$'000)	5,000	1,482	5,000	881	1,482	2,237	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	683.6	275.8	1,093.4	166.3	346.5	954.6	1,671.2	100.0
Total current assets	506.6	233.5	780.9	110.1	313.3	681.8	1,193.6	100.0
Accounts receivable	185.9	113.1	259.0	51.0	153.4	226.1	395.9	100.0
Closing inventory	225.8	90.4	361.7	31.2	128.8	322.7	524.2	94.4
Other current assets	94.8	29.8	160.0	27.8	31.1	132.8	273.3	100.0
Net fixed assets	176.1	42.2	310.5	56.1	33.2	271.1	474.7	100.0
Other assets and adjustments	0.9	--	1.8	--	--	1.6	2.8	72.2
Total liabilities	563.6	180.3	948.6	106.7	227.9	828.2	1,450.0	100.0
Total current liabilities	375.0	173.4	577.4	90.7	227.0	504.1	882.6	100.0
Current bank loans	120.9	28.9	213.2	25.7	31.0	186.2	326.0	88.9
Other current liabilities	254.1	144.5	364.1	65.0	195.9	317.9	556.6	100.0
Long-term bank loans	181.7	3.0	361.3	7.8	--	315.4	552.2	55.6
Other liabilities and adjustments	6.8	3.7	9.9	8.2	0.9	8.6	15.1	83.3
Total equity	120.0	95.4	144.7	59.5	118.6	126.3	221.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.3	1.3	1.2	1.3	1.3	1.3	100.0
Debt to equity	4.6	1.8	6.5	1.7	1.9	6.5	6.5	100.0
Interest coverage	0.4	-0.8	0.5	2.4	-3.7	--	4.2	88.9
Debt ratio	0.8	0.6	0.8	0.6	0.6	0.8	0.8	100.0
Sales to equity	12.9	9.8	14.9	5.6	11.2	15.0	14.5	100.0
Sales to closing inventories	6.8	10.4	5.9	10.7	10.3	5.8	6.1	94.4

(percent)

Current debt to equity	312.4	181.7	398.9	152.4	191.2	398.9	398.9	100.0
Operating profit on equity	-15.7	-9.9	-19.5	14.3	-17.8	-58.8	74.0	100.0
Net fixed assets to equity	146.7	44.2	214.5	94.3	28.0	214.5	214.5	100.0
Gross margin	14.7	9.6	17.0	17.6	8.3	15.1	21.6	100.0
Return on total assets	2.4	-1.6	3.4	8.6	-4.8	-0.4	12.7	100.0

(days)

Collection period for accounts receivable	43.8	43.8	43.8	55.3	41.9	43.3	44.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	106	138,425	4,975.5	10
Less than 20	62	12,400	455.0	7
20-99	32	36,695	1,318.7	3
100-499	10	x	x	-
500 and over	2	x	x	-
1987				
Total	96	140,001	5,486.2	
Less than 20	55	7,379	296.4	
20-99	29	26,712	1,039.4	
100-499	10	x	x	
500 and over	2	x	x	

SIC 2641 Metal Office Furniture Industry

Establishments primarily engaged in manufacturing office furniture whose chief component material is metal. Secondary products of establishments in this industry include partitions of wood. Establishments primarily engaged in manufacturing wooden partitions are classified in <2549 - Other Millwork Industries>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2649 - OTHER OFFICE FURNITURE INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	40							
Low sales value (\$'000)	25	25	735	25	302	735	1,920	
High sales value (\$'000)	5,000	735	5,000	302	735	1,920	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	45.4	51.9	43.1	40.0	54.2	41.0	44.0	100.0
Purchases and materials	47.6	54.8	45.1	37.9	58.2	41.8	46.4	100.0
Closing inventory	14.3	12.5	15.0	16.8	11.6	11.5	16.4	95.0
Opening inventory	12.1	9.6	13.0	18.9	7.7	10.7	13.9	97.5
Wages, salaries, and benefits	32.8	24.2	35.9	29.3	23.1	41.4	33.7	100.0
Wages and benefits - direct	23.6	12.4	27.5	17.8	11.3	33.9	25.0	77.5
Wages and benefits - indirect	9.2	11.8	8.3	11.5	11.8	7.5	8.7	92.5
Occupancy expenses	7.7	10.4	6.7	8.7	10.7	7.1	6.5	100.0
Depreciation	2.2	2.3	2.1	3.2	2.2	1.6	2.3	95.0
Repairs and maintenance	1.0	0.7	1.2	0.1	0.8	1.0	1.3	67.5
Fuel and oil	-	-	-	0.2	-	-	-	2.5
Utilities	1.3	1.8	1.1	1.5	1.8	1.1	1.1	92.5
Rent	3.2	5.6	2.3	3.7	6.0	3.5	1.9	72.5
Financial expenses	2.6	2.9	2.5	4.8	2.5	1.5	3.0	100.0
Interest and bank charges	1.9	1.9	1.8	2.9	1.7	1.0	2.2	90.0
Professional fees	0.8	1.0	0.7	1.9	0.8	0.5	0.8	97.5
General expenses	2.3	2.8	2.0	4.1	2.6	3.0	1.7	100.0
Advertising	0.8	0.6	0.8	0.5	0.7	1.5	0.6	77.5
Delivery expenses	0.9	1.6	0.6	2.8	1.3	1.0	0.5	77.5
Insurance	0.6	0.6	0.6	0.8	0.6	0.5	0.6	80.0
Other expenses	7.8	4.7	8.8	6.2	4.4	4.9	10.4	100.0
Total expenses	98.5	96.9	99.1	93.0	97.6	98.9	99.2	100.0
Net profit/loss	1.5	3.1	0.9	7.0	2.4	1.1	0.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	65							
Sales	807.5	250.1	2,614.0	76.7	481.7	1,547.0	3,759.2	
Expenses	766.6	232.0	2,499.3	64.0	456.4	1,481.0	3,592.3	
Profit	40.9	18.1	114.7	12.7	25.3	66.1	166.9	

Non-Profitable:

Sales	750.4	305.1	2,490.2	134.4	394.7	1,074.6	4,198.3	
Expenses	804.5	317.7	2,706.8	151.4	404.9	1,182.4	4,546.3	
Loss	-54.1	-12.5	-216.7	-17.0	-10.2	-107.9	-348.0	

1987

Profitable:

Sales	1,238.8	468.9	1,765.4	239.4	519.9	1,234.8	2,845.3	
Expenses	1,146.2	423.5	1,640.5	201.1	472.9	1,127.7	2,684.1	
Profit	92.6	45.4	124.9	38.4	47.0	107.1	161.2	

Non-Profitable:

Sales	155.6	77.4	1,315.1	56.4	539.1	1,174.6	2,056.7	
Expenses	176.5	92.9	1,416.5	66.2	681.0	1,288.0	2,094.7	
Loss	-20.9	-15.5	-101.4	-9.8	-141.9	-113.4	-38.1	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	21							
Low sales value (\$'000)	25	25	870	25	310	870	2,053	
High sales value (\$'000)	5,000	870	5,000	310	870	2,053	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,049.1	237.1	1,484.0	391.7	215.7	1,015.8	1,874.9	100.0
Total current assets	865.1	199.8	1,221.4	319.9	183.3	922.7	1,470.8	100.0
Accounts receivable	323.3	91.5	447.4	159.6	82.1	329.6	545.7	100.0
Closing inventory	294.6	97.0	400.4	154.2	89.1	87.1	662.0	100.0
Other current assets	247.2	11.2	373.6	6.0	11.9	505.9	263.0	71.4
Net fixed assets	160.7	30.4	230.6	71.8	24.6	62.2	371.2	85.7
Other assets and adjustments	23.1	6.8	31.9	—	7.7	30.7	32.8	66.7
Total liabilities	580.9	193.3	788.4	221.1	189.4	424.2	1,092.6	100.0
Total current liabilities	455.2	133.5	627.5	162.2	129.6	417.1	803.2	100.0
Current bank loans	175.7	59.8	237.7	42.1	62.2	140.9	318.6	81.0
Other current liabilities	279.5	73.7	389.7	120.1	67.3	276.2	484.5	100.0
Long-term bank loans	1.2	3.5	—	—	4.0	—	—	4.8
Other liabilities and adjustments	124.4	56.1	160.9	58.8	55.8	7.1	289.4	90.5
Total equity	468.2	43.7	695.5	170.6	26.2	591.6	782.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.4	1.9	1.9	1.4	2.2	1.8	100.0
Debt to equity	1.2	4.4	1.1	1.2	7.2	0.7	1.3	100.0
Interest coverage	11.2	0.7	13.0	19.3	0.2	13.9	12.8	90.5
Debt ratio	0.5	0.8	0.5	0.5	0.8	0.4	0.5	100.0
Sales to equity	4.6	11.1	4.3	1.5	19.7	3.5	4.9	100.0
Sales to closing inventories	7.3	5.0	7.6	1.7	5.8	23.8	5.8	100.0

(percent)

Current debt to equity	97.2	305.1	90.2	95.1	493.2	70.5	102.6	100.0
Operating profit on equity	37.1	-4.5	38.5	15.6	-22.5	20.5	49.8	100.0
Net fixed assets to equity	34.3	69.4	33.1	42.0	93.9	10.5	47.4	85.7
Gross margin	25.5	22.1	25.8	27.6	21.7	18.7	29.0	100.0
Return on total assets	18.1	2.2	19.5	7.1	0.9	12.8	22.5	100.0

(days)

Collection period for accounts receivable	54.6	68.4	53.4	221.6	57.7	57.9	51.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	159	200,266	7,578.0	11
Less than 20	114	17,050	668.2	14
20-99	32	40,043	1,515.5	3
100-499	10	x	x	-
500 and over	3	x	x	-
1987				
Total	148	165,914	6,698.8	
Less than 20	100	14,123	587.0	
20-99	35	38,947	1,593.3	
100-499	10	x	x	
500 and over	3	x	x	

SIC 2649 Other Office Furniture Industries

Establishments primarily engaged in manufacturing office furniture whose chief component material is wood, textile, plastic or other materials except metal. Secondary products of establishments in this industry include wooden partitions. Establishments primarily engaged in producing wooden partitions are classified in <2549 - Other Millwork Industries> and those primarily engaged in manufacturing metal office furniture are classified in <2641 - Metal Office Furniture Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2691 - BED SPRING AND MATTRESS INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	43							
Low sales value (\$'000)	25	25	1,083	25	619	1,083	1,847	
High sales value (\$'000)	5,000	1,083	5,000	619	1,083	1,847	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	58.9	57.4	59.3	57.7	57.3	58.8	59.6	100.0
Purchases and materials	60.4	51.7	62.5	54.0	51.0	69.4	58.7	100.0
Closing inventory	13.0	12.3	13.2	11.7	12.5	17.1	11.1	95.3
Opening inventory	11.6	18.0	10.0	15.4	18.8	6.5	12.0	93.0
Wages, salaries, and benefits	20.8	19.6	21.1	16.1	20.8	20.8	21.3	100.0
Wages and benefits - direct	10.9	13.0	10.4	9.0	14.4	9.7	10.7	81.4
Wages and benefits - indirect	9.9	6.6	10.7	7.2	6.4	11.1	10.5	88.4
Occupancy expenses	5.8	6.3	5.7	8.2	5.6	6.1	5.5	97.7
Depreciation	1.2	1.7	1.1	2.1	1.5	1.3	1.0	93.0
Repairs and maintenance	0.9	1.4	0.8	1.6	1.3	0.7	0.8	88.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	1.4	1.0	1.7	1.4	1.3	0.8	93.0
Rent	2.6	1.8	2.9	2.8	1.5	2.8	2.9	74.4
Financial expenses	2.2	3.2	1.9	2.5	3.4	2.3	1.7	97.7
Interest and bank charges	1.6	2.4	1.4	1.6	2.7	1.7	1.2	88.4
Professional fees	0.6	0.8	0.6	0.9	0.7	0.6	0.6	90.7
General expenses	4.4	4.6	4.3	4.7	4.5	4.6	4.2	93.0
Advertising	2.5	2.9	2.4	3.4	2.8	2.6	2.2	79.1
Delivery expenses	1.3	1.0	1.4	1.0	1.0	1.5	1.4	62.8
Insurance	0.6	0.6	0.6	0.3	0.7	0.6	0.6	76.7
Other expenses	6.1	6.0	6.1	9.0	5.0	2.9	7.9	100.0
Total expenses	98.2	97.0	98.5	98.2	96.6	95.5	100.2	100.0
Net profit/loss	1.8	3.0	1.5	1.8	3.4	4.5	-0.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	77							
Sales	1,410.0	638.8	2,004.1	419.2	770.8	1,258.0	3,312.8	
Expenses	1,360.0	594.4	1,949.7	398.6	712.1	1,196.6	3,270.6	
Profit	50.1	44.4	54.4	20.6	58.7	61.4	42.2	

Non-Profitable:

Sales	1,544.3	610.8	2,401.9	282.3	1,037.4	1,699.9	2,568.8	
Expenses	1,652.9	718.1	2,511.6	320.6	1,234.2	1,722.9	2,699.2	
Loss	-108.6	-107.3	-109.7	-38.3	-196.8	-23.0	-130.4	

1987

Profitable:

Sales	1,436.1	520.2	2,822.3	307.6	838.7	1,416.9	3,294.0	
Expenses	1,370.4	496.6	2,693.0	288.9	807.7	1,352.7	3,142.8	
Profit	65.6	23.6	129.3	18.6	31.0	64.2	151.1	

Non-Profitable:

Sales	1,347.3	735.1	2,058.8	474.2	944.9	1,603.0	2,405.4	
Expenses	1,392.2	782.4	2,100.7	499.2	1,010.2	1,670.9	2,427.5	
Loss	-44.8	-47.4	-41.9	-25.1	-65.3	-68.0	-22.1	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	38							
Low sales value (\$'000)	25	25	1,112	25	664	1,112	1,994	
High sales value (\$'000)	5,000	1,112	5,000	664	1,112	1,994	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	586.7	404.7	780.7	172.8	521.9	541.1	1,357.5	100.0
Total current assets	381.6	288.5	480.8	131.0	368.1	398.1	679.8	100.0
Accounts receivable	121.3	86.2	158.7	15.7	121.8	97.5	305.8	97.4
Closing inventory	165.0	91.6	243.3	56.9	109.1	231.0	272.8	94.7
Other current assets	95.2	110.7	78.7	58.3	137.1	69.4	101.1	84.2
Net fixed assets	158.4	80.9	241.2	33.6	104.7	130.2	508.1	100.0
Other assets and adjustments	46.6	35.2	58.7	8.0	48.9	12.7	169.5	84.2
Total liabilities	395.5	282.6	515.9	92.8	378.5	399.3	796.4	100.0
Total current liabilities	307.6	234.3	385.7	63.1	320.8	334.5	508.9	100.0
Current bank loans	85.0	62.1	109.3	13.9	86.5	97.0	138.9	55.3
Other current liabilities	222.6	172.1	276.3	49.1	234.3	237.4	370.0	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	87.9	48.2	130.1	29.7	57.6	64.8	287.5	92.1
Total equity	191.1	122.1	264.8	79.9	143.4	141.7	561.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.2	1.2	2.0	1.1	1.1	1.3	100.0
Debt to equity	2.0	2.3	1.9	1.1	2.6	2.8	1.4	100.0
Interest coverage	2.5	2.1	2.9	2.1	2.1	4.3	1.1	86.8
Debt ratio	0.6	0.6	0.6	0.5	0.7	0.7	0.5	100.0
Sales to equity	6.6	5.8	7.0	5.0	6.0	9.7	5.4	100.0
Sales to closing inventories	7.6	7.7	7.6	7.1	7.9	5.9	11.1	94.7

(percent)

Current debt to equity	160.9	191.8	145.6	78.9	223.6	236.0	90.7	100.0
Operating profit on equity	17.2	19.4	16.1	10.8	21.8	41.3	0.8	100.0
Net fixed assets to equity	82.8	66.2	91.0	42.0	73.0	91.9	90.5	100.0
Gross margin	22.4	21.9	22.5	23.0	21.7	20.6	24.7	100.0
Return on total assets	9.2	10.8	8.3	9.3	11.1	14.1	2.8	100.0

(days)

Collection period for accounts receivable	34.8	44.3	31.0	14.1	51.5	25.7	36.7	97.4
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	125	72,250	2,852.4	6
Less than 20	101	36,231	1,437.0	2
20-99	21	x	x	4
100-499	3	x	x	-
500 and over	-	-	-	-
1987				
Total	131	52,535	2,245.6	
Less than 20	103	13,755	594.3	
20-99	25	x	x	
100-499	3	x	x	
500 and over	-	-	-	

SIC 2691 Bed Spring and Mattress Industry

Establishments primarily engaged in manufacturing bed springs and mattresses. A secondary product of establishments in this industry is upholstered furniture such as sofa beds. Establishments primarily engaged in manufacturing upholstered furniture are classified in <2612 - Upholstered Household Furniture Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2692 - HOTEL, RESTAURANT AND INSTITUTIONAL FURNITURE AND FIXTURE INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	114							
Low sales value (\$'000)	25	25	911	25	444	911	1,907	
High sales value (\$'000)	5,000	911	5,000	444	911	1,907	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

	48.6	42.8	51.0	40.3	44.5	56.2	48.1	100.0
Cost of goods sold	48.6	42.8	51.0	40.3	44.5	56.2	48.1	100.0
Purchases and materials	48.7	44.7	50.4	41.0	47.3	57.0	46.6	100.0
Closing inventory	11.0	11.4	10.8	13.0	10.3	8.6	12.0	93.9
Opening inventory	10.9	9.5	11.4	12.3	7.5	7.8	13.5	92.1
Wages, salaries, and benefits	30.9	33.8	29.6	35.0	33.0	28.2	30.4	96.5
Wages and benefits - direct	19.5	18.9	19.7	16.4	20.7	19.7	19.7	76.3
Wages and benefits - indirect	11.4	14.9	9.9	18.6	12.3	8.5	10.6	93.9
Occupancy expenses	6.9	8.4	6.2	9.8	7.4	6.2	6.2	97.4
Depreciation	1.7	1.5	1.7	1.7	1.4	1.5	1.9	93.0
Repairs and maintenance	0.9	1.1	0.8	2.1	0.4	0.7	0.9	60.5
Fuel and oil	-	-	-	-	-	-	-	0.9
Utilities	1.4	1.8	1.2	1.9	1.8	1.3	1.2	93.9
Rent	2.9	4.0	2.4	4.1	3.9	2.8	2.2	76.3
Financial expenses	2.7	3.4	2.3	3.9	3.0	2.1	2.5	98.2
Interest and bank charges	1.8	2.0	1.7	2.6	1.6	1.4	1.8	91.2
Professional fees	0.9	1.4	0.7	1.2	1.5	0.6	0.7	94.7
General expenses	2.8	2.9	2.8	3.1	2.8	2.9	2.8	97.4
Advertising	1.0	0.7	1.1	0.6	0.9	0.7	1.3	77.2
Delivery expenses	1.4	1.4	1.4	1.6	1.3	1.7	1.2	64.9
Insurance	0.5	0.8	0.4	0.9	0.6	0.5	0.4	71.1
Other expenses	7.0	6.3	7.2	6.4	6.3	6.1	7.9	100.0
Total expenses	98.7	97.7	99.2	98.6	97.0	101.7	97.8	100.0
Net profit/loss	1.3	2.3	0.8	1.4	3.0	-1.7	2.2	99.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75						
Sales	1,280.2	530.0	2,199.1	351.0	711.1	1,355.8	3,033.0
Expenses	1,193.0	483.5	2,062.0	317.6	651.4	1,279.5	2,835.8
Profit	87.2	46.5	137.1	33.4	59.7	76.2	197.2

Non-Profitable:

Sales	587.2	323.6	1,877.8	215.2	707.7	1,448.7	2,889.8
Expenses	652.9	339.3	2,188.6	224.5	745.8	1,665.0	3,423.1
Loss	-65.7	-15.7	-310.7	-9.4	-38.1	-216.3	-533.3

1987

Profitable:

Sales	1,393.6	449.7	2,207.2	303.2	681.4	1,394.2	3,116.4
Expenses	1,294.4	398.7	2,066.4	278.0	589.5	1,273.9	2,952.7
Profit	99.2	51.0	140.8	25.2	91.9	120.3	163.7

Non-Profitable:

Sales	555.0	265.6	1,483.5	173.9	651.2	1,325.7	2,208.1
Expenses	612.5	279.7	1,680.4	187.3	668.1	1,533.3	2,355.8
Loss	-57.5	-14.0	-196.9	-13.3	-17.0	-207.6	-147.7

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	99							
Low sales value (\$'000)	25	25	922	25	528	922	1,927	
High sales value (\$'000)	5,000	922	5,000	528	922	1,927	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	552.8	246.8	1,218.7	164.3	405.3	716.4	1,726.4	100.0
Total current assets	371.7	185.3	777.5	125.7	299.7	573.2	984.0	100.0
Accounts receivable	129.3	66.3	266.5	49.2	99.0	191.2	342.6	100.0
Closing inventory	113.8	49.6	253.5	38.8	70.2	140.3	367.9	93.9
Other current assets	128.5	69.3	257.4	37.5	130.4	241.5	273.4	86.9
Net fixed assets	162.6	58.9	388.6	37.3	100.3	127.6	652.3	100.0
Other assets and adjustments	18.3	2.6	52.6	1.3	5.2	15.6	90.0	84.8
Total liabilities	415.2	163.3	963.6	131.7	224.0	613.0	1,317.9	100.0
Total current liabilities	260.9	109.6	590.1	77.5	171.3	416.4	765.5	100.0
Current bank loans	85.1	28.4	208.5	17.8	48.9	85.1	333.2	63.6
Other current liabilities	175.7	81.1	381.5	59.7	122.4	331.3	432.3	100.0
Long-term bank loans	12.0	17.5	—	26.2	0.6	—	—	8.1
Other liabilities and adjustments	142.3	36.1	373.5	27.8	51.9	196.6	552.3	90.9
Total equity	137.5	83.5	255.1	32.6	181.3	103.3	408.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.6	1.3	1.6	1.7	1.3	1.2	100.0
Debt to equity	3.0	1.9	3.7	4.0	1.2	5.9	3.2	100.0
Interest coverage	2.2	2.0	2.3	1.5	2.7	3.1	2.1	91.9
Debt ratio	0.7	0.6	0.7	0.8	0.5	0.8	0.7	100.0
Sales to equity	7.1	5.1	8.6	8.3	4.0	13.3	7.4	100.0
Sales to closing inventories	8.6	8.6	8.6	6.9	10.4	9.7	8.2	93.9

(percent)

Current debt to equity	189.6	131.2	231.3	237.4	94.5	402.8	187.4	100.0
Operating profit on equity	16.1	12.0	19.1	13.7	11.4	31.3	16.0	99.0
Net fixed assets to equity	118.2	70.4	152.3	114.2	55.3	123.4	159.7	100.0
Gross margin	21.7	23.9	20.8	24.8	23.3	19.2	21.5	100.0
Return on total assets	7.1	7.7	6.9	7.4	8.0	6.6	7.0	100.0

(days)

Collection period for accounts receivable	47.7	56.1	44.1	66.0	49.1	50.7	41.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	436	319,990	12,635.7	21
Less than 20	288	47,984	1,887.0	19
20-99	125	146,632	5,789.2	2
100-499	21	x	x	-
500 and over	2	x	x	-
1987				
Total	415	296,954	12,607.7	
Less than 20	269	35,812	1,521.6	
20-99	123	127,707	5,433.9	
100-499	21	x	x	
500 and over	2	x	x	

SIC 2692 Hotel, Restaurant and Institutional Furniture and Fixture Industry

Establishments primarily engaged in manufacturing special purpose furniture and fixtures for hotel, motel, restaurant, store, office and institutions. A secondary product of establishments in this industry is wooden office furniture and equipment. Establishments primarily engaged in manufacturing wooden office furniture and equipment are classified in <2649 - Other Office Furniture Industries>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2699 - OTHER FURNITURE AND FIXTURE INDUSTRIES N.E.C.

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	92							
Low sales value (\$'000)	25	25	646	25	239	646	2,010	
High sales value (\$'000)	5,000	646	5,000	239	646	2,010	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	47.8	44.8	48.4	46.2	43.8	47.1	49.0	100.0
Purchases and materials	49.0	46.4	49.6	49.5	44.4	49.0	49.8	100.0
Closing inventory	14.7	17.1	14.2	15.7	18.0	17.1	13.0	95.7
Opening inventory	13.5	15.5	13.1	12.4	17.5	15.2	12.2	92.4
Wages, salaries, and benefits	28.2	25.1	28.9	21.4	27.4	32.5	27.4	93.5
Wages and benefits - direct	18.4	13.5	19.5	5.8	18.5	19.9	19.4	68.5
Wages and benefits - indirect	9.8	11.6	9.4	15.6	9.0	12.6	8.0	85.9
Occupancy expenses	6.6	10.8	5.7	11.9	10.1	6.0	5.5	97.8
Depreciation	1.9	2.8	1.7	4.1	1.9	1.6	1.8	94.6
Repairs and maintenance	1.0	1.0	1.0	1.8	0.4	0.7	1.2	71.7
Fuel and oil	-	0.1	-	0.2	-	-	-	3.3
Utilities	1.3	1.9	1.1	1.6	2.0	1.2	1.1	91.3
Rent	2.4	5.2	1.8	4.3	5.8	2.6	1.4	71.7
Financial expenses	2.7	3.5	2.5	5.4	2.2	1.8	2.8	94.6
Interest and bank charges	1.9	2.6	1.7	4.4	1.5	1.0	2.0	89.1
Professional fees	0.9	0.8	0.9	1.0	0.7	0.8	0.9	90.2
General expenses	2.4	3.7	2.1	3.6	3.7	2.7	1.9	93.5
Advertising	0.9	1.2	0.9	0.9	1.4	1.0	0.8	73.9
Delivery expenses	1.1	1.7	1.0	1.6	1.7	1.3	0.8	73.9
Insurance	0.4	0.7	0.3	1.0	0.6	0.4	0.2	66.3
Other expenses	8.2	8.9	8.0	9.8	8.4	6.3	8.8	100.0
Total expenses	95.9	96.8	95.7	98.3	95.7	96.4	95.4	100.0
Net profit/loss	4.1	3.2	4.3	1.7	4.3	3.6	4.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	77							
Sales	895.8	222.8	2,414.3	141.0	378.1	1,230.1	3,459.1	
Expenses	843.8	206.5	2,281.7	131.2	349.3	1,142.7	3,286.7	
Profit	52.0	16.3	132.6	9.7	28.7	87.4	172.4	

Non-Profitable:

Sales	551.8	184.0	1,527.7	83.1	400.9	1,285.1	2,595.5	
Expenses	587.2	211.4	1,584.3	107.6	434.6	1,346.5	2,631.2	
Loss	-35.4	-27.4	-56.6	-24.5	-33.7	-61.3	-35.6	

1987

Profitable:

Sales	496.6	167.5	1,693.8	75.4	360.0	1,099.0	3,178.6	
Expenses	463.7	151.5	1,599.6	64.7	333.2	1,019.7	3,047.0	
Profit	32.8	15.9	94.3	10.7	26.8	79.3	131.5	

Non-Profitable:

Sales	486.6	139.1	2,010.9	111.2	413.4	1,160.5	3,043.4	
Expenses	540.6	164.3	2,191.8	125.7	543.4	1,287.7	3,289.3	
Loss	-54.0	-25.1	-180.8	-14.5	-130.0	-127.3	-245.8	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	79							
Low sales value (\$'000)	25	25	711	25	297	711	2,051	
High sales value (\$'000)	5,000	711	5,000	297	711	2,051	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	609.3	164.5	1,213.9	74.4	257.0	776.5	1,689.1	100.0
Total current assets	440.7	126.4	868.0	55.8	199.0	551.6	1,211.6	100.0
Accounts receivable	207.0	41.1	432.5	8.6	74.5	247.3	633.7	98.7
Closing inventory	172.4	54.1	333.1	23.2	85.8	209.3	467.5	97.5
Other current assets	61.3	31.1	102.3	23.8	38.6	95.0	110.2	81.0
Net fixed assets	163.8	36.9	336.4	18.2	56.0	216.7	466.3	92.4
Other assets and adjustments	4.7	1.1	9.5	0.3	1.9	8.0	11.1	79.7
Total liabilities	387.7	86.3	797.6	30.9	143.1	387.2	1,243.2	100.0
Total current liabilities	267.7	57.1	553.9	17.5	97.8	311.0	817.8	100.0
Current bank loans	36.2	9.8	72.0	2.8	17.0	33.3	114.0	55.7
Other current liabilities	231.5	47.3	481.9	14.7	80.8	277.7	703.7	100.0
Long-term bank loans	9.3	0.2	21.8	--	0.4	22.2	21.3	17.7
Other liabilities and adjustments	110.6	28.9	221.7	13.3	44.8	53.9	404.0	88.6
Total equity	221.5	78.1	416.3	43.4	113.8	389.2	445.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	2.2	1.5	3.1	2.0	1.7	1.4	100.0
Debt to equity	1.7	1.1	1.9	0.7	1.2	0.9	2.7	100.0
Interest coverage	3.6	4.5	3.4	9.0	3.6	3.7	3.4	89.9
Debt ratio	0.6	0.5	0.6	0.4	0.5	0.4	0.7	100.0
Sales to equity	5.5	4.0	5.8	3.6	4.2	3.5	8.0	100.0
Sales to closing inventories	7.0	5.8	7.3	6.7	5.6	6.6	7.6	97.5

(percent)

Current debt to equity	120.8	73.1	133.0	40.4	85.9	79.9	183.4	100.0
Operating profit on equity	23.0	18.4	24.2	25.6	15.6	11.6	36.1	100.0
Net fixed assets to equity	73.9	47.1	80.7	41.9	49.2	55.6	104.6	92.4
Gross margin	23.5	29.6	22.4	31.3	29.0	19.7	23.5	100.0
Return on total assets	11.5	11.2	11.6	16.8	9.5	7.9	13.4	100.0

(days)

Collection period for accounts receivable	61.9	47.2	64.5	20.0	56.3	65.0	64.3	98.7
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	287	157,549	6,151.1	2
Less than 20	231	27,333	1,135.9	4
20-99	47	48,272	1,979.2	1
100-499	8	x	x	1
500 and over	1	x	x	-
1987				
Total	289	133,105	5,715.3	
Less than 20	235	22,675	1,019.9	
20-99	46	43,614	1,965.6	
100-499	7	x	x	
500 and over	1	x	x	

SIC 2699 Other Furniture and Fixture Industries n.e.c.

Establishments primarily engaged in manufacturing furniture and fixtures, not elsewhere classified. Establishments primarily engaged in manufacturing plastic parts and components for furniture are classified in <1699 - Other Plastic Products Industries n.e.c.> and those primarily engaged in manufacturing concrete furniture are classified in <3549 - Other Concrete Products Industries>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 271 - PULP AND PAPER INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	23							
Low sales value (\$'000)	25	25	1,381	25	442	1,381	2,108	
High sales value (\$'000)	5,000	1,381	5,000	442	1,381	2,108	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.8	28.9	60.9	39.0	28.2	48.0	67.6	100.0
Purchases and materials	52.0	29.4	62.4	33.7	29.1	50.3	68.7	100.0
Closing inventory	13.9	9.5	16.0	5.1	9.8	12.7	17.7	87.0
Opening inventory	12.8	9.0	14.5	10.5	8.9	10.5	16.6	95.7
Wages, salaries, and benefits	25.4	33.3	21.7	27.7	33.7	30.1	17.4	91.3
Wages and benefits - direct	11.2	8.9	12.3	26.9	7.7	13.9	11.5	82.6
Wages and benefits - indirect	14.2	24.4	9.4	0.9	26.0	16.2	5.9	78.3
Occupancy expenses	8.9	10.6	8.1	13.2	10.4	6.7	8.9	100.0
Depreciation	4.0	6.1	3.0	3.3	6.3	1.9	3.6	91.3
Repairs and maintenance	1.4	0.6	1.7	1.1	0.6	1.1	2.1	73.9
Fuel and oil	0.1	--	0.1	--	--	--	0.1	17.4
Utilities	1.3	1.2	1.4	1.2	1.2	1.2	1.5	95.7
Rent	2.1	2.6	1.9	7.6	2.2	2.4	1.7	73.9
Financial expenses	4.4	3.5	4.9	2.3	3.5	2.4	6.1	95.7
Interest and bank charges	3.5	2.7	3.9	0.8	2.8	1.7	5.0	82.6
Professional fees	0.9	0.8	1.0	1.5	0.7	0.6	1.1	95.7
General expenses	2.5	3.1	2.2	4.1	3.0	1.6	2.4	95.7
Advertising	0.3	0.1	0.3	0.9	0.1	--	0.5	65.2
Delivery expenses	1.3	1.2	1.4	2.7	1.1	1.3	1.4	73.9
Insurance	0.9	1.8	0.5	0.6	1.9	0.2	0.6	78.3
Other expenses	9.6	16.9	6.2	4.2	17.7	6.2	6.2	100.0
Total expenses	101.5	96.2	104.0	90.6	96.6	94.9	108.7	100.0
Net profit/loss	-1.5	3.8	-4.0	9.4	3.4	5.1	-8.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	65							
Sales	1,186.0	922.4	1,832.8	236.6	1,104.4	1,555.5	2,414.3	
Expenses	1,131.2	884.3	1,736.9	197.3	1,066.5	1,422.4	2,396.7	
Profit	54.8	38.1	95.8	39.3	37.8	133.1	17.6	

Non-Profitable:

Sales	2,301.5	58.8	3,087.7	58.8	-	1,930.5	3,656.5	
Expenses	2,521.7	77.8	3,378.4	77.8	-	1,943.6	4,083.7	
Loss	-220.2	-19.0	-290.7	-19.0	-	-13.1	-427.2	

1987

Profitable:

Sales	1,715.2	796.2	2,519.4	201.9	1,019.5	1,665.7	3,314.8	
Expenses	1,620.4	713.3	2,414.3	153.6	923.7	1,614.4	3,159.5	
Profit	94.7	82.9	105.1	48.3	95.8	51.3	155.3	

Non-Profitable:

Sales	1,338.3	921.3	3,690.6	94.5	973.9	-	3,690.6	
Expenses	1,359.2	944.9	3,696.4	95.9	999.0	-	3,696.4	
Loss	-20.9	-23.6	-5.8	-1.4	-25.0	-	-5.8	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Low sales value (\$'000)	25	25	1,381	25	442	1,381	2,108	
High sales value (\$'000)	5,000	1,381	5,000	442	1,381	2,108	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	43,306.2	86,422.3	1,509.3	383,143.9	666.8	1,054.3	1,848.4	100.0
Total current assets	13,427.1	26,316.8	931.8	115,569.4	521.9	528.8	1,232.2	100.0
Accounts receivable	6,663.1	13,080.2	442.5	58,053.9	82.3	226.6	603.4	85.0
Closing inventory	219.4	89.8	345.1	14.2	111.7	213.9	442.8	95.0
Other current assets	6,544.4	13,146.7	144.2	57,501.3	327.8	88.3	185.9	85.0
Net fixed assets	29,335.2	59,007.8	570.4	262,680.2	144.5	517.6	609.7	100.0
Other assets and adjustments	543.8	1,097.6	7.0	4,894.2	0.3	7.8	6.4	90.0
Total liabilities	19,637.4	38,612.3	1,243.0	170,091.4	613.5	725.8	1,628.5	100.0
Total current liabilities	3,012.2	5,379.0	717.7	22,534.2	421.0	338.0	1,000.7	100.0
Current bank loans	167.0	132.2	200.9	--	170.4	85.9	286.6	70.0
Other current liabilities	2,845.1	5,246.8	516.8	22,534.2	250.6	252.1	714.1	100.0
Long-term bank loans	16,192.1	32,805.5	87.0	146,129.1	53.9	150.0	40.1	40.0
Other liabilities and adjustments	433.0	427.6	438.2	1,428.1	138.5	237.6	587.6	100.0
Total equity	23,668.8	47,810.0	266.2	213,052.5	53.3	328.5	219.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	4.4	4.8	1.2	5.1	1.2	1.5	1.2	100.0
Debt to equity	0.8	0.8	4.6	0.7	11.5	2.2	7.4	100.0
Interest coverage	0.6	2.5	--	--	2.2	3.8	-0.5	80.0
Debt ratio	0.4	0.4	0.8	0.4	0.9	0.6	0.8	100.0
Sales to equity	--	--	9.2	--	21.4	5.1	13.8	100.0
Sales to closing inventories	7.8	10.4	7.1	16.6	10.2	7.8	6.8	95.0

(percent)

Current debt to equity	12.7	11.2	269.5	10.5	789.9	102.9	455.0	100.0
Operating profit on equity	--	--	-31.1	--	76.9	25.8	-94.5	100.0
Net fixed assets to equity	123.9	123.4	214.2	123.2	271.1	157.5	277.2	100.0
Gross margin	23.0	38.5	17.3	37.3	38.5	21.9	15.5	100.0
Return on total assets	--	--	0.4	--	11.1	10.8	-4.0	100.0

(days)

Collection period for accounts receivable	1,419.5	5,071.5	65.6	89,571.3	26.2	49.2	72.3	85.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	118	4,634,087	113,388.1	19
Less than 20	41	10,434	239.4	13
20-99	12	26,579	640.7	5
100-499	24	276,937	6,627.5	1
500 and over	41	4,320,137	105,880.5	-
1987				
Total	99	4,320,406	115,468.9	
Less than 20	28	3,342	97.6	
20-99	7	11,682	336.7	
100-499	23	259,499	6,874.3	
500 and over	41	4,045,883	108,160.3	

SIC 271 Pulp and Paper Industries

Establishments primarily engaged in manufacturing pulp, paper, paperboard and building and insulation board. Establishments primarily engaged in manufacturing converted paper and paperboard products are classified in <Industry Groups 273 - Paper Box and Bag Industries> or <279 - Other Converted Paper Products Industries>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2713 - PAPERBOARD INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Low sales value (\$'000)	25	25	1,408	-	-	-	-	
High sales value (\$'000)	5,000	1,408	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.4	25.4	60.4	-	-	-	-	100.0
Purchases and materials	55.4	22.0	62.3	-	-	-	-	100.0
Closing inventory	9.6	1.2	11.4	-	-	-	-	90.0
Opening inventory	8.7	4.5	9.5	-	-	-	-	100.0
Wages, salaries, and benefits	24.3	45.3	19.9	-	-	-	-	100.0
Wages and benefits - direct	13.3	15.7	12.8	-	-	-	-	90.0
Wages and benefits - indirect	11.0	29.7	7.1	-	-	-	-	90.0
Occupancy expenses	8.0	7.8	8.1	-	-	-	-	100.0
Depreciation	2.8	3.3	2.7	-	-	-	-	90.0
Repairs and maintenance	2.2	0.9	2.4	-	-	-	-	60.0
Fuel and oil	-	-	-	-	-	-	-	10.0
Utilities	1.0	1.2	0.9	-	-	-	-	100.0
Rent	2.1	2.4	2.0	-	-	-	-	70.0
Financial expenses	2.5	2.1	2.6	-	-	-	-	100.0
Interest and bank charges	1.7	0.9	1.8	-	-	-	-	70.0
Professional fees	0.8	1.2	0.8	-	-	-	-	100.0
General expenses	2.4	2.6	2.3	-	-	-	-	100.0
Advertising	0.4	0.3	0.4	-	-	-	-	70.0
Delivery expenses	1.5	1.8	1.5	-	-	-	-	90.0
Insurance	0.4	0.5	0.4	-	-	-	-	80.0
Other expenses	5.2	6.1	5.0	-	-	-	-	100.0
Total expenses	96.7	89.3	98.3	-	-	-	-	100.0
Net profit/loss	3.3	10.7	1.7	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70							
Sales	937.6	649.9	1,579.6	-	-	-	-	
Expenses	846.8	580.4	1,440.9	-	-	-	-	
Profit	90.9	69.5	138.7	-	-	-	-	

Non-Profitable:

Sales	3,719.0	-	3,719.0	-	-	-	-	
Expenses	3,731.8	-	3,731.8	-	-	-	-	
Loss	-12.8	-	-12.8	-	-	-	-	

1987

Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Profit	-	-	-	-	-	-	-	

Non-Profitable:

Sales	-	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	-	
Loss	-	-	-	-	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Low sales value (\$'000)	25	25	1,408	-	-	-	-	
High sales value (\$'000)	5,000	1,408	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,037.5	452.1	1,570.6	-	-	-	-	100.0
Total current assets	716.9	354.5	1,046.8	-	-	-	-	100.0
Accounts receivable	349.3	27.1	642.7	-	-	-	-	80.0
Closing inventory	173.5	7.5	324.7	-	-	-	-	90.0
Other current assets	193.9	319.9	79.3	-	-	-	-	80.0
Net fixed assets	317.9	95.8	520.1	-	-	-	-	100.0
Other assets and adjustments	2.7	1.6	3.6	-	-	-	-	90.0
Total liabilities	853.3	356.0	1,306.2	-	-	-	-	100.0
Total current liabilities	695.8	214.4	1,134.2	-	-	-	-	100.0
Current bank loans	282.6	111.9	438.1	-	-	-	-	60.0
Other current liabilities	413.1	102.5	696.0	-	-	-	-	100.0
Long-term bank loans	68.3	40.9	93.2	-	-	-	-	30.0
Other liabilities and adjustments	89.1	100.6	78.7	-	-	-	-	100.0
Total equity	184.1	96.0	264.4	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.6	0.9	-	-	-	-	100.0
Debt to equity	4.6	3.7	4.9	-	-	-	-	100.0
Interest coverage	2.9	12.5	1.9	-	-	-	-	70.0
Debt ratio	0.8	0.7	0.8	-	-	-	-	100.0
Sales to equity	9.7	6.7	10.7	-	-	-	-	100.0
Sales to closing inventories	10.3	86.5	8.7	-	-	-	-	90.0

(percent)

Current debt to equity	377.7	223.2	428.9	-	-	-	-	100.0
Operating profit on equity	31.9	72.3	18.5	-	-	-	-	100.0
Net fixed assets to equity	172.6	99.8	196.6	-	-	-	-	100.0
Gross margin	21.3	29.3	19.6	-	-	-	-	100.0
Return on total assets	8.5	16.7	6.4	-	-	-	-	100.0

(days)

Collection period for accounts receivable	70.8	15.2	82.4	-	-	-	-	80.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	18	723,683	17,348.0	1
Less than 20	8	936	22.4	1
20-99	-	-	-	-
100-499	7	x	x	-
500 and over	3	x	x	-
1987				
Total	17	655,475	17,148.2	
Less than 20	7	801	23.9	
20-99	-	-	-	
100-499	7	x	x	
500 and over	3	x	x	

SIC 2713 Paperboard Industry

Establishments primarily engaged in manufacturing paperboard and building paper (used in asphalt coated vapour barrier or in the manufacture of insulation batts). Establishments primarily engaged in manufacturing building board are classified in <2714 - Building Board Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2719 - OTHER PAPER INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Low sales value (\$'000)	25	25	1,034	-	-	-	-	
High sales value (\$'000)	5,000	1,034	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	53.4	45.5	54.6	-	-	-	-	100.0
Purchases and materials	58.3	46.4	60.1	-	-	-	-	100.0
Closing inventory	20.7	8.6	22.4	-	-	-	-	85.7
Opening inventory	15.7	7.8	16.9	-	-	-	-	85.7
Wages, salaries, and benefits	22.3	31.0	21.1	-	-	-	-	100.0
Wages and benefits - direct	16.0	26.4	14.5	-	-	-	-	100.0
Wages and benefits - indirect	6.3	4.6	6.6	-	-	-	-	85.7
Occupancy expenses	8.7	11.4	8.4	-	-	-	-	100.0
Depreciation	2.7	3.9	2.5	-	-	-	-	100.0
Repairs and maintenance	0.9	1.6	0.8	-	-	-	-	100.0
Fuel and oil	0.2	0.2	0.2	-	-	-	-	28.6
Utilities	1.7	2.0	1.7	-	-	-	-	100.0
Rent	3.2	3.6	3.1	-	-	-	-	100.0
Financial expenses	5.3	2.0	5.8	-	-	-	-	100.0
Interest and bank charges	4.0	1.3	4.4	-	-	-	-	100.0
Professional fees	1.3	0.7	1.4	-	-	-	-	100.0
General expenses	2.8	4.0	2.7	-	-	-	-	100.0
Advertising	0.2	0.5	0.1	-	-	-	-	57.1
Delivery expenses	2.0	2.3	2.0	-	-	-	-	85.7
Insurance	0.7	1.2	0.6	-	-	-	-	85.7
Other expenses	5.5	4.2	5.7	-	-	-	-	100.0
Total expenses	98.2	98.2	98.2	-	-	-	-	100.0
Net profit/loss	1.8	1.8	1.8	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	71						
Sales	1,424.4	751.4	1,684.7	-	-	-	-
Expenses	1,390.2	733.6	1,644.1	-	-	-	-
Profit	34.2	17.7	40.6	-	-	-	-

Non-Profitable:

Sales	952.3	54.4	2,017.7	-	-	-	-
Expenses	960.9	59.8	2,030.0	-	-	-	-
Loss	-8.6	-5.4	-12.3	-	-	-	-

1987

Profitable:

Sales	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-
Profit	-	-	-	-	-	-	-

Non-Profitable:

Sales	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-
Loss	-	-	-	-	-	-	-

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,101.9	-	-	-	-	-	-	100.0
Total current assets	775.4	-	-	-	-	-	-	100.0
Accounts receivable	302.9	-	-	-	-	-	-	100.0
Closing inventory	279.9	-	-	-	-	-	-	100.0
Other current assets	192.5	-	-	-	-	-	-	100.0
Net fixed assets	326.4	-	-	-	-	-	-	100.0
Other assets and adjustments	-	-	-	-	-	-	-	80.0
Total liabilities	1,048.4	-	-	-	-	-	-	100.0
Total current liabilities	596.6	-	-	-	-	-	-	100.0
Current bank loans	101.6	-	-	-	-	-	-	80.0
Other current liabilities	494.9	-	-	-	-	-	-	100.0
Long-term bank loans	127.3	-	-	-	-	-	-	80.0
Other liabilities and adjustments	324.5	-	-	-	-	-	-	100.0
Total equity	53.4	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	-	-	-	-	-	-	100.0
Debt to equity	19.6	-	-	-	-	-	-	100.0
Interest coverage	1.4	-	-	-	-	-	-	100.0
Debt ratio	0.9	-	-	-	-	-	-	100.0
Sales to equity	33.8	-	-	-	-	-	-	100.0
Sales to closing inventories	6.4	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	1,115.4	-	-	-	-	-	-	100.0
Operating profit on equity	48.2	-	-	-	-	-	-	100.0
Net fixed assets to equity	610.3	-	-	-	-	-	-	100.0
Gross margin	21.8	-	-	-	-	-	-	100.0
Return on total assets	8.1	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	60.9	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	20	105,016	2,454.7	4
Less than 20	13	2,026	48.8	3
20-99	-	-	-	-
100-499	5	x	x	1
500 and over	2	x	x	-
1987				
Total	16	99,156	2,534.2	
Less than 20	10	1,554	41.2	
20-99	-	-	-	
100-499	4	x	x	
500 and over	2	x	x	

SIC 2719 Other Paper Industries

Establishments primarily engaged in manufacturing fine, specialty and sanitary papers. Establishments primarily engaged in manufacturing newsprint (including groundwood printing) are classified in <2712 - Newsprint Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2731 - FOLDING CARTON AND SET-UP BOX INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	41							
Low sales value (\$'000)	25	25	714	25	249	714	2,386	
High sales value (\$'000)	5,000	714	5,000	249	714	2,386	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	49.9	43.6	50.8	49.4	42.5	49.3	52.1	100.0
Purchases and materials	49.5	41.1	50.8	48.3	39.8	48.1	53.0	100.0
Closing inventory	11.1	7.3	11.7	5.5	7.7	11.9	11.5	85.4
Opening inventory	11.5	9.8	11.8	6.6	10.4	13.1	10.6	92.7
Wages, salaries, and benefits	28.9	29.6	28.8	21.9	31.0	33.1	25.3	92.7
Wages and benefits - direct	18.5	22.8	17.8	17.4	23.8	19.2	16.7	63.4
Wages and benefits - indirect	10.5	6.8	11.0	4.5	7.2	13.9	8.7	80.5
Occupancy expenses	7.4	12.5	6.6	6.9	13.6	7.9	5.6	97.6
Depreciation	2.2	4.3	1.8	3.2	4.5	1.7	1.9	97.6
Repairs and maintenance	1.0	0.9	1.0	1.5	0.8	0.9	1.0	68.3
Fuel and oil	-	0.1	-	-	0.1	-	-	4.9
Utilities	1.1	1.4	1.1	0.7	1.5	1.6	0.7	75.6
Rent	3.1	5.9	2.7	1.6	6.7	3.7	1.9	58.5
Financial expenses	2.1	3.9	1.8	2.1	4.2	1.7	1.9	92.7
Interest and bank charges	1.6	2.8	1.4	0.6	3.2	1.3	1.4	82.9
Professional fees	0.5	1.1	0.4	1.5	1.0	0.4	0.5	85.4
General expenses	1.9	3.6	1.6	2.9	3.7	2.0	1.3	92.7
Advertising	0.3	0.4	0.3	0.7	0.3	0.3	0.3	61.0
Delivery expenses	1.2	2.9	0.9	1.6	3.1	1.0	0.8	70.7
Insurance	0.4	0.3	0.4	0.6	0.3	0.6	0.2	70.7
Other expenses	8.4	8.1	8.5	7.7	8.2	7.2	9.5	100.0
Total expenses	98.6	101.3	98.2	91.0	103.3	101.2	95.7	100.0
Net profit/loss	1.4	-1.3	1.8	9.0	-3.3	-1.2	4.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	83							
Sales	1,318.4	263.7	2,480.9	128.1	428.4	1,612.4	3,381.6	
Expenses	1,253.6	244.1	2,366.3	115.7	400.1	1,542.4	3,220.8	
Profit	64.8	19.6	114.6	12.3	28.3	70.0	160.7	

Non-Profitable:

Sales	881.8	272.1	1,937.9	33.3	290.5	1,836.7	2,578.8	
Expenses	954.0	310.5	2,068.8	39.3	331.3	1,984.0	2,605.9	
Loss	-72.2	-38.3	-130.9	-6.0	-40.8	-147.2	-27.1	

1987

Profitable:

Sales	1,680.2	292.1	2,307.5	154.1	418.7	1,269.1	3,636.0	
Expenses	1,578.4	273.1	2,168.3	140.9	394.3	1,183.1	3,428.8	
Profit	101.8	19.0	139.2	13.1	24.4	86.0	207.2	

Non-Profitable:

Sales	708.5	227.2	1,388.9	57.1	535.0	1,036.6	2,387.8	
Expenses	778.2	253.9	1,519.4	87.6	554.7	1,208.2	2,401.6	
Loss	-69.7	-26.7	-130.5	-30.6	-19.7	-171.6	-13.7	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	32							
Low sales value (\$'000)	25	25	1,296	25	353	1,296	2,553	
High sales value (\$'000)	5,000	1,296	5,000	353	1,296	2,553	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	782.7	182.6	1,286.4	73.5	260.5	1,060.0	1,717.2	100.0
Total current assets	562.5	134.3	921.8	59.7	187.5	708.0	1,328.9	100.0
Accounts receivable	299.7	79.2	484.7	12.8	126.6	369.2	704.4	100.0
Closing inventory	190.0	24.6	328.9	5.7	38.1	247.5	483.7	87.5
Other current assets	72.7	30.4	108.2	41.1	22.7	91.1	140.7	78.1
Net fixed assets	214.5	46.7	355.3	10.1	72.8	347.8	369.4	100.0
Other assets and adjustments	5.7	1.5	9.2	3.6	--	4.2	18.8	81.3
Total liabilities	491.4	102.5	817.7	26.9	156.5	737.9	969.8	100.0
Total current liabilities	264.3	79.0	419.7	19.2	121.7	355.5	541.9	100.0
Current bank loans	37.2	15.3	55.5	--	26.2	54.8	56.9	50.0
Other current liabilities	227.0	63.7	364.1	19.2	95.4	300.6	484.9	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	227.1	23.5	398.0	7.6	34.8	382.3	427.9	84.4
Total equity	291.3	80.0	468.6	46.5	103.9	322.1	747.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	1.6	2.1	3.0	1.5	1.9	2.4	100.0
Debt to equity	1.6	1.2	1.7	0.5	1.5	2.2	1.2	100.0
Interest coverage	2.3	3.2	2.2	10.0	2.2	0.1	4.0	87.5
Debt ratio	0.6	0.5	0.6	0.3	0.6	0.6	0.5	100.0
Sales to equity	5.2	5.2	5.2	3.3	5.8	6.0	4.6	100.0
Sales to closing inventories	8.0	17.1	7.5	27.5	16.0	7.8	7.1	87.5

(percent)

Current debt to equity	90.7	98.7	89.5	41.4	117.0	110.3	72.5	100.0
Operating profit on equity	9.6	10.4	9.5	22.3	6.6	-6.9	23.1	100.0
Net fixed assets to equity	73.6	58.4	75.8	21.7	70.1	107.9	49.4	100.0
Gross margin	21.1	24.3	20.6	25.9	24.0	19.2	22.1	100.0
Return on total assets	6.3	6.6	6.2	15.6	4.7	0.2	13.3	100.0

(days)

Collection period for accounts receivable	71.1	68.5	71.5	29.7	75.6	69.2	74.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	116	219,778	7,205.3	12
Less than 20	56	10,444	342.5	6
20-99	43	62,989	2,044.4	3
100-499	14	x	x	1
500 and over	3	x	x	2
1987				
Total	128	251,279	8,665.1	
Less than 20	62	9,250	325.5	
20-99	46	57,687	2,002.7	
100-499	15	x	x	
500 and over	5	x	x	

SIC 2731 Folding Carton and Set-Up Box Industry

Establishments primarily engaged in manufacturing paper and paperboard set-up boxes; folding boxes and cartons; and fibrous cans. Establishments primarily engaged in manufacturing corrugated boxes are classified in <2732 - Corrugated Box Industry>.

Symbols: — amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2732 - CORRUGATED BOX INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	48							
Low sales value (\$'000)	25	25	2,446	25	1,357	2,446	3,493	
High sales value (\$'000)	5,000	2,446	5,000	1,357	2,446	3,493	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	59.1	55.3	61.1	45.4	60.7	58.9	62.4	100.0
Purchases and materials	59.9	56.9	61.6	50.8	60.3	58.8	63.1	100.0
Closing inventory	3.8	5.0	3.2	7.3	3.8	3.3	3.1	100.0
Opening inventory	3.0	3.4	2.7	1.9	4.2	3.4	2.4	93.8
Wages, salaries, and benefits	23.1	23.1	23.1	27.0	21.0	23.9	22.7	100.0
Wages and benefits - direct	12.1	11.5	12.5	13.3	10.5	14.0	11.7	77.1
Wages and benefits - indirect	11.0	11.6	10.6	13.7	10.4	9.9	11.0	95.8
Occupancy expenses	7.1	7.9	6.7	11.1	6.1	6.6	6.7	100.0
Depreciation	2.0	1.9	2.1	1.2	2.2	2.2	2.0	100.0
Repairs and maintenance	1.6	1.4	1.8	3.2	0.5	1.3	2.0	77.1
Fuel and oil	-	-	-	-	-	0.1	-	6.3
Utilities	0.9	1.1	0.8	1.5	0.9	1.0	0.8	89.6
Rent	2.4	3.4	1.9	5.1	2.4	2.0	1.9	68.8
Financial expenses	1.5	1.8	1.3	1.0	2.3	1.5	1.3	93.8
Interest and bank charges	1.1	1.3	1.0	0.4	1.8	1.0	0.9	81.3
Professional fees	0.4	0.5	0.4	0.6	0.5	0.5	0.3	89.6
General expenses	2.3	2.4	2.3	2.5	2.3	2.3	2.4	93.8
Advertising	0.6	1.1	0.3	1.2	1.1	0.5	0.3	70.8
Delivery expenses	1.5	1.0	1.7	0.9	1.0	1.4	1.9	81.3
Insurance	0.3	0.3	0.2	0.4	0.2	0.3	0.2	77.1
Other expenses	5.3	5.2	5.4	6.1	4.6	6.1	5.0	100.0
Total expenses	98.4	95.6	100.0	93.2	96.9	99.3	100.3	100.0
Net profit/loss	1.6	4.4	-	6.8	3.1	0.7	-0.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	63							
Sales	2,197.8	1,447.8	3,669.0	854.7	2,113.8	3,002.6	4,267.2	
Expenses	2,074.7	1,325.7	3,543.7	706.4	2,021.2	2,866.3	4,151.8	
Profit	123.2	122.1	125.3	148.3	92.6	136.3	115.5	

Non-Profitable:

Sales	2,517.1	1,168.8	3,866.7	805.8	1,927.4	3,115.7	4,338.6	
Expenses	2,624.4	1,246.1	4,004.1	905.5	1,957.7	3,250.5	4,477.7	
Loss	-107.3	-77.3	-137.4	-99.8	-30.3	-134.8	-139.1	

1987

Profitable:

Sales	2,319.3	1,542.0	3,530.5	848.3	2,009.0	3,175.2	4,111.6	
Expenses	2,201.0	1,447.1	3,375.8	783.6	1,893.7	3,044.1	3,918.5	
Profit	118.3	94.9	154.7	64.7	115.3	131.2	193.1	

Non-Profitable:

Sales	1,552.3	867.8	4,535.9	867.8	-	-	4,535.9	
Expenses	1,593.4	911.9	4,564.0	911.9	-	-	4,564.0	
Loss	-41.2	-44.2	-28.1	-44.2	-	-	-28.1	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	40							
Low sales value (\$'000)	25	25	2,495	25	1,426	2,495	3,523	
High sales value (\$'000)	5,000	2,495	5,000	1,426	2,495	3,523	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	804.8	455.6	1,452.0	317.3	723.2	1,127.4	1,653.9	100.0
Total current assets	462.8	340.6	689.4	270.3	476.8	673.8	699.0	100.0
Accounts receivable	326.9	213.8	536.5	170.9	296.7	541.3	533.5	100.0
Closing inventory	82.9	63.9	117.9	63.2	65.3	95.5	131.9	100.0
Other current assets	53.0	62.8	34.8	36.0	114.6	36.9	33.5	65.0
Net fixed assets	302.0	108.9	659.9	41.2	240.0	389.8	827.9	100.0
Other assets and adjustments	39.9	6.0	102.7	5.8	6.3	63.7	126.9	85.0
Total liabilities	552.7	295.7	1,029.1	195.2	490.2	830.2	1,152.8	100.0
Total current liabilities	321.7	194.0	558.3	169.3	241.8	627.0	515.6	100.0
Current bank loans	41.2	11.8	95.8	7.5	20.1	92.9	97.7	50.0
Other current liabilities	280.4	182.2	462.4	161.8	221.6	534.1	417.8	100.0
Long-term bank loans	15.7	15.6	16.1	11.5	23.4	41.9	—	27.5
Other liabilities and adjustments	215.2	86.1	454.6	14.3	225.0	161.2	637.2	95.0
Total equity	252.0	159.8	422.9	122.1	232.9	297.2	501.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.7	1.2	1.5	1.9	1.0	1.3	100.0
Debt to equity	2.1	1.8	2.4	1.5	2.1	2.7	2.3	100.0
Interest coverage	2.9	6.9	0.3	31.0	3.0	0.4	0.3	80.0
Debt ratio	0.6	0.6	0.7	0.6	0.6	0.7	0.6	100.0
Sales to equity	8.6	8.0	9.0	7.1	8.9	10.6	8.5	100.0
Sales to closing inventories	26.2	20.0	32.5	13.7	31.7	33.0	32.3	100.0

(percent)

Current debt to equity	127.6	121.3	132.0	138.6	103.8	210.9	102.8	100.0
Operating profit on equity	16.8	48.8	-5.4	68.0	29.2	-6.6	-5.0	100.0
Net fixed assets to equity	119.8	68.1	156.0	33.7	103.0	131.1	165.2	100.0
Gross margin	18.6	23.9	15.3	31.3	17.9	16.4	14.8	100.0
Return on total assets	8.0	20.0	1.0	27.0	14.0	1.3	0.9	100.0

(days)

Collection period for accounts receivable	54.7	60.9	50.9	71.8	52.1	62.5	45.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
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1989

Total	102	261,854	8,466.9	7
Less than 20	56	14,503	469.7	5
20-99	39	60,725	1,936.8	2
100-499	4	x	x	-
500 and over	3	x	x	-

1987

Total	95	240,023	8,275.3	
Less than 20	51	10,950	381.1	
20-99	37	46,321	1,570.9	
100-499	4	x	x	
500 and over	3	x	x	

SIC 2732 Corrugated Box Industry

Establishments primarily engaged in manufacturing shipping boxes or cases made of corrugated paper or paperboard. Establishments primarily engaged in manufacturing folding and set-up boxes are classified in <2731 - Folding Carton and Set-Up Box Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2733 - PAPER BAG INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Low sales value (\$'000)	25	25	1,878	25	609	1,878	2,160	
High sales value (\$'000)	5,000	1,878	5,000	609	1,878	2,160	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	53.0	55.6	52.2	48.4	64.8	46.3	61.8	100.0
Purchases and materials	54.4	64.7	51.5	67.5	61.2	43.0	65.2	94.1
Closing inventory	13.8	14.8	13.5	21.1	6.8	10.9	17.6	82.4
Opening inventory	12.4	5.7	14.2	2.1	10.4	14.1	14.3	88.2
Wages, salaries, and benefits	25.4	19.9	26.9	23.6	15.2	33.7	16.1	94.1
Wages and benefits - direct	13.8	8.2	15.4	7.6	8.9	21.5	5.5	82.4
Wages and benefits - indirect	11.6	11.7	11.6	16.0	6.3	12.2	10.6	88.2
Occupancy expenses	8.1	11.2	7.3	15.1	6.2	7.7	6.6	100.0
Depreciation	1.5	1.1	1.6	1.0	1.2	1.5	1.9	88.2
Repairs and maintenance	2.1	2.1	2.1	2.6	1.3	2.7	1.1	94.1
Fuel and oil	--	0.1	-	0.1	-	-	-	5.9
Utilities	1.7	2.3	1.6	3.3	0.9	2.0	1.0	100.0
Rent	2.8	5.8	1.9	8.1	2.8	1.6	2.6	100.0
Financial expenses	3.9	8.7	2.6	13.5	2.4	2.8	2.4	100.0
Interest and bank charges	2.6	5.9	1.7	9.0	1.9	1.5	1.9	88.2
Professional fees	1.3	2.8	0.9	4.5	0.6	1.2	0.5	88.2
General expenses	2.4	1.2	2.7	0.8	1.8	2.9	2.5	100.0
Advertising	0.3	0.4	0.3	0.1	0.7	--	0.7	70.6
Delivery expenses	1.6	0.3	2.0	0.1	0.6	2.4	1.4	76.5
Insurance	0.5	0.6	0.4	0.7	0.4	0.5	0.3	82.4
Other expenses	4.8	4.2	5.0	2.7	6.0	4.4	6.1	94.1
Total expenses	97.7	100.8	96.8	104.2	96.5	97.7	95.5	100.0
Net profit/loss	2.3	-0.8	3.2	-4.2	3.5	2.3	4.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	65							
Sales	1,991.6	917.2	2,359.6	601.6	1,232.7	2,056.8	2,888.9	
Expenses	1,865.9	821.3	2,223.6	512.1	1,130.6	1,917.6	2,758.6	
Profit	125.7	95.8	135.9	89.5	102.1	139.2	130.3	
Non-Profitable:								
Sales	653.9	408.5	2,145.4	355.1	688.6	2,145.4	-	
Expenses	724.7	444.6	2,427.3	391.7	722.6	2,427.3	-	
Loss	-70.9	-36.1	-281.9	-36.6	-34.0	-281.9	-	
1987								
Profitable:								
Sales	1,227.8	741.5	2,183.3	260.6	1,649.3	2,134.4	2,208.6	
Expenses	1,102.0	648.2	1,993.8	237.8	1,422.9	1,810.5	2,088.4	
Profit	125.7	93.3	189.5	22.7	226.4	323.9	120.2	
Non-Profitable:								
Sales	1,212.6	306.2	2,040.1	306.2	-	1,892.4	2,189.8	
Expenses	1,256.6	347.1	2,087.0	347.1	-	1,935.9	2,240.1	
Loss	-44.0	-40.9	-46.9	-40.9	-	-43.5	-50.3	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	649.1	-	-	-	-	-	-	100.0
Total current assets	420.2	-	-	-	-	-	-	100.0
Accounts receivable	120.4	-	-	-	-	-	-	100.0
Closing inventory	74.2	-	-	-	-	-	-	66.7
Other current assets	225.5	-	-	-	-	-	-	83.3
Net fixed assets	132.4	-	-	-	-	-	-	100.0
Other assets and adjustments	96.3	-	-	-	-	-	-	100.0
Total liabilities	282.1	-	-	-	-	-	-	100.0
Total current liabilities	116.5	-	-	-	-	-	-	100.0
Current bank loans	16.0	-	-	-	-	-	-	66.7
Other current liabilities	100.5	-	-	-	-	-	-	100.0
Long-term bank loans	78.2	-	-	-	-	-	-	66.7
Other liabilities and adjustments	87.4	-	-	-	-	-	-	83.3
Total equity	366.9	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.6	-	-	-	-	-	-	100.0
Debt to equity	0.7	-	-	-	-	-	-	100.0
Interest coverage	20.9	-	-	-	-	-	-	83.3
Debt ratio	0.4	-	-	-	-	-	-	100.0
Sales to equity	2.6	-	-	-	-	-	-	100.0
Sales to closing inventories	12.9	-	-	-	-	-	-	66.7

(percent)

Current debt to equity	31.7	-	-	-	-	-	-	100.0
Operating profit on equity	23.6	-	-	-	-	-	-	100.0
Net fixed assets to equity	36.1	-	-	-	-	-	-	100.0
Gross margin	23.7	-	-	-	-	-	-	100.0
Return on total assets	14.0	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	45.5	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	24	23,512	731.2	1
Less than 20	15	4,300	137.9	-
20-99	7	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-
1987				
Total	23	19,003	632.2	
Less than 20	15	3,655	124.6	
20-99	6	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 2733 Paper Bag Industry

Establishments primarily engaged in manufacturing paper bags of all kinds. Establishments in this industry may produce bags of other materials such as foil or polycoated paper.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 279 - OTHER CONVERTED PAPER PRODUCTS INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	89							
Low sales value (\$'000)	25	25	681	25	128	681	2,030	
High sales value (\$'000)	5,000	681	5,000	128	681	2,030	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	55.7	46.7	56.7	44.3	47.1	53.0	58.4	97.8
Purchases and materials	58.0	53.7	58.5	54.1	53.6	53.1	61.0	97.8
Closing inventory	12.7	11.2	12.9	19.1	9.9	10.2	14.2	88.8
Opening inventory	10.4	4.2	11.1	9.4	3.4	10.1	11.6	78.7
Wages, salaries, and benefits	19.4	24.2	18.8	39.7	21.6	14.1	21.0	88.8
Wages and benefits - direct	12.2	8.9	12.6	10.3	8.7	8.5	14.4	59.6
Wages and benefits - indirect	7.2	15.2	6.3	29.4	12.8	5.6	6.6	80.9
Occupancy expenses	7.3	14.2	6.4	27.3	12.0	5.4	6.9	96.6
Depreciation	2.7	5.3	2.4	8.7	4.7	2.1	2.6	87.6
Repairs and maintenance	1.0	1.1	1.0	1.6	1.1	0.9	1.1	68.5
Fuel and oil	-	-	-	0.1	-	-	-	4.5
Utilities	1.2	2.0	1.1	4.3	1.6	0.9	1.2	85.4
Rent	2.3	5.8	1.9	12.6	4.6	1.6	2.0	64.0
Financial expenses	2.6	5.2	2.3	15.7	3.5	3.1	2.0	95.5
Interest and bank charges	1.5	2.3	1.5	5.4	1.8	1.6	1.4	80.9
Professional fees	1.1	2.9	0.9	10.3	1.6	1.5	0.6	88.8
General expenses	2.4	3.5	2.3	10.6	2.3	3.1	1.9	89.9
Advertising	0.4	1.2	0.3	4.2	0.7	0.5	0.2	62.9
Delivery expenses	1.5	1.8	1.5	5.7	1.2	2.1	1.2	61.8
Insurance	0.5	0.4	0.5	0.7	0.4	0.5	0.5	65.2
Other expenses	9.1	11.3	8.8	18.9	10.0	14.6	6.2	100.0
Total expenses	96.4	105.0	95.4	156.6	96.4	93.4	96.4	100.0
Net profit/loss	3.6	-5.0	4.6	-56.6	3.6	6.6	3.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70							
Sales	1,383.4	274.4	2,232.0	69.6	358.4	1,371.1	3,195.9	
Expenses	1,286.4	244.0	2,084.0	60.3	319.4	1,255.6	3,011.3	
Profit	97.0	30.4	148.0	9.4	39.0	115.4	184.5	

Non-Profitable:

Sales	735.5	169.2	2,959.0	74.4	309.1	1,627.0	4,275.7	
Expenses	802.0	224.3	3,070.1	141.6	346.4	1,658.4	4,465.4	
Loss	-66.5	-55.2	-111.0	-67.2	-37.3	-31.4	-189.8	

1987

Profitable:

Sales	1,235.8	285.0	2,150.8	92.1	339.6	1,416.0	3,028.4	
Expenses	1,160.2	256.9	2,029.5	87.9	304.7	1,320.4	2,876.6	
Profit	75.6	28.1	121.3	4.2	34.9	95.6	151.9	

Non-Profitable:

Sales	1,020.3	210.1	2,289.1	74.1	299.5	1,372.7	3,118.4	
Expenses	1,063.7	227.5	2,373.2	98.5	312.3	1,485.0	3,176.9	
Loss	-43.4	-17.4	-84.1	-24.4	-12.8	-112.3	-58.6	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	57							
Low sales value (\$'000)	25	25	737	25	167	737	2,217	
High sales value (\$'000)	5,000	737	5,000	167	737	2,217	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	992.0	201.2	1,835.2	127.0	266.3	1,159.8	2,402.8	100.0
Total current assets	416.8	86.4	769.1	33.3	132.9	502.0	993.7	100.0
Accounts receivable	158.7	43.8	281.1	10.8	72.6	189.8	357.9	100.0
Closing inventory	182.3	16.9	358.8	13.9	19.5	139.2	543.3	91.2
Other current assets	75.7	25.6	129.1	8.5	40.6	172.9	92.4	86.0
Net fixed assets	370.0	96.3	661.8	87.1	104.3	520.2	780.7	98.2
Other assets and adjustments	205.2	18.5	404.2	6.5	29.0	137.5	628.4	78.9
Total liabilities	569.7	130.8	1,037.6	117.2	142.8	750.4	1,278.9	100.0
Total current liabilities	241.0	75.9	417.1	55.6	93.6	302.8	513.2	100.0
Current bank loans	42.5	8.7	78.5	14.1	3.9	9.4	136.6	36.8
Other current liabilities	198.5	67.1	338.5	41.5	89.6	293.4	376.5	100.0
Long-term bank loans	34.2	7.2	62.9	2.5	11.4	13.0	104.8	14.0
Other liabilities and adjustments	294.4	47.6	557.5	59.0	37.7	434.5	660.8	89.5
Total equity	422.3	70.3	797.6	9.8	123.4	409.3	1,123.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.1	1.8	0.5	1.4	1.6	1.9	100.0
Debt to equity	1.3	1.8	1.3	11.9	1.1	1.8	1.1	100.0
Interest coverage	4.5	4.7	4.5	-3.0	14.0	5.9	3.9	78.9
Debt ratio	0.5	0.6	0.5	0.9	0.5	0.6	0.5	100.0
Sales to equity	3.3	3.8	3.3	8.6	3.5	3.6	3.2	100.0
Sales to closing inventories	7.8	16.1	7.3	6.0	22.4	10.6	6.6	91.2

(percent)

Current debt to equity	57.0	107.8	52.3	566.6	75.8	73.9	45.6	100.0
Operating profit on equity	12.3	24.1	11.2	-214.7	40.8	21.3	8.1	100.0
Net fixed assets to equity	87.6	136.8	82.9	887.1	84.4	127.1	69.4	98.2
Gross margin	24.7	32.5	23.9	41.2	31.0	36.5	19.6	100.0
Return on total assets	6.7	10.6	6.2	-12.4	20.3	9.0	5.1	100.0

(days)

Collection period for accounts receivable	40.6	58.4	38.7	46.8	60.3	46.9	35.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	310	522,224	16,343.8	33
Less than 20	194	37,629	1,289.9	28
20-99	83	120,075	4,159.5	1
100-499	26	129,906	4,249.8	4
500 and over	7	234,614	6,644.6	-
1987				
Total	277	478,573	16,302.9	
Less than 20	166	24,854	929.1	
20-99	82	92,032	3,488.2	
100-499	22	101,630	3,645.5	
500 and over	7	260,057	8,240.1	

SIC 279 Other Converted Paper Products Industries

Establishments primarily engaged in coating and treating paper and paperboard, manufacturing stationery paper products, paper consumer products and other converted paper products not elsewhere classified. Many of these establishments also use synthetic materials and metal foil to produce articles similar to those manufactured of paper and paperboard.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2791 - COATED AND TREATED PAPER INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	23							
Low sales value (\$'000)	25	25	432	25	114	432	939	
High sales value (\$'000)	5,000	432	5,000	114	432	939	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	53.9	50.6	54.4	57.1	48.9	49.7	57.4	100.0
Purchases and materials	57.8	74.7	55.5	92.8	69.9	51.1	58.4	100.0
Closing inventory	12.0	28.3	9.7	40.9	25.0	8.0	10.9	91.3
Opening inventory	8.1	4.2	8.6	5.3	3.9	6.7	9.9	73.9
Wages, salaries, and benefits	17.0	20.9	16.5	32.4	17.9	17.7	15.7	95.7
Wages and benefits - direct	8.8	6.2	9.2	10.5	5.1	7.6	10.2	56.5
Wages and benefits - indirect	8.2	14.6	7.3	21.9	12.7	10.1	5.4	87.0
Occupancy expenses	9.0	13.2	8.5	42.8	5.4	10.6	7.0	100.0
Depreciation	4.2	7.1	3.8	20.7	3.5	5.4	2.7	95.7
Repairs and maintenance	0.9	0.5	0.9	2.1	0.1	0.7	1.0	78.3
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	1.9	1.3	7.5	0.5	2.0	0.9	87.0
Rent	2.6	3.7	2.4	12.5	1.4	2.5	2.4	60.9
Financial expenses	4.2	5.5	4.0	22.7	1.0	2.4	5.1	95.7
Interest and bank charges	2.1	3.3	2.0	13.5	0.6	0.7	2.8	73.9
Professional fees	2.1	2.3	2.1	9.2	0.5	1.7	2.3	91.3
General expenses	2.0	3.2	1.8	9.7	1.5	2.0	1.7	91.3
Advertising	0.8	2.0	0.6	8.1	0.3	0.7	0.5	82.6
Delivery expenses	0.8	0.9	0.7	0.3	1.0	0.9	0.6	52.2
Insurance	0.5	0.4	0.5	1.3	0.2	0.4	0.5	65.2
Other expenses	7.9	20.6	6.2	21.3	20.4	6.7	5.9	100.0
Total expenses	94.1	114.0	91.3	186.0	95.1	89.1	92.7	100.0
Net profit/loss	5.9	-14.0	8.7	-86.0	4.9	10.9	7.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	61							
Sales	856.1	291.2	996.4	-	291.2	580.4	1,921.5	
Expenses	761.7	245.3	890.0	-	245.3	502.6	1,751.5	
Profit	94.4	45.9	106.4	-	45.9	77.8	170.0	

Non-Profitable:

Sales	207.4	102.0	865.9	64.4	165.2	594.2	1,137.6	
Expenses	254.9	143.8	949.1	119.8	184.1	692.0	1,206.2	
Loss	-47.5	-41.8	-83.2	-55.4	-18.9	-97.8	-68.6	

1987

Profitable:

Sales	1,202.6	243.6	1,564.9	-	243.6	600.4	2,138.6	
Expenses	1,122.1	229.7	1,459.2	-	229.7	542.3	2,004.7	
Profit	80.5	13.9	105.7	-	13.9	58.1	134.0	

Non-Profitable:

Sales	514.6	259.4	680.5	-	259.4	680.5	-	
Expenses	533.7	280.6	698.3	-	280.6	698.3	-	
Loss	-19.1	-21.2	-17.7	-	-21.2	-17.7	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Low sales value (\$'000)	25	25	469	25	107	469	837	
High sales value (\$'000)	5,000	469	5,000	107	469	837	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	501.0	213.4	1,069.0	272.9	186.9	745.0	1,471.0	100.0
Total current assets	234.8	94.2	512.6	54.6	111.8	320.3	751.2	100.0
Accounts receivable	95.4	52.9	179.5	13.9	70.2	111.7	263.7	100.0
Closing inventory	69.2	22.3	161.8	35.7	16.3	94.1	245.8	94.1
Other current assets	70.1	18.9	171.1	4.9	25.2	114.3	241.6	76.5
Net fixed assets	224.7	110.3	450.6	206.1	67.5	301.1	636.1	100.0
Other assets and adjustments	41.4	8.9	105.8	12.1	7.4	123.6	83.7	82.4
Total liabilities	313.3	197.3	542.3	273.0	163.5	260.9	891.5	100.0
Total current liabilities	189.8	124.7	318.3	136.4	119.5	129.3	552.8	100.0
Current bank loans	10.8	8.4	15.6	27.3	—	—	35.0	23.5
Other current liabilities	178.9	116.3	302.6	109.0	119.5	129.3	517.7	100.0
Long-term bank loans	14.2	12.2	18.0	—	17.7	—	40.5	11.8
Other liabilities and adjustments	109.2	60.2	205.9	136.6	26.2	131.6	298.1	88.2
Total equity	187.7	16.1	526.6	-0.1	23.4	484.1	579.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	0.7	1.6	0.4	0.9	2.4	1.3	100.0
Debt to equity	1.6	12.2	1.0	-1,672.4	6.9	0.5	1.5	100.0
Interest coverage	3.3	2.8	3.5	-4.6	19.4	13.0	2.5	82.4
Debt ratio	0.6	0.9	0.5	1.0	0.8	0.3	0.6	100.0
Sales to equity	3.4	18.2	2.5	-413.6	16.9	1.5	3.5	100.0
Sales to closing inventories	9.3	13.2	8.2	1.8	24.2	7.8	8.4	94.1

(percent)

Current debt to equity	101.0	773.2	60.4	-83,561.9	510.7	26.7	95.3	100.0
Operating profit on equity	18.1	61.9	15.4	42,577.3	194.2	13.6	17.4	100.0
Net fixed assets to equity	119.6	683.7	85.5	-126,242.8	288.8	62.2	109.7	100.0
Gross margin	29.0	25.1	30.6	6.3	26.5	34.6	28.9	100.0
Return on total assets	9.6	7.2	10.6	-20.9	25.6	9.5	11.2	100.0

(days)

Collection period for accounts receivable	54.0	65.5	49.1	75.2	64.7	55.2	46.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	64	73,498	2,475.2	12
Less than 20	43	9,346	325.6	10
20-99	12	19,532	661.3	2
100-499	9	44,620	1,488.3	-
500 and over	-	-	-	-
1987				
Total	52	56,237	2,067.2	
Less than 20	33	4,222	159.8	
20-99	10	13,308	487.9	
100-499	9	38,707	1,419.5	
500 and over	-	-	-	

SIC 2791 Coated and Treated Paper Industry

Establishments primarily engaged in coating and treating paper (except asphalt roofing). Establishments primarily engaged in manufacturing asphalt roofing are classified in <2721 - Asphalt Roofing Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2799 - OTHER CONVERTED PAPER PRODUCTS INDUSTRIES N.E.C.

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	46							
Low sales value (\$'000)	25	25	1,217	25	107	1,217	2,657	
High sales value (\$'000)	5,000	1,217	5,000	107	1,217	2,657	5,000	
SELECTED EXPENSE ITEMS (percent of sales)								
Cost of goods sold	53.5	38.6	54.7	30.8	39.8	49.7	58.0	95.7
Purchases and materials	54.6	39.1	55.9	30.6	40.5	49.4	60.1	95.7
Closing inventory	12.1	6.5	12.6	12.7	5.6	10.0	14.3	87.0
Opening inventory	11.1	5.9	11.5	12.8	4.9	10.3	12.3	80.4
Wages, salaries, and benefits	20.1	26.9	19.5	25.4	27.2	14.8	22.5	87.0
Wages and benefits - direct	13.1	12.2	13.2	10.4	12.5	9.6	15.5	58.7
Wages and benefits - indirect	7.0	14.7	6.3	15.0	14.7	5.2	7.0	80.4
Occupancy expenses	7.6	14.0	7.1	23.8	12.5	5.2	8.3	95.7
Depreciation	2.8	3.6	2.7	5.3	3.3	2.2	3.1	84.8
Repairs and maintenance	1.2	1.9	1.2	2.0	1.9	1.3	1.1	65.2
Fuel and oil	-	-	-	0.2	-	-	-	4.3
Utilities	1.3	2.0	1.3	3.4	1.8	1.1	1.4	84.8
Rent	2.2	6.5	1.8	12.8	5.5	0.6	2.7	65.2
Financial expenses	2.3	3.4	2.2	4.6	3.2	1.9	2.3	97.8
Interest and bank charges	1.4	1.9	1.4	1.4	2.0	1.2	1.5	80.4
Professional fees	0.8	1.5	0.8	3.1	1.2	0.7	0.8	87.0
General expenses	2.5	4.8	2.3	6.8	4.4	3.4	1.5	89.1
Advertising	0.4	0.8	0.3	1.6	0.7	0.6	0.1	54.3
Delivery expenses	1.5	3.2	1.4	4.6	3.0	2.3	0.8	60.9
Insurance	0.6	0.7	0.6	0.6	0.7	0.5	0.6	65.2
Other expenses	9.8	8.5	9.9	9.0	8.4	17.4	5.1	100.0
Total expenses	95.7	96.2	95.6	100.2	95.5	92.3	97.8	100.0
Net profit/loss	4.3	3.8	4.4	-0.2	4.5	7.7	2.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78							
Sales	1,461.4	243.4	2,478.9	57.2	356.4	1,832.0	3,510.2	
Expenses	1,365.6	226.0	2,317.7	48.2	333.9	1,681.2	3,332.4	
Profit	95.8	17.4	161.2	9.0	22.5	150.8	177.8	

Non-Profitable:

Sales	1,106.4	130.2	3,860.6	69.1	216.3	1,643.1	4,747.6	
Expenses	1,166.6	141.9	4,057.7	81.5	227.1	1,656.2	5,018.3	
Loss	-60.2	-11.7	-197.1	-12.4	-10.8	-13.1	-270.7	

1987

Profitable:

Sales	1,320.3	375.2	2,408.0	63.5	410.9	1,852.0	3,423.7	
Expenses	1,241.0	345.2	2,272.0	60.8	377.8	1,751.3	3,223.2	
Profit	79.3	30.0	136.0	2.7	33.1	100.7	200.5	

Non-Profitable:

Sales	1,144.5	140.4	2,946.0	40.2	202.7	1,966.9	4,820.5	
Expenses	1,179.6	157.8	3,012.8	71.3	211.7	2,014.6	4,924.0	
Loss	-35.1	-17.5	-66.8	-31.1	-9.0	-47.6	-103.5	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	37							
Low sales value (\$'000)	25	25	1,225	25	153	1,225	2,657	
High sales value (\$'000)	5,000	1,225	5,000	153	1,225	2,657	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,051.7	140.7	1,986.5	71.1	231.0	1,374.8	2,670.1	100.0
Total current assets	414.1	77.6	759.4	23.3	147.9	542.2	1,002.1	100.0
Accounts receivable	156.3	30.5	285.4	9.0	58.4	245.0	330.6	100.0
Closing inventory	169.7	14.4	329.1	5.1	26.5	137.4	543.3	89.2
Other current assets	87.9	32.6	144.7	9.2	62.9	159.6	128.1	91.9
Net fixed assets	418.4	57.2	789.0	44.1	74.3	655.2	938.5	97.3
Other assets and adjustments	219.1	5.8	438.0	3.5	8.7	177.3	729.4	75.7
Total liabilities	562.7	70.3	1,068.0	60.8	82.6	817.8	1,347.7	100.0
Total current liabilities	170.8	40.2	304.8	25.6	59.1	259.1	355.9	100.0
Current bank loans	9.0	9.3	8.7	9.7	8.7	3.5	14.5	37.8
Other current liabilities	161.7	30.8	296.1	15.8	50.3	255.5	341.4	100.0
Long-term bank loans	3.5	3.8	3.2	3.7	3.9	6.1	--	10.8
Other liabilities and adjustments	388.4	26.3	760.0	31.5	19.6	552.6	991.7	89.2
Total equity	488.9	70.4	918.4	10.2	148.3	556.9	1,322.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.4	1.9	2.4	0.9	2.5	2.0	2.8	100.0
Debt to equity	1.1	0.9	1.1	5.9	0.5	1.4	1.0	100.0
Interest coverage	5.0	4.9	5.0	1.6	7.6	5.2	4.8	81.1
Debt ratio	0.5	0.4	0.5	0.8	0.3	0.5	0.5	100.0
Sales to equity	2.9	4.0	2.8	8.7	3.6	3.0	2.7	100.0
Sales to closing inventories	8.4	19.8	7.9	17.4	20.4	12.2	6.7	89.2

(percent)

Current debt to equity	34.9	57.1	33.1	250.3	39.8	46.5	26.9	100.0
Operating profit on equity	13.7	18.4	13.3	16.9	18.6	21.2	9.6	100.0
Net fixed assets to equity	85.5	81.3	85.9	431.4	50.1	117.6	70.9	97.3
Gross margin	28.1	33.3	27.5	57.9	28.1	39.2	21.4	100.0
Return on total assets	7.9	11.5	7.6	6.1	13.7	10.6	6.0	100.0

(days)

Collection period for accounts receivable	39.7	38.8	39.8	36.8	39.2	53.0	33.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	154	325,486	9,720.3	10
Less than 20	97	14,936	507.3	7
20-99	40	47,545	1,651.0	1
100-499	12	x	x	4
500 and over	5	x	x	-
1987				
Total	144	290,105	9,350.6	
Less than 20	90	12,893	480.0	
20-99	41	38,312	1,471.4	
100-499	8	x	x	
500 and over	5	x	x	

SIC 2799 Other Converted Paper Products Industries n.e.c.

Establishments primarily engaged in converting paper stock into products not elsewhere classified. Included in this industry are establishments primarily engaged in manufacturing aluminum foil laminates and aluminum plates and containers.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2811 - BUSINESS FORMS PRINTING INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	74							
Low sales value (\$'000)	25	25	874	25	481	874	1,693	
High sales value (\$'000)	5,000	874	5,000	481	874	1,693	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	44.4	39.9	46.9	44.2	34.9	47.2	46.6	98.6
Purchases and materials	45.2	40.1	48.0	43.9	35.6	48.7	47.4	98.6
Closing inventory	7.1	4.7	8.4	6.1	3.1	8.2	8.7	90.5
Opening inventory	6.3	4.6	7.3	6.4	2.4	6.7	7.8	85.1
Wages, salaries, and benefits	28.6	29.6	28.0	31.9	27.0	25.5	30.4	98.6
Wages and benefits - direct	13.0	13.8	12.5	15.1	12.2	8.1	16.6	62.2
Wages and benefits - indirect	15.6	15.9	15.5	16.8	14.8	17.4	13.8	93.2
Occupancy expenses	6.8	6.6	7.0	8.3	4.5	7.5	6.5	98.6
Depreciation	2.8	2.4	3.0	3.1	1.6	2.9	3.2	97.3
Repairs and maintenance	0.8	0.7	0.9	0.6	0.7	0.7	1.0	78.4
Fuel and oil	--	--	--	--	--	--	--	4.1
Utilities	1.4	1.2	1.5	1.4	1.0	1.7	1.3	90.5
Rent	1.8	2.3	1.5	3.2	1.2	2.1	1.0	81.1
Financial expenses	2.7	2.0	3.1	3.1	0.8	2.9	3.3	97.3
Interest and bank charges	2.0	1.5	2.3	2.3	0.5	1.9	2.8	83.8
Professional fees	0.7	0.6	0.8	0.7	0.4	1.0	0.6	94.6
General expenses	2.0	1.9	2.1	2.2	1.6	2.2	2.0	94.6
Advertising	0.8	0.5	1.0	0.8	0.3	1.1	0.8	85.1
Delivery expenses	0.8	0.8	0.8	0.6	1.0	0.8	0.7	64.9
Insurance	0.4	0.6	0.3	0.8	0.3	0.3	0.4	75.7
Other expenses	9.9	14.1	7.4	7.0	22.6	8.2	6.7	98.6
Total expenses	94.4	94.2	94.5	96.6	91.4	93.5	95.4	100.0
Net profit/loss	5.6	5.8	5.5	3.4	8.6	6.5	4.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	88							
Sales	704.7	374.2	1,879.3	276.3	618.9	1,229.5	2,973.5	
Expenses	651.6	349.0	1,727.0	262.4	565.7	1,081.8	2,813.5	
Profit	53.1	25.1	152.3	13.9	53.1	147.7	160.0	

Non-Profitable:

Sales	539.8	54.8	1,434.0	54.8	-	1,309.1	1,971.2	
Expenses	568.4	70.1	1,487.0	70.1	-	1,365.1	2,011.4	
Loss	-28.5	-15.3	-53.0	-15.3	-	-55.9	-40.1	

1987

Profitable:

Sales	590.6	299.1	1,783.0	229.6	632.4	1,209.6	2,537.8	
Expenses	546.1	271.4	1,669.6	208.2	574.6	1,118.5	2,395.0	
Profit	44.5	27.7	113.4	21.4	57.8	91.1	142.7	

Non-Profitable:

Sales	307.5	192.2	1,538.6	92.9	682.8	927.5	2,078.3	
Expenses	317.6	202.4	1,546.8	101.3	701.7	935.7	2,086.4	
Loss	-10.0	-10.2	-8.2	-8.4	-18.9	-8.2	-8.2	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	71							
Low sales value (\$'000)	25	25	886	25	508	886	1,706	
High sales value (\$'000)	5,000	886	5,000	508	886	1,706	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	420.4	199.0	1,068.8	146.9	319.1	744.4	1,657.1	100.0
Total current assets	206.8	112.8	481.9	73.5	203.5	400.4	629.9	100.0
Accounts receivable	98.6	70.6	180.7	43.8	132.4	120.3	290.3	100.0
Closing inventory	54.7	19.5	157.9	18.9	20.7	110.5	243.7	90.1
Other current assets	53.3	22.6	143.3	10.6	50.3	169.4	95.8	78.9
Net fixed assets	180.6	81.0	472.0	68.9	109.0	236.8	898.7	100.0
Other assets and adjustments	33.0	5.0	114.7	4.4	6.5	107.2	128.5	90.1
Total liabilities	252.4	143.4	571.7	113.8	211.7	345.7	981.6	100.0
Total current liabilities	127.5	78.6	270.6	55.3	132.5	249.9	308.1	100.0
Current bank loans	23.7	18.6	38.7	21.4	11.9	40.8	34.9	60.6
Other current liabilities	103.8	60.0	231.8	33.8	120.5	209.1	273.1	100.0
Long-term bank loans	44.9	20.0	117.6	0.3	65.5	29.4	277.6	36.6
Other liabilities and adjustments	80.0	44.7	183.4	58.1	13.6	66.3	395.8	98.6
Total equity	167.9	55.5	497.0	33.1	107.4	398.6	675.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.4	1.7	1.3	1.5	1.6	2.0	100.0
Debt to equity	1.5	2.5	1.1	3.4	1.9	0.8	1.4	100.0
Interest coverage	3.8	3.4	4.0	2.6	4.5	7.8	2.6	83.1
Debt ratio	0.6	0.7	0.5	0.7	0.6	0.4	0.5	100.0
Sales to equity	4.5	7.0	3.7	8.5	6.0	3.2	4.1	100.0
Sales to closing inventories	13.9	20.1	11.6	14.8	31.5	11.8	11.5	90.1

(percent)

Current debt to equity	75.9	141.5	54.4	166.9	123.3	62.7	45.6	100.0
Operating profit on equity	25.9	34.7	23.1	33.6	35.4	26.9	19.0	100.0
Net fixed assets to equity	107.5	145.9	94.9	208.1	101.5	59.4	133.0	100.0
Gross margin	27.0	29.8	25.2	23.6	35.9	27.8	23.0	100.0
Return on total assets	14.0	13.6	14.3	12.1	15.3	16.5	12.4	100.0

(days)

Collection period for accounts receivable	47.1	65.3	35.7	56.7	73.9	33.4	37.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	216	241,035	8,502.9	7
Less than 20	169	24,759	884.8	9
20-99	35	45,394	1,598.6	2
100-499	9	x	x	-
500 and over	3	x	x	-
1987				
Total	209	226,255	8,841.7	
Less than 20	160	20,595	813.9	
20-99	37	42,806	1,676.4	
100-499	9	x	x	
500 and over	3	x	x	

SIC 2811 Business Forms Printing Industry

Establishments primarily engaged in printing business forms including business and accounting records.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2819 - OTHER COMMERCIAL PRINTING INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	872							
Low sales value (\$'000)	25	25	790	25	342	790	1,754	
High sales value (\$'000)	5,000	790	5,000	342	790	1,754	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	42.3	39.0	44.2	39.6	38.6	40.9	46.2	97.0
Purchases and materials	42.9	39.6	44.9	39.6	39.6	42.0	46.7	97.0
Closing inventory	5.7	5.1	6.1	5.4	4.9	5.7	6.4	87.5
Opening inventory	5.1	4.5	5.4	5.3	4.0	4.6	5.9	82.7
Wages, salaries, and benefits	30.6	28.1	32.1	24.9	30.2	33.5	31.2	96.8
Wages and benefits - direct	15.3	11.9	17.3	7.6	14.8	17.3	17.3	58.9
Wages and benefits - indirect	15.3	16.2	14.8	17.3	15.5	16.2	13.9	92.2
Occupancy expenses	8.8	10.9	7.6	12.1	10.2	8.0	7.3	98.7
Depreciation	3.7	4.0	3.4	4.3	3.8	3.2	3.6	95.0
Repairs and maintenance	1.2	1.4	1.1	1.5	1.3	1.0	1.1	78.7
Fuel and oil	--	--	--	0.1	--	--	--	2.3
Utilities	1.3	1.6	1.1	1.9	1.5	1.2	1.0	91.5
Rent	2.7	3.9	2.0	4.4	3.6	2.5	1.7	73.7
Financial expenses	3.2	3.6	2.9	4.8	2.8	3.2	2.7	97.8
Interest and bank charges	2.3	2.5	2.2	3.5	1.9	2.4	2.0	90.1
Professional fees	0.8	1.1	0.7	1.3	0.9	0.8	0.7	93.5
General expenses	2.8	3.7	2.2	4.4	3.3	2.9	1.9	97.0
Advertising	1.0	1.3	0.9	1.4	1.2	1.1	0.7	83.6
Delivery expenses	1.3	1.8	1.1	2.1	1.7	1.4	0.8	75.7
Insurance	0.4	0.6	0.3	0.8	0.5	0.4	0.3	77.5
Other expenses	7.7	8.3	7.3	8.7	8.0	7.0	7.5	100.0
Total expenses	95.3	93.6	96.3	94.4	93.1	95.5	96.8	100.0
Net profit/loss	4.7	6.4	3.7	5.6	6.9	4.5	3.2	99.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75						
Sales	592.9	265.4	1,948.9	137.4	506.5	1,288.2	2,944.0
Expenses	545.3	236.8	1,822.4	119.7	457.3	1,194.0	2,768.7
Profit	47.7	28.6	126.5	17.7	49.1	94.2	175.3

Non-Profitable:

Sales	486.4	225.3	1,941.4	165.1	466.8	1,191.1	3,052.9
Expenses	514.0	239.1	2,046.0	175.7	493.1	1,257.0	3,214.7
Loss	-27.5	-13.7	-104.5	-10.6	-26.3	-65.9	-161.8

1987

Profitable:

Sales	508.1	227.2	1,704.0	136.6	523.7	1,212.4	2,707.9
Expenses	464.7	204.0	1,575.0	120.7	476.4	1,104.2	2,536.4
Profit	43.3	23.2	129.0	15.9	47.3	108.2	171.5

Non-Profitable:

Sales	366.7	207.8	1,559.1	139.1	490.4	1,094.2	2,456.7
Expenses	389.7	225.5	1,622.4	154.2	518.6	1,151.0	2,532.5
Loss	-23.0	-17.7	-63.3	-15.1	-28.3	-56.9	-75.7

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	738							
Low sales value (\$'000)	25	25	1,020	25	450	1,020	1,973	
High sales value (\$'000)	5,000	1,020	5,000	450	1,020	1,973	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	432.1	196.3	1,250.3	132.9	333.6	817.8	1,904.5	100.0
Total current assets	231.7	103.1	678.2	66.6	181.9	470.4	992.6	100.0
Accounts receivable	118.9	54.8	341.0	33.7	100.6	225.5	515.8	99.5
Closing inventory	45.2	20.3	131.9	15.6	30.2	84.5	203.6	92.8
Other current assets	67.5	27.9	205.2	17.2	51.0	160.2	273.2	87.7
Net fixed assets	176.4	84.8	494.1	58.9	141.0	280.1	817.7	98.0
Other assets and adjustments	23.9	8.3	77.9	7.3	10.6	67.2	94.1	80.8
Total liabilities	293.5	144.1	812.1	112.7	212.1	521.2	1,252.0	100.0
Total current liabilities	164.5	85.5	438.7	66.3	126.9	306.0	639.4	99.9
Current bank loans	30.6	17.0	77.6	11.7	28.6	49.4	120.3	54.1
Other current liabilities	133.9	68.4	361.0	54.6	98.3	256.5	519.1	99.9
Long-term bank loans	34.6	11.7	114.4	10.7	13.8	61.2	194.8	29.0
Other liabilities and adjustments	94.3	46.9	258.9	35.6	71.2	153.9	417.6	95.3
Total equity	138.5	52.1	438.2	20.1	121.5	296.6	652.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.2	1.5	1.0	1.4	1.5	1.5	99.9
Debt to equity	2.1	2.7	1.8	5.5	1.7	1.7	1.9	100.0
Interest coverage	2.7	2.9	2.6	1.7	4.5	2.8	2.5	91.2
Debt ratio	0.6	0.7	0.6	0.8	0.6	0.6	0.6	100.0
Sales to equity	5.4	6.9	4.8	12.3	5.0	4.7	4.8	100.0
Sales to closing inventories	16.6	17.8	15.9	15.8	20.1	16.7	15.5	92.8

(percent)

Current debt to equity	118.7	163.8	100.1	329.2	104.4	103.1	98.0	99.9
Operating profit on equity	22.2	33.2	17.7	27.4	35.3	21.5	15.1	99.3
Net fixed assets to equity	127.3	162.6	112.7	292.4	116.0	94.4	125.3	98.0
Gross margin	25.8	29.9	23.4	28.8	30.9	24.7	22.5	100.0
Return on total assets	11.1	13.4	9.9	9.9	16.5	11.9	8.6	99.9

(days)

Collection period for accounts receivable	57.5	55.1	58.9	49.5	60.1	58.0	59.5	99.5
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	4,402	1,823,974	64,543.3	178
Less than 20	3,924	514,573	18,309.9	189
20-99	389	506,901	18,052.8	7
100-499	79	428,069	15,109.2	4
500 and over	10	374,431	13,071.4	-
1987				
Total	4,224	1,529,984	59,828.3	
Less than 20	3,735	367,967	14,498.3	
20-99	396	400,413	15,806.1	
100-499	83	373,387	14,597.3	
500 and over	10	388,217	14,926.6	

SIC 2819 Other Commercial Printing Industries

Establishments primarily engaged in commercial printing, without publishing, not elsewhere classified. Establishments primarily engaged in printing and publishing are classified in <Industry Group 284 - Combined Publishing and Printing Industries> and those primarily engaged in printing business forms are classified in <2811 - Business Forms Printing Industry>.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2821 - PLATEMAKING, TYPESETTING AND BINDERY INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	526							
Low sales value (\$'000)	25	25	573	25	297	573	1,152	
High sales value (\$'000)	5,000	573	5,000	297	573	1,152	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	30.2	26.1	31.6	27.3	24.7	28.5	32.8	92.2
Purchases and materials	31.5	28.2	32.6	28.2	28.2	29.2	33.9	91.8
Closing inventory	5.2	6.6	4.7	5.6	7.8	4.9	4.6	77.8
Opening inventory	3.9	4.5	3.7	4.7	4.3	4.3	3.5	74.5
Wages, salaries, and benefits	38.0	34.5	39.1	29.5	40.6	41.2	38.3	95.2
Wages and benefits - direct	20.0	9.5	23.5	6.1	13.6	22.0	24.1	54.8
Wages and benefits - indirect	17.9	25.0	15.6	23.4	27.0	19.2	14.2	88.8
Occupancy expenses	11.3	17.7	9.3	20.5	14.3	10.2	8.9	98.9
Depreciation	5.1	8.0	4.2	9.9	5.8	4.1	4.2	94.9
Repairs and maintenance	1.3	1.3	1.4	0.7	1.9	1.1	1.5	78.9
Fuel and oil	-	0.1	-	0.2	-	-	-	1.0
Utilities	1.4	2.0	1.2	2.1	1.9	1.4	1.1	90.3
Rent	3.4	6.3	2.5	7.7	4.6	3.6	2.0	80.0
Financial expenses	3.3	4.2	3.0	4.9	3.3	3.7	2.7	96.6
Interest and bank charges	2.3	2.8	2.2	3.1	2.3	2.6	2.0	88.4
Professional fees	1.0	1.4	0.8	1.8	1.0	1.1	0.7	91.3
General expenses	3.3	4.1	3.1	4.2	3.9	3.2	3.0	95.2
Advertising	1.0	1.5	0.9	1.5	1.5	1.2	0.7	80.4
Delivery expenses	1.9	1.8	1.9	1.9	1.7	1.6	2.0	70.2
Insurance	0.4	0.8	0.3	0.8	0.6	0.4	0.3	72.8
Other expenses	9.8	12.3	8.9	15.2	8.9	7.7	9.4	99.6
Total expenses	95.9	99.0	94.9	101.6	95.8	94.6	95.0	100.0
Net profit/loss	4.1	1.0	5.1	-1.6	4.2	5.4	5.0	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70							
Sales	613.7	175.4	1,594.3	119.0	414.8	828.8	2,374.0	
Expenses	563.7	156.9	1,473.9	106.5	371.2	751.2	2,210.2	
Profit	50.0	18.5	120.3	12.6	43.6	77.6	163.8	

Non-Profitable:

Sales	323.3	154.2	1,399.2	101.2	393.9	809.1	2,436.1	
Expenses	353.1	175.7	1,482.3	122.7	415.0	866.5	2,564.3	
Loss	-29.8	-21.4	-83.1	-21.5	-21.1	-57.4	-128.3	

1987

Profitable:

Sales	518.4	187.1	1,552.2	123.1	419.1	849.6	2,114.4	
Expenses	463.4	158.4	1,415.0	99.6	372.0	751.7	1,945.8	
Profit	55.0	28.6	137.2	23.6	47.0	97.9	168.6	

Non-Profitable:

Sales	311.9	163.0	1,340.3	121.8	388.2	850.3	2,237.0	
Expenses	337.2	177.7	1,439.3	134.4	414.0	879.8	2,463.2	
Loss	-25.3	-14.7	-99.0	-12.7	-25.8	-29.5	-226.2	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	486							
Low sales value (\$'000)	25	25	619	25	343	619	1,222	
High sales value (\$'000)	5,000	619	5,000	343	619	1,222	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	431.2	197.3	964.5	139.7	389.7	595.5	1,371.4	100.0
Total current assets	191.7	88.0	428.3	63.7	169.4	308.4	560.5	100.0
Accounts receivable	97.3	35.3	238.8	28.1	59.2	154.3	332.0	93.2
Closing inventory	33.7	14.5	77.6	9.6	30.9	45.1	113.4	79.0
Other current assets	60.6	38.1	111.8	25.8	79.2	108.8	115.0	87.2
Net fixed assets	205.0	101.6	441.0	69.6	208.3	237.7	665.2	95.5
Other assets and adjustments	34.3	7.7	95.1	6.4	12.0	49.3	145.6	79.4
Total liabilities	328.9	143.2	752.6	113.4	242.6	464.9	1,069.8	99.8
Total current liabilities	159.9	65.1	376.1	47.5	124.0	232.4	534.5	99.2
Current bank loans	21.1	10.2	45.9	6.6	22.4	24.2	69.8	43.2
Other current liabilities	138.8	54.8	330.2	40.9	101.5	208.2	464.7	99.2
Long-term bank loans	23.8	6.3	63.9	5.9	7.6	36.4	94.3	29.8
Other liabilities and adjustments	145.1	71.7	312.5	60.0	110.9	196.0	440.8	93.6
Total equity	102.2	54.1	211.9	26.3	147.1	130.5	301.6	97.7

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.3	1.1	1.3	1.3	1.3	1.0	99.2
Debt to equity	3.2	2.6	3.5	4.3	1.6	3.5	3.5	97.5
Interest coverage	2.9	1.6	3.3	0.2	3.1	3.2	3.4	88.7
Debt ratio	0.7	0.7	0.7	0.8	0.6	0.7	0.7	99.8
Sales to equity	6.3	4.1	7.6	5.8	3.0	6.6	8.1	97.7
Sales to closing inventories	19.1	15.3	20.8	16.0	14.6	19.1	21.5	79.0

(percent)

Current debt to equity	156.4	120.3	177.4	180.6	84.2	178.0	177.2	96.9
Operating profit on equity	26.7	6.3	38.6	-9.7	16.0	37.9	38.9	97.1
Net fixed assets to equity	200.5	187.6	208.1	264.8	141.5	182.0	220.5	93.2
Gross margin	30.8	36.9	28.9	39.5	33.9	29.9	28.5	100.0
Return on total assets	9.6	4.3	12.0	0.5	8.9	12.0	12.1	100.0

(days)

Collection period for accounts receivable	54.8	57.6	53.9	66.3	47.7	65.0	49.5	93.2
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	1,623	544,649	20,609.2	35
Less than 20	1,409	171,656	6,692.0	51
20-99	180	199,194	7,162.1	12
100-499	34	173,799	6,755.1	4
500 and over	-	-	-	-
1987				
Total	1,588	457,232	19,539.0	
Less than 20	1,358	119,240	5,326.1	
20-99	192	185,146	7,511.7	
100-499	38	152,846	6,701.2	
500 and over	-	-	-	

SIC 2821 Platemaking, Typesetting and Bindery Industry

Establishments primarily engaged in providing specialized services to the printing and publishing trades, advertising agencies or others; the making of <image bearing> photographic films, plates and printers' dies of all types; typesetting for the printing trade; making binders or covers; hand or machine bindery work and allied post-printing, converting or finishing operations. Included are establishments engaged in photographic film developing, printing and enlarging. Establishments primarily engaged in engraving jewellery are classified in <6562 - Watch and Jewellery Repair Shops>; those primarily engaged in engraving on base metals for purposes other than printing are classified in <3921 - Jewellery and Silverware Industry>; and those primarily engaged in developing commercial motion picture films are classified in <9613 - Motion Picture Laboratories and Video Production Facilities>. Laboratories and Video Production Facilities>.

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2831 - BOOK PUBLISHING INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	77							
Low sales value (\$'000)	25	25	565	25	232	565	1,079	
High sales value (\$'000)	5,000	565	5,000	232	565	1,079	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	44.5	42.1	45.9	46.7	38.0	47.9	45.1	96.1
Purchases and materials	46.3	43.8	47.8	47.2	40.7	49.0	47.3	96.1
Closing inventory	17.6	19.7	16.4	28.7	11.4	18.9	15.4	79.2
Opening inventory	15.8	18.0	14.5	28.2	8.7	17.7	13.2	76.6
Wages, salaries, and benefits	19.3	19.3	19.3	17.1	21.3	19.8	19.1	89.6
Wages and benefits - direct	1.9	0.9	2.6	1.1	0.7	2.3	2.7	11.7
Wages and benefits - indirect	17.4	18.4	16.7	16.0	20.6	17.5	16.4	89.6
Occupancy expenses	5.3	5.4	5.2	4.7	6.1	4.7	5.4	97.4
Depreciation	1.9	1.8	2.0	1.5	2.1	1.2	2.4	93.5
Repairs and maintenance	0.6	0.8	0.5	1.2	0.4	0.6	0.4	44.2
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	1.4	1.0	1.2	1.5	1.1	0.9	77.9
Rent	1.7	1.5	1.7	0.8	2.2	1.8	1.7	58.4
Financial expenses	4.0	5.8	3.0	6.6	5.0	3.6	2.8	94.8
Interest and bank charges	1.6	2.0	1.3	1.3	2.6	1.6	1.2	84.4
Professional fees	2.5	3.8	1.7	5.3	2.4	2.0	1.6	89.6
General expenses	5.2	6.1	4.6	7.7	4.7	5.5	4.3	92.2
Advertising	3.3	3.4	3.2	5.5	1.5	3.5	3.1	81.8
Delivery expenses	1.5	2.3	1.1	1.7	2.9	1.7	0.9	55.8
Insurance	0.4	0.4	0.3	0.5	0.3	0.3	0.3	61.0
Other expenses	18.0	18.7	17.7	18.6	18.8	14.1	19.1	100.0
Total expenses	96.3	97.4	95.7	101.3	93.8	95.4	95.8	100.0
Net profit/loss	3.7	2.6	4.3	-1.3	6.2	4.6	4.2	98.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	66							
Sales	499.8	228.8	1,392.3	153.1	362.8	829.9	1,838.3	
Expenses	451.9	201.8	1,275.0	138.2	314.6	733.8	1,704.2	
Profit	48.0	26.9	117.3	14.9	48.2	96.1	134.1	

Non-Profitable:

Sales	191.5	91.4	1,140.3	61.4	384.1	778.7	1,660.9	
Expenses	222.5	111.8	1,271.0	75.1	469.8	879.7	1,834.3	
Loss	-30.9	-20.4	-130.7	-13.7	-85.6	-101.0	-173.4	

1987

Profitable:

Sales	908.1	317.2	1,716.7	215.9	358.5	741.0	2,329.5	
Expenses	819.0	271.6	1,568.2	196.8	302.0	640.0	2,151.2	
Profit	89.1	45.7	148.5	19.0	56.5	101.0	178.3	

Non-Profitable:

Sales	247.6	128.9	1,435.8	118.4	372.8	785.4	1,674.2	
Expenses	281.6	157.3	1,526.0	130.8	773.9	882.9	1,761.7	
Loss	-34.0	-28.4	-90.2	-12.3	-401.2	-97.5	-87.5	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	71							
Low sales value (\$'000)	25	25	584	25	252	584	1,142	
High sales value (\$'000)	5,000	584	5,000	252	584	1,142	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	329.8	150.1	991.4	104.3	269.3	670.1	1,277.7	100.0
Total current assets	267.5	119.0	814.2	97.7	174.6	562.4	1,038.6	100.0
Accounts receivable	76.2	37.5	218.6	28.6	60.5	159.6	271.1	94.4
Closing inventory	83.1	43.0	230.9	41.0	48.1	183.0	273.5	80.3
Other current assets	108.2	38.5	364.6	28.0	65.9	219.7	493.8	91.5
Net fixed assets	41.3	26.8	94.5	6.4	80.0	79.6	107.8	95.8
Other assets and adjustments	20.9	4.1	82.6	0.1	14.6	28.0	131.3	77.5
Total liabilities	182.0	89.9	521.0	70.7	139.9	408.2	621.6	100.0
Total current liabilities	154.5	63.1	490.8	52.0	91.9	378.1	591.4	100.0
Current bank loans	31.6	13.7	97.5	10.2	23.1	174.9	28.6	46.5
Other current liabilities	122.8	49.3	393.3	41.8	68.7	203.1	562.7	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	27.5	26.8	30.1	18.6	48.0	30.1	30.2	81.7
Total equity	147.7	60.1	470.3	33.5	129.4	261.8	656.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.8	1.6	1.8	1.9	1.4	1.7	100.0
Debt to equity	1.2	1.4	1.1	2.1	1.0	1.5	0.9	100.0
Interest coverage	3.9	3.0	4.6	5.5	2.4	4.5	4.7	85.9
Debt ratio	0.5	0.5	0.5	0.6	0.5	0.6	0.4	100.0
Sales to equity	3.1	3.5	2.9	4.3	3.0	3.2	2.8	100.0
Sales to closing inventories	5.5	5.0	5.9	3.5	8.2	4.6	6.7	80.3

(percent)

Current debt to equity	104.5	104.9	104.3	155.2	70.9	144.3	90.1	100.0
Operating profit on equity	13.3	13.0	13.5	13.1	12.9	17.8	11.9	98.6
Net fixed assets to equity	27.9	44.6	20.1	19.1	61.8	30.4	16.4	95.8
Gross margin	35.2	35.3	35.1	32.6	37.9	33.7	35.7	100.0
Return on total assets	8.0	7.7	8.1	5.1	10.4	8.9	7.7	98.6

(days)

Collection period for accounts receivable	60.1	63.2	58.2	70.8	55.8	69.1	53.8	94.4
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	222	243,703	8,203.4	19
Less than 20	192	20,645	742.8	15
20-99	22	26,817	925.6	4
100-499	5	x	x	-
500 and over	3	x	x	-
1987				
Total	241	198,797	8,351.2	
Less than 20	207	16,080	697.7	
20-99	26	23,885	1,034.2	
100-499	5	x	x	
500 and over	3	x	x	

SIC 2831 Book Publishing Industry

Establishments primarily engaged in publishing but not in the printing of books. Establishments primarily engaged in printing books are classified in <2819 - Other Commercial Printing Industries> and those primarily engaged in publishing and printing books are classified in <2849 - Other Combined Publishing and Printing Industries>.

Symbols: -- amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2839 - OTHER PUBLISHING INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	254							
Low sales value (\$'000)	25	25	548	25	249	548	1,159	
High sales value (\$'000)	5,000	548	5,000	249	548	1,159	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	36.4	33.0	37.9	33.9	31.5	36.5	38.5	78.0
Purchases and materials	36.7	33.3	38.2	34.2	31.9	36.6	38.9	77.6
Closing inventory	1.7	1.1	1.9	1.3	0.9	1.2	2.2	24.0
Opening inventory	1.4	0.8	1.6	1.0	0.4	1.2	1.8	20.5
Wages, salaries, and benefits	25.0	23.9	25.6	22.0	27.0	27.4	24.7	90.6
Wages and benefits - direct	4.5	5.1	4.3	4.7	5.7	6.5	3.3	20.5
Wages and benefits - indirect	20.5	18.8	21.2	17.3	21.3	21.0	21.4	84.6
Occupancy expenses	5.5	7.9	4.5	8.2	7.4	5.5	4.0	97.2
Depreciation	2.1	3.1	1.7	4.2	1.3	1.7	1.6	93.7
Repairs and maintenance	0.4	0.7	0.3	0.5	1.0	0.3	0.3	46.1
Fuel and oil	--	--	--	--	--	--	--	1.2
Utilities	1.3	1.6	1.1	1.7	1.5	1.5	0.9	81.9
Rent	1.7	2.5	1.4	1.9	3.6	1.9	1.2	64.2
Financial expenses	2.5	3.2	2.2	3.0	3.4	2.2	2.2	94.9
Interest and bank charges	1.1	1.3	1.0	1.4	1.2	1.2	0.9	79.9
Professional fees	1.4	1.8	1.3	1.6	2.1	1.1	1.4	87.0
General expenses	3.2	3.8	3.0	3.5	4.3	3.0	3.0	89.0
Advertising	1.9	1.7	2.0	1.2	2.3	1.8	2.0	70.9
Delivery expenses	1.1	1.6	0.8	1.7	1.5	0.8	0.8	61.0
Insurance	0.3	0.5	0.2	0.6	0.4	0.3	0.2	53.9
Other expenses	27.8	38.8	23.0	15.5	77.2	20.7	24.1	99.6
Total expenses	100.5	110.6	96.2	86.3	150.7	95.4	96.5	100.0
Net profit/loss	-0.5	-10.6	3.8	13.7	-50.7	4.6	3.5	99.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	69							
Sales	441.0	163.1	1,533.7	121.5	356.4	879.8	2,330.7	
Expenses	391.9	132.1	1,413.7	91.9	319.1	796.3	2,166.2	
Profit	49.0	31.0	120.0	29.6	37.3	83.5	164.5	
Non-Profitable:								
Sales	372.2	147.8	1,338.3	112.0	347.4	832.6	1,897.6	
Expenses	483.7	264.6	1,427.2	122.9	1,054.4	897.3	2,013.3	
Loss	-111.5	-116.7	-88.9	-10.9	-706.9	-64.7	-115.7	
1987								
Profitable:								
Sales	465.8	175.9	1,345.0	95.1	373.1	798.2	2,141.9	
Expenses	425.4	155.8	1,243.0	80.0	340.7	715.7	2,011.5	
Profit	40.4	20.1	102.0	15.1	32.4	82.5	130.4	
Non-Profitable:								
Sales	370.5	153.9	1,088.9	86.9	377.0	785.3	2,082.5	
Expenses	426.3	178.9	1,246.8	106.4	420.6	912.1	2,342.4	
Loss	-55.8	-25.0	-157.9	-19.5	-43.6	-126.8	-259.9	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	212							
Low sales value (\$'000)	25	25	668	25	310	668	1,312	
High sales value (\$'000)	5,000	668	5,000	310	668	1,312	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	266.1	82.2	928.5	70.7	171.1	604.9	1,262.9	100.0
Total current assets	135.4	33.1	503.8	24.0	103.7	316.1	697.9	100.0
Accounts receivable	81.3	19.4	304.0	13.8	63.2	182.0	430.2	95.8
Closing inventory	8.7	1.4	34.8	0.7	6.5	14.9	55.5	25.0
Other current assets	45.4	12.2	164.8	9.4	33.9	119.0	212.2	83.5
Net fixed assets	57.6	40.2	120.4	39.8	43.5	103.8	137.5	95.3
Other assets and adjustments	72.9	8.7	304.2	6.8	23.8	185.0	427.4	86.8
Total liabilities	186.6	66.7	618.4	63.2	94.3	413.0	830.8	99.5
Total current liabilities	106.9	31.2	379.8	26.1	71.0	266.1	497.4	99.5
Current bank loans	12.8	4.6	42.1	3.4	14.1	6.6	78.8	48.6
Other current liabilities	94.1	26.5	337.7	22.6	56.8	259.5	418.6	99.5
Long-term bank loans	6.2	5.9	7.2	5.9	6.0	2.5	12.0	18.4
Other liabilities and adjustments	73.4	29.5	231.3	31.1	17.2	144.3	321.3	84.9
Total equity	79.4	15.4	310.0	7.5	76.8	191.9	432.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.0	1.3	0.9	1.4	1.1	1.4	99.5
Debt to equity	2.3	4.3	1.9	8.3	1.2	2.1	1.9	99.5
Interest coverage	6.0	7.9	4.9	8.9	5.8	4.3	5.3	81.1
Debt ratio	0.7	0.8	0.6	0.8	0.5	0.6	0.6	99.5
Sales to equity	6.0	11.2	5.1	18.3	5.8	4.9	5.2	100.0
Sales to closing inventories	55.3	121.8	45.5	181.4	68.2	63.2	40.6	25.0

(percent)

Current debt to equity	134.6	201.7	122.5	345.0	92.3	138.6	115.1	99.5
Operating profit on equity	33.0	105.4	19.9	189.5	41.2	17.5	21.1	99.5
Net fixed assets to equity	72.5	260.1	38.8	526.9	56.6	54.1	31.8	95.3
Gross margin	36.7	41.2	35.0	40.2	43.8	34.2	35.3	100.0
Return on total assets	11.8	22.6	8.3	22.8	22.2	7.2	8.8	100.0

(days)

Collection period for accounts receivable	61.6	40.8	69.8	36.4	51.3	70.4	69.6	95.8
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	1,167	365,592	13,156.4	25
Less than 20	1,038	101,274	3,733.0	24
20-99	103	108,552	3,907.3	2
100-499	24	x	x	3
500 and over	2	x	x	-
1987				
Total	1,142	290,344	13,234.5	
Less than 20	1,014	79,315	3,639.4	
20-99	105	86,324	4,007.9	
100-499	21	x	x	
500 and over	2	x	x	

SIC 2839 Other Publishing Industries

Establishments primarily engaged in publishing, without printing, not elsewhere classified. Establishments primarily engaged in the printing but not in the publishing of the publications listed hereunder are classified in <2819 - Other Commercial Printing Industries> and those primarily engaged in printing and publishing these publications are classified in <Industry Group 284 - Combined Publishing and Printing Industries>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2841 - NEWSPAPER, MAGAZINE AND PERIODICAL (COMBINED PUBLISHING AND PRINTING) INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	137							
Low sales value (\$'000)	25	25	707	25	382	707	1,379	
High sales value (\$'000)	5,000	707	5,000	382	707	1,379	5,000	
SELECTED EXPENSE ITEMS								
	(percent of sales)							
Cost of goods sold	31.4	30.0	32.0	39.3	24.9	35.6	29.2	92.7
Purchases and materials	32.1	32.1	32.1	39.4	28.1	35.8	29.2	90.5
Closing inventory	2.1	3.4	1.5	1.8	4.3	1.6	1.4	61.3
Opening inventory	1.3	1.3	1.4	1.7	1.1	1.5	1.3	53.3
Wages, salaries, and benefits	31.7	31.5	31.8	26.9	34.0	26.8	35.7	92.0
Wages and benefits - direct	11.3	8.2	12.7	3.6	10.7	6.6	17.4	36.5
Wages and benefits - indirect	20.4	23.3	19.1	23.3	23.3	20.2	18.3	85.4
Occupancy expenses	5.8	5.8	5.9	5.8	5.8	6.4	5.4	94.9
Depreciation	2.4	2.4	2.5	2.3	2.4	2.8	2.2	86.9
Repairs and maintenance	0.7	0.7	0.7	0.7	0.6	0.8	0.7	75.2
Fuel and oil	-	-	-	-	-	-	-	2.9
Utilities	1.3	1.2	1.4	1.5	1.0	1.6	1.2	84.7
Rent	1.4	1.6	1.3	1.2	1.8	1.1	1.4	65.7
Financial expenses	2.8	3.7	2.4	5.4	2.8	3.5	1.6	92.0
Interest and bank charges	2.0	3.0	1.6	4.8	2.0	2.1	1.2	78.8
Professional fees	0.8	0.8	0.8	0.7	0.8	1.4	0.4	83.2
General expenses	3.4	4.5	2.9	4.7	4.4	3.0	2.8	89.8
Advertising	1.1	1.3	1.0	1.3	1.2	0.7	1.3	71.5
Delivery expenses	2.0	2.9	1.6	2.9	3.0	2.0	1.3	59.9
Insurance	0.3	0.3	0.3	0.5	0.2	0.3	0.2	70.1
Other expenses	18.8	17.2	19.5	11.4	20.4	17.3	21.3	98.5
Total expenses	94.0	92.8	94.5	93.5	92.5	92.6	96.0	100.0
Net profit/loss	6.0	7.2	5.5	6.5	7.5	7.4	4.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78							
Sales	682.0	317.9	1,350.3	176.7	579.3	990.4	2,070.5	
Expenses	620.9	283.0	1,240.9	158.2	514.2	904.6	1,914.0	
Profit	61.1	34.8	109.4	18.5	65.1	85.8	156.5	

Non-Profitable:

Sales	578.0	229.5	1,773.4	105.9	512.1	1,074.6	2,172.7	
Expenses	620.1	250.9	1,886.4	119.4	551.6	1,133.8	2,316.5	
Loss	-42.1	-21.5	-113.0	-13.6	-39.5	-59.1	-143.8	

1987

Profitable:

Sales	796.8	333.7	1,579.3	214.1	495.2	987.2	2,435.6	
Expenses	734.5	300.0	1,468.7	183.5	457.4	941.2	2,231.5	
Profit	62.3	33.6	110.6	30.5	37.8	46.0	204.1	

Non-Profitable:

Sales	317.0	173.5	1,481.9	129.0	504.6	962.3	2,236.6	
Expenses	345.2	193.9	1,572.7	147.0	542.7	1,023.3	2,370.9	
Loss	-28.1	-20.4	-90.8	-18.0	-38.1	-61.0	-134.3	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	115							
Low sales value (\$'000)	25	25	753	25	450	753	1,486	
High sales value (\$'000)	5,000	753	5,000	450	753	1,486	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	589.0	474.8	701.2	130.4	748.3	514.3	1,076.0	100.0
Total current assets	315.6	172.0	456.8	59.0	261.6	333.6	704.0	100.0
Accounts receivable	145.6	96.0	194.3	28.7	149.5	110.1	363.3	79.1
Closing inventory	17.1	15.3	18.9	4.5	23.9	16.7	23.3	63.5
Other current assets	152.8	60.6	243.5	25.8	88.1	206.6	317.4	89.6
Net fixed assets	132.1	127.5	136.6	52.0	187.5	98.8	212.6	93.0
Other assets and adjustments	141.1	175.2	107.6	19.2	299.1	81.9	159.2	87.8
Total liabilities	374.9	332.5	416.6	46.3	559.6	291.1	668.5	100.0
Total current liabilities	209.2	108.6	308.0	40.4	162.8	176.4	571.9	90.4
Current bank loans	20.4	8.3	32.3	0.5	14.4	9.2	78.7	31.3
Other current liabilities	188.8	100.3	275.7	39.9	148.3	167.2	493.2	90.4
Long-term bank loans	12.3	10.4	14.2	—	18.8	13.0	16.7	15.7
Other liabilities and adjustments	153.3	213.3	94.3	5.9	377.9	101.6	79.7	95.7
Total equity	214.0	142.3	284.5	84.0	188.7	223.2	407.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.5	1.4	1.4	1.6	1.8	1.2	90.4
Debt to equity	1.7	2.3	1.4	0.5	2.9	1.3	1.6	100.0
Interest coverage	4.7	6.2	4.3	6.1	6.2	4.7	3.8	80.0
Debt ratio	0.6	0.7	0.5	0.3	0.7	0.5	0.6	100.0
Sales to equity	4.5	3.2	5.2	3.3	3.2	4.7	5.7	100.0
Sales to closing inventories	57.0	30.3	78.2	61.8	25.6	62.8	100.4	63.5

(percent)

Current debt to equity	97.7	76.3	108.2	48.1	86.3	79.0	140.3	90.4
Operating profit on equity	26.9	27.4	26.7	22.1	29.3	31.2	21.8	100.0
Net fixed assets to equity	61.7	89.6	48.0	61.9	99.3	44.2	52.1	93.0
Gross margin	35.4	42.7	33.1	28.5	47.9	38.9	27.9	100.0
Return on total assets	12.3	9.8	14.1	17.0	8.8	17.2	11.1	100.0

(days)

Collection period for accounts receivable	54.2	75.3	47.8	37.5	88.9	38.1	56.5	79.1
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	613	1,253,772	43,314.2	9
Less than 20	509	74,694	2,656.8	16
20-99	73	93,734	3,374.6	6
100-499	19	137,205	5,149.4	1
500 and over	12	948,139	32,133.4	-
1987				
Total	604	1,086,922	40,482.5	
Less than 20	493	57,144	2,175.6	
20-99	79	85,250	3,322.4	
100-499	20	111,688	4,517.3	
500 and over	12	832,840	30,467.2	

SIC 2841 Newspaper, Magazine and Periodical (Combined Publishing and Printing) Industry

Establishments primarily engaged in the combined printing and publishing of newspapers, magazines and periodicals. Establishments primarily engaged in printing newspapers, magazines and periodicals are classified in <2819 - Other Commercial Printing Industries> and those primarily engaged in publishing newspapers, magazines, periodicals and pamphlets are classified in <2839 - Other Publishing Industries>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2849 - OTHER COMBINED PUBLISHING AND PRINTING INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	39							
Low sales value (\$'000)	25	25	911	25	453	911	1,466	
High sales value (\$'000)	5,000	911	5,000	453	911	1,466	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	39.1	29.5	42.1	26.2	31.4	36.9	44.0	94.9
Purchases and materials	41.3	31.6	44.4	31.7	31.5	41.0	45.6	94.9
Closing inventory	11.6	4.9	13.6	10.0	2.1	16.3	12.7	66.7
Opening inventory	9.3	2.9	11.3	4.4	2.0	12.2	11.0	61.5
Wages, salaries, and benefits	27.5	34.9	25.2	40.8	31.6	21.6	26.5	92.3
Wages and benefits - direct	12.5	9.2	13.5	2.5	13.1	9.5	15.0	43.6
Wages and benefits - indirect	15.0	25.7	11.6	38.3	18.5	12.1	11.4	87.2
Occupancy expenses	6.8	10.3	5.8	13.6	8.5	3.7	6.5	94.9
Depreciation	2.9	5.3	2.1	7.0	4.4	1.4	2.4	92.3
Repairs and maintenance	0.9	0.8	1.0	0.6	0.9	0.5	1.1	61.5
Fuel and oil	-	-	-	-	-	-	-	2.6
Utilities	1.4	1.6	1.4	1.0	1.9	0.7	1.6	82.1
Rent	1.6	2.6	1.3	4.9	1.3	1.0	1.4	76.9
Financial expenses	2.8	2.6	2.8	2.5	2.6	1.5	3.3	92.3
Interest and bank charges	1.9	1.6	2.0	1.5	1.7	0.8	2.5	87.2
Professional fees	0.8	1.0	0.8	1.0	0.9	0.7	0.9	87.2
General expenses	2.9	2.7	3.0	2.3	3.0	3.0	2.9	87.2
Advertising	1.2	1.5	1.1	0.6	2.0	2.2	0.6	69.2
Delivery expenses	1.4	1.0	1.5	1.5	0.6	0.3	2.0	53.8
Insurance	0.3	0.3	0.4	0.1	0.4	0.4	0.3	66.7
Other expenses	15.5	11.2	16.9	10.8	11.5	30.9	11.8	100.0
Total expenses	94.6	91.2	95.7	96.1	88.5	97.5	95.0	100.0
Net profit/loss	5.4	8.8	4.3	3.9	11.5	2.5	5.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	85							
Sales	998.6	369.0	1,999.1	229.1	521.1	1,321.3	2,328.2	
Expenses	930.8	329.4	1,886.4	216.7	452.0	1,216.6	2,211.6	
Profit	67.8	39.5	112.7	12.3	69.1	104.7	116.6	
Non-Profitable:								
Sales	272.7	121.0	1,189.6	79.8	696.6	1,189.6	-	
Expenses	300.2	126.2	1,351.8	80.8	760.6	1,351.8	-	
Loss	-27.5	-5.2	-162.3	-1.0	-64.0	-162.3	-	
1987								
Profitable:								
Sales	692.8	313.9	1,680.6	188.0	699.0	1,217.5	1,982.5	
Expenses	609.3	274.0	1,483.2	159.0	626.0	1,062.5	1,757.4	
Profit	83.6	39.9	197.4	29.0	73.0	155.0	225.1	
Non-Profitable:								
Sales	284.5	209.0	1,154.9	147.3	495.1	1,154.9	-	
Expenses	344.6	250.3	1,432.5	163.7	651.7	1,432.5	-	
Loss	-60.1	-41.3	-277.6	-16.4	-156.6	-277.6	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Low sales value (\$'000)	25	25	780	25	448	780	1,479	
High sales value (\$'000)	5,000	780	5,000	448	780	1,479	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	629.0	241.6	966.5	136.7	434.9	927.9	975.7	100.0
Total current assets	404.3	96.3	672.6	99.2	91.1	638.1	680.7	100.0
Accounts receivable	102.1	28.1	166.5	21.2	40.9	118.0	178.1	96.0
Closing inventory	127.4	15.1	225.3	17.0	11.6	242.8	221.1	72.0
Other current assets	174.7	53.0	280.6	60.9	38.5	277.2	281.4	92.0
Net fixed assets	198.3	139.6	249.4	32.8	336.2	259.8	246.9	100.0
Other assets and adjustments	26.4	5.6	44.5	4.6	7.5	30.0	47.9	92.0
Total liabilities	467.0	117.1	771.8	80.0	185.5	690.9	791.1	100.0
Total current liabilities	353.5	47.0	620.5	56.4	29.7	442.4	662.9	100.0
Current bank loans	65.9	0.3	123.0	0.3	0.3	167.8	112.4	60.0
Other current liabilities	287.6	46.7	497.5	56.1	29.3	274.5	550.5	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	113.5	70.1	151.3	23.6	155.8	248.5	128.1	92.0
Total equity	161.9	124.4	194.6	56.6	249.3	237.0	184.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	2.0	1.0	1.7	3.0	1.4	1.0	100.0
Debt to equity	2.8	0.9	3.9	1.4	0.7	2.9	4.2	100.0
Interest coverage	3.7	6.1	3.3	3.1	8.2	9.0	3.0	92.0
Debt ratio	0.7	0.4	0.7	0.5	0.4	0.7	0.8	100.0
Sales to equity	8.0	2.4	11.2	3.4	2.0	5.7	12.9	100.0
Sales to closing inventories	10.2	20.1	9.6	11.5	43.0	5.5	10.7	72.0

(percent)

Current debt to equity	218.2	37.8	318.7	99.6	11.9	186.6	359.0	100.0
Operating profit on equity	31.7	24.6	35.7	13.7	29.2	28.2	38.0	100.0
Net fixed assets to equity	122.4	112.1	128.1	58.0	134.8	109.6	133.7	100.0
Gross margin	30.1	39.0	29.0	35.4	41.5	36.3	28.0	100.0
Return on total assets	11.1	15.1	10.2	8.4	19.0	8.1	10.7	100.0

(days)

Collection period for accounts receivable	28.4	33.7	27.8	39.1	29.8	31.8	27.2	96.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	87	67,352	2,320.2	7
Less than 20	65	7,185	239.2	3
20-99	17	20,889	710.4	3
100-499	4	x	x	1
500 and over	1	x	x	-
1987				
Total	80	54,367	1,987.8	
Less than 20	62	6,358	233.6	
20-99	14	18,495	663.0	
100-499	3	x	x	
500 and over	1	x	x	

SIC 2849 Other Combined Publishing and Printing Industries

Establishments primarily engaged in combined publishing and printing not elsewhere classified. Establishments primarily engaged in the printing of the items listed hereunder are classified in <2819 - Other Commercial Printing Industries> and those publishing these same items are classified in <2839 - Other Publishing Industries>.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 291 - PRIMARY STEEL INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	32							
Low sales value (\$'000)	25	25	1,207	25	561	1,207	2,229	
High sales value (\$'000)	5,000	1,207	5,000	561	1,207	2,229	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	49.1	43.7	50.5	31.3	54.7	42.5	55.4	100.0
Purchases and materials	50.3	44.7	51.7	33.1	55.0	41.8	57.7	100.0
Closing inventory	10.8	4.5	12.4	2.2	6.6	7.5	15.4	90.6
Opening inventory	9.7	3.5	11.2	0.4	6.2	8.2	13.1	78.1
Wages, salaries, and benefits	22.8	30.6	20.8	38.4	23.6	30.2	15.0	96.9
Wages and benefits - direct	13.4	13.4	13.4	14.6	12.3	21.7	8.2	65.6
Wages and benefits - indirect	9.4	17.2	7.4	23.8	11.4	8.6	6.7	84.4
Occupancy expenses	8.3	9.2	8.1	10.1	8.4	13.2	4.8	100.0
Depreciation	1.9	1.7	1.9	1.2	2.2	2.4	1.6	100.0
Repairs and maintenance	1.2	1.8	1.1	2.1	1.6	0.9	1.2	78.1
Fuel and oil	-	-	-	-	-	-	0.1	6.3
Utilities	2.5	2.6	2.5	4.0	1.4	4.8	1.0	90.6
Rent	2.7	3.1	2.5	2.9	3.2	5.1	0.9	78.1
Financial expenses	2.3	2.8	2.1	1.7	3.7	2.9	1.7	96.9
Interest and bank charges	1.4	1.5	1.4	0.8	2.2	1.7	1.2	93.8
Professional fees	0.8	1.2	0.7	0.9	1.5	1.2	0.4	93.8
General expenses	1.7	3.1	1.3	3.4	3.0	0.7	1.7	93.8
Advertising	0.4	0.7	0.3	0.2	1.1	0.1	0.5	78.1
Delivery expenses	0.9	1.9	0.6	2.6	1.3	0.3	0.8	75.0
Insurance	0.4	0.5	0.4	0.5	0.6	0.4	0.4	78.1
Other expenses	12.1	5.6	13.7	7.0	4.4	7.4	17.7	100.0
Total expenses	96.2	95.0	96.5	91.9	97.8	97.0	96.2	100.0
Net profit/loss	3.8	5.0	3.5	8.1	2.2	3.0	3.8	93.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	1,497.3	517.3	2,472.9	357.7	825.6	1,983.4	3,040.3	
Expenses	1,408.7	460.0	2,353.0	308.3	753.2	1,904.2	2,873.4	
Profit	88.6	57.2	119.8	49.4	72.3	79.2	166.9	

Non-Profitable:

Sales	1,238.4	486.5	3,085.1	334.3	878.2	1,658.9	4,259.6	
Expenses	1,259.8	509.0	3,103.5	335.0	957.3	1,699.7	4,259.6	
Loss	-21.4	-22.6	-18.4	-0.6	-79.1	-40.8	-	

1987

Profitable:

Sales	1,572.3	704.3	2,591.4	350.1	939.6	1,562.1	3,536.9	
Expenses	1,478.8	627.0	2,479.0	305.2	840.7	1,466.6	3,409.0	
Profit	93.5	77.3	112.4	44.9	98.9	95.5	127.9	

Non-Profitable:

Sales	457.2	457.2	-	248.0	859.3	-	-	
Expenses	473.3	473.3	-	261.0	881.2	-	-	
Loss	-16.0	-16.0	-	-13.0	-21.9	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	28							
Low sales value (\$'000)	25	25	1,207	25	561	1,207	2,229	
High sales value (\$'000)	5,000	1,207	5,000	561	1,207	2,229	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,199.5	274.0	2,101.4	146.3	548.9	1,402.9	2,886.1	100.0
Total current assets	920.2	151.1	1,669.6	100.2	260.8	654.9	2,809.6	100.0
Accounts receivable	258.9	105.8	408.0	78.9	163.7	393.3	424.6	100.0
Closing inventory	175.4	28.5	318.6	7.7	73.3	145.3	513.2	89.3
Other current assets	485.8	16.7	942.9	13.4	23.7	116.1	1,871.7	78.6
Net fixed assets	179.4	116.9	240.3	37.5	288.0	417.9	40.8	100.0
Other assets and adjustments	99.8	5.9	191.3	8.6	-	330.0	35.6	75.0
Total liabilities	1,055.2	226.1	1,863.0	118.4	458.2	957.3	2,880.6	100.0
Total current liabilities	359.8	92.3	620.5	82.8	112.8	794.2	425.3	100.0
Current bank loans	43.8	9.3	77.4	12.5	2.4	134.1	13.8	32.1
Other current liabilities	315.9	82.9	543.0	70.2	110.4	660.1	411.5	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	695.3	133.8	1,242.5	35.6	345.3	163.0	2,455.2	89.3
Total equity	144.3	47.8	238.3	27.9	90.6	445.6	5.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.5	1.6	2.6	1.2	2.3	-0.8	6.6	100.0
Debt to equity	7.3	4.7	7.8	4.2	5.0	2.1	516.4	100.0
Interest coverage	3.5	4.1	3.4	17.4	1.6	2.6	4.0	92.9
Debt ratio	0.8	0.8	0.8	0.8	0.8	0.6	0.9	100.0
Sales to equity	11.0	11.6	10.8	14.4	9.8	4.3	598.0	100.0
Sales to closing inventories	9.0	19.4	8.1	51.6	12.1	13.3	6.4	89.3

(percent)

Current debt to equity	249.3	193.2	260.2	296.9	124.4	178.2	7,626.4	100.0
Operating profit on equity	40.7	58.2	37.3	118.8	18.1	12.5	2,267.4	92.9
Net fixed assets to equity	124.3	244.6	100.8	134.5	317.5	93.7	733.0	100.0
Gross margin	28.3	26.3	28.7	29.8	22.9	27.3	29.5	100.0
Return on total assets	6.8	13.4	5.9	24.0	7.3	6.3	5.8	100.0

(days)

Collection period for accounts receivable	59.4	69.4	57.4	71.6	67.2	74.2	46.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	186	2,059,054	49,756.5	73
Less than 20	144	22,625	604.3	66
20-99	24	49,866	1,332.3	7
100-499	8	81,999	2,055.3	-
500 and over	10	1,904,564	45,764.6	-
1987				
Total	113	1,872,066	48,784.7	
Less than 20	78	11,796	337.2	
20-99	17	32,436	931.2	
100-499	8	63,989	1,688.2	
500 and over	10	1,763,845	45,828.1	

SIC 291 Primary Steel Industries

Establishments primarily engaged in manufacturing ferro-alloys; steel castings; other steel primary shapes; and coke from ovens operated in connection with blast furnaces. Establishments primarily engaged in manufacturing coke when not connected with blast furnaces are classified in <3699 - Other Petroleum and Coal Products Industries>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2912 - STEEL FOUNDRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Low sales value (\$'000)	25	25	1,712	-	-	-	-	
High sales value (\$'000)	5,000	1,712	5,000	-	-	-	-	
SELECTED EXPENSE ITEMS								
				(percent of sales)				
Cost of goods sold	42.6	29.7	46.1	-	-	-	-	100.0
Purchases and materials	42.2	26.9	46.3	-	-	-	-	100.0
Closing inventory	7.3	6.0	7.7	-	-	-	-	90.0
Opening inventory	7.8	8.9	7.5	-	-	-	-	80.0
Wages, salaries, and benefits	29.8	43.3	26.1	-	-	-	-	90.0
Wages and benefits - direct	18.7	10.8	20.9	-	-	-	-	60.0
Wages and benefits - indirect	11.1	32.5	5.3	-	-	-	-	80.0
Occupancy expenses	12.8	12.9	12.7	-	-	-	-	100.0
Depreciation	2.2	2.0	2.3	-	-	-	-	100.0
Repairs and maintenance	1.1	2.7	0.6	-	-	-	-	70.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	4.8	5.0	4.7	-	-	-	-	80.0
Rent	4.7	3.2	5.1	-	-	-	-	60.0
Financial expenses	2.5	2.7	2.5	-	-	-	-	90.0
Interest and bank charges	1.6	2.2	1.4	-	-	-	-	80.0
Professional fees	1.0	0.5	1.1	-	-	-	-	80.0
General expenses	0.9	2.1	0.6	-	-	-	-	80.0
Advertising	0.1	0.1	-	-	-	-	-	50.0
Delivery expenses	0.5	1.5	0.2	-	-	-	-	80.0
Insurance	0.4	0.5	0.4	-	-	-	-	80.0
Other expenses	8.7	5.8	9.5	-	-	-	-	100.0
Total expenses	97.3	96.6	97.5	-	-	-	-	100.0
Net profit/loss	2.7	3.4	2.5	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80							
Sales	2,010.4	1,079.5	2,344.7	-	-	-	-	
Expenses	1,936.1	1,010.6	2,268.5	-	-	-	-	
Profit	74.2	68.9	76.1	-	-	-	-	

Non-Profitable:

Sales	750.9	482.7	1,789.9	-	-	-	-	
Expenses	763.2	483.2	1,848.3	-	-	-	-	
Loss	-12.3	-0.4	-58.4	-	-	-	-	

1987

Profitable:

Sales	1,687.5	1,136.3	4,240.3	428.9	1,293.0	4,240.3	-	
Expenses	1,566.0	1,003.7	4,169.5	405.2	1,136.4	4,169.5	-	
Profit	121.6	132.5	70.8	23.7	156.6	70.8	-	

Non-Profitable:

Sales	318.9	318.9	-	145.7	717.2	-	-	
Expenses	328.4	328.4	-	159.3	717.3	-	-	
Loss	-9.5	-9.5	-	-13.6	-0.2	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Low sales value (\$'000)	25	25	1,712	-	-	-	-	
High sales value (\$'000)	5,000	1,712	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,091.0	342.9	1,669.2	-	-	-	-	100.0
Total current assets	542.2	139.6	853.3	-	-	-	-	100.0
Accounts receivable	327.4	70.1	526.2	-	-	-	-	100.0
Closing inventory	117.7	47.2	172.2	-	-	-	-	88.9
Other current assets	97.0	22.1	154.8	-	-	-	-	77.8
Net fixed assets	306.0	203.0	385.7	-	-	-	-	100.0
Other assets and adjustments	242.7	0.3	430.0	-	-	-	-	88.9
Total liabilities	820.9	325.1	1,204.2	-	-	-	-	100.0
Total current liabilities	631.3	87.8	1,051.4	-	-	-	-	100.0
Current bank loans	98.8	-	175.2	-	-	-	-	33.3
Other current liabilities	532.5	87.8	876.2	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	189.6	237.3	152.7	-	-	-	-	88.9
Total equity	270.0	17.7	465.0	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	1.5	0.8	-	-	-	-	100.0
Debt to equity	3.0	18.2	2.5	-	-	-	-	100.0
Interest coverage	2.6	2.5	2.7	-	-	-	-	77.8
Debt ratio	0.7	0.9	0.7	-	-	-	-	100.0
Sales to equity	5.8	40.8	4.8	-	-	-	-	100.0
Sales to closing inventories	13.5	15.3	13.1	-	-	-	-	88.9

(percent)

Current debt to equity	233.8	493.8	226.1	-	-	-	-	100.0
Operating profit on equity	15.4	132.3	11.9	-	-	-	-	100.0
Net fixed assets to equity	113.3	1,141.1	82.9	-	-	-	-	100.0
Gross margin	27.5	26.4	27.8	-	-	-	-	100.0
Return on total assets	6.0	11.3	5.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	75.1	35.2	85.0	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	39	51,730	1,358.9	16
Less than 20	24	5,566	147.8	11
20-99	13	x	x	4
100-499	2	x	x	1
500 and over	-	-	-	-
1987				
Total	23	26,219	713.8	
Less than 20	13	3,429	96.9	
20-99	9	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 2912 Steel Foundries

Establishments primarily engaged in manufacturing steel castings.

Symbols: — amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2919 - OTHER PRIMARY STEEL INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Low sales value (\$'000)	25	25	808	25	440	808	2,370	
High sales value (\$'000)	5,000	808	5,000	440	808	2,370	5,000	
SELECTED EXPENSE ITEMS (percent of sales)								
Cost of goods sold	52.5	48.2	53.5	43.3	51.6	45.8	57.7	100.0
Purchases and materials	54.6	48.9	55.8	44.6	51.8	44.4	62.2	100.0
Closing inventory	13.2	2.7	15.5	1.4	3.6	8.0	19.8	90.0
Opening inventory	11.1	2.1	13.2	0.1	3.4	9.4	15.2	75.0
Wages, salaries, and benefits	18.3	24.8	16.9	26.4	23.7	26.4	11.5	100.0
Wages and benefits - direct	10.1	17.2	8.5	22.6	13.4	14.6	5.0	70.0
Wages and benefits - indirect	8.3	7.6	8.4	3.8	10.2	11.8	6.5	85.0
Occupancy expenses	5.3	5.4	5.3	3.7	6.5	6.9	4.3	100.0
Depreciation	1.5	1.4	1.6	1.7	1.1	2.2	1.2	100.0
Repairs and maintenance	1.2	0.4	1.3	0.5	0.4	2.0	1.0	80.0
Fuel and oil	0.1	-	0.1	-	-	-	0.1	10.0
Utilities	1.0	0.8	1.1	0.6	1.0	1.4	0.9	95.0
Rent	1.5	2.8	1.2	0.9	4.0	1.4	1.1	90.0
Financial expenses	1.8	2.4	1.7	2.6	2.2	3.2	0.9	100.0
Interest and bank charges	1.2	0.9	1.2	1.1	0.7	2.6	0.5	100.0
Professional fees	0.7	1.5	0.5	1.5	1.5	0.6	0.4	100.0
General expenses	2.2	3.9	1.8	4.1	3.7	1.3	2.1	100.0
Advertising	0.6	0.9	0.5	0.2	1.4	0.3	0.7	90.0
Delivery expenses	1.1	2.4	0.8	3.2	1.9	0.2	1.1	75.0
Insurance	0.5	0.5	0.4	0.6	0.4	0.8	0.2	80.0
Other expenses	14.7	5.4	16.8	4.8	5.8	8.6	21.3	100.0
Total expenses	94.8	90.1	95.9	85.0	93.5	92.3	97.9	100.0
Net profit/loss	5.2	9.9	4.1	15.0	6.5	7.7	2.1	95.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80							
Sales	1,263.2	478.8	2,634.0	333.7	706.4	2,012.3	3,854.4	
Expenses	1,168.0	425.1	2,466.3	281.1	650.9	1,842.3	3,691.4	
Profit	95.2	53.7	167.7	52.6	55.4	170.0	163.0	

Non-Profitable:

Sales	1,840.3	198.0	3,643.0	46.8	749.7	1,397.1	4,259.6	
Expenses	1,843.9	203.9	3,644.2	47.8	773.3	1,402.6	4,259.6	
Loss	-3.6	-5.9	-1.2	-1.0	-23.6	-5.6	-	

1987

Profitable:

Sales	1,538.3	437.3	2,149.6	242.1	589.8	1,420.5	3,644.2	
Expenses	1,453.1	378.8	2,049.6	186.6	529.0	1,340.9	3,502.4	
Profit	85.2	58.5	100.0	55.5	60.8	79.6	141.8	

Non-Profitable:

Sales	505.5	286.6	901.5	245.8	452.8	901.5	-	
Expenses	523.8	299.3	929.8	254.7	481.5	929.8	-	
Loss	-18.3	-12.7	-28.3	-8.8	-28.7	-28.3	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Low sales value (\$'000)	25	25	808	25	440	808	2,370	
High sales value (\$'000)	5,000	808	5,000	440	808	2,370	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,313.2	200.2	2,486.8	165.6	263.3	1,299.0	3,872.0	100.0
Total current assets	1,251.2	121.2	2,442.6	98.5	162.5	1,227.9	3,859.1	100.0
Accounts receivable	208.4	97.2	325.7	91.6	107.3	210.5	459.9	100.0
Closing inventory	227.3	13.4	452.9	1.3	35.6	156.1	799.0	88.2
Other current assets	815.4	10.5	1,664.0	5.5	19.6	861.3	2,600.1	82.4
Net fixed assets	55.6	68.8	41.7	51.3	100.6	69.9	8.9	100.0
Other assets and adjustments	6.3	10.1	2.4	15.6	0.1	1.0	3.9	70.6
Total liabilities	1,257.6	148.2	2,427.3	120.9	198.1	1,188.5	3,872.0	100.0
Total current liabilities	188.2	99.4	281.8	92.4	112.2	222.9	350.4	100.0
Current bank loans	8.4	16.4	--	20.1	9.8	--	--	35.3
Other current liabilities	179.7	82.9	281.8	72.2	102.4	222.9	350.4	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	1,069.4	48.8	2,145.5	28.5	85.8	965.5	3,521.5	88.2
Total equity	55.6	51.9	59.4	44.6	65.2	110.4	--	100.0

FINANCIAL RATIOS

(times)

Current ratio	6.6	1.2	8.6	1.0	1.4	5.5	11.0	100.0
Debt to equity	22.6	2.8	40.8	2.7	3.0	10.7	6,177,874.9	100.0
Interest coverage	5.4	13.1	4.3	18.7	8.8	3.9	5.7	100.0
Debt ratio	0.9	0.7	0.9	0.7	0.7	0.9	0.9	100.0
Sales to equity	29.7	8.8	48.9	7.1	10.9	17.5	6,454,882.9	100.0
Sales to closing inventories	7.2	34.1	6.4	239.1	20.0	12.4	5.0	88.2

(percent)

Current debt to equity	338.4	191.4	473.8	206.9	172.1	201.8	OVERFL	100.0
Operating profit on equity	156.5	106.0	203.0	120.7	87.5	136.2	OVERFL	94.1
Net fixed assets to equity	100.0	132.5	70.2	115.0	154.3	63.3	1,421,700.0	100.0
Gross margin	29.6	29.3	29.6	30.0	28.7	27.7	30.7	100.0
Return on total assets	8.1	29.7	6.2	34.4	24.4	15.4	2.6	100.0

(days)

Collection period for accounts receivable	45.9	77.1	40.7	104.6	54.7	39.5	41.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	135	1,975,408	47,631.4	51
Less than 20	110	16,095	433.0	49
20-99	11	19,387	573.5	3
100-499	4	x	x	1
500 and over	10	x	x	-
1987				
Total	84	1,825,546	47,533.6	
Less than 20	61	7,705	223.4	
20-99	8	13,810	427.7	
100-499	5	x	x	
500 and over	10	x	x	

SIC 2919 Other Primary Steel Industries

Establishments classified to this industry comprise two main types - integrated and non-integrated. Integrated operations generally include establishments producing pig iron in blast furnaces for subsequent smelting into molten steel in steelmaking vessels. Subsequent processing steps include the casting and rolling of the steel into primary shapes. Non-integrated establishments may produce molten steel from scrap or pre-reduced pellets in a steelmaking vessel prior to casting and rolling the same products as an integrated producer or the establishments may perform only the final step of rolling the primary shapes. Establishments primarily engaged in extruding steel pipe are classified in <2921 - Steel Pipe and Tube Industry>.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2921 - STEEL PIPE AND TUBE INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Low sales value (\$'000)	25	25	1,108	-	-	-	-	
High sales value (\$'000)	5,000	1,108	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	58.7	48.9	60.0	-	-	-	-	100.0
Purchases and materials	59.1	53.3	59.9	-	-	-	-	100.0
Closing inventory	18.5	16.5	18.8	-	-	-	-	100.0
Opening inventory	18.1	12.2	18.9	-	-	-	-	90.9
Wages, salaries, and benefits	22.7	33.9	21.3	-	-	-	-	100.0
Wages and benefits - direct	10.2	23.3	8.6	-	-	-	-	81.8
Wages and benefits - indirect	12.5	10.5	12.7	-	-	-	-	90.9
Occupancy expenses	10.8	10.6	10.8	-	-	-	-	100.0
Depreciation	5.1	5.1	5.0	-	-	-	-	100.0
Repairs and maintenance	2.1	0.9	2.2	-	-	-	-	72.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.7	1.5	1.7	-	-	-	-	100.0
Rent	2.0	3.1	1.8	-	-	-	-	81.8
Financial expenses	3.1	6.2	2.7	-	-	-	-	100.0
Interest and bank charges	2.4	4.5	2.2	-	-	-	-	90.9
Professional fees	0.6	1.7	0.5	-	-	-	-	100.0
General expenses	2.6	2.4	2.6	-	-	-	-	100.0
Advertising	0.2	0.5	0.2	-	-	-	-	72.7
Delivery expenses	1.6	0.8	1.8	-	-	-	-	63.6
Insurance	0.7	1.2	0.6	-	-	-	-	81.8
Other expenses	4.4	2.6	4.6	-	-	-	-	100.0
Total expenses	102.2	104.7	101.9	-	-	-	-	100.0
Net profit/loss	-2.2	-4.7	-1.9	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	64							
Sales	1,758.1	634.4	2,654.2	-	-	-	-	
Expenses	1,667.6	621.5	2,501.8	-	-	-	-	
Profit	90.5	12.9	152.4	-	-	-	-	

Non-Profitable:

Sales	2,843.7	270.1	4,779.6	-	-	-	-	
Expenses	3,229.3	392.5	5,363.2	-	-	-	-	
Loss	-385.6	-122.5	-583.5	-	-	-	-	

1987

Profitable:

Sales	756.1	559.7	1,862.8	143.4	751.0	1,862.8	-	
Expenses	684.5	496.3	1,745.0	128.4	665.3	1,745.0	-	
Profit	71.6	63.4	117.8	15.0	85.7	117.8	-	

Non-Profitable:

Sales	466.7	286.5	1,406.5	191.7	657.1	1,406.5	-	
Expenses	604.5	443.1	1,445.7	265.5	1,137.5	1,445.7	-	
Loss	-137.7	-156.6	-39.2	-73.8	-480.4	-39.2	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Low sales value (\$'000)	25	25	1,148	-	-	-	-	
High sales value (\$'000)	5,000	1,148	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,336.9	469.4	2,124.3	-	-	-	-	100.0
Total current assets	868.8	298.8	1,386.2	-	-	-	-	100.0
Accounts receivable	202.8	78.2	315.9	-	-	-	-	90.0
Closing inventory	399.0	73.3	694.6	-	-	-	-	100.0
Other current assets	266.9	147.1	375.6	-	-	-	-	90.0
Net fixed assets	465.5	169.2	734.5	-	-	-	-	90.0
Other assets and adjustments	2.5	1.4	3.5	-	-	-	-	80.0
Total liabilities	682.4	242.5	1,081.8	-	-	-	-	100.0
Total current liabilities	315.0	121.1	491.1	-	-	-	-	90.0
Current bank loans	160.3	57.5	253.6	-	-	-	-	80.0
Other current liabilities	154.7	63.6	237.4	-	-	-	-	90.0
Long-term bank loans	0.4	1.0	-	-	-	-	-	10.0
Other liabilities and adjustments	366.8	120.3	590.7	-	-	-	-	100.0
Total equity	654.4	226.9	1,042.4	-	-	-	-	90.0

FINANCIAL RATIOS

(times)

Current ratio	2.7	2.4	2.8	-	-	-	-	90.0
Debt to equity	1.0	1.0	1.0	-	-	-	-	90.0
Interest coverage	0.3	2.7	-0.1	-	-	-	-	90.0
Debt ratio	0.5	0.5	0.5	-	-	-	-	100.0
Sales to equity	3.3	2.8	3.4	-	-	-	-	90.0
Sales to closing inventories	5.4	8.8	5.1	-	-	-	-	100.0

(percent)

Current debt to equity	48.1	53.3	47.1	-	-	-	-	90.0
Operating profit on equity	-5.1	12.4	-8.5	-	-	-	-	90.0
Net fixed assets to equity	71.1	74.5	70.4	-	-	-	-	90.0
Gross margin	19.0	21.3	18.6	-	-	-	-	100.0
Return on total assets	1.2	9.3	-0.4	-	-	-	-	100.0

(days)

Collection period for accounts receivable	33.9	44.2	32.2	-	-	-	-	90.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	64	188,334	5,231.9	11
Less than 20	40	11,137	361.0	12
20-99	15	26,501	754.3	-
100-499	7	x	x	-
500 and over	2	x	x	1
1987				
Total	53	182,720	5,475.6	
Less than 20	28	4,565	143.9	
20-99	15	17,957	561.4	
100-499	7	x	x	
500 and over	3	x	x	

SIC 2921 Steel Pipe and Tube Industry

Establishments primarily engaged in manufacturing steel pipes and tubes including line pipe for the transmission of fluids, gases and other materials.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2941 - IRON FOUNDRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	40							
Low sales value (\$'000)	25	25	585	25	130	585	1,134	
High sales value (\$'000)	5,000	585	5,000	130	585	1,134	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	32.4	35.3	32.0	8.3	42.6	35.0	31.4	97.5
Purchases and materials	35.5	37.5	35.2	8.4	45.3	51.4	31.6	97.5
Closing inventory	9.8	5.4	10.4	0.3	6.7	44.3	2.8	77.5
Opening inventory	6.8	3.2	7.2	0.3	4.0	27.9	2.6	77.5
Wages, salaries, and benefits	45.3	30.7	47.3	14.8	35.0	40.8	48.8	87.5
Wages and benefits - direct	35.4	24.6	36.9	13.2	27.6	31.9	38.0	62.5
Wages and benefits - indirect	9.9	6.2	10.4	1.5	7.4	8.8	10.7	75.0
Occupancy expenses	8.6	19.3	7.2	42.4	13.1	11.0	6.3	100.0
Depreciation	3.1	5.4	2.8	6.5	5.1	3.5	2.7	100.0
Repairs and maintenance	1.4	2.2	1.3	2.6	2.1	3.3	0.8	80.0
Fuel and oil	-	0.1	-	0.2	0.1	0.2	-	12.5
Utilities	3.1	5.7	2.7	12.4	3.8	3.6	2.5	97.5
Rent	1.0	5.9	0.3	20.7	2.0	0.4	0.3	65.0
Financial expenses	1.7	1.4	1.8	3.3	0.9	1.4	1.9	95.0
Interest and bank charges	1.4	0.9	1.4	2.1	0.6	1.0	1.5	87.5
Professional fees	0.4	0.5	0.4	1.2	0.3	0.4	0.3	85.0
General expenses	2.0	2.6	2.0	1.6	2.9	4.4	1.4	100.0
Advertising	0.3	0.7	0.2	0.7	0.7	0.6	0.1	80.0
Delivery expenses	1.4	1.3	1.4	0.4	1.5	2.7	1.1	62.5
Insurance	0.4	0.6	0.4	0.5	0.6	1.0	0.2	75.0
Other expenses	5.2	11.3	4.4	31.9	5.8	3.7	4.6	100.0
Total expenses	95.4	100.6	94.7	102.3	100.2	96.3	94.3	100.0
Net profit/loss	4.6	-0.6	5.3	-2.3	-0.2	3.7	5.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78						
Sales	1,502.6	223.4	2,227.4	53.1	292.3	924.7	3,227.8
Expenses	1,408.5	186.8	2,100.7	43.9	244.7	885.2	3,034.2
Profit	94.1	36.6	126.7	9.2	47.6	39.5	193.6

Non-Profitable:

Sales	357.5	250.5	1,745.2	124.9	456.6	959.6	2,425.0
Expenses	390.2	281.4	1,801.0	131.5	527.4	1,009.5	2,486.1
Loss	-32.7	-30.9	-55.9	-6.6	-70.8	-49.9	-61.1

1987

Profitable:

Sales	1,558.7	224.0	2,060.1	59.5	387.7	758.6	2,900.8
Expenses	1,451.5	196.1	1,923.1	37.4	354.0	694.4	2,716.7
Profit	107.3	27.9	137.1	22.2	33.7	64.3	184.1

Non-Profitable:

Sales	645.6	224.1	1,367.5	69.5	367.4	909.3	1,588.2
Expenses	710.9	244.3	1,510.1	98.6	379.4	1,336.1	1,593.9
Loss	-65.3	-20.2	-142.6	-29.1	-12.0	-426.8	-5.7

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	30							
Low sales value (\$'000)	25	25	815	25	340	815	1,267	
High sales value (\$'000)	5,000	815	5,000	340	815	1,267	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	791.2	135.4	1,466.5	82.4	436.0	1,380.7	1,522.8	100.0
Total current assets	386.0	69.9	711.5	50.9	177.6	808.0	648.0	100.0
Accounts receivable	212.9	34.0	397.1	23.8	91.9	260.7	486.7	100.0
Closing inventory	120.6	9.0	235.4	2.1	47.9	452.7	92.6	83.3
Other current assets	52.5	26.8	78.8	24.9	37.6	94.5	68.6	70.0
Net fixed assets	296.9	46.0	555.3	30.6	132.9	420.4	643.9	100.0
Other assets and adjustments	108.2	19.5	199.6	0.8	125.5	152.2	230.8	96.7
Total liabilities	480.2	62.0	910.7	43.4	167.4	738.3	1,024.0	100.0
Total current liabilities	223.5	42.8	409.6	41.2	52.0	364.7	439.1	100.0
Current bank loans	60.2	10.4	111.5	10.9	7.8	53.7	149.4	73.3
Other current liabilities	163.3	32.4	298.1	30.3	44.2	310.9	289.6	100.0
Long-term bank loans	10.0	—	20.4	—	—	13.5	25.0	16.7
Other liabilities and adjustments	246.5	19.1	480.6	2.1	115.3	360.1	559.8	93.3
Total equity	311.0	73.4	555.7	38.9	268.6	642.3	498.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.6	1.7	1.2	3.4	2.2	1.4	100.0
Debt to equity	1.5	0.8	1.6	1.1	0.6	1.1	2.0	100.0
Interest coverage	4.7	5.7	4.6	8.0	3.3	5.0	4.6	90.0
Debt ratio	0.6	0.4	0.6	0.5	0.3	0.5	0.6	100.0
Sales to equity	4.2	3.3	4.4	4.6	2.1	1.6	6.7	100.0
Sales to closing inventories	11.0	26.9	10.4	84.1	12.2	2.3	36.5	83.3

(percent)

Current debt to equity	71.8	58.4	73.7	105.8	19.3	56.7	88.0	100.0
Operating profit on equity	23.2	29.8	22.3	49.8	13.4	3.5	38.1	100.0
Net fixed assets to equity	95.4	62.6	99.9	78.7	49.4	65.4	129.0	100.0
Gross margin	22.1	45.9	19.6	57.3	25.8	21.7	19.2	100.0
Return on total assets	11.5	19.6	10.7	26.9	11.8	2.0	15.9	100.0

(days)

Collection period for accounts receivable	58.2	51.0	59.0	47.5	57.1	91.2	52.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	114	265,746	8,316.2	2
Less than 20	55	10,847	341.6	4
20-99	46	78,615	2,526.8	1
100-499	12	x	x	-
500 and over	1	x	x	1
1987				
Total	112	248,768	8,148.7	
Less than 20	51	8,854	291.9	
20-99	47	65,246	2,240.6	
100-499	12	x	x	
500 and over	2	x	x	

SIC 2941 Iron Foundries

Establishments primarily engaged in manufacturing iron castings.

Symbols: -- amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 295 - NON-FERROUS METAL SMELTING AND REFINING INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Low sales value (\$'000)	25	25	527	25	203	527	977	
High sales value (\$'000)	5,000	527	5,000	203	527	977	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	41.8	43.5	41.1	21.0	46.5	54.4	35.7	78.6
Purchases and materials	41.7	43.4	40.9	25.0	45.9	54.5	35.5	78.6
Closing inventory	9.0	4.2	11.0	5.6	4.0	14.5	9.6	64.3
Opening inventory	9.1	4.3	11.1	1.6	4.7	14.4	9.8	64.3
Wages, salaries, and benefits	22.7	20.8	23.5	23.6	20.4	19.0	25.3	92.9
Wages and benefits - direct	9.9	0.7	13.8	-	0.8	13.0	14.1	57.1
Wages and benefits - indirect	12.8	20.1	9.7	23.6	19.6	6.1	11.2	85.7
Occupancy expenses	10.5	7.1	12.0	15.9	6.0	10.2	12.7	92.9
Depreciation	3.6	3.3	3.7	7.3	2.8	3.3	3.8	92.9
Repairs and maintenance	2.6	0.3	3.6	1.0	0.2	2.8	3.9	78.6
Fuel and oil	-	-	0.1	-	-	0.2	-	14.3
Utilities	3.4	2.7	3.7	1.8	2.8	2.8	4.1	85.7
Rent	0.9	0.8	0.9	5.8	0.2	1.1	0.8	57.1
Financial expenses	3.8	4.5	3.5	5.8	4.4	2.4	3.9	100.0
Interest and bank charges	2.5	3.6	2.0	2.2	3.8	1.9	2.1	92.9
Professional fees	1.3	0.9	1.4	3.6	0.5	0.5	1.8	85.7
General expenses	3.2	3.9	3.0	4.8	3.8	2.5	3.2	92.9
Advertising	0.9	1.5	0.7	0.3	1.6	0.3	0.9	71.4
Delivery expenses	1.4	1.7	1.3	1.0	1.7	1.4	1.3	71.4
Insurance	0.9	0.8	1.0	3.5	0.4	0.8	1.0	71.4
Other expenses	7.7	17.7	3.5	7.7	19.0	2.9	3.7	100.0
Total expenses	89.7	97.6	86.4	78.8	100.1	91.4	84.4	100.0
Net profit/loss	10.3	2.4	13.6	21.2	-0.1	8.6	15.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	79							
Sales	805.5	210.7	1,704.0	57.9	487.1	842.3	2,873.5	
Expenses	692.8	176.7	1,472.4	22.8	455.0	769.7	2,426.2	
Profit	112.7	34.0	231.6	35.1	32.0	72.6	447.3	
Non-Profitable:								
Sales	206.3	206.3	-	33.2	336.1	-	-	
Expenses	223.7	223.7	-	52.7	352.0	-	-	
Loss	-17.4	-17.4	-	-19.6	-15.9	-	-	
1987								
Profitable:								
Sales	743.6	261.6	1,422.2	50.0	375.5	660.5	2,206.6	
Expenses	707.0	219.1	1,394.0	40.5	315.1	658.6	2,151.4	
Profit	36.6	42.6	28.2	9.5	60.4	1.9	55.2	
Non-Profitable:								
Sales	120.6	120.6	-	120.6	-	-	-	
Expenses	124.0	124.0	-	124.0	-	-	-	
Loss	-3.4	-3.4	-	-3.4	-	-	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Low sales value (\$'000)	25	25	527	25	203	527	977	
High sales value (\$'000)	5,000	527	5,000	203	527	977	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	340.0	154.6	980.9	108.8	204.6	584.8	1,518.6	100.0
Total current assets	184.1	101.1	470.7	72.3	132.7	209.8	824.9	100.0
Accounts receivable	78.7	52.8	168.0	38.2	68.8	58.6	316.6	100.0
Closing inventory	48.7	8.7	186.8	2.5	15.5	121.7	275.0	64.3
Other current assets	56.6	39.5	115.9	31.4	48.3	29.4	233.2	92.9
Net fixed assets	120.8	30.1	434.2	20.3	40.8	305.8	608.5	100.0
Other assets and adjustments	35.1	23.3	75.9	16.2	31.1	69.1	85.2	100.0
Total liabilities	163.3	70.1	485.4	50.8	91.3	360.6	654.7	100.0
Total current liabilities	115.8	69.2	277.0	50.8	89.4	180.2	408.2	100.0
Current bank loans	18.0	11.5	40.4	8.4	14.8	--	95.3	50.0
Other current liabilities	97.8	57.7	236.5	42.4	74.5	180.2	312.9	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	47.4	0.9	208.3	--	1.9	180.3	246.4	78.6
Total equity	176.6	84.4	495.5	58.0	113.3	224.1	863.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.4	1.6	1.4	1.4	1.1	2.0	100.0
Debt to equity	0.9	0.8	0.9	0.8	0.8	1.6	0.7	100.0
Interest coverage	5.0	1.6	7.6	10.8	0.9	5.5	8.4	92.9
Debt ratio	0.4	0.4	0.4	0.4	0.4	0.6	0.4	100.0
Sales to equity	3.0	2.4	3.4	0.8	3.3	3.7	3.3	100.0
Sales to closing inventories	11.1	23.7	9.1	17.9	24.8	6.9	10.4	64.3

(percent)

Current debt to equity	65.5	82.0	55.8	87.7	78.8	80.4	47.2	100.0
Operating profit on equity	31.6	5.9	46.7	17.0	-0.2	32.3	51.7	100.0
Net fixed assets to equity	68.3	35.6	87.6	35.0	36.0	136.4	70.4	100.0
Gross margin	35.5	35.6	35.4	55.3	33.0	26.5	39.0	100.0
Return on total assets	20.4	8.1	27.1	9.9	7.1	15.1	33.4	100.0

(days)

Collection period for accounts receivable	52.8	92.6	35.9	300.6	65.2	25.3	40.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	17	298,453	6,915.6	6
Less than 20	13	x	x	7
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	4	x	x	1
1987				
Total	11	531,728	13,904.4	
Less than 20	6	x	x	
20-99	-	-	-	
100-499	-	-	-	
500 and over	5	x	x	

SIC 295 Non-Ferrous Metal Smelting and Refining Industries

Establishments primarily engaged in the primary production of aluminum and in the smelting and refining of other non-ferrous metals.

Symbols: -- amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2959 - OTHER PRIMARY SMELTING AND REFINING OF NON-FERROUS METAL INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Low sales value (\$'000)	25	25	527	-	-	-	-	
High sales value (\$'000)	5,000	527	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	40.5	44.7	38.6	-	-	-	-	83.3
Purchases and materials	40.4	44.6	38.4	-	-	-	-	83.3
Closing inventory	8.9	4.3	11.0	-	-	-	-	66.7
Opening inventory	9.0	4.4	11.1	-	-	-	-	66.7
Wages, salaries, and benefits	22.7	19.8	24.0	-	-	-	-	91.7
Wages and benefits - direct	10.1	0.7	14.3	-	-	-	-	58.3
Wages and benefits - indirect	12.6	19.1	9.7	-	-	-	-	83.3
Occupancy expenses	11.0	6.5	13.0	-	-	-	-	91.7
Depreciation	3.8	3.4	4.0	-	-	-	-	91.7
Repairs and maintenance	2.8	0.3	4.0	-	-	-	-	75.0
Fuel and oil	-	-	0.1	-	-	-	-	8.3
Utilities	3.7	2.7	4.1	-	-	-	-	83.3
Rent	0.6	0.1	0.9	-	-	-	-	50.0
Financial expenses	4.0	4.6	3.8	-	-	-	-	100.0
Interest and bank charges	2.7	3.7	2.2	-	-	-	-	91.7
Professional fees	1.3	0.9	1.5	-	-	-	-	83.3
General expenses	3.4	3.8	3.1	-	-	-	-	91.7
Advertising	1.0	1.5	0.8	-	-	-	-	66.7
Delivery expenses	1.4	1.6	1.3	-	-	-	-	66.7
Insurance	1.0	0.8	1.0	-	-	-	-	66.7
Other expenses	8.2	18.0	3.7	-	-	-	-	100.0
Total expenses	89.8	97.5	86.3	-	-	-	-	100.0
Net profit/loss	10.2	2.5	13.7	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	821.5	218.2	1,782.6	-	-	-	-	
Expenses	704.4	180.9	1,538.5	-	-	-	-	
Profit	117.1	37.3	244.2	-	-	-	-	

Non-Profitable:

Sales	206.3	206.3	-	-	-	-	-	
Expenses	223.7	223.7	-	-	-	-	-	
Loss	-17.4	-17.4	-	-	-	-	-	

1987

Profitable:

Sales	922.0	375.5	1,422.2	232.9	506.2	660.5	2,206.6
Expenses	878.4	315.1	1,394.0	195.0	425.2	658.6	2,151.4
Profit	43.5	60.4	28.2	37.9	81.0	1.9	55.2

Non-Profitable:

Sales	83.0	83.0	-	83.0	-	-	-
Expenses	83.8	83.8	-	83.8	-	-	-
Loss	-0.8	-0.8	-	-0.8	-	-	-

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Low sales value (\$'000)	25	25	527	-	-	-	-	
High sales value (\$'000)	5,000	527	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	342.8	160.7	1,044.7	-	-	-	-	100.0
Total current assets	188.9	105.2	511.1	-	-	-	-	100.0
Accounts receivable	83.0	55.0	190.6	-	-	-	-	100.0
Closing inventory	47.5	9.1	195.7	-	-	-	-	66.7
Other current assets	58.3	41.0	124.7	-	-	-	-	91.7
Net fixed assets	116.7	31.1	446.7	-	-	-	-	100.0
Other assets and adjustments	37.2	24.3	86.9	-	-	-	-	100.0
Total liabilities	155.1	72.7	472.3	-	-	-	-	100.0
Total current liabilities	104.4	71.8	230.3	-	-	-	-	100.0
Current bank loans	19.2	11.9	46.9	-	-	-	-	58.3
Other current liabilities	85.2	59.8	183.3	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	50.6	0.9	242.0	-	-	-	-	83.3
Total equity	187.7	87.9	572.4	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.4	2.2	-	-	-	-	100.0
Debt to equity	0.8	0.8	0.8	-	-	-	-	100.0
Interest coverage	4.7	1.6	7.0	-	-	-	-	91.7
Debt ratio	0.4	0.4	0.4	-	-	-	-	100.0
Sales to equity	2.8	2.4	3.1	-	-	-	-	100.0
Sales to closing inventories	11.2	23.1	9.1	-	-	-	-	66.7

(percent)

Current debt to equity	55.6	81.6	40.2	-	-	-	-	100.0
Operating profit on equity	28.9	5.8	42.6	-	-	-	-	100.0
Net fixed assets to equity	62.1	35.4	78.0	-	-	-	-	100.0
Gross margin	36.7	35.4	37.4	-	-	-	-	100.0
Return on total assets	20.1	8.1	27.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	56.6	95.1	39.0	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	5	x	x	1
Less than 20	3	x	x	1
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	2	x	x	-
1987				
Total	4	x	x	
Less than 20	2	x	x	
20-99	-	-	-	
100-499	-	-	-	
500 and over	2	x	x	

SIC 2959 Other Primary Smelting and Refining Of Non-Ferrous Metal Industries

Establishments primarily engaged in smelting and refining non-ferrous metals (except aluminum). In the case of gold mines, production of bullion at the site of the mine is included with the mining operations in <0611 - Gold Mines>. Establishments primarily engaged in producing aluminum are classified in <2951 - Primary Production of Aluminum Industry>.

Symbols: -- amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2961 - ALUMINUM ROLLING, CASTING AND EXTRUDING INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	39							
Low sales value (\$'000)	25	25	1,177	25	258	1,177	2,475	
High sales value (\$'000)	5,000	1,177	5,000	258	1,177	2,475	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	51.6	47.7	52.2	35.6	50.2	49.3	53.2	100.0
Purchases and materials	52.0	48.2	52.6	36.2	50.6	50.2	53.4	100.0
Closing inventory	7.1	6.8	7.1	2.7	7.7	9.4	6.3	87.2
Opening inventory	6.7	6.3	6.7	2.0	7.2	8.5	6.1	89.7
Wages, salaries, and benefits	29.6	28.7	29.8	18.2	30.9	31.5	29.2	89.7
Wages and benefits - direct	18.6	17.9	18.7	10.0	19.5	25.1	16.5	69.2
Wages and benefits - indirect	11.0	10.8	11.1	8.2	11.4	6.4	12.7	84.6
Occupancy expenses	6.8	8.4	6.6	10.6	8.0	7.2	6.4	100.0
Depreciation	2.7	2.8	2.7	4.3	2.4	3.3	2.6	97.4
Repairs and maintenance	0.9	1.2	0.9	1.6	1.1	1.4	0.7	71.8
Fuel and oil	0.5	0.4	0.5	0.7	0.3	-	0.7	15.4
Utilities	1.5	1.7	1.4	2.2	1.6	2.1	1.2	89.7
Rent	1.2	2.3	1.0	1.7	2.5	0.5	1.2	66.7
Financial expenses	2.4	3.1	2.3	3.4	3.1	2.6	2.1	97.4
Interest and bank charges	1.6	2.5	1.4	2.5	2.5	2.0	1.2	94.9
Professional fees	0.8	0.6	0.9	0.9	0.6	0.7	0.9	94.9
General expenses	1.9	2.6	1.7	5.2	2.0	2.3	1.5	94.9
Advertising	0.3	0.6	0.3	1.1	0.6	0.8	0.1	74.4
Delivery expenses	1.2	1.5	1.1	3.2	1.2	1.1	1.1	71.8
Insurance	0.3	0.4	0.3	1.0	0.3	0.5	0.3	79.5
Other expenses	5.5	4.6	5.7	5.7	4.3	4.7	6.0	100.0
Total expenses	97.8	95.1	98.2	78.6	98.6	97.7	98.4	100.0
Net profit/loss	2.2	4.9	1.8	21.4	1.4	2.3	1.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989									
Profitable:	79								
Percent of businesses	79								
Sales	1,347.9	294.1	2,802.4	96.5	741.9	1,537.9	3,625.8		
Expenses	1,260.3	262.6	2,637.4	75.8	686.1	1,474.8	3,394.4		
Profit	87.6	31.4	165.0	20.7	55.8	63.1	231.4		
Non-Profitable:									
Sales	1,578.8	639.5	2,231.3	-	639.5	1,667.9	3,014.5		
Expenses	1,825.9	724.6	2,590.9	-	724.6	1,692.3	3,840.0		
Loss	-247.1	-85.1	-359.6	-	-85.1	-24.4	-825.6		
1987									
Profitable:									
Sales	1,165.4	412.3	2,312.1	111.4	682.9	1,818.0	3,459.6		
Expenses	1,070.9	366.2	2,144.1	84.7	619.4	1,645.4	3,302.2		
Profit	94.4	46.1	168.0	26.7	63.6	172.6	157.4		
Non-Profitable:									
Sales	543.0	128.1	1,896.7	93.5	423.2	1,755.5	2,709.9		
Expenses	584.8	157.8	1,977.9	124.9	437.5	1,826.2	2,851.1		
Loss	-41.7	-29.6	-81.2	-31.5	-14.3	-70.7	-141.3		

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	32							
Low sales value (\$'000)	25	25	1,253	25	360	1,253	2,590	
High sales value (\$'000)	5,000	1,253	5,000	360	1,253	2,590	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	816.2	300.6	1,423.1	121.5	501.1	1,024.3	1,930.4	100.0
Total current assets	483.0	186.9	831.4	86.5	299.4	688.0	1,014.0	100.0
Accounts receivable	252.5	52.7	487.6	17.1	92.6	394.3	606.2	100.0
Closing inventory	94.8	38.1	161.5	10.4	69.1	168.2	153.0	93.8
Other current assets	135.6	96.0	182.3	58.9	137.6	125.4	254.7	96.9
Net fixed assets	237.4	113.4	383.5	34.8	201.4	336.2	443.6	100.0
Other assets and adjustments	95.6	0.2	208.0	0.1	0.3	-	472.8	71.9
Total liabilities	473.6	179.4	819.9	70.8	301.1	711.7	957.6	100.0
Total current liabilities	406.2	147.8	710.5	68.3	236.7	623.7	820.9	100.0
Current bank loans	42.4	17.8	71.3	-	37.9	61.9	83.2	28.1
Other current liabilities	363.8	129.9	639.1	68.3	198.7	561.7	737.6	100.0
Long-term bank loans	17.4	-	37.8	-	-	21.2	59.1	12.5
Other liabilities and adjustments	49.9	31.6	71.5	2.4	64.3	66.8	77.5	87.5
Total equity	342.5	121.1	603.1	50.6	200.0	312.5	972.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.2	1.1	1.2	1.2	1.1	1.2	100.0
Debt to equity	1.3	1.4	1.3	1.3	1.5	2.2	0.9	100.0
Interest coverage	3.0	1.9	3.5	6.5	1.3	1.9	4.7	96.9
Debt ratio	0.5	0.5	0.5	0.5	0.6	0.6	0.4	100.0
Sales to equity	4.2	4.7	4.1	4.3	4.7	5.7	3.4	100.0
Sales to closing inventories	15.3	14.9	15.4	21.3	13.8	10.6	22.1	87.5

(percent)

Current debt to equity	118.6	122.0	117.8	135.0	118.3	199.5	84.3	100.0
Operating profit on equity	15.3	12.0	16.1	39.7	4.2	9.7	18.8	100.0
Net fixed assets to equity	69.3	93.6	63.5	68.8	100.6	107.6	45.6	100.0
Gross margin	20.7	20.3	20.8	28.7	18.1	17.8	22.8	100.0
Return on total assets	9.6	9.8	9.5	19.5	7.2	5.9	12.0	100.0

(days)

Collection period for accounts receivable	63.4	33.8	71.3	28.0	35.3	80.1	65.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	92	806,847	23,132.1	5
Less than 20	64	14,482	425.1	4
20-99	20	25,760	754.4	1
100-499	6	x	x	-
500 and over	2	x	x	-
1987				
Total	87	459,696	13,986.3	
Less than 20	60	10,575	330.7	
20-99	19	23,635	720.8	
100-499	6	x	x	
500 and over	2	x	x	

SIC 2961 Aluminum Rolling, Casting and Extruding Industry

Establishments primarily engaged in manufacturing aluminum and aluminum alloys in primary shapes, also pipe tubing and aluminum powder. Establishments primarily engaged in pressure die casting of aluminum are classified in <2999 - Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries> and those primarily engaged in extracting aluminum from alumina are classified in <2951 - Primary Production of Aluminum Industry>.

1989 0.44 1
 0.44 1
 0.44 1
 0.44 1
 0.44 1
 0.44 1

Symbols: - amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2971 - COPPER AND COPPER ALLOY ROLLING, CASTING AND EXTRUDING INDUSTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	26							
Low sales value (\$'000)	25	25	1,105	25	340	1,105	2,129	
High sales value (\$'000)	5,000	1,105	5,000	340	1,105	2,129	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	48.8	50.3	48.5	54.0	49.4	51.0	46.4	100.0
Purchases and materials	49.1	50.8	48.7	54.5	49.9	52.0	46.1	100.0
Closing inventory	12.2	12.7	12.1	15.1	12.1	13.7	10.7	100.0
Opening inventory	11.9	12.2	11.8	14.6	11.6	12.7	11.1	92.3
Wages, salaries, and benefits	27.8	23.6	28.7	22.5	23.8	26.2	30.7	92.3
Wages and benefits - direct	19.4	16.6	20.0	14.1	17.1	17.6	21.9	80.8
Wages and benefits - indirect	8.4	7.0	8.7	8.5	6.7	8.5	8.8	73.1
Occupancy expenses	7.6	7.7	7.6	10.9	7.0	7.3	7.8	100.0
Depreciation	2.9	3.1	2.8	3.1	3.1	2.2	3.3	100.0
Repairs and maintenance	2.1	0.9	2.3	0.9	0.9	2.3	2.3	73.1
Fuel and oil	0.2	-	0.2	-	-	-	0.4	11.5
Utilities	2.1	3.0	1.9	3.1	2.9	2.0	1.8	92.3
Rent	0.4	0.8	0.4	3.9	-	0.8	-	42.3
Financial expenses	3.2	2.6	3.3	1.3	2.8	2.3	4.1	96.2
Interest and bank charges	2.5	1.8	2.7	0.7	2.1	1.8	3.4	80.8
Professional fees	0.6	0.8	0.6	0.7	0.8	0.5	0.7	88.5
General expenses	1.9	1.7	1.9	2.1	1.6	2.4	1.5	88.5
Advertising	0.5	0.2	0.5	0.5	0.2	0.4	0.6	65.4
Delivery expenses	0.9	0.9	0.9	0.9	1.0	1.8	0.2	57.7
Insurance	0.5	0.5	0.5	0.7	0.4	0.2	0.7	76.9
Other expenses	6.4	6.8	6.3	5.0	7.2	7.0	5.8	100.0
Total expenses	95.6	92.6	96.3	95.8	91.9	96.2	96.3	100.0
Net profit/loss	4.4	7.4	3.7	4.2	8.1	3.8	3.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	92							
Sales	1,284.9	523.8	2,051.6	221.5	775.1	1,544.0	3,389.2	
Expenses	1,218.1	485.2	1,956.5	212.3	712.0	1,485.2	3,198.6	
Profit	66.7	38.6	95.0	9.3	63.1	58.8	190.6	
Non-Profitable:								
Sales	3,013.8	-	3,013.8	-	-	-	3,013.8	
Expenses	3,027.8	-	3,027.8	-	-	-	3,027.8	
Loss	-14.0	-	-14.0	-	-	-	-14.0	
1987								
Profitable:								
Sales	1,072.0	377.2	2,606.9	133.6	652.8	1,989.7	2,858.1	
Expenses	994.3	338.8	2,442.2	114.6	592.6	1,894.0	2,665.3	
Profit	77.7	38.3	164.7	19.0	60.2	95.6	192.8	
Non-Profitable:								
Sales	678.9	205.9	1,853.7	105.8	697.4	1,371.9	2,335.5	
Expenses	695.1	213.3	1,891.6	112.2	710.2	1,400.8	2,382.4	
Loss	-16.2	-7.4	-37.9	-6.3	-12.8	-28.9	-46.9	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Low sales value (\$'000)	25	25	1,165	25	394	1,165	2,238	
High sales value (\$'000)	5,000	1,165	5,000	394	1,165	2,238	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	952.0	493.9	1,308.7	169.6	771.9	882.6	2,038.0	100.0
Total current assets	508.6	317.1	657.7	110.7	494.0	445.1	1,021.6	100.0
Accounts receivable	253.1	136.5	343.9	50.6	210.1	196.7	595.9	100.0
Closing inventory	178.5	70.6	262.6	30.2	105.2	212.0	349.1	100.0
Other current assets	76.8	109.9	51.1	29.7	178.6	36.2	76.4	84.0
Net fixed assets	382.4	163.4	552.9	53.5	257.5	298.4	988.6	100.0
Other assets and adjustments	60.9	13.4	98.0	5.3	20.3	139.0	27.7	76.0
Total liabilities	608.3	208.5	919.5	63.9	332.5	704.2	1,288.0	100.0
Total current liabilities	190.4	89.0	269.3	29.7	139.8	264.6	277.3	100.0
Current bank loans	20.6	4.1	33.5	—	7.5	43.5	16.3	36.0
Other current liabilities	169.7	84.9	235.7	29.6	132.2	221.0	260.9	100.0
Long-term bank loans	240.4	28.4	405.5	2.1	51.0	181.5	788.9	72.0
Other liabilities and adjustments	177.4	91.0	244.6	32.0	141.6	258.0	221.7	92.0
Total equity	343.7	285.3	389.2	105.7	439.4	178.4	750.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.6	3.5	2.4	3.7	3.5	1.6	3.6	100.0
Debt to equity	1.7	0.7	2.3	0.6	0.7	3.9	1.7	100.0
Interest coverage	2.6	4.9	2.3	5.6	4.9	3.1	2.0	84.0
Debt ratio	0.6	0.4	0.7	0.3	0.4	0.7	0.6	100.0
Sales to equity	4.2	1.9	5.5	2.1	1.8	8.6	4.3	100.0
Sales to closing inventories	8.2	7.8	8.2	7.5	7.9	7.2	9.3	100.0

(percent)

Current debt to equity	55.3	31.1	69.2	28.1	31.8	148.3	36.9	100.0
Operating profit on equity	18.6	14.8	20.8	7.5	16.3	32.9	15.8	100.0
Net fixed assets to equity	111.2	57.2	142.0	50.6	58.6	167.2	131.8	100.0
Gross margin	23.6	27.4	22.8	26.8	27.5	22.8	22.8	100.0
Return on total assets	10.6	10.7	10.6	5.7	11.6	9.8	11.3	100.0

(days)

Collection period for accounts receivable	63.0	90.0	57.7	81.2	92.1	46.5	66.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	48	55,141	1,749.5	1
Less than 20	34	6,048	194.0	1
20-99	9	10,195	321.5	-
100-499	3	x	x	-
500 and over	2	x	x	-
1987				
Total	47	76,570	2,648.1	
Less than 20	33	4,588	163.2	
20-99	9	11,800	422.7	
100-499	3	x	x	
500 and over	2	x	x	

SIC 2971 Copper and Copper Alloy Rolling, Casting and Extruding Industry

Establishments primarily engaged in manufacturing copper and copper alloy castings and extrusions. Establishments primarily engaged in pressure die casting of copper alloys are classified in <2999 - Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries> and those primarily engaged in extracting copper from copper ore are classified in <2959 - Other Primary Smelting and Refining of Non-Ferrous Metal Industries>

Symbols: -- amount too small to be expressed
 - nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 2999 - OTHER ROLLED, CAST AND EXTRUDED NON-FERROUS METAL PRODUCTS INDUSTRIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	28							
Low sales value (\$'000)	25	25	435	25	130	435	1,153	
High sales value (\$'000)	5,000	435	5,000	130	435	1,153	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	48.6	51.9	48.2	52.0	51.8	43.7	50.3	96.4
Purchases and materials	47.3	55.5	46.2	56.9	54.7	43.0	47.7	96.4
Closing inventory	8.9	15.4	8.0	11.6	17.7	5.7	9.1	85.7
Opening inventory	10.3	11.8	10.1	6.8	14.8	6.4	11.7	78.6
Wages, salaries, and benefits	31.0	21.8	32.2	16.1	25.1	43.3	27.1	85.7
Wages and benefits - direct	18.5	12.6	19.3	-	19.9	29.0	14.9	57.1
Wages and benefits - indirect	12.4	9.2	12.9	16.1	5.2	14.4	12.2	71.4
Occupancy expenses	7.5	10.0	7.2	10.3	9.9	7.1	7.3	89.3
Depreciation	1.8	2.1	1.8	3.4	1.3	2.3	1.5	78.6
Repairs and maintenance	1.6	0.7	1.8	0.7	0.6	1.9	1.7	67.9
Fuel and oil	0.1	0.2	0.1	-	0.3	0.2	-	10.7
Utilities	2.4	2.1	2.4	2.8	1.6	1.4	2.9	85.7
Rent	1.6	5.0	1.2	3.4	6.0	1.2	1.2	60.7
Financial expenses	2.2	3.0	2.1	4.1	2.4	4.5	1.0	96.4
Interest and bank charges	1.3	1.5	1.2	1.8	1.3	2.7	0.6	78.6
Professional fees	0.9	1.5	0.9	2.3	1.0	1.8	0.4	82.1
General expenses	1.9	3.4	1.8	4.1	2.9	2.0	1.7	85.7
Advertising	0.4	0.8	0.3	1.1	0.6	0.4	0.3	64.3
Delivery expenses	0.9	2.1	0.8	2.4	1.9	1.3	0.5	67.9
Insurance	0.7	0.5	0.7	0.6	0.4	0.2	0.9	60.7
Other expenses	12.3	6.4	13.1	13.1	2.4	20.6	9.7	96.4
Total expenses	103.6	96.4	104.6	99.8	94.5	121.2	97.0	100.0
Net profit/loss	-3.6	3.6	-4.6	0.2	5.5	-21.2	3.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	57							
Sales	646.2	152.5	1,525.3	83.9	339.5	617.8	2,464.1	
Expenses	600.8	138.7	1,423.7	80.5	297.3	590.3	2,285.9	
Profit	45.4	13.8	101.5	3.4	42.2	27.5	178.2	
Non-Profitable:								
Sales	872.4	142.4	1,401.4	79.0	208.4	945.0	2,188.6	
Expenses	1,017.8	158.4	1,640.6	90.4	229.2	1,276.4	2,268.7	
Loss	-145.4	-16.0	-239.2	-11.4	-20.8	-331.4	-80.1	

1987

Profitable:								
Sales	738.7	94.4	1,567.1	42.6	336.1	634.4	2,013.0	
Expenses	674.2	77.1	1,441.7	37.4	262.8	564.3	1,861.3	
Profit	64.5	17.2	125.3	5.2	73.3	70.1	151.7	
Non-Profitable:								
Sales	499.3	190.1	1,258.9	79.3	287.0	947.6	1,520.4	
Expenses	555.2	241.9	1,324.9	171.4	303.6	948.9	1,640.8	
Loss	-55.9	-51.8	-66.0	-92.0	-16.5	-1.3	-120.4	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Low sales value (\$'000)	25	25	511	-	-	-	-	
High sales value (\$'000)	5,000	511	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	248.3	109.9	1,199.7	-	-	-	-	100.0
Total current assets	129.4	76.1	495.5	-	-	-	-	100.0
Accounts receivable	32.5	13.1	166.1	-	-	-	-	100.0
Closing inventory	48.6	20.5	241.8	-	-	-	-	83.3
Other current assets	48.1	42.4	87.4	-	-	-	-	91.7
Net fixed assets	106.2	31.1	622.5	-	-	-	-	100.0
Other assets and adjustments	12.6	2.5	81.6	-	-	-	-	66.7
Total liabilities	189.1	74.5	976.9	-	-	-	-	100.0
Total current liabilities	63.3	18.8	369.2	-	-	-	-	100.0
Current bank loans	16.4	3.3	106.4	-	-	-	-	25.0
Other current liabilities	46.9	15.5	262.7	-	-	-	-	100.0
Long-term bank loans	71.2	14.4	462.1	-	-	-	-	25.0
Other liabilities and adjustments	54.5	41.3	145.6	-	-	-	-	83.3
Total equity	59.1	35.3	222.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.0	4.0	1.3	-	-	-	-	100.0
Debt to equity	3.1	2.1	4.3	-	-	-	-	100.0
Interest coverage	9.2	2.1	30.7	-	-	-	-	100.0
Debt ratio	0.7	0.6	0.8	-	-	-	-	100.0
Sales to equity	7.5	5.1	10.0	-	-	-	-	100.0
Sales to closing inventories	9.1	8.8	9.2	-	-	-	-	83.3

(percent)

Current debt to equity	107.1	53.3	165.7	-	-	-	-	100.0
Operating profit on equity	68.6	13.1	129.0	-	-	-	-	100.0
Net fixed assets to equity	179.7	88.2	279.4	-	-	-	-	100.0
Gross margin	28.1	27.5	28.4	-	-	-	-	100.0
Return on total assets	18.3	8.0	24.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	26.7	26.1	27.0	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
1989				
Total	123	198,984	6,225.8	8
Less than 20	73	14,368	483.8	6
20-99	33	54,323	1,663.0	3
100-499	17	130,293	4,079.0	1
500 and over	-	-	-	-
1987				
Total	115	182,421	6,148.0	
Less than 20	67	8,880	323.5	
20-99	30	42,605	1,425.1	
100-499	18	130,936	4,399.4	
500 and over	-	-	-	

SIC 2999 Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries

Establishments primarily engaged in manufacturing non-ferrous metals, except aluminum and copper, such as zinc, lead, nickel and titanium and their alloys, in cast, extruded or rolled shapes. In addition, this industry includes establishments primarily engaged in pressure die casting of all non-ferrous metals and their alloys including aluminum and copper and those engaged in the recovery of non-ferrous metals from scrap.

Symbols: - amount too small to be expressed
- nil or zero

SOURCE: Small Business and Special Surveys Division, Statistics Canada

