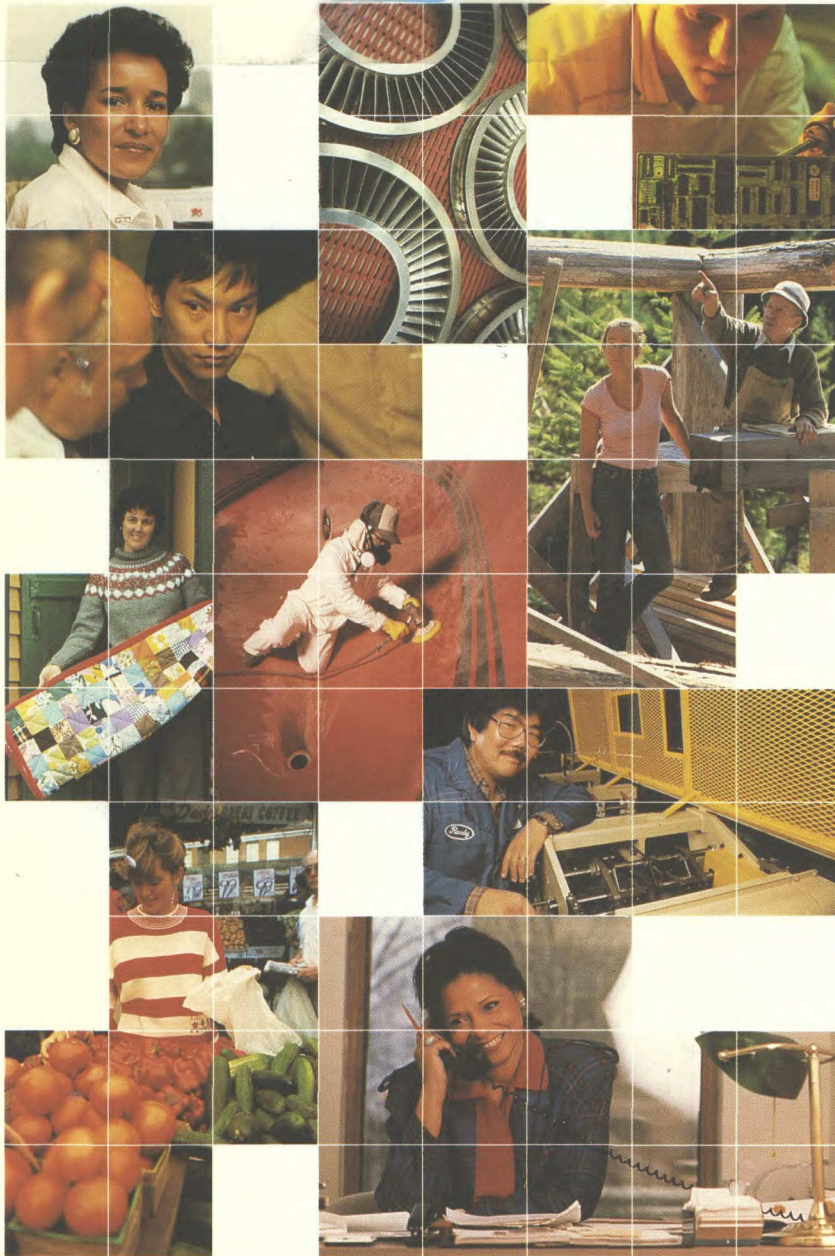


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SMALL BUSINESS PROFILES

CANADA
1991 Edition

Volume II of IV



Industry, Science and
Technology Canada

Industrie, Sciences et
Technologie Canada



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SIC 3011 - POWER BOILER AND HEAT EXCHANGER 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	828	25	404	828	1,816	
High sales value (\$'000)	5,000	828	5,000	404	828	1,816	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	47.5	51.7	47.1	70.3	44.0	61.5	43.2	100.0
Purchases and materials	50.4	54.1	50.0	71.9	46.8	64.1	46.1	100.0
Closing inventory	16.4	12.2	16.8	8.5	13.7	33.3	12.2	93.3
Opening inventory	13.5	9.8	13.9	6.9	10.9	30.7	9.2	93.3
Wages, salaries, and benefits	33.2	21.3	34.2	15.7	23.6	19.9	38.2	93.3
Wages and benefits - direct	17.9	11.9	18.4	2.4	15.8	9.7	20.9	66.7
Wages and benefits - indirect	15.3	9.4	15.8	13.3	7.8	10.2	17.4	93.3
Occupancy expenses	5.2	7.1	5.1	5.3	7.9	5.8	4.9	100.0
Depreciation	1.6	2.4	1.6	2.8	2.2	1.5	1.6	93.3
Repairs and maintenance	0.8	-	0.9	-	0.1	1.0	0.8	46.7
Fuel and oil	0.2	-	0.2	-	-	-	0.3	6.7
Utilities	1.8	2.0	1.8	0.9	2.5	2.1	1.7	100.0
Rent	0.8	2.7	0.6	1.5	3.2	1.1	0.5	66.7
Financial expenses	3.5	3.2	3.5	2.8	3.3	1.9	4.0	100.0
Interest and bank charges	2.0	1.9	2.0	1.1	2.2	1.4	2.2	100.0
Professional fees	1.5	1.3	1.5	1.7	1.1	0.5	1.8	93.3
General expenses	2.1	5.0	1.8	3.7	5.5	3.0	1.5	100.0
Advertising	0.6	0.8	0.5	0.6	0.9	1.2	0.3	73.3
Delivery expenses	0.4	3.1	0.2	3.1	3.2	0.7	0.1	80.0
Insurance	1.1	1.0	1.1	0.1	1.4	1.1	1.1	80.0
Other expenses	8.4	10.4	8.2	4.8	12.6	3.7	9.5	100.0
Total expenses	99.9	98.7	100.0	102.7	97.0	95.7	101.2	100.0
Net profit/loss	0.1	1.3	-	-2.7	3.0	4.3	-1.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	53							
Sales	1,702.9	376.1	2,445.3	278.0	411.0	1,432.2	3,241.3	
Expenses	1,578.9	349.4	2,266.8	258.8	381.6	1,287.9	3,036.0	
Profit	124.0	26.7	178.5	19.3	29.4	144.3	205.3	

Non-Profitable:

Sales	1,408.1	391.2	1,835.9	277.1	519.4	1,321.9	2,009.9	
Expenses	1,497.7	405.3	1,957.1	296.4	527.8	1,363.6	2,158.0	
Loss	-89.5	-14.2	-121.2	-19.3	-8.4	-41.7	-148.1	

1987

Profitable:

Sales	919.4	487.7	1,284.6	304.0	636.0	1,284.6	-	
Expenses	855.2	435.3	1,210.4	279.0	561.5	1,210.4	-	
Profit	64.2	52.4	74.2	25.0	74.6	74.2	-	

Non-Profitable:

Sales	1,465.5	575.1	2,046.4	268.1	737.8	1,279.6	2,800.3	
Expenses	1,550.5	601.8	2,169.4	309.0	757.1	1,402.9	2,923.0	
Loss	-85.0	-26.8	-123.0	-40.9	-19.3	-123.3	-122.7	

	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.)	15							
Low sales value (\$'000)	25	25	828	25	404	828	1,816	
High sales value (\$'000)	5,000	828	5,000	404	828	1,816	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,070.1	183.9	1,492.4	116.7	229.3	1,003.1	1,731.6	100.0
Total current assets	587.0	138.7	800.6	71.2	184.3	839.5	781.6	100.0
Accounts receivable	142.1	37.4	192.0	44.8	32.5	149.3	212.9	100.0
Closing inventory	251.5	46.7	349.1	23.5	62.4	460.0	294.8	93.3
Other current assets	193.3	54.5	259.4	2.8	89.3	230.1	273.8	80.0
Net fixed assets	214.2	32.0	301.0	13.2	44.8	163.5	368.1	100.0
Other assets and adjustments	268.8	13.0	390.8	32.2	0.1	--	581.8	86.7
Total liabilities	651.7	34.3	945.9	61.8	15.7	234.9	1,293.5	100.0
Total current liabilities	399.3	30.4	575.0	52.5	15.5	230.4	743.5	100.0
Current bank loans	73.8	8.4	105.0	19.9	0.6	55.9	129.1	53.3
Other current liabilities	325.4	22.0	469.9	32.5	14.9	174.5	614.4	100.0
Long-term bank loans	41.3	--	61.0	--	--	--	90.8	13.3
Other liabilities and adjustments	211.1	3.8	309.8	9.3	0.1	4.4	459.1	86.7
Total equity	418.3	149.6	546.4	54.8	213.6	768.2	438.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	4.5	1.3	1.3	11.8	3.6	1.0	100.0
Debt to equity	1.5	0.2	1.7	1.1	--	0.3	2.9	100.0
Interest coverage	1.0	1.7	0.9	-1.5	2.3	4.1	0.4	100.0
Debt ratio	0.6	0.1	0.6	0.5	--	0.2	0.7	100.0
Sales to equity	3.6	2.5	3.8	5.0	2.1	1.7	5.5	100.0
Sales to closing inventories	6.0	8.2	5.9	11.7	7.3	3.0	8.2	93.3

(percent)

Current debt to equity	95.4	20.3	105.2	95.7	7.2	29.9	169.7	100.0
Operating profit on equity	0.3	3.4	--	-13.5	6.4	7.6	-6.7	100.0
Net fixed assets to equity	51.1	21.4	55.0	24.1	20.9	21.2	84.0	100.0
Gross margin	19.2	26.9	18.6	13.9	32.3	18.6	18.6	100.0
Return on total assets	2.9	6.7	2.7	-3.8	10.3	7.7	1.3	100.0

(days)

Collection period for accounts receivable	33.8	35.6	33.6	59.0	26.0	39.4	32.0	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	67	597,318	17,193.2	5
Less than 20	42	9,067	260.8	5
20-99	13	18,918	554.7	1
100-499	6	67,440	2,278.9	-
500 and over	6	501,893	14,098.8	1
1987				
Total	62	479,041	14,892.7	
Less than 20	37	7,902	238.2	
20-99	12	14,127	453.2	
100-499	6	29,064	1,048.2	
500 and over	7	427,948	13,153.1	

SIC 3011 Power Boiler and Heat Exchanger Industry

Establishments primarily engaged in manufacturing power boilers and parts, industrial heat exchangers, including nuclear generated steam. Establishments primarily engaged in manufacturing cast iron sectional heating boilers are classified in <3071 - Heating Equipment Industry>. Establishments installing mainly products of their own manufacture are considered as primarily engaged in fabrication and are included in this industry but those primarily engaged in erecting purchased boilers are classified in <4227 - Structural Steel Erection>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3021 - METAL TANKS (HEAVY GAUGE) 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	1,043	25	639	1,043	2,397	
High sales value (\$'000)	5,000	1,043	5,000	639	1,043	2,397	5,000	
SELECTED EXPENSE ITEMS								
	(percent of sales)							
Cost of goods sold	49.3	37.7	50.9	56.0	28.6	48.9	52.1	100.0
Purchases and materials	49.3	40.0	50.6	54.3	32.9	50.9	50.3	95.0
Closing inventory	6.4	9.6	5.9	11.9	8.5	9.6	3.7	90.0
Opening inventory	6.4	7.3	6.3	13.6	4.1	7.6	5.5	80.0
Wages, salaries, and benefits	30.2	39.7	28.9	32.9	43.1	33.4	26.2	100.0
Wages and benefits - direct	18.9	23.7	18.2	4.9	33.1	20.2	17.0	70.0
Wages and benefits - indirect	11.4	16.0	10.7	28.0	10.0	13.2	9.2	85.0
Occupancy expenses	5.5	5.9	5.4	5.8	6.0	3.9	6.3	95.0
Depreciation	1.9	2.1	1.8	1.8	2.3	1.7	2.0	90.0
Repairs and maintenance	0.9	0.8	1.0	0.5	0.9	0.9	1.0	70.0
Fuel and oil	0.1	0.1	0.1	0.4	-	-	0.1	10.0
Utilities	0.9	1.3	0.8	1.6	1.1	1.2	0.6	90.0
Rent	1.7	1.7	1.7	1.4	1.8	0.2	2.7	70.0
Financial expenses	3.3	2.4	3.4	5.2	1.0	1.4	4.6	100.0
Interest and bank charges	1.3	1.2	1.3	2.7	0.4	1.2	1.3	85.0
Professional fees	2.0	1.2	2.2	2.4	0.5	0.3	3.3	95.0
General expenses	2.0	2.1	2.0	2.3	2.0	2.1	1.9	95.0
Advertising	0.7	0.4	0.7	0.8	0.1	0.4	0.9	65.0
Delivery expenses	0.6	1.2	0.6	0.7	1.4	0.5	0.6	65.0
Insurance	0.7	0.6	0.7	0.8	0.4	1.2	0.4	90.0
Other expenses	3.4	9.3	2.6	12.8	7.6	4.1	1.6	100.0
Total expenses	93.7	97.2	93.2	115.0	88.3	93.8	92.8	100.0
Net profit/loss	6.3	2.8	6.8	-15.0	11.7	6.2	7.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80						
Sales	2,122.6	747.5	2,699.5	510.3	839.7	2,047.3	3,289.4
Expenses	1,967.2	674.8	2,509.5	503.3	741.5	1,908.4	3,053.1
Profit	155.3	72.7	190.0	7.1	98.2	138.9	236.3

Non-Profitable:

Sales	688.3	397.8	1,542.3	397.8	-	1,542.3	-
Expenses	779.9	516.3	1,554.8	516.3	-	1,554.8	-
Loss	-91.6	-118.5	-12.6	-118.5	-	-12.6	-

1987

Profitable:

Sales	1,562.2	655.8	2,063.6	426.9	850.8	1,674.0	3,375.7
Expenses	1,497.4	604.1	1,991.5	393.2	783.9	1,605.7	3,290.8
Profit	64.8	51.6	72.1	33.7	66.9	68.3	84.9

Non-Profitable:

Sales	1,270.8	486.5	2,556.7	356.5	868.0	2,390.2	2,733.5
Expenses	1,354.5	521.9	2,719.5	404.0	868.1	2,504.1	2,948.2
Loss	-83.7	-35.4	-162.8	-47.5	-0.2	-113.9	-214.7

	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.)	20							
Low sales value (\$'000)	25	25	1,043	25	639	1,043	2,397	
High sales value (\$'000)	5,000	1,043	5,000	639	1,043	2,397	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	767.6	355.5	996.6	261.6	444.2	764.8	1,231.5	100.0
Total current assets	651.9	303.1	845.7	226.2	375.7	655.9	1,037.9	100.0
Accounts receivable	442.7	203.5	575.6	136.3	266.9	424.0	729.1	100.0
Closing inventory	122.6	62.2	156.2	52.8	71.0	191.4	120.5	90.0
Other current assets	86.5	37.3	113.8	36.9	37.8	40.4	188.2	70.0
Net fixed assets	113.6	52.4	147.7	35.4	68.4	108.8	187.1	100.0
Other assets and adjustments	2.0	--	3.1	--	--	--	6.4	45.0
Total liabilities	629.9	279.0	824.8	190.1	362.9	627.3	1,025.0	100.0
Total current liabilities	524.1	239.2	682.4	157.0	316.9	502.0	865.1	100.0
Current bank loans	75.5	52.7	88.2	58.7	47.1	84.5	92.0	45.0
Other current liabilities	448.5	186.5	594.1	98.3	269.8	417.4	773.1	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	105.7	39.7	142.4	33.1	46.0	125.3	159.8	80.0
Total equity	137.7	76.5	171.7	71.4	81.2	137.4	206.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.2	1.2	1.4	1.1	1.3	1.1	100.0
Debt to equity	4.5	3.6	4.8	2.6	4.4	4.5	4.9	100.0
Interest coverage	6.0	3.3	6.4	4.4	27.3	6.2	6.4	85.0
Debt ratio	0.8	0.7	0.8	0.7	0.8	0.8	0.8	100.0
Sales to equity	13.9	8.4	15.3	6.2	10.3	14.5	15.9	100.0
Sales to closing inventories	15.7	10.4	16.8	8.3	11.8	10.4	27.2	90.0

(percent)

Current debt to equity	380.5	312.7	397.3	219.6	390.1	365.2	418.9	100.0
Operating profit on equity	88.2	23.5	104.2	-93.4	120.8	89.2	114.4	100.0
Net fixed assets to equity	82.5	68.4	86.0	49.5	84.2	79.1	90.6	100.0
Gross margin	20.4	22.5	20.1	11.0	28.2	17.7	21.6	100.0
Return on total assets	18.9	7.2	21.2	-20.8	22.9	19.0	22.6	100.0

(days)

Collection period for accounts receivable	83.8	114.7	79.6	112.0	116.0	77.6	80.9	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	78	90,949	2,705.4	-
Less than 20	43	11,956	350.4	1
20-99	31	x	x	2
100-499	4	x	x	1
500 and over	-	-	-	-
1987				
Total	78	72,462	2,304.4	
Less than 20	44	9,382	283.2	
20-99	29	x	x	
100-499	5	x	x	
500 and over	-	-	-	

SIC 3021 Metal Tanks (Heavy Gauge) Industry

Establishments primarily engaged in manufacturing heavy gauge (3/16" (5 mm) or greater) steel tanks. Those primarily engaged in fabricating and erecting large storage tanks which must be assembled at the site are classified here. Establishments primarily engaged in manufacturing tanks for tank-trucks are classified in <3241 - Truck and Bus Body Industry> and those primarily engaged in manufacturing light gauge sheet metal tanks are classified in <3049 - Other Stamped and Pressed Metal Products Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3022 - PLATE WORK 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	1,464	25	541	1,464	2,337	
High sales value (\$'000)	5,000	1,464	5,000	541	1,464	2,337	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	47.7	50.1	46.6	60.0	38.4	37.0	57.8	100.0
Purchases and materials	47.6	50.2	46.4	59.2	39.4	37.2	57.2	100.0
Closing inventory	6.7	5.4	7.3	3.3	8.0	6.5	8.2	96.0
Opening inventory	6.8	5.4	7.4	4.1	6.9	6.3	8.8	84.0
Wages, salaries, and benefits	33.9	28.5	36.5	21.2	37.1	46.1	25.4	100.0
Wages and benefits - direct	19.2	15.6	20.8	13.1	18.6	31.2	8.8	72.0
Wages and benefits - indirect	14.8	12.9	15.7	8.1	18.6	14.9	16.6	88.0
Occupancy expenses	7.3	12.8	4.7	17.2	7.6	4.9	4.5	100.0
Depreciation	2.0	2.2	1.9	1.6	2.9	2.1	1.7	96.0
Repairs and maintenance	0.8	1.1	0.6	0.9	1.5	0.6	0.7	72.0
Fuel and oil	0.2	0.2	0.2	-	0.5	0.4	-	16.0
Utilities	1.2	1.6	1.0	2.0	1.1	1.1	0.9	92.0
Rent	3.0	7.6	0.9	12.6	1.7	0.7	1.1	76.0
Financial expenses	1.4	2.2	1.0	2.6	1.7	0.6	1.5	96.0
Interest and bank charges	0.9	1.6	0.6	1.8	1.4	0.3	1.0	88.0
Professional fees	0.5	0.6	0.4	0.8	0.3	0.3	0.5	92.0
General expenses	2.4	2.8	2.1	2.7	2.9	2.7	1.4	92.0
Advertising	0.5	0.5	0.4	0.3	0.8	0.6	0.3	76.0
Delivery expenses	1.0	1.3	0.9	1.6	0.8	0.9	0.8	76.0
Insurance	0.9	1.0	0.8	0.8	1.3	1.3	0.3	88.0
Other expenses	5.3	7.0	4.5	10.2	3.2	2.0	7.4	100.0
Total expenses	97.9	103.4	95.4	113.8	90.9	93.3	97.9	100.0
Net profit/loss	2.1	-3.4	4.6	-13.8	9.1	6.7	2.1	96.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80						
Sales	1,239.3	531.0	2,516.3	332.5	1,137.9	2,082.1	3,535.2
Expenses	1,162.6	481.9	2,389.8	306.8	1,017.3	1,942.3	3,439.9
Profit	76.7	49.1	126.5	25.7	120.6	139.8	95.3

Non-Profitable:

Sales	349.7	222.6	3,300.8	176.6	1,422.0	-	3,300.8
Expenses	440.1	315.8	3,326.2	272.8	1,437.6	-	3,326.2
Loss	-90.4	-93.2	-25.3	-96.2	-15.6	-	-25.3

1987

Profitable:

Sales	1,254.8	590.8	2,704.6	361.1	1,027.6	1,787.2	3,089.2
Expenses	1,177.6	541.0	2,567.5	324.1	953.5	1,670.2	2,943.6
Profit	77.3	49.8	137.2	37.1	74.1	116.9	145.6

Non-Profitable:

Sales	453.1	453.1	-	453.1	-	-	-
Expenses	482.7	482.7	-	482.7	-	-	-
Loss	-29.6	-29.6	-	-29.6	-	-	-

	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.)	21							
Low sales value (\$'000)	25	25	1,543	25	916	1,543	2,419	
High sales value (\$'000)	5,000	1,543	5,000	916	1,543	2,419	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	527.4	261.2	1,135.7	95.6	767.5	1,070.9	1,300.2	100.0
Total current assets	399.9	189.3	881.2	67.3	562.1	835.6	997.0	100.0
Accounts receivable	206.1	107.9	430.6	40.6	313.5	429.5	433.5	100.0
Closing inventory	78.3	38.5	169.4	10.9	123.0	114.9	307.4	95.2
Other current assets	115.3	42.8	281.1	15.7	125.5	291.1	256.0	85.7
Net fixed assets	125.0	68.7	253.7	26.7	197.0	235.2	300.6	100.0
Other assets and adjustments	2.4	3.2	0.7	1.5	8.3	--	2.5	81.0
Total liabilities	342.5	179.0	716.1	67.4	520.0	638.0	914.3	100.0
Total current liabilities	314.3	170.4	643.2	65.3	491.9	625.0	689.1	100.0
Current bank loans	59.1	52.2	74.9	24.0	138.3	42.2	157.8	66.7
Other current liabilities	255.2	118.2	568.2	41.2	353.5	582.8	531.3	100.0
Long-term bank loans	12.4	--	40.9	--	--	--	144.8	9.5
Other liabilities and adjustments	15.6	8.5	31.9	2.1	28.1	12.9	80.2	95.2
Total equity	184.9	82.2	419.6	28.1	247.4	432.8	385.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.1	1.3	1.0	1.1	1.3	1.4	100.0
Debt to equity	1.8	2.1	1.7	2.3	2.1	1.4	2.3	100.0
Interest coverage	6.0	4.0	7.7	--	9.1	23.0	2.5	90.5
Debt ratio	0.6	0.6	0.6	0.7	0.6	0.5	0.7	100.0
Sales to equity	6.4	7.0	6.1	12.6	5.0	4.9	9.6	100.0
Sales to closing inventories	15.2	15.0	15.3	32.6	10.2	18.6	12.1	95.2

(percent)

Current debt to equity	169.9	207.2	153.2	231.7	198.7	144.4	178.5	100.0
Operating profit on equity	29.4	27.7	30.1	-17.9	43.6	33.6	20.3	100.0
Net fixed assets to equity	67.6	83.5	60.4	94.8	79.6	54.3	77.9	100.0
Gross margin	17.1	19.6	15.8	15.7	23.0	16.9	14.3	100.0
Return on total assets	12.3	11.5	12.8	0.4	15.7	14.2	9.8	100.0

(days)

Collection period for accounts receivable	63.1	68.0	60.6	41.6	90.8	73.2	42.3	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	49	47,062	1,415.6	8
Less than 20	30	7,817	222.3	7
20-99	18	x	x	1
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	41	35,930	1,152.6	
Less than 20	23	4,930	148.4	
20-99	17	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 3022 Plate Work Industry

Establishments primarily engaged in manufacturing fabricated steel plate. Some establishments in this industry engage in both the fabrication of the product and its installation. Establishments installing mainly plate metal products of their own manufacture are considered as primarily engaged in fabricating and are classified in this industry.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3023 - PRE-ENGINEERED METAL BUILDINGS INDUSTRY (EXCEPT PORTABLE)

	Total of all 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	2,837	25	1,916	2,837	3,416	
High sales value (\$'000)	5,000	2,837	5,000	1,916	2,837	3,416	5,000	
SELECTED EXPENSE ITEMS								
	(percent of sales)							
Cost of goods sold	63.0	70.9	60.3	64.9	78.7	61.2	58.3	100.0
Purchases and materials	63.9	73.5	60.5	70.4	77.4	60.6	60.3	100.0
Closing inventory	12.9	14.4	12.4	21.8	5.0	8.7	20.0	92.3
Opening inventory	12.0	11.9	12.1	16.3	6.2	9.3	18.0	100.0
Wages, salaries, and benefits	24.0	16.0	26.8	17.6	13.9	27.8	24.7	100.0
Wages and benefits - direct	15.7	8.1	18.4	9.4	6.4	20.5	13.8	76.9
Wages and benefits - indirect	8.3	7.9	8.5	8.2	7.5	7.3	10.9	100.0
Occupancy expenses	3.9	4.1	3.9	4.5	3.6	3.3	5.1	100.0
Depreciation	1.1	0.6	1.3	0.3	1.0	1.3	1.2	92.3
Repairs and maintenance	0.4	0.7	0.3	0.9	0.4	0.2	0.6	92.3
Fuel and oil	--	--	--	-	0.1	-	0.1	15.4
Utilities	1.0	1.1	1.0	1.3	0.9	0.8	1.5	100.0
Rent	1.3	1.7	1.2	2.1	1.2	1.0	1.7	84.6
Financial expenses	1.7	1.4	1.8	1.4	1.5	1.1	3.1	100.0
Interest and bank charges	1.1	0.9	1.1	0.7	1.1	0.7	2.0	100.0
Professional fees	0.6	0.5	0.6	0.6	0.4	0.4	1.1	100.0
General expenses	1.9	1.5	2.1	1.6	1.3	2.7	1.0	100.0
Advertising	0.7	0.8	0.7	0.5	1.1	0.9	0.4	100.0
Delivery expenses	0.8	0.4	0.9	0.7	-	1.3	0.2	46.2
Insurance	0.4	0.3	0.4	0.4	0.2	0.4	0.4	84.6
Other expenses	3.0	2.4	3.2	3.4	1.2	2.4	4.7	100.0
Total expenses	97.6	96.4	98.0	93.4	100.2	98.5	96.9	100.0
Net profit/loss	2.4	3.6	2.0	6.6	-0.2	1.5	3.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	85						
Sales	2,704.1	1,599.7	3,452.2	1,468.6	1,966.2	3,271.4	3,842.1
Expenses	2,585.3	1,514.5	3,310.7	1,371.6	1,914.2	3,118.9	3,724.5
Profit	118.7	85.2	141.5	97.0	52.0	152.6	117.6

Non-Profitable:

Sales	2,847.7	2,740.0	2,933.7	-	2,740.0	2,933.7	-
Expenses	3,263.0	2,863.4	3,582.3	-	2,863.4	3,582.3	-
Loss	-415.3	-123.3	-648.6	-	-123.3	-648.6	-

1987

Profitable:

Sales	1,548.4	1,548.4	-	809.7	2,313.5	-	-
Expenses	1,438.8	1,438.8	-	758.8	2,143.1	-	-
Profit	109.6	109.6	-	50.9	170.4	-	-

Non-Profitable:

Sales	3,964.1	-	3,964.1	-	-	-	3,964.1
Expenses	4,334.2	-	4,334.2	-	-	-	4,334.2
Loss	-370.1	-	-370.1	-	-	-	-370.1

	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	2,837	-	-	-	-	
High sales value (\$'000)	5,000	2,837	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,357.1	992.8	1,486.4	-	-	-	-	100.0
Total current assets	1,165.3	877.2	1,267.6	-	-	-	-	100.0
Accounts receivable	786.0	511.3	883.5	-	-	-	-	100.0
Closing inventory	365.7	337.9	375.5	-	-	-	-	100.0
Other current assets	13.5	27.9	8.5	-	-	-	-	27.3
Net fixed assets	191.7	115.5	218.7	-	-	-	-	90.9
Other assets and adjustments	-	-	-	-	-	-	-	72.7
Total liabilities	685.2	588.0	719.7	-	-	-	-	100.0
Total current liabilities	413.3	330.2	442.9	-	-	-	-	100.0
Current bank loans	6.2	3.7	7.1	-	-	-	-	90.9
Other current liabilities	407.1	326.4	435.8	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	271.8	257.7	276.8	-	-	-	-	100.0
Total equity	671.8	404.8	766.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.8	2.6	2.8	-	-	-	-	100.0
Debt to equity	1.0	1.4	0.9	-	-	-	-	100.0
Interest coverage	3.1	1.0	3.7	-	-	-	-	100.0
Debt ratio	0.5	0.5	0.4	-	-	-	-	100.0
Sales to equity	4.5	5.2	4.3	-	-	-	-	100.0
Sales to closing inventories	8.3	6.3	8.9	-	-	-	-	100.0

(percent)

Current debt to equity	61.5	81.5	57.7	-	-	-	-	100.0
Operating profit on equity	9.9	0.2	11.7	-	-	-	-	100.0
Net fixed assets to equity	28.5	28.5	28.5	-	-	-	-	90.9
Gross margin	12.2	9.6	12.8	-	-	-	-	100.0
Return on total assets	7.1	2.6	8.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	94.1	87.1	95.7	-	-	-	-	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	44	75,873	2,364.0	2
Less than 20	18	4,915	150.2	3
20-99	22	x	x	1
100-499	4	x	x	-
500 and over	-	-	-	-
1987				
Total	46	58,963	1,951.5	
Less than 20	21	6,012	198.3	
20-99	21	x	x	
100-499	4	x	x	
500 and over	-	-	-	

SIC 3023 Pre-Engineered Metal Buildings Industry (except Portable)

Establishments primarily engaged in manufacturing pre-engineered metal buildings but not prefabricated portable metal buildings. Establishments primarily engaged in manufacturing prefabricated portable metal buildings are classified in <3032 - Prefabricated Portable Metal Buildings Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3029 - OTHER FABRICATED STRUCTURAL 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.)	110							
Low sales value (\$'000)	25	25	1,663	25	955	1,663	2,944	
High sales value (\$'000)	5,000	1,663	5,000	955	1,663	2,944	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.9	48.1	51.8	50.1	47.1	50.0	52.6	99.1
Purchases and materials	51.8	49.8	52.4	54.1	47.8	48.7	54.1	99.1
Closing inventory	6.2	7.5	5.8	11.0	5.9	5.5	5.9	90.9
Opening inventory	5.3	5.8	5.1	7.0	5.2	6.8	4.4	92.7
Wages, salaries, and benefits	28.4	29.9	27.9	23.9	32.8	31.3	26.5	99.1
Wages and benefits - direct	19.5	21.1	18.9	16.8	23.2	17.8	19.4	81.8
Wages and benefits - indirect	9.0	8.8	9.0	7.0	9.6	13.5	7.1	92.7
Occupancy expenses	4.8	6.1	4.4	5.9	6.2	4.1	4.5	98.2
Depreciation	1.6	2.3	1.4	2.0	2.5	1.3	1.4	94.5
Repairs and maintenance	1.0	0.9	1.0	0.6	1.1	0.7	1.2	81.8
Fuel and oil	-	0.1	-	0.1	-	-	-	6.4
Utilities	0.8	1.1	0.7	0.9	1.2	0.8	0.7	90.0
Rent	1.4	1.7	1.2	2.3	1.4	1.4	1.2	76.4
Financial expenses	2.2	2.9	2.0	2.1	3.3	1.8	2.0	98.2
Interest and bank charges	1.5	1.8	1.4	1.2	2.0	0.8	1.6	88.2
Professional fees	0.7	1.2	0.6	0.9	1.3	1.1	0.4	95.5
General expenses	1.4	2.1	1.2	2.3	2.0	1.5	1.0	93.6
Advertising	0.3	0.5	0.2	0.3	0.6	0.3	0.2	78.2
Delivery expenses	0.7	1.0	0.6	1.3	0.8	0.9	0.4	64.5
Insurance	0.4	0.7	0.4	0.7	0.7	0.4	0.4	79.1
Other expenses	7.7	7.0	8.0	10.6	5.3	6.1	8.8	100.0
Total expenses	95.5	96.1	95.2	94.9	96.7	94.9	95.4	100.0
Net profit/loss	4.5	3.9	4.8	5.1	3.3	5.1	4.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	87							
Sales	1,953.5	888.0	3,166.4	504.0	1,331.9	2,311.2	3,729.7	
Expenses	1,838.9	818.9	3,000.0	467.4	1,225.3	2,176.3	3,542.5	
Profit	114.6	69.1	166.4	36.6	106.7	134.9	187.1	

Non-Profitable:

Sales	1,308.1	645.5	2,828.5	379.5	1,352.5	2,191.9	3,740.4	
Expenses	1,432.9	809.7	2,862.8	402.9	1,890.7	2,215.9	3,789.4	
Loss	-124.7	-164.2	-34.3	-23.4	-538.1	-23.9	-49.1	

1987

Profitable:

Sales	1,536.5	672.2	3,334.4	448.2	1,277.8	2,324.3	4,012.5	
Expenses	1,426.6	600.5	3,145.2	397.8	1,148.6	2,199.8	3,779.7	
Profit	109.8	71.7	189.2	50.4	129.1	124.4	232.7	

Non-Profitable:

Sales	706.5	524.8	1,977.9	248.3	1,223.6	1,977.9	-	
Expenses	779.9	595.3	2,071.3	340.4	1,239.6	2,071.3	-	
Loss	-73.4	-70.5	-93.4	-92.0	-16.0	-93.4	-	

	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.)	102							
Low sales value (\$'000)	25	25	1,685	25	1,004	1,685	2,989	
High sales value (\$'000)	5,000	1,685	5,000	1,004	1,685	2,989	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	873.9	510.4	1,386.2	307.5	792.9	1,042.3	1,674.0	100.0
Total current assets	568.6	322.3	915.8	212.6	475.1	697.9	1,098.2	100.0
Accounts receivable	372.6	218.2	590.2	118.5	357.1	396.6	752.3	100.0
Closing inventory	117.1	65.4	190.0	55.0	79.9	129.9	240.4	91.2
Other current assets	78.8	38.5	135.4	38.9	38.1	171.2	105.5	75.5
Net fixed assets	268.0	137.0	452.6	53.3	253.7	313.2	569.2	99.0
Other assets and adjustments	37.1	50.9	17.7	41.6	64.0	31.1	6.5	91.2
Total liabilities	655.2	341.2	1,097.8	190.8	550.6	822.7	1,328.2	100.0
Total current liabilities	408.4	223.7	668.7	116.0	373.8	489.1	819.0	100.0
Current bank loans	79.5	43.7	130.0	21.2	75.1	44.5	201.5	73.5
Other current liabilities	328.8	179.9	538.7	94.7	298.7	444.5	617.5	100.0
Long-term bank loans	42.1	1.7	99.1	1.4	2.0	2.6	179.9	19.6
Other liabilities and adjustments	204.6	115.7	329.9	73.3	174.7	330.9	329.2	98.0
Total equity	218.6	169.2	288.3	116.7	242.2	219.6	345.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.4	1.3	1.8	1.2	1.4	1.3	100.0
Debt to equity	2.9	2.0	3.8	1.6	2.2	3.7	3.8	100.0
Interest coverage	4.5	4.8	4.4	5.2	4.7	7.9	3.6	88.2
Debt ratio	0.7	0.6	0.7	0.6	0.6	0.7	0.7	100.0
Sales to equity	8.0	4.9	10.6	4.2	5.4	10.5	10.7	100.0
Sales to closing inventories	15.0	12.8	16.1	8.9	16.6	17.8	15.4	91.2

(percent)

Current debt to equity	186.8	132.2	231.9	99.4	154.2	222.6	236.8	100.0
Operating profit on equity	40.8	30.3	49.5	20.6	36.7	52.9	47.7	100.0
Net fixed assets to equity	122.5	81.0	156.9	45.6	104.7	142.6	164.6	99.0
Gross margin	18.5	23.3	16.7	26.0	21.9	18.4	15.8	100.0
Return on total assets	13.0	12.6	13.2	9.6	14.2	12.7	13.5	100.0

(days)

Collection period for accounts receivable	76.8	94.4	70.0	87.7	97.9	62.5	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	354	443,826	13,965.8	35
Less than 20	252	72,766	2,143.4	33
20-99	88	149,467	4,530.8	3
100-499	9	x	x	1
500 and over	5	x	x	-
1987				
Total	319	384,794	13,006.8	
Less than 20	219	42,328	1,311.7	
20-99	85	106,712	3,402.8	
100-499	10	x	x	
500 and over	5	x	x	

SIC 3029 Other Fabricated Structural Metal Products Industries

Establishments primarily engaged in manufacturing heavy steel parts and similar parts of other metals and alloys for structural purposes not elsewhere classified. Establishments in this industry may erect structural steel bridges for example, as well as fabricate the metal parts but they are considered to be primarily engaged in fabrication. Establishments primarily engaged in the erection of bridges from purchased metal parts are classified in <4121 - Highways, Streets and Bridges>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3031 - METAL 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.)	168							
Low sales value (\$'000)	25	25	1,459	25	618	1,459	2,586	
High sales value (\$'000)	5,000	1,459	5,000	618	1,459	2,586	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	58.6	58.5	58.6	56.7	59.6	57.5	59.3	98.8
Purchases and materials	60.4	63.3	59.5	60.7	64.9	59.4	59.5	98.2
Closing inventory	12.4	15.0	11.7	13.3	16.0	12.3	11.2	95.8
Opening inventory	10.6	10.2	10.8	9.3	10.7	10.4	11.0	92.3
Wages, salaries, and benefits	24.0	24.1	23.9	23.5	24.5	21.9	25.2	98.8
Wages and benefits - direct	12.7	14.6	12.1	15.1	14.2	11.1	12.7	78.6
Wages and benefits - indirect	11.3	9.6	11.8	8.4	10.3	10.7	12.5	92.9
Occupancy expenses	4.3	5.6	3.9	5.9	5.4	3.6	4.0	100.0
Depreciation	1.3	1.6	1.2	1.4	1.8	1.1	1.2	95.8
Repairs and maintenance	0.7	0.3	0.8	0.2	0.3	0.5	1.0	65.5
Fuel and oil	--	--	--	--	--	--	--	2.4
Utilities	1.0	1.3	0.9	1.5	1.2	0.8	0.9	94.6
Rent	1.4	2.4	1.1	2.8	2.2	1.2	1.0	68.5
Financial expenses	1.9	2.8	1.6	3.2	2.6	1.6	1.6	97.6
Interest and bank charges	1.3	2.2	1.1	2.3	2.1	1.0	1.1	89.3
Professional fees	0.6	0.7	0.5	0.9	0.5	0.7	0.5	92.3
General expenses	1.9	2.1	1.9	2.6	1.9	1.9	1.8	97.0
Advertising	0.8	0.7	0.9	0.9	0.6	0.8	0.9	79.8
Delivery expenses	0.8	1.0	0.7	1.3	0.8	0.8	0.6	69.0
Insurance	0.3	0.4	0.3	0.4	0.5	0.3	0.3	76.8
Other expenses	5.1	5.0	5.1	4.7	5.2	5.9	4.5	100.0
Total expenses	95.7	98.2	94.9	96.6	99.2	92.5	96.5	100.0
Net profit/loss	4.3	1.8	5.1	3.4	0.8	7.5	3.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	77							
Sales	1,424.8	496.2	2,651.9	313.5	1,018.2	1,940.6	3,407.5	
Expenses	1,335.0	467.6	2,481.1	296.3	957.1	1,747.1	3,260.8	
Profit	89.8	28.6	170.8	17.1	61.1	193.5	146.7	

Non-Profitable:

Sales	1,067.9	546.8	2,449.9	162.9	1,109.4	1,817.1	3,682.2	
Expenses	1,113.2	586.2	2,510.5	177.9	1,184.7	1,871.2	3,755.7	
Loss	-45.2	-39.4	-60.7	-15.0	-75.2	-54.1	-73.5	

1987

Profitable:

Sales	1,339.1	710.7	2,513.4	329.6	978.1	1,861.4	3,755.1	
Expenses	1,246.8	660.9	2,341.9	304.3	911.1	1,734.7	3,498.0	
Profit	92.3	49.8	171.6	25.3	67.0	126.7	257.0	

Non-Profitable:

Sales	949.5	555.6	2,564.4	265.0	958.9	2,007.9	4,415.8	
Expenses	1,015.6	601.2	2,714.5	278.1	1,049.7	2,172.4	4,518.3	
Loss	-66.1	-45.6	-150.2	-13.1	-90.8	-164.5	-102.5	

	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.)	143							
Low sales value (\$'000)	25	25	1,497	25	643	1,497	2,593	
High sales value (\$'000)	5,000	1,497	5,000	643	1,497	2,593	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	864.6	389.7	1,302.8	143.5	605.1	1,007.2	1,667.8	100.0
Total current assets	664.1	328.9	973.5	126.6	506.0	786.4	1,204.5	100.0
Accounts receivable	364.2	157.2	555.1	53.0	248.5	482.2	645.1	98.6
Closing inventory	212.6	108.8	308.5	41.3	167.9	250.9	379.5	97.2
Other current assets	87.2	62.8	109.8	32.2	89.5	53.1	179.8	73.4
Net fixed assets	137.9	40.8	227.6	11.2	66.6	157.9	313.5	93.7
Other assets and adjustments	62.4	19.9	101.7	5.7	32.4	62.8	149.6	87.4
Total liabilities	513.2	228.5	776.0	91.2	348.6	580.6	1,017.3	100.0
Total current liabilities	351.9	182.2	508.6	79.7	271.8	409.5	630.9	100.0
Current bank loans	88.8	43.0	131.0	8.2	73.5	36.5	247.6	41.3
Other current liabilities	263.1	139.1	377.6	71.5	198.2	373.0	383.2	100.0
Long-term bank loans	17.4	2.3	31.3	—	4.3	13.6	53.1	14.7
Other liabilities and adjustments	143.8	43.9	236.0	11.5	72.4	157.3	333.2	95.1
Total equity	351.3	161.2	526.8	52.3	256.5	426.6	650.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.8	1.9	1.5	1.8	1.9	1.9	100.0
Debt to equity	1.4	1.4	1.4	1.7	1.3	1.3	1.5	100.0
Interest coverage	4.5	1.6	6.0	3.8	1.3	8.9	4.2	88.1
Debt ratio	0.5	0.5	0.5	0.6	0.5	0.5	0.6	100.0
Sales to equity	4.8	4.2	4.9	4.8	4.2	4.5	5.3	100.0
Sales to closing inventories	7.9	6.3	8.4	6.1	6.4	7.7	9.0	97.2

(percent)

Current debt to equity	100.1	113.0	96.5	152.3	105.9	96.0	96.9	100.0
Operating profit on equity	21.3	5.4	25.8	15.0	3.7	34.3	19.0	100.0
Net fixed assets to equity	39.2	25.3	43.2	21.4	25.9	37.0	48.2	93.7
Gross margin	17.4	15.7	17.8	14.4	16.0	21.2	15.5	100.0
Return on total assets	11.1	5.9	12.5	7.4	5.6	16.3	9.6	100.0

(days)

Collection period for accounts receivable	78.4	82.9	77.3	76.6	84.2	90.1	68.3	98.6
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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	430	338,379	12,070.6	18
Less than 20	325	64,866	2,416.6	12
20-99	92	121,156	4,373.7	6
100-499	12	x	x	-
500 and over	1	x	x	-
1987				
Total	412	274,456	10,585.3	
Less than 20	313	46,970	1,828.4	
20-99	86	100,220	3,814.7	
100-499	12	x	x	
500 and over	1	x	x	

SIC 3031 Metal Door and Window Industry

Establishments primarily engaged in manufacturing steel and aluminum doors, windows, sash and frames for residential, industrial and commercial use; and metal framed, hermetically sealed glass window units. Secondary products of establishments in this industry include metal partitions and ceiling panels. Establishments primarily engaged in manufacturing metal partitions and ceiling panels are classified in <3039 - Other Ornamental and Architectural Metal Products Industries>; those primarily engaged in hermetically sealing sheets of glass but not attaching frames are classified in <3561 - Primary Glass and Glass Containers Industry>; those primarily engaged in installing metal doors and windows are classified in <4232 - Siding Work>, construction; and those primarily engaged in selling metal doors and windows are classified in <5639 - Other Building Materials, Wholesale>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3032 - PREFABRICATED PORTABLE METAL 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.)	13							
Low sales value (\$'000)	25	25	668	25	328	668	2,377	
High sales value (\$'000)	5,000	668	5,000	328	668	2,377	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	72.0	72.3	72.0	83.0	54.2	63.9	76.4	100.0
Purchases and materials	74.7	84.5	73.3	104.5	50.6	65.8	77.4	100.0
Closing inventory	11.4	21.1	10.0	23.0	17.9	14.7	7.5	100.0
Opening inventory	8.7	8.9	8.7	1.4	21.5	12.8	6.5	84.6
Wages, salaries, and benefits	12.2	11.0	12.4	4.7	21.6	19.3	8.7	92.3
Wages and benefits - direct	8.8	2.4	9.7	-	6.5	16.8	5.9	61.5
Wages and benefits - indirect	3.4	8.6	2.7	4.7	15.1	2.5	2.9	84.6
Occupancy expenses	3.8	6.4	3.4	6.6	5.9	4.1	3.0	100.0
Depreciation	1.4	0.8	1.5	0.1	2.0	1.6	1.4	84.6
Repairs and maintenance	0.5	1.0	0.4	0.7	1.5	0.5	0.3	84.6
Fuel and oil	0.1	-	0.1	-	-	0.4	-	7.7
Utilities	1.1	1.3	1.1	1.5	0.8	0.8	1.3	100.0
Rent	0.7	3.3	0.3	4.4	1.6	0.8	0.1	61.5
Financial expenses	1.9	1.6	1.9	1.4	1.8	2.2	1.7	100.0
Interest and bank charges	1.3	1.0	1.4	1.1	0.9	1.2	1.5	92.3
Professional fees	0.5	0.5	0.5	0.3	0.9	1.0	0.3	100.0
General expenses	1.6	3.4	1.4	2.8	4.6	2.9	0.5	92.3
Advertising	0.3	1.4	0.2	1.2	1.7	0.4	-	76.9
Delivery expenses	1.1	1.9	1.0	1.5	2.5	2.4	0.2	84.6
Insurance	0.2	0.2	0.2	-	0.4	0.1	0.3	46.2
Other expenses	5.4	8.3	5.0	9.4	6.5	4.9	5.0	100.0
Total expenses	96.9	102.9	96.0	107.8	94.7	97.3	95.3	100.0
Net profit/loss	3.1	-2.9	4.0	-7.8	5.3	2.7	4.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	69							
Sales	1,541.4	472.7	1,919.5	-	472.7	1,500.9	3,255.7	
Expenses	1,425.7	447.5	1,771.8	-	447.5	1,461.1	2,763.8	
Profit	115.7	25.2	147.7	-	25.2	39.8	491.9	

Non-Profitable:

Sales	1,136.8	269.5	3,447.7	269.5	-	-	3,447.7	
Expenses	1,164.7	290.7	3,493.6	290.7	-	-	3,493.6	
Loss	-27.9	-21.1	-45.9	-21.1	-	-	-45.9	

1987

Profitable:

Sales	1,819.9	465.7	2,580.6	290.4	503.0	1,893.6	4,031.5	
Expenses	1,740.0	401.9	2,491.7	280.9	427.7	1,824.4	3,901.0	
Profit	79.9	63.7	88.9	9.5	75.3	69.2	130.6	

Non-Profitable:

Sales	880.2	431.8	2,157.9	308.5	447.1	1,015.0	4,287.2	
Expenses	897.5	439.1	2,204.0	370.8	447.6	1,040.1	4,372.5	
Loss	-17.4	-7.3	-46.1	-62.3	-0.5	-25.0	-85.2	

	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	845	-	-	-	-	
High sales value (\$'000)	5,000	845	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	822.5	187.4	1,413.1	-	-	-	-	100.0
Total current assets	411.6	105.4	696.4	-	-	-	-	100.0
Accounts receivable	129.0	26.8	223.9	-	-	-	-	100.0
Closing inventory	191.5	78.1	297.0	-	-	-	-	100.0
Other current assets	91.1	0.4	175.4	-	-	-	-	83.3
Net fixed assets	396.2	78.5	691.5	-	-	-	-	100.0
Other assets and adjustments	14.6	3.3	25.1	-	-	-	-	75.0
Total liabilities	542.4	146.1	910.9	-	-	-	-	100.0
Total current liabilities	172.2	49.1	286.7	-	-	-	-	100.0
Current bank loans	17.0	10.6	22.9	-	-	-	-	100.0
Other current liabilities	155.2	38.4	263.7	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	370.1	96.9	624.1	-	-	-	-	91.7
Total equity	280.1	41.3	502.2	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.3	2.1	2.4	-	-	-	-	100.0
Debt to equity	1.9	3.5	1.8	-	-	-	-	100.0
Interest coverage	3.7	1.7	3.8	-	-	-	-	91.7
Debt ratio	0.6	0.7	0.6	-	-	-	-	100.0
Sales to equity	6.2	13.3	5.7	-	-	-	-	100.0
Sales to closing inventories	9.2	7.0	9.7	-	-	-	-	100.0

(percent)

Current debt to equity	61.4	118.8	57.0	-	-	-	-	100.0
Operating profit on equity	23.2	4.8	24.6	-	-	-	-	100.0
Net fixed assets to equity	141.4	190.1	137.6	-	-	-	-	100.0
Gross margin	15.7	17.5	15.4	-	-	-	-	100.0
Return on total assets	10.7	2.4	11.8	-	-	-	-	100.0

(days)

Collection period for accounts receivable	26.7	17.7	28.3	-	-	-	-	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	60	17,852	656.3	11
Less than 20	51	6,541	241.7	11
20-99	9	11,311	414.6	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	49	13,154	509.8	
Less than 20	40	4,215	163.3	
20-99	9	8,939	346.5	
100-499	-	-	-	
500 and over	-	-	-	

SIC 3032 Prefabricated Portable Metal Buildings Industry

Establishments primarily engaged in manufacturing prefabricated, portable metal buildings. Establishments primarily engaged in manufacturing pre-engineered buildings such as warehouses or factories are classified in <3023 - Pre-Engineered Metal Buildings Industry (Except Portable)>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3039 - OTHER ORNAMENTAL AND ARCHITECTURAL 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.)	205							
Low sales value (\$'000)	25	25	859	25	385	859	1,798	
High sales value (\$'000)	5,000	859	5,000	385	859	1,798	5,000	
SELECTED EXPENSE ITEMS								
	(percent of sales)							
Cost of goods sold	43.7	42.1	44.3	40.6	42.9	43.0	45.0	99.5
Purchases and materials	45.4	44.1	45.8	43.1	44.7	44.0	46.8	99.5
Closing inventory	8.3	6.6	8.8	7.0	6.4	5.4	10.6	94.6
Opening inventory	6.6	4.6	7.2	4.6	4.5	4.4	8.7	90.2
Wages, salaries, and benefits	33.7	32.1	34.2	30.7	32.9	33.6	34.6	97.6
Wages and benefits - direct	24.0	19.3	25.5	12.6	23.1	25.6	25.4	79.0
Wages and benefits - indirect	9.7	12.8	8.7	18.2	9.8	8.0	9.1	87.3
Occupancy expenses	6.4	7.2	6.2	10.2	5.6	5.8	6.3	100.0
Depreciation	1.8	1.8	1.8	2.6	1.4	1.6	1.9	95.6
Repairs and maintenance	1.0	0.6	1.2	0.6	0.6	0.9	1.3	66.8
Fuel and oil	--	0.1	--	0.2	0.1	--	--	6.8
Utilities	1.1	1.6	1.0	2.7	1.0	1.0	0.9	93.2
Rent	2.4	3.1	2.2	4.1	2.5	2.2	2.1	77.6
Financial expenses	2.3	2.2	2.3	3.5	1.5	2.0	2.4	98.0
Interest and bank charges	1.2	1.4	1.2	2.2	0.9	0.8	1.4	89.8
Professional fees	1.1	0.9	1.1	1.3	0.6	1.2	1.1	94.6
General expenses	3.2	3.9	3.0	5.1	3.2	2.9	3.1	98.0
Advertising	0.8	0.8	0.9	1.1	0.6	0.9	0.9	85.9
Delivery expenses	1.6	2.1	1.5	2.6	1.9	1.4	1.5	69.8
Insurance	0.7	1.0	0.6	1.4	0.7	0.6	0.7	81.5
Other expenses	4.7	4.5	4.8	5.6	3.9	4.8	4.8	100.0
Total expenses	94.1	92.0	94.7	95.8	89.9	92.0	96.2	100.0
Net profit/loss	5.9	8.0	5.3	4.2	10.1	8.0	3.8	99.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	82						
Sales	904.3	331.8	1,928.6	161.0	606.0	1,210.5	3,110.5
Expenses	834.8	295.2	1,800.1	145.1	536.4	1,106.5	2,941.7
Profit	69.5	36.5	128.5	16.0	69.5	104.1	168.8

Non-Profitable:

Sales	655.2	227.0	2,649.7	171.8	581.0	1,687.8	2,784.3
Expenses	688.3	244.4	2,756.4	187.7	608.3	1,887.9	2,877.9
Loss	-33.2	-17.4	-106.7	-15.9	-27.3	-200.0	-93.6

1987

Profitable:

Sales	663.0	262.5	2,094.4	157.7	575.9	1,253.5	3,072.5
Expenses	605.1	232.0	1,938.7	138.6	511.1	1,132.2	2,876.8
Profit	57.9	30.5	155.7	19.1	64.8	121.3	195.7

Non-Profitable:

Sales	537.2	329.2	1,394.6	222.8	575.3	1,125.9	2,172.2
Expenses	568.6	354.4	1,451.8	251.0	593.6	1,191.6	2,204.6
Loss	-31.4	-25.2	-57.2	-28.2	-18.3	-65.7	-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.)	188							
Low sales value (\$'000)	25	25	937	25	518	937	1,944	
High sales value (\$'000)	5,000	937	5,000	518	937	1,944	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	508.7	196.1	1,121.8	149.5	290.8	656.2	1,697.6	100.0
Total current assets	339.8	122.0	767.0	78.0	211.2	391.1	1,232.0	100.0
Accounts receivable	196.8	60.2	464.8	38.5	104.3	277.8	696.0	100.0
Closing inventory	80.7	24.7	190.5	23.2	27.9	74.4	334.0	97.3
Other current assets	62.2	36.9	111.7	16.2	79.0	38.7	201.8	73.4
Net fixed assets	138.2	69.3	273.3	65.1	77.8	218.7	340.9	100.0
Other assets and adjustments	30.6	4.7	81.3	6.3	1.6	46.4	124.6	86.7
Total liabilities	338.7	125.1	757.7	104.7	166.4	402.2	1,197.2	100.0
Total current liabilities	245.1	71.1	586.4	44.5	124.9	276.5	969.7	100.0
Current bank loans	37.3	13.1	84.7	12.0	15.4	21.9	162.2	54.3
Other current liabilities	207.8	57.9	501.7	32.5	109.5	254.5	807.4	100.0
Long-term bank loans	6.5	2.4	14.6	3.6	--	7.4	23.5	15.4
Other liabilities and adjustments	86.9	51.5	156.5	56.4	41.5	118.2	203.9	98.9
Total equity	170.0	71.0	364.1	44.8	124.3	253.9	500.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.7	1.3	1.7	1.6	1.4	1.2	100.0
Debt to equity	1.9	1.7	2.0	2.3	1.3	1.5	2.3	100.0
Interest coverage	5.9	7.1	5.4	2.4	17.1	10.8	3.7	88.8
Debt ratio	0.6	0.6	0.6	0.7	0.5	0.6	0.7	100.0
Sales to equity	5.7	5.4	5.7	5.2	5.6	5.1	6.2	100.0
Sales to closing inventories	12.0	15.6	11.0	10.0	25.2	17.5	9.2	97.3

(percent)

Current debt to equity	144.1	100.0	161.0	99.5	100.4	108.8	193.8	100.0
Operating profit on equity	32.9	38.9	30.6	15.0	56.3	41.6	23.7	98.9
Net fixed assets to equity	81.3	97.5	75.0	145.3	62.6	86.1	68.1	100.0
Gross margin	22.2	23.9	21.6	24.8	23.2	23.6	20.6	100.0
Return on total assets	13.2	16.3	12.1	7.5	25.5	17.7	9.4	99.5

(days)

Collection period for accounts receivable	74.0	56.6	80.3	60.3	54.1	77.5	81.8	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	576	262,416	9,695.5	1
Less than 20	483	73,911	2,714.1	4
20-99	80	96,021	3,591.3	3
100-499	11	x	x	2
500 and over	2	x	x	-
1987				
Total	577	236,368	9,063.8	
Less than 20	479	56,332	2,164.5	
20-99	83	88,762	3,453.0	
100-499	13	x	x	
500 and over	2	x	x	

SIC 3039 Other Ornamental and Architectural Metal Products Industries

Establishments primarily engaged in manufacturing ornamental and architectural metal products not elsewhere classified. Establishments primarily engaged in manufacturing wire fencing and gates are classified in <3059 - Other Wire Products Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3041 - CUSTOM COATING OF METAL 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.)	143							
Low sales value (\$'000)	25	25	1,155	25	485	1,155	2,057	
High sales value (\$'000)	5,000	1,155	5,000	485	1,155	2,057	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	27.9	23.2	29.7	23.8	22.7	23.6	32.6	93.7
Purchases and materials	28.7	25.4	29.9	28.9	22.9	23.7	32.9	93.7
Closing inventory	5.0	4.8	5.1	6.9	3.2	5.7	4.8	82.5
Opening inventory	4.2	2.5	4.9	1.8	3.0	5.5	4.6	81.8
Wages, salaries, and benefits	41.9	35.2	44.3	33.3	36.6	44.8	44.0	97.2
Wages and benefits - direct	24.2	21.8	25.1	19.4	23.5	29.2	23.1	74.1
Wages and benefits - indirect	17.7	13.4	19.2	13.9	13.1	15.6	21.0	92.3
Occupancy expenses	14.3	23.7	11.0	37.6	13.4	13.1	9.9	100.0
Depreciation	4.3	7.2	3.2	12.2	3.6	3.9	2.9	97.9
Repairs and maintenance	2.1	1.9	2.1	2.3	1.7	2.4	2.0	78.3
Fuel and oil	0.1	0.2	--	--	0.4	--	0.1	7.7
Utilities	4.0	6.1	3.3	8.2	4.5	3.8	3.1	97.9
Rent	3.8	8.2	2.2	14.9	3.2	3.0	1.9	76.9
Financial expenses	2.7	5.7	1.6	9.3	3.0	2.6	1.2	97.2
Interest and bank charges	1.9	4.1	1.0	7.0	2.0	1.9	0.6	83.9
Professional fees	0.8	1.5	0.6	2.3	0.9	0.7	0.5	94.4
General expenses	2.4	4.1	1.8	4.5	3.8	2.7	1.4	97.2
Advertising	0.5	1.1	0.3	1.4	0.9	0.6	0.2	74.8
Delivery expenses	1.3	2.0	1.0	2.1	2.0	1.5	0.7	73.4
Insurance	0.6	1.0	0.5	1.1	0.9	0.6	0.5	84.6
Other expenses	7.1	9.2	6.4	9.9	8.7	8.2	5.5	100.0
Total expenses	96.4	101.0	94.8	118.4	88.2	95.0	94.7	100.0
Net profit/loss	3.6	-1.0	5.2	-18.4	11.8	5.0	5.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	76							
Sales	1,076.6	397.2	2,748.3	184.8	869.4	1,565.4	3,674.3	
Expenses	977.3	343.4	2,536.8	156.0	760.1	1,396.7	3,429.2	
Profit	99.3	53.7	211.5	28.7	109.3	168.6	245.1	

Non-Profitable:

Sales	444.5	152.7	1,781.5	134.7	792.9	1,515.9	2,891.7	
Expenses	541.0	246.8	1,889.0	230.8	816.1	1,585.3	3,158.5	
Loss	-96.5	-94.1	-107.5	-96.1	-23.2	-69.4	-266.8	

1987

Profitable:

Sales	1,002.0	562.4	2,212.5	225.7	878.5	1,592.2	2,801.1	
Expenses	901.8	496.3	2,018.2	191.5	782.5	1,435.3	2,571.3	
Profit	100.3	66.1	194.3	34.2	96.0	156.9	229.8	

Non-Profitable:

Sales	483.9	307.7	1,576.3	198.5	733.0	1,485.6	2,318.7	
Expenses	520.8	339.4	1,645.2	218.9	809.5	1,553.0	2,399.1	
Loss	-36.9	-31.8	-68.9	-20.3	-76.5	-67.5	-80.4	

	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.)	135							
Low sales value (\$'000)	25	25	1,244	25	559	1,244	2,070	
High sales value (\$'000)	5,000	1,244	5,000	559	1,244	2,070	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	740.1	450.5	1,317.6	347.0	672.6	971.0	1,716.7	100.0
Total current assets	399.7	208.3	781.2	113.7	411.5	585.7	1,006.3	100.0
Accounts receivable	182.3	86.1	374.3	53.6	155.8	239.9	529.1	99.3
Closing inventory	69.2	30.8	146.0	28.5	35.6	104.5	193.8	83.7
Other current assets	148.0	91.4	260.8	31.5	220.1	241.2	283.4	90.4
Net fixed assets	327.0	231.5	517.4	223.6	248.6	363.1	695.1	95.6
Other assets and adjustments	13.3	10.5	18.9	9.6	12.4	22.1	15.2	78.5
Total liabilities	441.9	309.8	705.2	305.4	319.4	513.6	925.9	96.3
Total current liabilities	294.0	213.5	454.4	220.9	197.8	275.7	660.2	96.3
Current bank loans	24.9	10.0	54.6	11.8	6.3	38.0	73.7	38.5
Other current liabilities	269.0	203.4	399.8	209.0	191.4	237.7	586.5	96.3
Long-term bank loans	29.5	39.1	10.4	49.6	16.4	4.9	16.7	10.4
Other liabilities and adjustments	118.3	57.2	240.3	34.8	105.2	232.8	248.9	89.6
Total equity	298.2	140.6	612.3	41.6	353.1	457.4	790.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	0.9	1.7	0.5	2.0	2.1	1.5	96.3
Debt to equity	1.4	2.2	1.1	7.3	0.9	1.1	1.1	96.3
Interest coverage	6.2	5.0	7.2	3.8	5.7	5.1	9.6	84.4
Debt ratio	0.5	0.6	0.5	0.8	0.4	0.5	0.5	96.3
Sales to equity	3.8	3.2	4.1	5.6	2.5	3.5	4.5	100.0
Sales to closing inventories	16.4	14.6	17.2	8.2	25.5	15.3	18.4	83.7

(percent)

Current debt to equity	98.5	151.8	74.2	530.3	56.0	60.2	83.4	96.3
Operating profit on equity	26.7	29.0	25.7	39.3	26.4	23.2	27.4	100.0
Net fixed assets to equity	109.6	164.6	84.4	537.0	70.3	79.3	87.9	95.6
Gross margin	31.6	42.6	27.7	50.4	38.3	33.3	24.7	100.0
Return on total assets	12.8	11.3	13.8	6.3	16.7	13.5	14.0	100.0

(days)

Collection period for accounts receivable	58.2	69.7	54.1	82.8	62.4	54.4	54.0	99.3
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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	368	224,978	7,683.5	4
Less than 20	263	56,425	1,897.2	1
20-99	94	106,274	3,596.4	4
100-499	11	62,279	2,189.9	1
500 and over	-	-	-	-

1987

Total	364	196,343	7,610.2	
Less than 20	262	39,575	1,528.5	
20-99	90	90,248	3,456.4	
100-499	12	66,520	2,625.3	
500 and over	-	-	-	

SIC 3041 Custom Coating Of Metal Products Industry

Establishments primarily engaged in spray or dip coating metal and metal products; and galvanizing and electroplating, except plating with precious metals. While these establishments typically coat metal they may also metal-coat other materials such as plastics or coat metal products with protective material such as Teflon (T.N.) Establishments primarily engaged in plating with precious metals are classified in <3921 - Jewellery and Silverware Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3042 - METAL CLOSURE AND CONTAINER 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	633	25	388	633	960	
High sales value (\$'000)	5,000	633	5,000	388	633	960	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	48.4	54.0	46.0	37.3	65.1	59.5	40.5	100.0
Purchases and materials	50.9	52.8	50.1	37.5	63.0	65.3	43.9	100.0
Closing inventory	13.0	6.6	15.7	8.5	5.3	25.0	11.9	92.0
Opening inventory	10.4	7.7	11.6	8.3	7.3	19.2	8.4	92.0
Wages, salaries, and benefits	25.6	21.6	27.3	37.1	11.2	26.4	27.7	92.0
Wages and benefits - direct	16.6	11.3	18.8	22.0	4.2	16.3	19.9	72.0
Wages and benefits - indirect	9.0	10.3	8.5	15.1	7.1	10.1	7.8	76.0
Occupancy expenses	8.1	7.4	8.4	9.2	6.2	6.7	9.0	100.0
Depreciation	3.6	2.6	4.1	2.8	2.5	3.3	4.4	88.0
Repairs and maintenance	1.2	1.0	1.3	0.9	1.0	0.5	1.6	64.0
Fuel and oil	--	--	--	--	--	--	--	4.0
Utilities	1.1	1.1	1.1	0.7	1.5	0.9	1.1	76.0
Rent	2.1	2.7	1.9	4.8	1.2	2.0	1.9	60.0
Financial expenses	3.0	2.4	3.3	2.9	2.1	4.4	2.8	92.0
Interest and bank charges	2.0	1.2	2.4	1.4	1.1	2.5	2.3	72.0
Professional fees	1.0	1.2	0.9	1.5	1.0	1.9	0.5	92.0
General expenses	2.2	1.7	2.4	1.9	1.5	3.7	1.9	84.0
Advertising	0.7	0.4	0.8	0.3	0.4	2.4	0.1	72.0
Delivery expenses	1.0	0.4	1.3	0.8	0.2	0.7	1.5	52.0
Insurance	0.5	0.9	0.4	0.8	0.9	0.6	0.3	80.0
Other expenses	12.1	5.4	15.0	5.4	5.4	14.8	15.0	100.0
Total expenses	99.4	92.5	102.3	93.8	91.5	115.5	97.0	100.0
Net profit/loss	0.6	7.5	-2.3	6.2	8.5	-15.5	3.0	96.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	60							
Sales	790.4	376.5	2,025.6	280.8	493.7	762.6	2,537.7	
Expenses	742.7	341.4	1,939.9	261.2	439.6	696.9	2,444.0	
Profit	47.8	35.1	85.7	-19.6	54.0	65.7	93.7	

Non-Profitable:

Sales	716.4	232.3	1,026.5	101.6	530.1	851.8	1,809.0	
Expenses	825.2	248.4	1,194.8	104.4	576.3	1,053.7	1,827.2	
Loss	-108.9	-16.1	-168.3	-2.8	-46.2	-201.8	-18.2	

1987

Profitable:

Sales	1,097.6	244.3	1,596.8	150.6	488.4	807.6	1,823.2	
Expenses	997.1	216.0	1,453.9	126.8	448.4	731.5	1,661.1	
Profit	100.6	28.3	142.9	23.8	39.9	76.1	162.0	

Non-Profitable:

Sales	1,260.1	176.7	1,445.3	176.7	-	687.7	3,193.6	
Expenses	1,419.4	199.9	1,627.8	199.9	-	737.3	3,682.8	
Loss	-159.3	-23.2	-182.6	-23.2	-	-49.7	-489.2	

	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.)	24							
Low sales value (\$'000)	25	25	671	25	472	671	978	
High sales value (\$'000)	5,000	671	5,000	472	671	978	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	586.4	244.9	1,247.3	156.1	490.6	924.5	1,594.6	100.0
Total current assets	377.9	153.6	812.0	117.6	253.2	586.4	1,054.7	100.0
Accounts receivable	208.2	70.4	474.7	53.2	117.8	233.2	734.6	100.0
Closing inventory	102.3	24.2	253.5	25.0	22.0	224.5	284.7	95.8
Other current assets	67.4	58.9	83.7	39.3	113.3	128.6	35.4	83.3
Net fixed assets	191.9	79.8	408.7	28.0	223.1	291.1	535.2	100.0
Other assets and adjustments	16.5	11.4	26.5	10.4	14.2	46.9	4.6	79.2
Total liabilities	392.9	136.1	889.7	72.8	311.3	749.2	1,040.9	100.0
Total current liabilities	284.2	90.2	659.6	51.1	198.4	534.5	794.2	100.0
Current bank loans	56.7	6.4	153.8	8.3	1.2	80.6	232.7	41.7
Other current liabilities	227.5	83.7	505.7	42.7	197.1	453.9	561.5	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	108.6	45.9	230.0	21.7	112.9	214.6	246.7	95.8
Total equity	193.5	108.8	357.5	83.3	179.3	175.3	553.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.7	1.2	2.3	1.2	1.0	1.3	100.0
Debt to equity	2.0	1.2	2.4	0.8	1.7	4.2	1.8	100.0
Interest coverage	1.2	7.1	-	8.3	6.1	-5.3	2.3	70.8
Debt ratio	0.6	0.5	0.7	0.4	0.6	0.8	0.6	100.0
Sales to equity	4.0	3.4	4.4	3.7	2.9	4.8	4.3	100.0
Sales to closing inventories	7.7	15.4	6.2	12.6	24.2	3.7	8.4	95.8

(percent)

Current debt to equity	146.8	82.9	184.4	61.3	110.6	304.9	143.4	100.0
Operating profit on equity	2.4	24.9	-10.8	24.5	25.6	-80.9	13.0	95.8
Net fixed assets to equity	99.1	73.3	114.3	33.7	124.3	166.0	96.6	100.0
Gross margin	26.0	23.9	26.9	23.1	25.0	14.1	31.8	100.0
Return on total assets	3.5	12.9	-	14.8	11.2	-12.9	7.9	100.0

(days)

Collection period for accounts receivable	96.3	68.8	108.8	61.7	80.4	100.9	111.8	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	86	258,489	8,704.0	4
Less than 20	58	15,109	509.4	5
20-99	20	30,475	1,030.1	1
100-499	5	x	x	-
500 and over	3	x	x	-
1987				
Total	82	252,532	9,765.6	
Less than 20	53	8,492	331.2	
20-99	21	22,608	876.2	
100-499	5	x	x	
500 and over	3	x	x	

SIC 3042 Metal Closure and Container Industry

Establishments primarily engaged in manufacturing metal barrels, cans and closures, accessories and parts.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3049 - OTHER STAMPED AND PRESSED 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.)	241							
Low sales value (\$'000)	25	25	1,275	25	583	1,275	2,252	
High sales value (\$'000)	5,000	1,275	5,000	583	1,275	2,252	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	47.8	42.5	49.7	41.4	43.1	46.0	51.8	99.2
Purchases and materials	49.4	44.9	51.1	46.4	44.1	46.1	53.7	98.8
Closing inventory	12.5	10.0	13.4	13.1	8.5	11.9	14.2	95.0
Opening inventory	10.9	7.6	12.1	8.2	7.4	11.7	12.3	93.4
Wages, salaries, and benefits	29.5	28.0	30.1	32.2	25.9	32.2	28.9	99.6
Wages and benefits - direct	18.6	16.5	19.4	17.2	16.1	20.1	19.0	80.1
Wages and benefits - indirect	10.9	11.5	10.7	15.0	9.8	12.1	9.9	94.6
Occupancy expenses	7.4	9.4	6.7	9.7	9.2	7.7	6.1	100.0
Depreciation	3.4	3.9	3.3	3.0	4.4	3.3	3.3	97.9
Repairs and maintenance	1.0	1.2	1.0	1.6	0.9	1.1	0.9	73.0
Fuel and oil	--	--	--	--	--	--	--	2.5
Utilities	1.3	1.6	1.2	2.1	1.3	1.7	0.9	93.4
Rent	1.6	2.7	1.2	2.9	2.6	1.6	1.0	67.2
Financial expenses	2.7	3.3	2.5	3.9	3.0	2.3	2.7	97.9
Interest and bank charges	2.0	2.3	1.9	2.6	2.1	1.6	2.0	86.7
Professional fees	0.8	1.0	0.7	1.4	0.9	0.7	0.6	95.0
General expenses	2.2	3.1	1.9	3.8	2.7	2.3	1.7	94.6
Advertising	0.6	1.0	0.5	1.1	1.0	0.8	0.4	78.0
Delivery expenses	1.1	1.4	1.0	1.8	1.1	1.1	1.0	70.5
Insurance	0.5	0.7	0.4	0.9	0.6	0.5	0.3	80.5
Other expenses	5.5	6.1	5.3	6.7	5.8	5.6	5.1	100.0
Total expenses	95.2	92.3	96.2	97.7	89.7	96.1	96.3	100.0
Net profit/loss	4.8	7.7	3.8	2.3	10.3	3.9	3.7	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	76						
Sales	1,327.1	526.8	2,650.9	247.6	923.2	1,809.3	3,492.6
Expenses	1,225.5	455.3	2,499.4	218.2	791.9	1,701.6	3,297.1
Profit	101.6	71.5	151.5	29.4	131.3	107.6	195.4

Non-Profitable:

Sales	836.6	409.4	2,588.5	249.6	978.4	1,877.9	3,420.8
Expenses	899.2	444.0	2,766.1	281.8	1,021.5	1,984.7	3,681.3
Loss	-62.7	-34.6	-177.6	-32.2	-43.1	-106.8	-260.5

1987

Profitable:

Sales	982.9	462.7	2,518.3	244.0	890.2	1,825.9	3,136.1
Expenses	910.8	415.2	2,373.2	211.8	812.9	1,707.9	2,966.9
Profit	72.1	47.4	145.1	32.2	77.3	118.0	169.2

Non-Profitable:

Sales	640.6	379.2	2,020.7	240.4	878.8	1,721.3	2,606.0
Expenses	685.3	413.5	2,120.9	260.5	963.9	1,780.1	2,787.2
Loss	-44.8	-34.3	-100.2	-20.1	-85.1	-58.7	-181.2

	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.)	235							
Low sales value (\$'000)	25	25	1,336	25	631	1,336	2,272	
High sales value (\$'000)	5,000	1,336	5,000	631	1,336	2,272	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	829.8	402.0	1,674.9	199.4	747.8	1,208.2	2,148.0	100.0
Total current assets	502.3	208.0	1,083.5	114.0	368.6	845.1	1,325.2	100.0
Accounts receivable	208.8	81.7	459.9	36.9	158.2	360.6	560.6	98.3
Closing inventory	155.0	53.4	355.8	37.3	80.7	214.2	499.3	95.7
Other current assets	138.4	72.9	267.7	39.7	129.6	270.2	265.1	81.7
Net fixed assets	276.7	151.2	524.5	44.5	333.4	336.6	715.1	98.7
Other assets and adjustments	50.7	42.6	66.8	40.9	45.6	26.4	107.7	87.7
Total liabilities	536.2	277.5	1,047.2	173.6	454.9	649.2	1,450.7	100.0
Total current liabilities	256.1	118.2	528.7	58.4	220.2	299.6	760.9	100.0
Current bank loans	73.2	23.2	171.9	7.7	49.6	48.8	296.7	47.7
Other current liabilities	182.9	95.0	356.7	50.7	170.5	250.8	464.1	100.0
Long-term bank loans	6.0	1.8	14.3	0.2	4.6	9.5	19.2	11.5
Other liabilities and adjustments	273.9	157.4	504.1	114.9	230.0	340.0	670.5	95.3
Total equity	293.6	124.4	627.6	25.8	292.9	559.0	697.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.7	2.0	1.9	1.6	2.8	1.7	100.0
Debt to equity	1.8	2.2	1.6	6.7	1.5	1.1	2.0	100.0
Interest coverage	3.4	4.3	3.0	1.6	5.7	3.5	2.7	86.8
Debt ratio	0.6	0.6	0.6	0.8	0.6	0.5	0.6	100.0
Sales to equity	4.2	4.1	4.2	10.1	3.2	3.2	5.0	100.0
Sales to closing inventories	7.9	9.6	7.4	7.0	11.7	8.5	6.9	95.7

(percent)

Current debt to equity	87.2	94.9	84.2	226.2	75.2	53.6	109.1	100.0
Operating profit on equity	20.2	31.3	15.9	18.1	33.3	13.0	18.2	99.6
Net fixed assets to equity	94.2	121.5	83.5	172.3	113.8	60.2	102.5	98.7
Gross margin	22.7	29.3	20.1	25.8	30.9	21.7	19.2	100.0
Return on total assets	10.1	12.6	8.9	5.7	15.7	8.3	9.2	99.6

(days)

Collection period for accounts receivable	61.5	57.5	63.0	51.1	60.6	71.5	58.5	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	781	646,160	22,152.7	4
Less than 20	575	104,119	3,543.9	1
20-99	162	208,780	7,098.4	4
100-499	38	202,775	7,055.2	-
500 and over	6	130,486	4,455.2	1
1987				
Total	777	552,724	21,518.8	
Less than 20	574	75,562	2,941.4	
20-99	158	167,200	6,531.8	
100-499	38	186,184	7,255.3	
500 and over	7	123,778	4,790.3	

SIC 3049 Other Stamped and Pressed Metal Products Industries

Establishments primarily engaged in manufacturing sheet metal products not elsewhere classified. Establishments primarily engaged in tinsmithing and sheet metal work on construction projects are classified in <4244 - Sheet Metal and Other Duct Work>, construction; those primarily engaged in manufacturing metal bathroom fixtures such as bath tubs and basins are classified in <3091 - Metal Plumbing Fixtures and Fittings Industry>; those primarily engaged in manufacturing heavy gauge (3/16" (5 mm) or greater) metal products are classified in <Industry group 302 - Fabricated Structural Metal Products Industries>; those primarily engaged in manufacturing tanks for tank-trucks are classified in <3241 - Truck and Bus Body Industry>; and those primarily engaged in manufacturing fire escapes and open steel flooring are classified in <3039 - Other Ornamental and Architectural Metal Products Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3051 - UPHOLSTERY AND COIL SPRING 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	1,591	-	-	-	-	
High sales value (\$'000)	5,000	1,591	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	40.3	37.5	41.4	-	-	-	-	100.0
Purchases and materials	41.1	39.4	41.7	-	-	-	-	100.0
Closing inventory	8.7	10.5	7.9	-	-	-	-	100.0
Opening inventory	7.9	8.6	7.6	-	-	-	-	100.0
Wages, salaries, and benefits	28.9	33.7	26.9	-	-	-	-	91.7
Wages and benefits - direct	21.4	23.5	20.6	-	-	-	-	75.0
Wages and benefits - indirect	7.4	10.1	6.3	-	-	-	-	91.7
Occupancy expenses	11.1	12.1	10.7	-	-	-	-	91.7
Depreciation	6.0	7.9	5.2	-	-	-	-	91.7
Repairs and maintenance	1.6	1.3	1.7	-	-	-	-	83.3
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.8	2.3	1.6	-	-	-	-	91.7
Rent	1.7	0.5	2.2	-	-	-	-	75.0
Financial expenses	3.9	5.2	3.4	-	-	-	-	91.7
Interest and bank charges	3.4	4.7	2.9	-	-	-	-	91.7
Professional fees	0.5	0.5	0.5	-	-	-	-	91.7
General expenses	1.7	2.2	1.5	-	-	-	-	91.7
Advertising	0.2	0.4	0.1	-	-	-	-	75.0
Delivery expenses	1.1	1.0	1.1	-	-	-	-	66.7
Insurance	0.5	0.9	0.3	-	-	-	-	75.0
Other expenses	9.5	6.1	10.8	-	-	-	-	100.0
Total expenses	95.4	96.8	94.8	-	-	-	-	100.0
Net profit/loss	4.6	3.2	5.2	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	83							
Sales	1,338.6	460.5	2,255.7	-	-	-	-	
Expenses	1,248.2	410.3	2,123.4	-	-	-	-	
Profit	90.4	50.2	132.3	-	-	-	-	
Non-Profitable:								
Sales	1,543.8	1,225.0	3,401.2	-	-	-	-	
Expenses	1,579.1	1,265.7	3,404.8	-	-	-	-	
Loss	-35.2	-40.7	-3.6	-	-	-	-	
1987								
Profitable:								
Sales	1,877.4	668.9	2,614.4	668.9	1,608.1	2,926.8	-	
Expenses	1,750.5	562.8	2,474.8	562.8	1,493.5	2,779.4	-	
Profit	126.9	106.1	139.7	106.1	114.6	147.4	-	
Non-Profitable:								
Sales	506.9	143.7	2,325.5	143.7	2,325.5	-	-	
Expenses	660.0	165.1	3,138.4	165.1	3,138.4	-	-	
Loss	-153.1	-21.3	-812.9	-21.3	-812.9	-	-	

	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	1,591	-	-	-	-	
High sales value (\$'000)	5,000	1,591	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	992.7	616.8	1,518.7	-	-	-	-	100.0
Total current assets	294.9	170.6	468.8	-	-	-	-	100.0
Accounts receivable	151.5	95.7	229.4	-	-	-	-	100.0
Closing inventory	119.5	73.1	184.5	-	-	-	-	100.0
Other current assets	23.8	1.7	54.8	-	-	-	-	41.7
Net fixed assets	696.8	446.1	1,047.5	-	-	-	-	100.0
Other assets and adjustments	0.9	-	2.2	-	-	-	-	66.7
Total liabilities	726.9	469.4	1,087.1	-	-	-	-	100.0
Total current liabilities	508.2	338.6	745.5	-	-	-	-	100.0
Current bank loans	1.9	-	4.6	-	-	-	-	8.3
Other current liabilities	506.3	338.6	740.9	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	218.6	130.8	341.6	-	-	-	-	100.0
Total equity	265.8	147.3	431.5	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.5	0.5	0.6	-	-	-	-	100.0
Debt to equity	2.7	3.1	2.5	-	-	-	-	100.0
Interest coverage	2.3	1.6	2.8	-	-	-	-	91.7
Debt ratio	0.7	0.7	0.7	-	-	-	-	100.0
Sales to equity	5.1	4.7	5.4	-	-	-	-	100.0
Sales to closing inventories	11.5	9.5	12.6	-	-	-	-	100.0

(percent)

Current debt to equity	191.1	229.7	172.7	-	-	-	-	100.0
Operating profit on equity	24.0	15.0	28.3	-	-	-	-	100.0
Net fixed assets to equity	262.1	302.7	242.7	-	-	-	-	100.0
Gross margin	30.8	28.7	31.6	-	-	-	-	100.0
Return on total assets	11.1	8.8	12.4	-	-	-	-	100.0

(days)

Collection period for accounts receivable	40.0	50.1	35.7	-	-	-	-	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	22	21,459	667.0	-
Less than 20	11	3,355	111.3	-
20-99	11	18,104	555.7	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	22	17,989	616.8	
Less than 20	11	2,757	98.4	
20-99	11	15,232	518.4	
100-499	-	-	-	
500 and over	-	-	-	

SIC 3051 Upholstery and Coil Spring Industry

Establishments primarily engaged in manufacturing wire springs. Establishments primarily engaged in manufacturing motor vehicle chassis springs are classified in <3254 - Motor Vehicle Steering and Suspension Parts Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3052 - WIRE AND WIRE ROPE 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	1,248	25	592	1,248	1,883	
High sales value (\$'000)	5,000	1,248	5,000	592	1,248	1,883	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	52.8	48.8	54.1	60.0	43.8	46.7	58.5	100.0
Purchases and materials	53.9	46.7	56.2	63.3	39.4	47.9	61.1	100.0
Closing inventory	16.5	14.3	17.2	20.5	11.6	12.9	19.7	100.0
Opening inventory	15.4	16.4	15.1	17.1	16.1	11.6	17.1	100.0
Wages, salaries, and benefits	27.5	35.2	25.1	23.7	40.2	28.4	23.1	100.0
Wages and benefits - direct	16.2	23.2	14.1	7.1	30.3	17.4	12.1	76.9
Wages and benefits - indirect	11.2	11.9	11.0	16.6	9.9	11.0	11.0	100.0
Occupancy expenses	5.8	4.6	6.1	2.3	5.6	7.7	5.2	100.0
Depreciation	2.1	0.9	2.4	0.7	1.0	3.2	1.9	100.0
Repairs and maintenance	0.8	1.0	0.8	-	1.4	1.3	0.5	69.2
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.7	1.7	1.7	1.4	1.8	1.2	2.0	92.3
Rent	1.2	1.0	1.3	0.1	1.4	2.0	0.8	61.5
Financial expenses	3.1	2.1	3.4	2.0	2.2	4.1	2.9	100.0
Interest and bank charges	2.6	1.2	3.1	1.7	1.0	3.8	2.6	84.6
Professional fees	0.4	0.9	0.3	0.3	1.2	0.3	0.3	100.0
General expenses	2.9	2.0	3.1	1.4	2.3	3.8	2.7	100.0
Advertising	0.6	0.4	0.7	0.3	0.5	0.8	0.5	84.6
Delivery expenses	1.8	1.1	2.1	1.1	1.1	2.1	2.0	92.3
Insurance	0.4	0.5	0.4	-	0.7	0.8	0.2	69.2
Other expenses	4.3	3.7	4.5	4.3	3.5	4.8	4.3	100.0
Total expenses	96.3	96.4	96.3	93.7	97.5	95.5	96.8	100.0
Net profit/loss	3.7	3.6	3.7	6.3	2.5	4.5	3.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	77							
Sales	1,728.9	729.0	2,832.0	464.7	1,156.6	1,877.2	3,441.4	
Expenses	1,636.4	694.6	2,675.5	435.4	1,113.9	1,648.5	3,330.9	
Profit	92.5	34.4	156.5	29.2	42.8	228.7	110.5	

Non-Profitable:

Sales	1,117.8	788.5	1,367.2	-	788.5	1,367.2	-	
Expenses	1,166.0	789.6	1,450.9	-	789.6	1,450.9	-	
Loss	-48.1	-1.1	-83.7	-	-1.1	-83.7	-	

1987

Profitable:

Sales	1,326.3	708.5	2,611.7	348.2	895.2	-	2,611.7	
Expenses	1,248.8	648.3	2,498.1	307.7	824.7	-	2,498.1	
Profit	77.6	60.3	113.6	40.5	70.5	-	113.6	

Non-Profitable:

Sales	984.1	984.1	-	-	984.1	-	-	
Expenses	1,012.4	1,012.4	-	-	1,012.4	-	-	
Loss	-28.3	-28.3	-	-	-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.)	13							
Low sales value (\$'000)	25	25	1,248	25	592	1,248	1,883	
High sales value (\$'000)	5,000	1,248	5,000	592	1,248	1,883	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	842.6	370.8	1,317.7	267.0	470.0	1,000.5	1,720.8	100.0
Total current assets	592.1	259.8	926.7	190.1	326.4	693.6	1,222.9	100.0
Accounts receivable	256.4	119.6	394.2	82.8	154.7	282.2	536.5	100.0
Closing inventory	260.6	106.3	415.9	95.2	116.9	208.6	679.2	100.0
Other current assets	75.0	33.8	116.5	12.0	54.7	202.7	7.1	76.9
Net fixed assets	96.7	27.0	166.9	18.7	34.9	202.9	121.2	100.0
Other assets and adjustments	153.7	83.9	223.9	58.1	108.6	103.8	376.5	100.0
Total liabilities	384.3	160.2	609.9	121.2	197.6	479.0	776.2	100.0
Total current liabilities	330.6	152.7	509.7	105.7	197.6	371.7	685.0	100.0
Current bank loans	23.7	--	47.5	--	--	85.0	--	7.7
Other current liabilities	306.9	152.7	462.1	105.7	197.6	286.6	685.0	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	53.7	7.5	100.2	15.4	--	107.3	91.1	69.2
Total equity	458.3	210.5	707.7	145.8	272.4	521.4	944.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.7	1.8	1.7	1.6	1.8	1.7	100.0
Debt to equity	0.8	0.7	0.8	0.8	0.7	0.9	0.8	100.0
Interest coverage	2.3	3.9	2.1	4.7	3.4	2.1	2.2	84.6
Debt ratio	0.4	0.4	0.4	0.4	0.4	0.4	0.4	100.0
Sales to equity	3.4	3.5	3.4	3.1	3.6	3.1	3.6	100.0
Sales to closing inventories	6.0	6.9	5.8	4.8	8.5	7.7	5.0	100.0

(percent)

Current debt to equity	72.1	72.5	72.0	72.5	72.5	71.2	72.5	100.0
Operating profit on equity	12.6	12.8	12.6	20.0	9.1	14.0	11.6	100.0
Net fixed assets to equity	21.1	12.8	23.5	12.8	12.8	38.9	12.8	100.0
Gross margin	19.7	16.0	20.8	16.3	15.9	24.9	18.3	100.0
Return on total assets	11.8	9.6	12.4	13.8	7.4	13.5	11.6	100.0

(days)

Collection period for accounts receivable	59.2	58.8	59.3	65.0	56.1	63.4	56.9	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	54,445	1,677.4	2
Less than 20	23	4,327	139.4	3
20-99	8	x	x	1
100-499	5	x	x	-
500 and over	-	-	-	-
1987				
Total	38	52,349	1,782.0	
Less than 20	26	3,713	130.0	
20-99	7	x	x	
100-499	5	x	x	
500 and over	-	-	-	

SIC 3052 Wire and Wire Rope Industry

Establishments primarily engaged in manufacturing plain, coated or uncoated steel wire; flat, twisted or braided steel wire; and steel wire rope. Secondary products of establishments in this industry include nuts and bolts. Establishments primarily engaged in manufacturing nuts, bolts and other industrial fasteners are classified in <3053 - Industrial Fastener Industry>; those primarily engaged in manufacturing non-ferrous, non-electric wire are classified in <2961 - Aluminum Rolling, Casting and Extruding Industry> or <2971 - Copper and Copper Alloy Rolling, Casting and Extruding Industry> or <2999 - Other Rolled Cast or Extruded Non-Ferrous Metal Products Industries>; and those primarily engaged in manufacturing electric wire and cable are classified in <3381 - Communications and Energy Wire and Cable Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3053 - INDUSTRIAL FASTENER 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	1,205	25	684	1,205	2,364	
High sales value (\$'000)	5,000	1,205	5,000	684	1,205	2,364	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	55.6	42.0	58.6	36.3	44.8	52.2	62.2	100.0
Purchases and materials	59.6	44.0	63.1	36.3	47.9	56.9	66.5	100.0
Closing inventory	18.7	14.1	19.8	7.2	17.6	16.2	21.8	96.2
Opening inventory	14.7	12.1	15.3	7.2	14.5	11.5	17.5	92.3
Wages, salaries, and benefits	26.3	33.0	24.7	40.2	29.5	28.6	22.6	96.2
Wages and benefits - direct	15.6	22.0	14.2	29.3	18.4	19.5	11.2	82.7
Wages and benefits - indirect	10.6	11.0	10.5	10.9	11.1	9.1	11.4	80.8
Occupancy expenses	7.7	8.9	7.5	9.9	8.4	10.7	5.6	100.0
Depreciation	4.7	4.0	4.9	4.0	4.0	8.4	2.9	98.1
Repairs and maintenance	0.8	0.9	0.8	0.8	1.0	0.7	0.8	73.1
Fuel and oil	0.1	0.2	0.1	-	0.4	0.1	0.1	11.5
Utilities	1.0	1.3	0.9	1.5	1.2	0.8	1.0	86.5
Rent	1.1	2.4	0.8	3.6	1.8	0.8	0.8	67.3
Financial expenses	2.0	2.4	2.0	1.9	2.7	2.1	1.9	92.3
Interest and bank charges	1.5	1.6	1.5	0.6	2.1	1.6	1.4	75.0
Professional fees	0.5	0.8	0.5	1.3	0.6	0.5	0.5	86.5
General expenses	1.3	1.6	1.2	1.6	1.6	1.3	1.2	90.4
Advertising	0.4	0.4	0.4	0.3	0.5	0.5	0.3	67.3
Delivery expenses	0.6	0.7	0.5	0.8	0.6	0.5	0.6	63.5
Insurance	0.4	0.5	0.3	0.4	0.5	0.3	0.4	80.8
Other expenses	14.2	5.1	16.2	4.1	5.6	9.5	20.0	100.0
Total expenses	107.1	93.0	110.3	94.0	92.5	104.3	113.6	100.0
Net profit/loss	-7.1	7.0	-10.3	6.0	7.5	-4.3	-13.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	81						
Sales	1,348.6	572.1	2,311.3	278.1	1,013.5	1,603.9	3,140.7
Expenses	1,248.8	511.2	2,163.2	245.1	910.7	1,509.3	2,929.8
Profit	99.8	60.9	148.1	33.0	102.8	94.5	210.9

Non-Profitable:

Sales	2,212.6	639.9	2,952.0	480.9	949.8	1,961.7	3,942.3
Expenses	2,924.2	697.5	3,971.1	524.0	1,035.7	2,373.3	5,568.9
Loss	-711.6	-57.6	-1,019.1	-43.2	-85.8	-411.5	-1,626.6

1987

Profitable:

Sales	1,558.8	608.1	2,786.5	421.6	1,010.8	1,831.1	3,748.9
Expenses	1,386.2	511.1	2,516.2	356.6	844.7	1,696.2	3,342.2
Profit	172.6	97.0	270.2	64.9	166.1	134.9	406.6

Non-Profitable:

Sales	1,600.4	588.3	2,121.5	405.0	954.5	1,587.1	4,259.0
Expenses	1,701.9	680.8	2,227.6	490.4	1,060.8	1,681.2	4,413.2
Loss	-101.5	-92.4	-106.2	-85.5	-106.3	-94.1	-154.2

	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.)	52							
Low sales value (\$'000)	25	25	1,205	25	684	1,205	2,364	
High sales value (\$'000)	5,000	1,205	5,000	684	1,205	2,364	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,331.0	429.7	2,205.8	220.0	758.3	1,614.7	2,861.3	100.0
Total current assets	978.9	329.5	1,609.3	183.4	558.3	883.0	2,414.6	100.0
Accounts receivable	318.4	90.4	539.7	46.0	160.0	514.3	567.9	100.0
Closing inventory	294.9	82.4	501.2	22.5	176.4	279.2	747.3	96.2
Other current assets	365.5	156.5	568.3	114.9	221.8	89.4	1,099.2	84.6
Net fixed assets	345.6	97.8	586.2	36.6	193.9	712.6	446.1	100.0
Other assets and adjustments	6.3	2.3	10.3	—	6.0	19.0	0.5	76.9
Total liabilities	352.7	136.8	562.2	58.1	260.1	497.2	634.4	100.0
Total current liabilities	248.1	86.0	405.4	43.8	152.1	261.9	564.6	100.0
Current bank loans	4.7	2.0	7.4	—	5.1	13.0	1.1	15.4
Other current liabilities	243.3	84.0	398.0	43.8	146.9	248.8	563.4	100.0
Long-term bank loans	7.0	3.2	10.8	5.2	—	20.5	—	5.8
Other liabilities and adjustments	97.5	47.5	145.9	9.0	107.9	214.7	69.7	86.5
Total equity	978.3	292.9	1,643.6	161.9	498.2	1,117.5	2,226.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.9	3.8	3.9	4.1	3.6	3.3	4.2	100.0
Debt to equity	0.3	0.4	0.3	0.3	0.5	0.4	0.2	100.0
Interest coverage	-3.7	5.4	-5.9	10.9	4.6	-1.7	-8.5	75.0
Debt ratio	0.2	0.3	0.2	0.2	0.3	0.3	0.2	100.0
Sales to equity	1.6	1.9	1.5	1.9	2.0	1.5	1.5	100.0
Sales to closing inventories	5.3	7.0	5.0	13.9	5.6	6.1	4.5	96.2

(percent)

Current debt to equity	25.3	29.3	24.6	27.0	30.5	23.4	25.3	100.0
Operating profit on equity	-11.4	13.9	-15.8	11.7	15.0	-6.5	-20.9	100.0
Net fixed assets to equity	35.3	33.4	35.6	22.6	38.9	63.7	20.0	100.0
Gross margin	18.1	24.9	16.6	23.4	25.7	19.2	15.1	100.0
Return on total assets	-6.6	11.6	-10.0	9.5	12.6	-2.8	-14.5	100.0

(days)

Collection period for accounts receivable	73.8	56.5	77.7	53.2	58.1	108.9	60.3	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	127	92,205	2,963.4	4
Less than 20	85	21,188	680.6	4
20-99	37	x	x	-
100-499	5	x	x	-
500 and over	-	-	-	-
1987				
Total	123	78,108	2,749.5	
Less than 20	81	15,726	551.9	
20-99	37	x	x	
100-499	5	x	x	
500 and over	-	-	-	

SIC 3053 Industrial Fastener Industry

Establishments primarily engaged in manufacturing industrial metal fasteners. A secondary product of establishments in this industry is wire. Establishments primarily engaged in manufacturing wire are classified in <3052 - Wire and Wire Rope Industry> and those producing fasteners for clothing, such as slide fasteners, are classified in <3992 - Button, Buckle and Clothes Fastener Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3059 - OTHER WIRE 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.)	82							
Low sales value (\$'000)	25	25	1,185	25	538	1,185	1,800	
High sales value (\$'000)	5,000	1,185	5,000	538	1,185	1,800	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.8	53.0	55.0	40.6	58.3	48.7	58.0	100.0
Purchases and materials	59.7	55.7	60.4	40.5	62.2	51.7	64.6	100.0
Closing inventory	19.4	13.3	20.4	10.4	14.5	14.2	23.3	97.6
Opening inventory	14.4	10.6	15.0	10.5	10.6	11.2	16.8	90.2
Wages, salaries, and benefits	25.6	22.6	26.1	27.5	20.5	26.1	26.1	96.3
Wages and benefits - direct	15.8	10.1	16.8	9.7	10.3	14.5	17.9	68.3
Wages and benefits - indirect	9.8	12.5	9.3	17.8	10.2	11.6	8.2	89.0
Occupancy expenses	4.5	9.1	3.7	13.9	7.1	6.3	2.4	97.6
Depreciation	1.8	3.6	1.5	7.5	2.0	2.2	1.2	97.6
Repairs and maintenance	0.7	1.6	0.5	1.7	1.6	0.5	0.5	70.7
Fuel and oil	--	--	--	--	--	--	--	3.7
Utilities	0.9	1.3	0.8	1.3	1.2	1.6	0.5	91.5
Rent	1.1	2.6	0.8	3.4	2.2	1.9	0.3	64.6
Financial expenses	3.0	2.8	3.0	2.6	2.8	1.8	3.6	98.8
Interest and bank charges	2.5	1.6	2.6	1.1	1.9	1.1	3.4	84.1
Professional fees	0.5	1.1	0.4	1.5	0.9	0.6	0.3	92.7
General expenses	1.5	3.2	1.3	3.1	3.3	2.2	0.8	93.9
Advertising	0.4	1.1	0.3	0.7	1.2	0.5	0.3	75.6
Delivery expenses	0.8	1.4	0.7	1.6	1.4	1.3	0.4	62.2
Insurance	0.3	0.7	0.2	0.8	0.7	0.4	0.1	76.8
Other expenses	11.2	4.7	12.3	7.3	3.6	11.3	12.8	100.0
Total expenses	100.6	95.4	101.5	94.9	95.6	96.4	103.9	100.0
Net profit/loss	-0.6	4.6	-1.5	5.1	4.4	3.6	-3.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	1,226.7	434.1	2,132.7	194.2	792.5	1,543.5	3,298.4	
Expenses	1,157.0	401.6	2,020.4	175.7	739.1	1,465.7	3,118.0	
Profit	69.7	32.4	112.3	18.4	53.3	77.8	180.4	

Non-Profitable:

Sales	2,208.5	399.9	3,311.8	249.9	767.2	1,555.0	3,692.6	
Expenses	2,457.3	435.5	3,690.5	268.4	844.6	1,683.8	4,125.6	
Loss	-248.8	-35.6	-378.8	-18.6	-77.4	-128.7	-433.0	

1987

Profitable:

Sales	798.5	278.7	2,018.6	144.2	787.9	1,423.4	2,662.8	
Expenses	728.6	240.3	1,874.6	113.1	722.2	1,291.6	2,505.6	
Profit	69.9	38.4	144.0	31.1	65.8	131.9	157.2	

Non-Profitable:

Sales	474.0	230.0	2,360.1	170.1	813.9	1,525.4	3,194.9	
Expenses	514.2	257.4	2,498.6	194.6	869.9	1,550.1	3,447.1	
Loss	-40.2	-27.4	-138.5	-24.5	-56.0	-24.8	-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.)	56							
Low sales value (\$'000)	25	25	1,331	25	627	1,331	1,893	
High sales value (\$'000)	5,000	1,331	5,000	627	1,331	1,893	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	956.5	396.0	1,262.0	287.5	485.2	890.5	1,554.1	100.0
Total current assets	589.2	245.8	776.4	149.5	324.9	567.0	941.0	100.0
Accounts receivable	228.2	89.5	303.7	52.9	119.6	205.3	381.1	100.0
Closing inventory	246.6	96.8	328.2	70.2	118.7	259.4	382.3	98.2
Other current assets	114.4	59.4	144.4	26.3	86.5	102.3	177.5	78.6
Net fixed assets	339.9	129.7	454.5	114.5	142.2	271.6	598.3	100.0
Other assets and adjustments	27.3	20.4	31.0	23.3	18.0	51.8	14.7	78.6
Total liabilities	611.5	231.8	818.4	206.6	252.5	602.9	987.8	100.0
Total current liabilities	425.1	140.2	580.4	104.2	169.8	343.4	766.7	100.0
Current bank loans	210.1	46.7	299.1	41.4	51.1	133.7	429.2	87.5
Other current liabilities	215.0	93.4	281.2	62.7	118.7	209.6	337.5	100.0
Long-term bank loans	0.3	1.0	—	—	1.9	—	—	5.4
Other liabilities and adjustments	185.9	90.5	237.9	102.4	80.6	259.4	221.0	98.2
Total equity	345.0	164.2	443.6	80.8	232.7	287.6	566.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.7	1.3	1.4	1.9	1.6	1.2	100.0
Debt to equity	1.7	1.4	1.8	2.5	1.0	2.0	1.7	100.0
Interest coverage	3.3	2.1	3.6	-0.1	2.8	2.7	4.1	85.7
Debt ratio	0.6	0.5	0.6	0.7	0.5	0.6	0.6	100.0
Sales to equity	6.0	4.1	6.3	5.2	3.8	5.8	6.5	100.0
Sales to closing inventories	8.4	7.0	8.6	6.0	7.5	6.5	9.7	98.2

(percent)

Current debt to equity	123.2	85.4	130.8	128.9	72.9	119.4	135.3	100.0
Operating profit on equity	16.3	10.4	17.5	-9.7	16.1	15.0	18.5	100.0
Net fixed assets to equity	98.5	79.0	102.4	141.7	61.1	94.4	105.6	100.0
Gross margin	16.7	22.0	16.1	16.9	23.9	23.8	13.3	100.0
Return on total assets	8.4	7.9	8.5	-0.3	12.0	7.7	8.8	100.0

(days)

Collection period for accounts receivable	40.1	48.0	39.1	45.7	48.9	44.2	37.3	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	177	286,715	9,418.7	3
Less than 20	124	25,203	810.9	4
20-99	40	62,779	2,000.6	9
100-499	10	x	x	2
500 and over	3	x	x	-
1987				
Total	180	248,232	8,813.5	
Less than 20	120	20,435	711.9	
20-99	49	55,254	1,902.9	
100-499	8	x	x	
500 and over	3	x	x	

SIC 3059 Other Wire Products Industries

Establishments primarily engaged in manufacturing wire products not elsewhere classified. Establishments primarily engaged in manufacturing wire display racks are classified in <3971 - Sign and Display Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3061 - BASIC HARDWARE 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	1,641	25	327	1,641	2,688	
High sales value (\$'000)	5,000	1,641	5,000	327	1,641	2,688	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	60.5	67.0	57.0	66.0	67.1	61.9	53.7	100.0
Purchases and materials	57.9	65.2	54.1	34.7	68.5	53.1	54.8	100.0
Closing inventory	11.7	11.4	11.8	3.9	12.2	8.0	14.4	75.0
Opening inventory	14.2	13.1	14.7	35.1	10.8	16.8	13.3	87.5
Wages, salaries, and benefits	19.4	13.6	22.3	16.9	13.3	18.4	25.0	93.8
Wages and benefits - direct	11.0	7.2	13.0	0.6	7.9	3.0	19.8	68.8
Wages and benefits - indirect	8.4	6.4	9.4	16.2	5.4	15.5	5.2	81.3
Occupancy expenses	4.5	6.8	3.3	5.6	6.9	2.3	4.0	100.0
Depreciation	1.5	2.5	0.9	5.3	2.2	0.4	1.3	100.0
Repairs and maintenance	0.4	0.6	0.2	-	0.7	0.1	0.3	37.5
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	1.7	0.9	0.2	1.8	0.5	1.1	81.3
Rent	1.5	2.0	1.3	0.1	2.2	1.2	1.4	56.3
Financial expenses	1.2	2.0	0.7	2.0	2.0	0.4	0.9	87.5
Interest and bank charges	0.7	1.4	0.4	0.2	1.5	0.1	0.6	81.3
Professional fees	0.4	0.7	0.3	1.8	0.5	0.3	0.3	81.3
General expenses	1.7	2.7	1.1	3.3	2.7	1.0	1.2	81.3
Advertising	0.4	0.1	0.5	1.0	-	0.3	0.7	56.3
Delivery expenses	1.1	2.3	0.4	1.2	2.4	0.5	0.4	68.8
Insurance	0.2	0.3	0.1	1.1	0.3	0.1	0.1	50.0
Other expenses	8.7	5.9	10.2	2.5	6.3	13.8	7.7	100.0
Total expenses	95.9	98.1	94.7	96.3	98.3	97.7	92.6	100.0
Net profit/loss	4.1	1.9	5.3	3.7	1.7	2.3	7.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	69							
Sales	1,991.4	1,147.4	3,042.2	316.2	1,393.8	2,102.0	3,915.7	
Expenses	1,870.0	1,103.5	2,824.3	265.4	1,351.9	1,961.7	3,625.7	
Profit	121.4	43.9	217.9	50.8	41.9	140.3	290.0	

Non-Profitable:

Sales	906.9	531.4	2,687.9	253.3	780.0	2,687.9	-	
Expenses	976.6	562.2	2,941.8	278.8	815.6	2,941.8	-	
Loss	-69.7	-30.8	-253.9	-25.5	-35.6	-253.9	-	

1987

Profitable:

Sales	1,602.7	731.5	2,712.2	29.6	861.2	1,871.6	3,529.4	
Expenses	1,483.6	651.3	2,543.5	2.8	771.2	1,787.7	3,278.2	
Profit	119.1	80.2	168.7	26.8	90.1	83.9	251.2	

Non-Profitable:

Sales	536.0	536.0	-	145.9	789.1	-	-	
Expenses	566.9	566.9	-	182.0	816.6	-	-	
Loss	-30.9	-30.9	-	-36.1	-27.5	-	-	

	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.)	14							
Low sales value (\$'000)	25	25	1,768	25	414	1,768	2,947	
High sales value (\$'000)	5,000	1,768	5,000	414	1,768	2,947	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	863.1	490.0	1,571.2	137.4	597.8	1,289.3	1,931.0	100.0
Total current assets	549.8	195.4	1,222.4	46.0	241.1	844.6	1,704.6	100.0
Accounts receivable	190.9	53.0	452.5	15.3	64.6	310.3	633.8	100.0
Closing inventory	227.9	123.1	427.0	16.2	155.8	341.0	536.7	78.6
Other current assets	130.9	19.2	342.9	14.4	20.7	193.2	534.0	78.6
Net fixed assets	295.2	283.2	317.9	89.8	342.4	418.4	189.8	100.0
Other assets and adjustments	18.0	11.2	30.8	1.4	14.2	26.3	36.5	92.9
Total liabilities	669.5	390.3	1,199.4	79.4	485.3	994.2	1,461.1	100.0
Total current liabilities	493.2	186.8	1,074.8	43.5	230.6	789.3	1,439.2	100.0
Current bank loans	125.0	0.1	362.0	0.6	--	213.4	551.6	50.0
Other current liabilities	368.2	186.7	712.8	42.9	230.6	575.8	887.6	100.0
Long-term bank loans	67.7	75.2	53.5	11.4	94.7	95.4	--	50.0
Other liabilities and adjustments	108.4	128.2	71.0	24.4	159.9	109.4	21.9	100.0
Total equity	193.6	99.6	371.8	58.0	112.4	295.0	469.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.0	1.1	1.0	1.0	1.0	1.1	100.0
Debt to equity	3.4	3.9	3.2	1.3	4.3	3.3	3.1	100.0
Interest coverage	6.5	2.2	14.7	98.7	1.6	5.0	26.5	78.6
Debt ratio	0.7	0.7	0.7	0.5	0.8	0.7	0.7	100.0
Sales to equity	9.8	11.7	8.8	5.3	12.7	9.0	8.7	100.0
Sales to closing inventories	8.3	9.4	7.7	19.1	9.1	7.8	7.6	78.6

(percent)

Current debt to equity	254.7	187.4	289.0	75.1	205.1	267.4	306.3	100.0
Operating profit on equity	39.6	16.9	51.2	53.7	11.0	18.8	77.2	100.0
Net fixed assets to equity	152.5	284.1	85.5	154.9	304.5	141.7	40.4	100.0
Gross margin	20.0	18.8	20.9	21.5	18.6	19.1	22.4	100.0
Return on total assets	10.5	6.2	13.0	22.9	5.0	5.3	19.5	100.0

(days)

Collection period for accounts receivable	36.5	16.5	49.9	17.9	16.4	42.4	56.1	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	93	114,461	3,887.1	6
Less than 20	65	11,506	381.5	7
20-99	21	32,473	1,087.5	1
100-499	5	x	x	-
500 and over	2	x	x	-
1987				
Total	87	97,984	3,454.0	
Less than 20	58	8,264	274.8	
20-99	22	28,595	949.0	
100-499	5	x	x	
500 and over	2	x	x	

SIC 3061 Basic Hardware Industry

Establishments primarily engaged in manufacturing basic hardware such as builders' hardware, appliance hardware and marine hardware. Establishments primarily engaged in manufacturing automobile hardware are classified in <3259 - Other Motor Vehicle Accessories, Parts and Assemblies Industries> and those primarily engaged in manufacturing nuts, bolts, screws, etc. are classified in <3053 - Industrial Fastener Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3062 - METAL DIES, MOULDS AND PATTERNS 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.)	284							
Low sales value (\$'000)	25	25	926	25	469	926	1,704	
High sales value (\$'000)	5,000	926	5,000	469	926	1,704	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	28.9	25.2	30.7	28.4	22.9	29.4	31.4	97.9
Purchases and materials	31.3	27.3	33.2	31.4	24.3	31.1	34.5	97.5
Closing inventory	8.8	6.1	10.1	5.7	6.3	8.1	11.3	84.9
Opening inventory	6.4	4.0	7.6	2.8	4.9	6.4	8.3	83.8
Wages, salaries, and benefits	41.7	37.5	43.8	32.5	41.3	42.2	44.7	93.0
Wages and benefits - direct	27.9	23.0	30.3	15.7	28.4	30.2	30.3	77.8
Wages and benefits - indirect	13.8	14.5	13.5	16.7	12.9	12.0	14.4	84.9
Occupancy expenses	9.6	10.7	9.0	12.9	9.1	9.8	8.5	98.2
Depreciation	5.0	4.9	5.0	5.2	4.6	5.5	4.7	95.8
Repairs and maintenance	1.2	0.6	1.4	0.7	0.6	1.3	1.5	72.5
Fuel and oil	--	--	--	--	--	--	--	3.2
Utilities	1.3	1.4	1.2	1.6	1.2	1.3	1.2	91.9
Rent	2.1	3.8	1.3	5.4	2.7	1.7	1.1	62.3
Financial expenses	2.7	2.7	2.7	2.8	2.6	2.4	2.8	96.5
Interest and bank charges	2.0	1.8	2.0	1.7	1.8	1.7	2.2	81.7
Professional fees	0.7	0.9	0.6	1.1	0.8	0.7	0.6	93.0
General expenses	2.1	2.9	1.7	4.3	2.0	2.2	1.5	93.3
Advertising	0.6	0.8	0.5	1.3	0.5	0.7	0.4	69.7
Delivery expenses	1.0	1.4	0.7	2.2	0.9	1.0	0.6	67.3
Insurance	0.5	0.6	0.5	0.8	0.5	0.5	0.5	77.1
Other expenses	6.0	8.0	5.0	7.0	8.8	4.7	5.3	99.6
Total expenses	91.0	87.1	92.9	87.8	86.6	90.7	94.2	100.0
Net profit/loss	9.0	12.9	7.1	12.2	13.4	9.3	5.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	85						
Sales	789.0	334.8	1,947.0	200.1	691.9	1,224.4	2,885.3
Expenses	705.5	279.1	1,792.6	167.6	574.6	1,089.8	2,705.4
Profit	83.5	55.7	154.3	32.5	117.3	134.7	179.9

Non-Profitable:

Sales	545.6	352.3	1,543.0	193.8	691.1	1,278.2	2,566.0
Expenses	588.0	385.2	1,634.3	223.7	730.3	1,350.1	2,732.3
Loss	-42.4	-32.9	-91.3	-30.0	-39.3	-71.9	-166.3

1987

Profitable:

Sales	614.3	270.0	1,993.1	150.8	663.2	1,255.9	2,822.0
Expenses	531.3	219.6	1,779.2	115.3	564.2	1,111.3	2,530.3
Profit	83.0	50.3	213.9	35.6	99.0	144.7	291.7

Non-Profitable:

Sales	402.6	240.9	1,562.0	143.5	664.2	1,133.4	3,013.0
Expenses	448.9	284.7	1,626.4	161.2	821.6	1,203.9	3,056.6
Loss	-46.3	-43.8	-64.4	-17.7	-157.4	-70.5	-43.6

	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.)	265							
Low sales value (\$'000)	25	25	999	25	536	999	1,770	
High sales value (\$'000)	5,000	999	5,000	536	999	1,770	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	714.1	313.7	1,653.0	207.0	496.0	987.3	2,494.4	100.0
Total current assets	407.4	196.3	902.5	130.2	309.2	440.5	1,486.4	100.0
Accounts receivable	165.8	66.9	397.6	42.6	108.5	151.2	709.2	98.9
Closing inventory	82.9	28.2	211.4	17.6	46.2	113.3	335.4	88.3
Other current assets	158.6	101.2	293.3	70.0	154.4	175.9	441.7	90.6
Net fixed assets	284.3	110.7	691.5	72.8	175.4	519.2	909.5	99.6
Other assets and adjustments	22.2	6.6	58.9	3.9	11.3	27.6	98.4	82.3
Total liabilities	413.1	137.7	1,058.9	74.3	245.7	533.1	1,723.6	100.0
Total current liabilities	259.7	96.9	641.5	52.1	173.4	329.0	1,036.5	100.0
Current bank loans	47.3	14.1	125.2	2.1	34.5	36.8	237.0	44.5
Other current liabilities	212.4	82.8	516.2	50.0	138.9	292.1	799.4	100.0
Long-term bank loans	27.6	6.1	78.0	4.2	9.2	41.0	124.7	24.2
Other liabilities and adjustments	125.7	34.6	339.4	17.9	63.0	163.0	562.3	95.1
Total equity	301.0	176.0	594.0	132.6	250.2	454.2	770.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	2.0	1.4	2.4	1.7	1.3	1.4	100.0
Debt to equity	1.3	0.7	1.7	0.5	0.9	1.1	2.2	100.0
Interest coverage	5.4	7.3	4.4	6.7	7.8	6.7	3.5	81.5
Debt ratio	0.5	0.4	0.6	0.3	0.4	0.5	0.6	100.0
Sales to equity	3.0	2.5	3.4	1.9	2.9	2.8	3.8	100.0
Sales to closing inventories	11.0	15.6	9.5	14.8	16.1	11.5	8.7	88.3

(percent)

Current debt to equity	86.2	55.0	107.9	39.3	69.3	72.4	134.4	100.0
Operating profit on equity	26.8	30.9	23.9	23.5	37.6	27.1	21.6	100.0
Net fixed assets to equity	94.4	62.9	116.4	54.9	70.1	114.3	118.0	99.6
Gross margin	28.9	35.6	25.4	37.2	34.6	28.4	23.7	100.0
Return on total assets	13.8	20.0	11.1	17.7	21.7	14.6	9.3	100.0

(days)

Collection period for accounts receivable	66.1	55.4	71.6	59.3	53.0	42.1	88.2	98.9
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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	783	443,575	14,454.6	45
Less than 20	642	135,902	4,482.1	41
20-99	125	210,768	6,890.3	3
100-499	16	96,905	3,082.2	1
500 and over	-	-	-	-
1987				
Total	738	350,456	11,214.5	
Less than 20	601	99,282	3,253.5	
20-99	122	165,983	5,326.9	
100-499	15	85,191	2,634.1	
500 and over	-	-	-	

SIC 3062 Metal Dies, Moulds and Patterns Industry

Establishments primarily engaged in manufacturing moulds, dies and foundry patterns of metal alloys. Secondary products of establishments in this industry include jigs and fixtures. Establishments primarily engaged in manufacturing jigs and fixtures are classified in <3069 - Other Hardware and Cutlery Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3063 - HAND TOOL AND IMPLEMENT 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	697	25	256	697	1,230	
High sales value (\$'000)	5,000	697	5,000	256	697	1,230	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	39.8	27.4	44.0	19.2	40.1	38.7	46.4	100.0
Purchases and materials	41.7	27.5	46.6	18.2	41.8	47.4	46.2	100.0
Closing inventory	29.5	9.7	36.1	4.6	17.8	20.1	43.1	92.7
Opening inventory	27.6	9.7	33.6	5.6	16.1	11.4	43.2	85.4
Wages, salaries, and benefits	31.9	36.5	30.3	43.3	26.0	38.5	26.8	92.7
Wages and benefits - direct	20.1	26.2	18.0	31.1	18.6	26.2	14.5	63.4
Wages and benefits - indirect	11.8	10.3	12.3	12.2	7.4	12.3	12.3	87.8
Occupancy expenses	8.5	12.0	7.4	13.5	9.6	15.2	4.0	100.0
Depreciation	5.0	5.5	4.8	5.7	5.3	9.1	2.9	97.6
Repairs and maintenance	0.7	0.6	0.7	0.6	0.6	1.5	0.4	61.0
Fuel and oil	--	--	--	--	--	--	--	4.9
Utilities	1.1	1.5	0.9	1.6	1.5	1.7	0.6	90.2
Rent	1.8	4.2	1.0	5.6	2.2	2.8	0.2	63.4
Financial expenses	4.1	5.2	3.8	6.2	3.6	6.2	2.7	92.7
Interest and bank charges	3.0	3.9	2.7	4.5	2.9	4.6	1.8	82.9
Professional fees	1.2	1.3	1.1	1.7	0.7	1.6	0.9	85.4
General expenses	2.6	4.2	2.0	5.1	2.9	2.3	1.9	92.7
Advertising	0.8	0.8	0.8	0.7	0.9	1.5	0.5	73.2
Delivery expenses	1.3	2.5	0.8	3.2	1.4	0.4	1.0	70.7
Insurance	0.5	0.9	0.4	1.1	0.6	0.4	0.3	75.6
Other expenses	9.5	10.3	9.2	7.0	15.4	8.6	9.4	100.0
Total expenses	96.4	95.7	96.7	94.4	97.7	109.4	91.2	100.0
Net profit/loss	3.6	4.3	3.3	5.6	2.3	-9.4	8.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	73							
Sales	652.1	160.1	1,668.4	112.8	578.0	967.6	2,156.8	
Expenses	588.0	142.7	1,507.6	98.7	532.9	848.4	1,966.9	
Profit	64.1	17.3	160.9	14.2	45.1	119.2	189.9	

Non-Profitable:

Sales	381.6	284.8	1,057.6	218.8	486.1	1,057.6	-	
Expenses	477.5	293.9	1,758.9	225.8	501.7	1,758.9	-	
Loss	-95.9	-9.1	-701.3	-7.0	-15.6	-701.3	-	

1987

Profitable:

Sales	528.5	208.4	1,566.8	70.5	448.8	915.4	2,238.7	
Expenses	469.8	179.8	1,410.4	56.5	394.9	796.9	2,043.2	
Profit	58.7	28.5	156.4	14.0	53.9	118.5	195.4	

Non-Profitable:

Sales	410.1	233.4	1,196.5	102.8	398.3	1,065.1	1,593.9	
Expenses	441.3	251.7	1,285.1	104.5	437.4	1,117.0	1,793.7	
Loss	-31.2	-18.3	-88.6	-1.7	-39.2	-51.9	-199.7	

	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.)	40							
Low sales value (\$'000)	25	25	700	25	269	700	1,239	
High sales value (\$'000)	5,000	700	5,000	269	700	1,239	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	717.1	173.2	2,222.2	130.5	417.1	1,530.2	2,832.3	100.0
Total current assets	377.6	71.2	1,225.4	44.8	222.1	628.0	1,752.1	100.0
Accounts receivable	181.3	36.4	582.3	26.3	94.2	365.3	773.6	92.5
Closing inventory	171.8	20.3	590.8	7.8	92.1	207.7	928.6	95.0
Other current assets	24.4	14.4	52.2	10.7	35.6	55.0	49.8	62.5
Net fixed assets	335.7	98.5	992.0	83.5	184.4	892.0	1,080.2	100.0
Other assets and adjustments	3.7	3.4	4.7	2.1	10.5	10.1	-	77.5
Total liabilities	497.5	133.1	1,506.1	101.5	314.0	1,102.1	1,862.2	100.0
Total current liabilities	244.0	71.6	720.9	50.6	191.8	491.1	923.5	100.0
Current bank loans	40.5	2.4	146.0	0.9	10.9	198.8	99.5	57.5
Other current liabilities	203.4	69.2	574.9	49.6	180.9	292.3	823.9	100.0
Long-term bank loans	25.4	2.3	89.5	2.5	1.3	118.3	64.0	30.0
Other liabilities and adjustments	228.0	59.1	695.6	48.3	120.8	492.5	874.6	95.0
Total equity	219.5	40.0	716.1	29.0	103.1	428.1	970.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	0.9	1.6	0.8	1.1	1.2	1.8	100.0
Debt to equity	2.2	3.3	2.1	3.4	3.0	2.5	1.9	100.0
Interest coverage	2.1	2.1	2.2	2.0	2.1	-1.1	5.7	82.5
Debt ratio	0.6	0.7	0.6	0.7	0.7	0.7	0.6	100.0
Sales to equity	2.6	5.1	2.2	5.0	5.4	2.3	2.2	100.0
Sales to closing inventories	3.3	10.1	2.7	18.6	6.0	4.8	2.3	95.0

(percent)

Current debt to equity	111.1	178.7	100.6	174.2	186.0	114.7	95.2	100.0
Operating profit on equity	9.3	22.3	7.3	25.2	17.7	-24.0	19.5	100.0
Net fixed assets to equity	152.9	245.8	138.5	287.3	178.8	208.3	111.3	100.0
Gross margin	28.2	35.7	25.5	37.3	33.3	22.4	26.8	100.0
Return on total assets	5.2	9.8	4.3	10.8	8.0	-3.6	8.1	100.0

(days)

Collection period for accounts receivable	113.6	64.0	131.2	65.8	61.3	131.9	130.9	92.5
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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
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1989

Total	122	57,317	1,936.2	1
Less than 20	112	17,941	594.3	1
20-99	8	9,878	339.0	-
100-499	1	x	x	-
500 and over	1	x	x	-

1987

Total	121	43,819	1,525.1	
Less than 20	111	14,551	481.6	
20-99	8	6,875	245.6	
100-499	1	x	x	
500 and over	1	x	x	

SIC 3063 Hand Tool and Implement Industry

Establishments primarily engaged in manufacturing hand tools (except power-driven) and implements. Establishments primarily engaged in manufacturing power-driven hand tools are classified in <3199 - Other Machinery and Equipment Industries n.e.c.>

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3069 - OTHER HARDWARE AND CUTLERY 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.)	59							
Low sales value (\$'000)	25	25	750	25	483	750	1,341	
High sales value (\$'000)	5,000	750	5,000	483	750	1,341	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	43.0	28.4	49.0	18.4	36.6	49.9	48.6	100.0
Purchases and materials	44.1	29.9	49.9	20.2	37.8	49.7	49.9	100.0
Closing inventory	14.6	8.8	17.0	8.0	9.4	7.7	20.7	96.6
Opening inventory	13.5	7.3	16.1	6.2	8.2	7.9	19.4	94.9
Wages, salaries, and benefits	27.0	23.4	28.4	10.1	34.3	26.6	29.1	93.2
Wages and benefits - direct	13.3	13.1	13.4	5.1	19.6	17.4	11.7	72.9
Wages and benefits - indirect	13.7	10.3	15.0	4.9	14.7	9.2	17.4	86.4
Occupancy expenses	7.4	14.7	4.3	23.1	7.9	5.6	3.8	98.3
Depreciation	5.0	11.3	2.5	20.8	3.6	3.4	2.1	98.3
Repairs and maintenance	0.5	0.6	0.5	0.7	0.5	0.3	0.5	62.7
Fuel and oil	-	0.1	-	-	0.2	-	-	3.4
Utilities	0.9	1.3	0.7	0.4	2.0	1.1	0.5	79.7
Rent	0.9	1.4	0.7	1.2	1.6	0.8	0.7	69.5
Financial expenses	7.5	19.6	2.6	41.0	2.1	3.2	2.3	98.3
Interest and bank charges	6.9	18.4	2.1	39.2	1.5	2.7	1.9	91.5
Professional fees	0.6	1.2	0.4	1.8	0.6	0.5	0.4	89.8
General expenses	1.4	2.1	1.1	1.3	2.7	2.4	0.6	86.4
Advertising	0.4	0.4	0.4	0.2	0.6	0.8	0.2	74.6
Delivery expenses	0.6	0.9	0.5	0.8	1.0	1.1	0.3	52.5
Insurance	0.4	0.8	0.2	0.3	1.2	0.5	0.1	69.5
Other expenses	7.5	5.8	8.2	6.3	5.4	10.3	7.3	100.0
Total expenses	93.7	94.0	93.5	100.2	89.0	98.0	91.7	100.0
Net profit/loss	6.3	6.0	6.5	-0.2	11.0	2.0	8.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	86							
Sales	1,009.4	393.2	2,015.9	158.1	598.0	969.1	2,774.3	
Expenses	919.6	350.7	1,848.7	142.5	532.1	897.5	2,537.9	
Profit	89.8	42.5	167.2	15.6	65.8	71.7	236.4	

Non-Profitable:

Sales	316.0	190.2	1,003.2	190.2	-	967.7	1,385.4	
Expenses	332.0	198.1	1,064.0	198.1	-	1,029.9	1,431.5	
Loss	-16.1	-7.9	-60.8	-7.9	-	-62.2	-46.1	

1987

Profitable:

Sales	632.8	221.6	2,052.6	156.8	588.5	987.5	2,347.6	
Expenses	564.2	170.8	1,922.7	111.5	506.1	881.2	2,211.1	
Profit	68.6	50.9	129.9	45.3	82.4	106.2	136.4	

Non-Profitable:

Sales	479.6	342.8	1,082.9	220.6	562.4	831.4	1,514.9	
Expenses	520.2	382.6	1,126.9	246.7	626.7	878.5	1,553.8	
Loss	-40.6	-39.8	-44.1	-26.1	-64.4	-47.0	-39.0	

	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.)	55							
Low sales value (\$'000)	25	25	814	25	530	814	1,405	
High sales value (\$'000)	5,000	814	5,000	530	814	1,405	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	737.8	301.2	1,232.7	288.3	317.5	591.4	1,964.5	100.0
Total current assets	506.3	171.1	886.2	168.1	174.9	408.0	1,432.0	100.0
Accounts receivable	252.5	95.0	430.9	87.2	104.9	230.9	659.3	100.0
Closing inventory	178.8	60.7	312.6	69.5	49.7	82.0	575.9	98.2
Other current assets	74.9	15.3	142.6	11.4	20.1	95.1	196.8	74.5
Net fixed assets	230.7	128.8	346.2	119.5	140.5	183.0	532.5	100.0
Other assets and adjustments	0.7	1.2	0.1	0.5	2.0	0.3	--	76.4
Total liabilities	400.3	176.3	654.1	178.0	174.2	326.6	1,027.9	100.0
Total current liabilities	264.3	111.4	437.7	115.3	106.4	246.6	655.7	100.0
Current bank loans	61.7	27.2	100.7	33.3	19.5	49.1	159.7	96.4
Other current liabilities	202.6	84.1	336.9	82.0	86.8	197.5	496.0	100.0
Long-term bank loans	34.0	12.4	58.4	6.7	19.6	25.6	95.7	21.8
Other liabilities and adjustments	101.9	52.4	157.9	55.8	48.1	54.2	276.3	94.5
Total equity	337.5	124.9	578.5	110.2	143.2	264.8	936.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.5	2.0	1.4	1.6	1.6	2.1	100.0
Debt to equity	1.1	1.4	1.1	1.6	1.2	1.2	1.0	100.0
Interest coverage	4.5	6.4	4.1	5.9	7.0	1.6	5.6	90.9
Debt ratio	0.5	0.5	0.5	0.6	0.5	0.5	0.5	100.0
Sales to equity	3.3	3.9	3.1	3.4	4.5	3.7	2.9	100.0
Sales to closing inventories	6.2	8.2	5.8	5.4	13.1	12.1	4.8	98.2

(percent)

Current debt to equity	78.3	89.1	75.6	104.6	74.2	93.1	70.0	100.0
Operating profit on equity	23.8	36.6	20.7	33.3	39.7	6.6	25.2	100.0
Net fixed assets to equity	68.3	103.1	59.8	108.4	98.0	69.1	56.8	100.0
Gross margin	24.4	30.5	22.5	36.8	26.0	22.5	22.4	100.0
Return on total assets	13.9	17.9	12.8	15.3	20.9	7.6	14.6	100.0

(days)

Collection period for accounts receivable	82.1	69.4	86.0	84.7	58.5	84.3	86.7	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	245	130,957	4,436.8	17
Less than 20	209	36,020	1,207.6	17
20-99	26	30,049	1,008.5	-
100-499	8	x	x	-
500 and over	2	x	x	-
1987				
Total	228	119,228	4,159.5	
Less than 20	192	25,487	860.5	
20-99	26	25,973	872.8	
100-499	8	x	x	
500 and over	2	x	x	

SIC 3069 Other Hardware and Cutlery Industries

Establishments primarily engaged in manufacturing hardware, tools and cutlery not elsewhere classified. Establishments primarily engaged in manufacturing silver cutlery are classified in <3921 - Jewellery and Silverware Industry>; those primarily engaged in manufacturing power-driven hand tools and other metalworking machine tools are classified in <3199 - Other Machinery and Equipment Industries n.e.c.>; and those primarily engaged in manufacturing drill bits for rock drilling are classified in <3192 - Construction and Mining Machinery and Materials Handling Equipment Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3071 - HEATING EQUIPMENT 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	1,109	25	305	1,109	2,140	
High sales value (\$'000)	5,000	1,109	5,000	305	1,109	2,140	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	59.3	53.8	60.6	49.4	55.5	51.3	65.5	100.0
Purchases and materials	60.0	55.4	61.0	50.0	57.6	52.2	65.7	98.5
Closing inventory	13.3	19.9	11.7	21.5	19.3	13.9	10.5	95.4
Opening inventory	12.6	18.3	11.2	20.9	17.3	13.0	10.3	89.2
Wages, salaries, and benefits	18.1	21.9	17.2	20.1	22.6	22.7	14.3	90.8
Wages and benefits - direct	10.9	11.0	10.8	8.1	12.2	16.0	8.1	66.2
Wages and benefits - indirect	7.2	10.8	6.4	12.0	10.4	6.8	6.2	78.5
Occupancy expenses	4.6	8.2	3.8	8.3	8.1	5.4	3.0	93.8
Depreciation	1.8	3.1	1.5	2.2	3.4	2.3	1.0	90.8
Repairs and maintenance	0.6	1.6	0.4	0.9	1.9	0.6	0.3	63.1
Fuel and oil	0.1	0.2	-	0.2	0.3	0.1	-	9.2
Utilities	0.9	1.5	0.7	2.5	1.1	1.1	0.5	80.0
Rent	1.3	1.8	1.1	2.5	1.5	1.3	1.1	63.1
Financial expenses	2.1	2.7	2.0	4.9	1.8	2.9	1.5	90.8
Interest and bank charges	1.4	1.6	1.4	3.0	1.0	1.9	1.1	81.5
Professional fees	0.7	1.1	0.6	1.9	0.8	1.0	0.4	84.6
General expenses	2.0	2.8	1.8	3.7	2.4	2.3	1.6	83.1
Advertising	0.8	1.3	0.7	1.4	1.2	1.0	0.5	70.8
Delivery expenses	0.8	1.0	0.8	1.8	0.7	0.6	0.9	43.1
Insurance	0.4	0.5	0.4	0.5	0.5	0.7	0.2	55.4
Other expenses	12.0	9.6	12.6	15.4	7.3	8.6	14.7	100.0
Total expenses	98.2	98.9	98.0	101.8	97.8	93.3	100.5	100.0
Net profit/loss	1.8	1.1	2.0	-1.8	2.2	6.7	-0.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	1,102.3	381.7	2,198.3	232.3	556.4	1,625.0	3,159.4	
Expenses	1,027.1	352.2	2,053.6	214.6	513.0	1,501.3	2,979.5	
Profit	75.2	29.5	144.7	17.6	43.3	123.7	179.9	

Non-Profitable:

Sales	1,539.0	441.6	2,788.3	152.9	625.7	1,669.1	3,011.7	
Expenses	1,684.4	527.7	3,001.3	264.3	695.7	1,705.0	3,260.0	
Loss	-145.4	-86.1	-213.0	-111.4	-70.0	-35.9	-248.3	

1987

Profitable:

Sales	1,170.3	410.9	2,385.2	179.1	703.0	1,432.1	3,392.4	
Expenses	1,082.1	367.4	2,225.5	150.3	641.0	1,319.0	3,183.6	
Profit	88.2	43.5	159.7	28.9	62.0	113.2	208.9	

Non-Profitable:

Sales	413.4	258.1	1,566.6	96.4	449.3	1,566.6	-	
Expenses	484.0	330.1	1,627.1	103.1	598.6	1,627.1	-	
Loss	-70.6	-72.0	-60.5	-6.6	-149.3	-60.5	-	

	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.)	47							
Low sales value (\$'000)	25	25	1,148	25	303	1,148	2,214	
High sales value (\$'000)	5,000	1,148	5,000	303	1,148	2,214	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	642.3	216.3	1,295.1	123.8	337.8	706.6	1,521.5	100.0
Total current assets	528.4	144.1	1,117.1	89.0	216.6	480.7	1,361.8	100.0
Accounts receivable	211.2	31.9	486.0	30.5	33.7	204.0	594.5	97.9
Closing inventory	154.9	73.4	279.8	43.0	113.3	167.8	322.9	95.7
Other current assets	162.1	38.7	351.1	15.3	69.5	108.7	444.3	87.2
Net fixed assets	99.7	64.4	153.6	25.1	116.1	211.7	131.3	97.9
Other assets and adjustments	14.2	7.6	24.4	9.6	5.1	14.2	28.3	95.7
Total liabilities	541.9	152.9	1,137.9	118.1	198.5	536.4	1,369.2	100.0
Total current liabilities	339.2	64.8	759.5	50.6	83.5	202.0	974.0	100.0
Current bank loans	31.4	23.0	44.3	14.9	33.7	14.7	55.7	72.3
Other current liabilities	307.7	41.7	715.2	35.7	49.7	187.2	918.2	100.0
Long-term bank loans	6.0	8.0	2.9	—	18.6	10.7	—	10.6
Other liabilities and adjustments	196.6	80.0	375.3	67.5	96.4	323.6	395.2	97.9
Total equity	100.4	63.3	157.2	5.6	139.2	170.1	152.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	2.2	1.4	1.7	2.5	2.3	1.3	100.0
Debt to equity	5.3	2.4	7.2	20.8	1.4	3.1	8.9	100.0
Interest coverage	2.3	4.4	1.7	1.1	7.3	15.1	—	80.9
Debt ratio	0.8	0.7	0.8	0.9	0.5	0.7	0.8	100.0
Sales to equity	12.9	5.8	17.3	40.2	4.0	10.0	20.4	100.0
Sales to closing inventories	8.4	5.0	9.7	5.2	4.9	10.1	9.6	95.7

(percent)

Current debt to equity	337.6	102.3	483.0	893.5	59.9	118.7	639.7	100.0
Operating profit on equity	18.2	27.3	12.6	12.6	28.1	88.2	-19.8	100.0
Net fixed assets to equity	99.2	101.7	97.7	444.3	83.3	124.4	86.2	97.9
Gross margin	21.8	22.4	21.7	24.0	21.6	28.1	20.4	100.0
Return on total assets	4.9	10.3	3.5	3.8	13.4	22.7	—	100.0

(days)

Collection period for accounts receivable	59.2	31.3	65.0	48.9	21.9	43.6	69.5	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	194	246,061	9,932.4	1
Less than 20	147	27,101	1,074.7	2
20-99	36	41,912	1,622.6	2
100-499	9	x	x	1
500 and over	2	x	x	-
1987				
Total	193	207,241	9,093.8	
Less than 20	145	18,133	787.0	
20-99	38	37,368	1,585.5	
100-499	8	x	x	
500 and over	2	x	x	

SIC 3071 Heating Equipment Industry

Establishments primarily engaged in manufacturing major heating apparatus except power boilers. Secondary products of establishments in this industry include domestic water heaters, space heaters, air conditioning units, combination heating and cooling units (except heat pumps), fans (except industrial) and steel heating boilers. Establishments primarily engaged in manufacturing domestic water heaters are classified in <3311 - Small Electrical Appliance Industry>; those primarily engaged in manufacturing air conditioning equipment (except window type) are classified in <3121 - Commercial Refrigeration and Air Conditioning Equipment Industry>; those primarily engaged in manufacturing industrial furnaces and kilns and ovens are classified in <3199 - Other Machinery and Equipment Industries n.e.c.>; and those primarily engaged in manufacturing power boilers are classified in <3011 - Power Boilers and Heat Exchanger Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3081 - MACHINE SHOP 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.)	879							
Low sales value (\$'000)	25	25	516	25	241	516	1,184	
High sales value (\$'000)	5,000	516	5,000	241	516	1,184	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	33.8	28.8	35.5	26.7	30.4	32.9	36.6	96.2
Purchases and materials	34.8	29.2	36.7	27.3	30.6	34.1	37.8	96.2
Closing inventory	8.4	6.0	9.2	5.4	6.5	9.1	9.3	83.3
Opening inventory	7.5	5.6	8.1	4.8	6.2	7.9	8.1	80.7
Wages, salaries, and benefits	37.6	34.2	38.7	27.6	39.0	37.6	39.1	94.7
Wages and benefits - direct	23.6	17.8	25.5	10.4	23.3	24.0	26.2	67.6
Wages and benefits - indirect	14.0	16.4	13.2	17.2	15.8	13.6	13.0	86.9
Occupancy expenses	9.1	12.1	8.1	14.9	10.0	8.5	8.0	99.7
Depreciation	4.4	5.5	4.0	7.2	4.3	4.0	4.0	96.7
Repairs and maintenance	1.1	1.2	1.0	1.5	0.9	0.9	1.1	75.7
Fuel and oil	0.1	0.1	--	0.2	0.1	0.1	--	6.6
Utilities	1.6	2.2	1.4	2.5	2.0	1.5	1.4	96.0
Rent	2.0	3.0	1.6	3.5	2.7	2.1	1.4	64.6
Financial expenses	2.9	3.4	2.8	4.0	2.9	3.1	2.7	98.1
Interest and bank charges	2.2	2.3	2.1	2.6	2.1	2.4	2.0	87.1
Professional fees	0.8	1.1	0.7	1.4	0.9	0.7	0.6	92.5
General expenses	2.6	3.6	2.3	3.7	3.5	2.6	2.2	97.7
Advertising	0.8	0.9	0.7	0.8	1.0	0.7	0.7	81.0
Delivery expenses	1.1	1.7	0.9	1.8	1.7	1.2	0.8	70.5
Insurance	0.7	0.9	0.7	1.1	0.8	0.8	0.6	81.5
Other expenses	7.4	8.7	7.0	11.2	6.9	7.9	6.5	99.9
Total expenses	93.5	90.7	94.4	88.1	92.7	92.7	95.1	100.0
Net profit/loss	6.5	9.3	5.6	11.9	7.3	7.3	4.9	99.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80							
Sales	526.8	176.8	1,413.1	100.7	365.3	780.6	2,120.3	
Expenses	475.7	151.5	1,296.7	80.9	326.1	700.3	1,963.5	
Profit	51.1	25.4	116.4	19.8	39.2	80.3	156.8	

Non-Profitable:

Sales	366.2	133.5	1,277.2	81.0	373.4	789.0	1,958.9	
Expenses	394.5	146.2	1,366.7	90.2	401.9	824.7	2,123.6	
Loss	-28.3	-12.7	-89.5	-9.3	-28.5	-35.6	-164.7	

1987

Profitable:

Sales	474.7	163.3	1,377.5	107.3	355.0	788.8	2,086.2	
Expenses	423.1	137.0	1,252.3	86.2	311.0	699.6	1,917.6	
Profit	51.7	26.3	125.2	21.1	44.0	89.2	168.6	

Non-Profitable:

Sales	377.7	142.6	1,215.8	89.6	341.5	714.0	1,888.5	
Expenses	400.9	157.6	1,268.5	100.8	370.3	763.6	1,945.4	
Loss	-23.2	-14.9	-52.7	-11.2	-28.8	-49.6	-56.8	

	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.)	743							
Low sales value (\$'000)	25	25	636	25	350	636	1,316	
High sales value (\$'000)	5,000	636	5,000	350	636	1,316	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	445.9	171.2	1,070.9	120.8	290.7	563.5	1,629.0	100.0
Total current assets	209.2	85.1	491.5	57.6	150.4	319.3	680.9	100.0
Accounts receivable	97.1	37.2	233.5	23.2	70.4	148.5	327.0	99.6
Closing inventory	55.8	17.4	143.1	10.1	34.7	89.8	201.8	87.6
Other current assets	56.2	30.4	114.8	24.2	45.2	80.9	152.1	80.1
Net fixed assets	180.1	75.5	418.2	52.2	130.6	221.4	634.7	99.1
Other assets and adjustments	56.5	10.5	161.1	11.0	9.5	22.7	313.3	86.1
Total liabilities	280.8	94.6	704.4	58.6	179.9	337.2	1,108.3	99.9
Total current liabilities	132.4	45.1	331.1	30.3	79.9	177.6	499.9	99.7
Current bank loans	32.0	6.6	89.7	2.9	15.6	45.3	138.6	52.5
Other current liabilities	100.3	38.4	241.3	27.4	64.2	132.3	361.2	99.7
Long-term bank loans	49.3	10.0	138.9	1.0	31.4	31.9	256.6	26.4
Other liabilities and adjustments	99.0	39.5	234.3	27.2	68.6	127.6	351.7	93.1
Total equity	165.1	76.6	366.4	62.2	110.7	226.3	520.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.8	1.4	1.8	1.8	1.7	1.3	99.7
Debt to equity	1.7	1.2	1.9	0.9	1.6	1.4	2.1	99.9
Interest coverage	3.7	4.3	3.5	5.1	3.7	3.9	3.3	89.2
Debt ratio	0.6	0.5	0.6	0.4	0.6	0.5	0.6	99.9
Sales to equity	3.9	3.3	4.2	2.6	4.2	4.1	4.2	100.0
Sales to closing inventories	11.6	14.5	10.8	16.1	13.4	10.3	11.0	87.6

(percent)

Current debt to equity	80.1	58.8	90.3	48.8	72.1	78.5	96.0	99.7
Operating profit on equity	23.6	25.6	22.6	22.7	29.5	25.9	21.1	99.2
Net fixed assets to equity	109.0	98.5	114.1	83.8	117.9	97.8	121.8	99.1
Gross margin	27.5	34.4	24.9	36.1	33.1	25.8	24.5	100.0
Return on total assets	11.9	14.9	10.8	14.5	15.3	13.9	9.6	99.7

(days)

Collection period for accounts receivable	54.6	53.5	55.1	51.5	55.2	58.2	53.6	99.6
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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	2,415	724,572	23,898.5	160
Less than 20	2,146	327,043	10,880.5	151
20-99	250	293,050	9,646.8	7
100-499	18	x	x	2
500 and over	1	x	x	-
1987				
Total	2,255	544,258	21,039.6	
Less than 20	1,995	233,067	8,994.6	
20-99	243	227,699	8,860.7	
100-499	16	x	x	
500 and over	1	x	x	

SIC 3081 Machine Shop Industry

Establishments primarily engaged in manufacturing machine parts and equipment, other than complete machines, for the trade. This industry includes machine shops providing custom and repair services. Establishments primarily engaged in rebuilding or remanufacturing automotive engines are included here. Establishments primarily engaged in repairing automotive generators, starter motors and alternators are classified in <9941 - Electric Motor Repair>; those primarily engaged in rebuilding automotive parts such as fuel pumps, water pumps, brake shoes, clutches, solenoids and voltage regulators are classified in <5529 - Other Motor Vehicle Parts and Accessories, Wholesale>; and those primarily engaged in repairing automobiles and trucks are classified in <Industry Group 635 - Motor Vehicle Repair Shops> and <5512 - Trucks and Buses, Wholesale>, respectively. Group 635 - Motor Vehicle Repair Shops> and <5512 - Trucks and Buses, Wholesale>, respectively.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3091 - METAL PLUMBING FIXTURES AND 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.)	14							
Low sales value (\$'000)	25	25	1,265	25	660	1,265	2,506	
High sales value (\$'000)	5,000	1,265	5,000	660	1,265	2,506	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	57.5	60.1	56.7	59.9	60.4	51.5	58.7	100.0
Purchases and materials	61.0	65.5	59.6	68.5	60.9	54.5	61.6	100.0
Closing inventory	16.6	7.2	19.5	9.2	4.2	16.2	20.7	92.9
Opening inventory	13.1	1.8	16.6	0.5	3.8	13.2	17.8	78.6
Wages, salaries, and benefits	22.6	22.0	22.8	24.9	17.7	27.6	21.0	92.9
Wages and benefits - direct	12.6	11.5	12.9	15.1	6.0	18.0	11.0	78.6
Wages and benefits - indirect	10.0	10.5	9.9	9.8	11.7	9.6	10.0	92.9
Occupancy expenses	5.1	5.9	4.8	6.3	5.3	5.1	4.7	100.0
Depreciation	1.7	2.6	1.5	3.0	2.0	1.4	1.5	100.0
Repairs and maintenance	0.9	1.3	0.8	1.7	0.6	0.1	1.0	71.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.2	1.3	1.1	1.1	1.5	1.1	1.1	92.9
Rent	1.3	0.7	1.5	0.5	1.1	2.5	1.1	71.4
Financial expenses	1.9	2.8	1.6	3.4	1.9	0.7	1.9	100.0
Interest and bank charges	1.2	1.7	1.0	1.8	1.5	0.2	1.4	92.9
Professional fees	0.7	1.1	0.5	1.6	0.4	0.5	0.5	92.9
General expenses	3.6	1.8	4.2	1.7	1.8	3.2	4.5	100.0
Advertising	1.2	0.5	1.4	0.5	0.7	1.2	1.5	100.0
Delivery expenses	1.9	0.5	2.3	0.3	0.6	1.1	2.8	64.3
Insurance	0.6	0.8	0.5	0.9	0.5	1.0	0.3	78.6
Other expenses	4.4	5.3	4.2	4.4	6.7	6.8	3.2	100.0
Total expenses	95.1	97.9	94.2	100.6	93.8	95.0	93.9	100.0
Net profit/loss	4.9	2.1	5.8	-0.6	6.2	5.0	6.1	92.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	57							
Sales	1,282.5	475.8	2,605.1	330.2	1,029.3	2,481.3	2,670.6	
Expenses	1,166.2	429.3	2,374.4	294.4	942.4	2,324.6	2,400.7	
Profit	116.3	46.5	230.8	35.9	86.9	156.7	269.9	

Non-Profitable:

Sales	1,278.4	444.0	3,378.1	370.4	938.9	1,337.0	4,468.8	
Expenses	1,334.1	505.5	3,419.3	438.8	953.7	1,362.2	4,518.5	
Loss	-55.7	-61.5	-41.2	-68.4	-14.8	-25.3	-49.7	

1987

Profitable:

Sales	1,099.8	496.4	1,870.0	227.3	1,017.1	1,870.0	-	
Expenses	1,015.9	449.0	1,739.6	211.0	909.7	1,739.6	-	
Profit	83.8	47.4	130.4	16.3	107.4	130.4	-	

Non-Profitable:

Sales	764.9	764.9	-	-	764.9	-	-	
Expenses	809.5	809.5	-	-	809.5	-	-	
Loss	-44.6	-44.6	-	-	-44.6	-	-	

	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.)	14							
Low sales value (\$'000)	25	25	1,265	25	660	1,265	2,506	
High sales value (\$'000)	5,000	1,265	5,000	660	1,265	2,506	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	813.9	277.5	1,812.4	230.6	489.1	1,395.9	2,033.3	100.0
Total current assets	438.6	147.7	980.1	132.9	214.7	712.0	1,122.4	100.0
Accounts receivable	190.4	59.4	434.3	42.2	136.8	356.9	475.3	100.0
Closing inventory	212.4	33.6	545.3	31.7	42.1	355.1	646.2	92.9
Other current assets	35.7	54.7	0.5	58.9	35.6	--	0.7	64.3
Net fixed assets	85.0	72.6	108.1	71.4	78.1	88.8	118.3	100.0
Other assets and adjustments	290.2	57.1	724.1	26.3	196.3	595.0	792.6	100.0
Total liabilities	495.2	133.8	1,167.9	109.5	243.7	866.3	1,327.9	100.0
Total current liabilities	128.6	47.3	279.9	36.8	95.1	230.0	306.3	100.0
Current bank loans	41.4	7.8	103.8	3.4	27.9	85.3	113.7	78.6
Other current liabilities	87.2	39.5	176.0	33.3	67.2	144.6	192.6	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	366.5	86.4	888.0	72.7	148.6	636.3	1,021.5	100.0
Total equity	318.7	143.6	644.5	121.1	245.3	529.6	705.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.4	3.1	3.5	3.6	2.2	3.0	3.6	100.0
Debt to equity	1.5	0.9	1.8	0.9	0.9	1.6	1.8	100.0
Interest coverage	5.1	2.2	6.6	0.6	5.2	33.7	5.4	92.9
Debt ratio	0.6	0.4	0.6	0.4	0.4	0.6	0.6	100.0
Sales to equity	4.0	3.2	4.3	2.8	4.1	4.1	4.4	100.0
Sales to closing inventories	6.0	13.8	5.1	10.8	23.8	6.1	4.8	92.9

(percent)

Current debt to equity	40.3	32.9	43.4	30.3	38.7	43.4	43.4	100.0
Operating profit on equity	19.7	6.6	25.1	-1.6	25.3	20.8	26.8	92.9
Net fixed assets to equity	26.6	50.5	16.7	58.9	31.8	16.7	16.7	100.0
Gross margin	19.8	17.8	20.5	15.2	21.8	20.9	20.3	100.0
Return on total assets	9.5	6.2	10.5	1.8	15.6	8.1	11.3	100.0

(days)

Collection period for accounts receivable	54.2	46.6	56.6	44.7	49.6	59.4	55.5	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	49	26,228	920.6	6
Less than 20	38	5,874	203.7	6
20-99	9	x	x	-
100-499	2	x	x	-
500 and over	-	-	-	-
1987				
Total	43	20,933	808.6	
Less than 20	32	4,278	157.8	
20-99	9	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 3091 Metal Plumbing Fixtures and Fittings Industry

Establishments primarily engaged in manufacturing metal plumbing fixtures and plumbers' brass goods. Establishments primarily engaged in manufacturing sanitary ware of vitreous china are classified in <3512 - Clay Products Industry (From Imported Clay)> and those primarily engaged in manufacturing sanitary ware of synthetic materials are classified in <1699 - Other Plastic 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 3092 - METAL VALVE 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	857	25	446	857	2,434	
High sales value (\$'000)	5,000	857	5,000	446	857	2,434	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	46.6	52.0	46.2	81.8	24.6	56.2	45.2	100.0
Purchases and materials	47.9	60.5	47.0	90.5	32.9	58.4	45.9	100.0
Closing inventory	22.1	30.9	21.6	40.2	22.3	14.8	22.3	90.0
Opening inventory	20.9	22.3	20.8	31.4	14.0	12.6	21.6	90.0
Wages, salaries, and benefits	27.5	29.3	27.4	15.4	42.0	24.6	27.7	95.0
Wages and benefits - direct	20.5	7.9	21.3	6.5	9.2	14.0	22.1	60.0
Wages and benefits - indirect	7.0	21.4	6.1	8.9	32.8	10.7	5.6	90.0
Occupancy expenses	4.5	10.2	4.1	8.3	11.9	3.9	4.1	100.0
Depreciation	1.9	4.0	1.7	4.3	3.7	1.2	1.8	100.0
Repairs and maintenance	0.4	0.2	0.4	-	0.3	0.1	0.5	40.0
Fuel and oil	--	0.6	-	-	1.1	-	-	5.0
Utilities	0.8	1.6	0.8	0.9	2.3	1.2	0.7	85.0
Rent	1.3	3.9	1.2	3.2	4.5	1.3	1.2	50.0
Financial expenses	1.9	2.5	1.8	2.5	2.6	1.4	1.9	95.0
Interest and bank charges	0.5	1.7	0.5	1.9	1.5	0.4	0.5	90.0
Professional fees	1.4	0.8	1.4	0.5	1.1	1.0	1.4	90.0
General expenses	2.9	3.2	2.9	1.8	4.6	1.4	3.1	85.0
Advertising	0.8	1.0	0.7	0.3	1.6	0.6	0.8	65.0
Delivery expenses	1.8	1.8	1.8	1.0	2.4	0.7	1.9	70.0
Insurance	0.4	0.5	0.4	0.5	0.5	0.1	0.4	60.0
Other expenses	5.8	17.8	5.0	28.0	8.5	6.0	4.9	100.0
Total expenses	89.2	115.1	87.5	137.9	94.1	93.5	86.8	100.0
Net profit/loss	10.8	-15.1	12.5	-37.9	5.9	6.5	13.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	85						
Sales	2,315.5	489.7	2,881.5	292.4	713.2	1,405.5	3,144.9
Expenses	2,015.2	420.6	2,509.6	199.6	670.9	1,268.1	2,731.1
Profit	300.3	69.1	371.9	92.8	42.3	137.4	413.8

Non-Profitable:

Sales	705.7	387.0	1,778.2	387.0	-	1,778.2	-
Expenses	1,048.7	808.6	1,856.2	808.6	-	1,856.2	-
Loss	-342.9	-421.7	-78.1	-421.7	-	-78.1	-

1987

Profitable:

Sales	1,556.7	588.9	2,281.1	409.9	695.7	1,597.5	3,016.0
Expenses	1,404.3	507.0	2,075.9	376.6	584.8	1,478.4	2,718.3
Profit	152.4	81.9	205.2	33.3	110.9	119.1	297.7

Non-Profitable:

Sales	1,145.7	-	1,145.7	-	-	1,145.7	-
Expenses	1,308.4	-	1,308.4	-	-	1,308.4	-
Loss	-162.6	-	-162.6	-	-	-162.6	-

	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.)	17							
Low sales value (\$'000)	25	25	857	25	446	857	2,434	
High sales value (\$'000)	5,000	857	5,000	446	857	2,434	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,302.2	571.4	1,537.9	601.4	556.0	603.0	1,825.9	100.0
Total current assets	1,224.0	451.2	1,473.4	463.8	444.7	517.6	1,767.8	100.0
Accounts receivable	460.7	222.1	537.7	151.8	258.3	241.2	629.0	100.0
Closing inventory	490.5	213.9	579.7	306.4	166.1	189.2	700.0	100.0
Other current assets	272.8	15.1	355.9	5.5	20.1	87.0	438.7	76.5
Net fixed assets	60.8	70.8	57.6	34.3	89.6	56.2	58.0	100.0
Other assets and adjustments	17.2	49.4	6.8	103.3	21.6	29.2	—	88.2
Total liabilities	687.4	363.7	791.8	239.1	427.9	360.6	924.7	100.0
Total current liabilities	640.6	220.5	776.1	94.0	285.8	293.7	924.7	100.0
Current bank loans	7.6	21.7	3.1	3.1	31.3	13.4	—	41.2
Other current liabilities	632.9	198.8	772.9	90.8	254.4	280.3	924.7	100.0
Long-term bank loans	7.6	21.2	3.2	—	32.1	13.7	—	17.6
Other liabilities and adjustments	39.1	121.9	12.4	145.1	110.0	53.0	—	76.5
Total equity	614.7	207.7	746.0	362.2	128.0	242.4	901.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	2.0	1.8	4.9	1.5	1.7	1.9	100.0
Debt to equity	1.1	1.7	1.0	0.6	3.3	1.4	1.0	100.0
Interest coverage	20.1	-8.8	29.4	-31.9	4.3	26.7	29.6	88.2
Debt ratio	0.5	0.6	0.5	0.3	0.7	0.5	0.5	100.0
Sales to equity	3.5	2.9	3.6	1.0	5.6	5.5	3.4	100.0
Sales to closing inventories	4.4	2.8	4.6	1.2	4.3	7.0	4.4	100.0

(percent)

Current debt to equity	104.1	106.1	104.0	25.9	223.1	121.1	102.6	100.0
Operating profit on equity	37.3	-56.6	45.8	-116.3	30.5	44.8	45.9	100.0
Net fixed assets to equity	9.9	34.0	7.7	9.4	70.0	23.1	6.4	100.0
Gross margin	25.4	13.6	26.3	-57.4	33.0	20.4	27.1	100.0
Return on total assets	18.5	-18.4	23.0	-67.9	9.1	18.7	23.4	100.0

(days)

Collection period for accounts receivable	76.2	132.3	72.1	143.2	129.3	65.6	73.0	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	46	59,486	2,179.5	2
Less than 20	30	7,004	241.1	2
20-99	13	19,168	670.7	-
100-499	2	x	x	-
500 and over	1	x	x	-
1987				
Total	44	54,459	1,994.2	
Less than 20	28	4,683	167.9	
20-99	13	17,368	625.2	
100-499	2	x	x	
500 and over	1	x	x	

SIC 3092 Metal Valve Industry

Establishments primarily engaged in manufacturing metal valves.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3099 - OTHER METAL FABRICATING 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.)	223							
Low sales value (\$'000)	25	25	1,086	25	518	1,086	2,079	
High sales value (\$'000)	5,000	1,086	5,000	518	1,086	2,079	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	47.6	42.4	49.9	40.3	43.8	47.7	51.1	98.7
Purchases and materials	49.3	44.2	51.5	40.9	46.5	49.0	53.0	98.2
Closing inventory	10.2	10.0	10.2	8.4	11.1	10.1	10.4	88.3
Opening inventory	8.5	8.2	8.6	7.9	8.4	8.8	8.5	83.9
Wages, salaries, and benefits	27.2	29.5	26.2	31.2	28.3	27.3	25.6	96.4
Wages and benefits - direct	18.5	19.6	17.9	21.5	18.4	18.7	17.5	74.4
Wages and benefits - indirect	8.7	9.8	8.3	9.8	9.9	8.6	8.1	88.3
Occupancy expenses	8.5	9.7	7.9	10.0	9.5	7.9	7.9	98.2
Depreciation	2.9	3.4	2.7	3.9	3.0	2.6	2.8	95.1
Repairs and maintenance	1.4	1.4	1.5	1.7	1.2	1.2	1.6	70.9
Fuel and oil	0.1	--	0.2	--	--	0.1	0.3	4.0
Utilities	1.6	1.9	1.4	1.9	1.9	1.3	1.4	91.0
Rent	2.4	3.0	2.1	2.5	3.4	2.7	1.7	68.6
Financial expenses	2.6	3.0	2.4	3.2	2.8	2.0	2.7	97.3
Interest and bank charges	1.8	2.1	1.7	2.2	2.0	1.3	2.0	84.8
Professional fees	0.7	0.9	0.7	1.0	0.9	0.6	0.7	92.4
General expenses	2.2	2.8	2.0	2.1	3.2	2.0	2.0	94.6
Advertising	0.5	0.6	0.4	0.4	0.8	0.5	0.3	76.2
Delivery expenses	1.3	1.5	1.2	1.2	1.7	1.1	1.2	70.0
Insurance	0.5	0.6	0.4	0.5	0.7	0.4	0.4	75.3
Other expenses	7.7	8.7	7.2	10.3	7.6	8.5	6.4	100.0
Total expenses	95.7	96.0	95.5	97.2	95.3	95.4	95.6	100.0
Net profit/loss	4.3	4.0	4.5	2.8	4.7	4.6	4.4	99.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	76							
Sales	1,072.0	415.6	2,322.9	261.7	709.2	1,559.8	3,094.5	
Expenses	988.8	369.2	2,169.4	228.1	638.3	1,448.0	2,898.9	
Profit	83.3	46.4	153.5	33.6	70.8	111.8	195.7	

Non-Profitable:

Sales	787.1	455.8	2,034.0	296.4	717.1	1,509.1	3,276.8	
Expenses	837.3	494.1	2,129.1	340.1	746.7	1,546.9	3,507.7	
Loss	-50.3	-38.3	-95.1	-43.7	-29.6	-37.8	-230.9	

1987

Profitable:

Sales	984.9	398.0	2,186.7	233.6	754.2	1,512.0	2,951.2	
Expenses	905.3	349.1	2,043.8	205.3	661.0	1,386.7	2,788.5	
Profit	79.7	48.8	142.8	28.3	93.3	125.3	162.7	

Non-Profitable:

Sales	613.8	357.2	1,640.8	192.9	774.8	1,438.3	2,811.4	
Expenses	665.3	398.1	1,734.5	228.2	829.9	1,503.3	3,071.2	
Loss	-51.5	-40.9	-93.7	-35.3	-55.2	-64.9	-259.8	

	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.)	210							
Low sales value (\$'000)	25	25	1,150	25	594	1,150	2,118	
High sales value (\$'000)	5,000	1,150	5,000	594	1,150	2,118	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	647.5	325.7	1,329.1	257.7	500.8	791.4	1,968.6	99.5
Total current assets	422.8	209.0	875.5	151.9	356.0	611.5	1,189.4	99.5
Accounts receivable	145.8	78.8	287.6	66.1	111.5	232.8	352.8	98.1
Closing inventory	111.0	55.5	228.5	33.1	113.3	139.5	334.3	89.5
Other current assets	165.9	74.6	359.3	52.7	131.1	239.1	502.1	83.3
Net fixed assets	198.4	96.3	414.7	89.5	113.7	157.6	720.5	99.0
Other assets and adjustments	26.2	20.3	38.8	16.1	31.0	22.2	58.6	83.3
Total liabilities	408.2	199.0	851.3	186.4	231.7	472.0	1,302.4	100.0
Total current liabilities	243.5	115.1	515.5	112.3	122.4	323.5	743.7	100.0
Current bank loans	45.8	30.5	78.3	31.1	28.8	20.7	146.9	37.6
Other current liabilities	197.6	84.6	437.1	81.1	93.5	302.8	596.8	100.0
Long-term bank loans	35.2	5.9	97.3	5.1	8.1	24.5	183.8	19.5
Other liabilities and adjustments	129.4	77.9	238.5	68.9	101.1	123.8	374.9	94.8
Total equity	239.2	126.6	477.7	71.3	269.1	319.3	666.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.8	1.6	1.3	2.9	1.8	1.5	99.5
Debt to equity	1.7	1.5	1.7	2.6	0.8	1.4	1.9	100.0
Interest coverage	3.3	2.7	3.5	2.1	3.5	4.7	3.1	84.8
Debt ratio	0.6	0.6	0.6	0.7	0.4	0.5	0.6	99.5
Sales to equity	4.4	3.8	4.8	5.1	3.0	4.9	4.7	100.0
Sales to closing inventories	9.6	8.8	10.1	11.0	7.2	11.4	9.4	89.5

(percent)

Current debt to equity	101.7	90.9	107.8	157.5	45.4	101.3	111.6	100.0
Operating profit on equity	18.9	14.5	21.3	12.3	16.0	24.1	19.7	100.0
Net fixed assets to equity	82.9	76.0	86.8	125.6	42.2	49.3	108.1	99.0
Gross margin	24.8	27.4	23.6	26.9	28.0	24.8	22.9	100.0
Return on total assets	10.0	8.8	10.6	6.4	12.0	12.3	9.8	99.5

(days)

Collection period for accounts receivable	49.4	58.4	45.4	65.9	49.8	53.4	40.6	98.1
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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	635	526,791	18,120.6	9
Less than 20	467	97,045	3,408.6	9
20-99	139	176,031	6,242.4	1
100-499	25	x	x	-
500 and over	4	x	x	1
1987				
Total	644	475,010	17,542.2	
Less than 20	476	72,067	2,696.5	
20-99	138	143,608	5,453.8	
100-499	25	x	x	
500 and over	5	x	x	

SIC 3099 Other Metal Fabricating Industries n.e.c.

Establishments primarily engaged in manufacturing metal products not elsewhere classified including those primarily engaged in metal heat treating. Establishments primarily engaged in manufacturing tire chains are classified in <3059 - Other Wire Products Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3111 - AGRICULTURAL IMPLEMENT 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.)	111							
Low sales value (\$'000)	25	25	632	25	345	632	1,420	
High sales value (\$'000)	5,000	632	5,000	345	632	1,420	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.7	55.0	54.7	49.8	59.7	54.5	54.7	99.1
Purchases and materials	57.0	58.4	56.5	56.2	60.4	56.5	56.5	99.1
Closing inventory	25.3	21.2	26.8	24.6	18.2	23.5	28.2	93.7
Opening inventory	23.0	17.8	24.9	18.2	17.5	21.6	26.4	88.3
Wages, salaries, and benefits	22.4	17.7	24.2	15.7	19.4	21.1	25.6	94.6
Wages and benefits - direct	13.9	8.1	16.0	5.4	10.6	11.6	17.9	65.8
Wages and benefits - indirect	8.6	9.5	8.3	10.3	8.9	9.5	7.7	81.1
Occupancy expenses	5.5	6.5	5.1	8.9	4.4	5.6	4.9	98.2
Depreciation	2.2	3.0	1.9	4.5	1.7	1.5	2.1	92.8
Repairs and maintenance	0.7	0.7	0.7	0.8	0.6	0.7	0.7	71.2
Fuel and oil	--	--	--	0.1	--	0.1	--	7.2
Utilities	1.3	1.3	1.2	1.6	1.0	1.5	1.2	88.3
Rent	1.3	1.5	1.2	2.0	1.1	1.9	0.9	60.4
Financial expenses	2.9	2.9	2.9	3.5	2.4	3.3	2.7	96.4
Interest and bank charges	2.2	1.8	2.4	2.0	1.7	2.4	2.4	89.2
Professional fees	0.7	1.0	0.5	1.5	0.6	0.9	0.3	92.8
General expenses	2.4	2.4	2.3	2.6	2.2	2.7	2.2	91.9
Advertising	1.0	1.0	1.0	0.7	1.3	1.1	0.9	80.2
Delivery expenses	0.8	0.9	0.8	1.3	0.5	0.8	0.8	55.0
Insurance	0.5	0.5	0.6	0.6	0.4	0.8	0.5	68.5
Other expenses	8.3	11.8	7.0	18.0	6.3	7.7	6.7	100.0
Total expenses	96.2	96.3	96.2	98.4	94.4	94.9	96.8	100.0
Net profit/loss	3.8	3.7	3.8	1.6	5.6	5.1	3.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	812.9	286.5	1,693.1	191.6	455.0	919.7	2,619.8	
Expenses	748.1	248.1	1,584.2	160.8	403.0	847.7	2,466.6	
Profit	64.8	38.4	108.9	30.8	52.0	72.0	153.2	

Non-Profitable:

Sales	395.6	185.2	1,643.5	123.2	447.7	947.7	2,673.2	
Expenses	427.8	206.3	1,741.4	143.3	473.2	979.9	2,868.2	
Loss	-32.2	-21.1	-97.9	-20.1	-25.5	-32.2	-195.0	

1987

Profitable:

Sales	1,070.1	234.0	1,906.8	125.2	481.9	954.6	2,659.1	
Expenses	995.4	206.3	1,785.1	104.7	437.8	861.2	2,514.9	
Profit	74.7	27.7	121.8	20.5	44.0	93.4	144.1	

Non-Profitable:

Sales	711.8	227.1	1,521.0	175.4	505.6	1,088.7	3,186.3	
Expenses	748.5	246.3	1,587.0	187.6	562.4	1,166.7	3,206.2	
Loss	-36.8	-19.2	-66.1	-12.2	-56.9	-78.1	-19.9	

	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.)	102							
Low sales value (\$'000)	25	25	647	25	382	647	1,507	
High sales value (\$'000)	5,000	647	5,000	382	647	1,507	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	447.9	180.2	1,075.3	134.0	313.6	597.6	1,686.9	100.0
Total current assets	355.3	138.1	864.3	103.1	239.1	503.9	1,325.6	100.0
Accounts receivable	89.3	29.1	230.5	22.8	47.3	136.5	350.9	97.1
Closing inventory	181.0	56.3	473.2	36.9	112.6	234.5	778.7	95.1
Other current assets	84.8	52.6	160.4	43.4	79.1	132.8	195.8	87.3
Net fixed assets	73.6	32.2	170.6	23.1	58.5	55.9	317.5	100.0
Other assets and adjustments	18.9	9.8	40.3	7.7	15.9	37.7	43.7	92.2
Total liabilities	236.4	79.2	604.8	44.5	179.4	323.7	964.7	100.0
Total current liabilities	162.8	53.8	418.4	34.5	109.6	231.7	657.5	100.0
Current bank loans	66.7	18.2	180.4	10.3	40.7	141.5	230.2	63.7
Other current liabilities	96.1	35.6	238.0	24.1	68.8	90.2	427.2	100.0
Long-term bank loans	5.3	1.6	13.8	0.1	5.9	4.7	25.5	10.8
Other liabilities and adjustments	68.2	23.7	172.5	9.8	63.8	87.2	281.7	93.1
Total equity	211.4	101.0	470.5	89.5	134.2	273.8	722.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	2.5	2.0	2.9	2.1	2.1	2.0	100.0
Debt to equity	1.1	0.7	1.2	0.4	1.3	1.1	1.3	100.0
Interest coverage	2.7	2.7	2.7	2.1	3.2	3.8	2.2	90.2
Debt ratio	0.5	0.4	0.5	0.3	0.5	0.5	0.5	100.0
Sales to equity	3.3	2.4	3.7	1.9	3.5	3.6	3.7	100.0
Sales to closing inventories	3.8	4.4	3.7	4.6	4.1	4.2	3.4	95.1

(percent)

Current debt to equity	77.0	53.2	88.9	38.5	81.6	84.6	91.0	100.0
Operating profit on equity	12.1	6.6	14.8	3.6	12.3	22.2	11.3	100.0
Net fixed assets to equity	34.8	31.9	36.2	25.9	43.6	20.4	43.9	100.0
Gross margin	22.4	26.8	21.0	32.4	21.0	24.3	19.4	100.0
Return on total assets	9.0	5.8	10.2	4.4	7.6	13.7	8.7	100.0

(days)

Collection period for accounts receivable	46.6	42.7	47.9	48.6	36.5	49.9	47.0	97.1
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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	288	214,100	7,230.1	39
Less than 20	220	32,677	1,171.6	34
20-99	47	53,657	1,992.6	5
100-499	19	x	x	-
500 and over	2	x	x	-
1987				
Total	327	226,529	8,238.4	
Less than 20	254	26,736	1,055.2	
20-99	52	46,517	1,912.1	
100-499	19	x	x	
500 and over	2	x	x	

SIC 3111 Agricultural Implement Industry

Establishments primarily engaged in manufacturing agricultural implements. This industry includes establishments primarily engaged in manufacturing farm tractors. Establishments primarily engaged in manufacturing truck tractors for highway use are classified in <3231 - Motor Vehicle Industry>; those primarily engaged in manufacturing industrial trucks and tractors for handling materials in industrial plants are classified in <3192 - Construction and Mining Machinery and Materials Handling Equipment Industry> and those primarily engaged in manufacturing agricultural hand implements are classified in <3063 - Hand Tool and Implement Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3121 - COMMERCIAL REFRIGERATION AND AIR CONDITIONING EQUIPMENT 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	1,767	25	1,124	1,767	2,622	
High sales value (\$'000)	5,000	1,767	5,000	1,124	1,767	2,622	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.4	42.7	57.2	56.4	40.8	53.0	61.2	100.0
Purchases and materials	57.2	45.3	60.1	55.1	43.9	56.5	63.5	100.0
Closing inventory	22.2	27.0	21.0	91.0	17.9	23.3	18.8	89.5
Opening inventory	19.3	24.4	18.1	92.4	14.7	19.8	16.5	84.2
Wages, salaries, and benefits	22.2	22.1	22.2	10.2	23.8	22.6	21.9	84.2
Wages and benefits - direct	14.0	16.0	13.5	7.5	17.2	16.1	11.1	63.2
Wages and benefits - indirect	8.2	6.1	8.7	2.6	6.6	6.5	10.8	78.9
Occupancy expenses	5.5	6.5	5.3	13.8	5.4	6.2	4.4	94.7
Depreciation	2.0	2.6	1.9	9.3	1.7	2.0	1.7	94.7
Repairs and maintenance	0.5	0.8	0.5	-	0.9	0.3	0.6	52.6
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	2.0	1.6	2.0	3.8	1.3	3.3	0.9	84.2
Rent	1.0	1.5	0.9	0.7	1.6	0.6	1.2	57.9
Financial expenses	3.8	1.9	4.3	3.7	1.7	5.4	3.2	100.0
Interest and bank charges	3.1	1.3	3.5	1.0	1.4	4.4	2.6	73.7
Professional fees	0.7	0.6	0.8	2.7	0.3	1.0	0.6	84.2
General expenses	2.0	1.8	2.0	3.7	1.6	2.3	1.7	84.2
Advertising	1.0	0.5	1.1	3.5	0.1	0.9	1.3	73.7
Delivery expenses	0.7	0.8	0.7	0.2	0.9	1.2	0.2	63.2
Insurance	0.3	0.5	0.2	-	0.6	0.3	0.2	52.6
Other expenses	9.6	25.0	5.8	37.0	23.3	5.5	6.1	100.0
Total expenses	97.4	100.0	96.8	124.7	96.5	95.1	98.4	100.0
Net profit/loss	2.6	-	3.2	-24.7	3.5	4.9	1.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	68							
Sales	2,118.3	883.4	2,802.4	180.2	1,577.4	2,325.2	3,984.2	
Expenses	2,011.0	820.0	2,670.6	163.9	1,467.6	2,210.6	3,810.1	
Profit	107.4	63.4	131.7	16.4	109.8	114.6	174.1	

Non-Profitable:

Sales	500.0	201.5	2,928.5	35.6	1,605.5	-	2,928.5	
Expenses	531.1	222.7	3,040.3	55.6	1,636.6	-	3,040.3	
Loss	-31.1	-21.2	-111.8	-20.0	-31.1	-	-111.8	

1987

Profitable:

Sales	1,238.6	752.3	3,391.8	488.2	1,402.9	-	3,391.8	
Expenses	1,168.0	688.1	3,293.1	429.6	1,325.2	-	3,293.1	
Profit	70.5	64.2	98.6	58.7	77.7	-	98.6	

Non-Profitable:

Sales	1,595.3	192.7	3,226.9	192.7	-	2,018.5	3,809.6	
Expenses	1,670.4	219.2	3,358.5	219.2	-	2,188.2	3,922.9	
Loss	-75.1	-26.5	-131.6	-26.5	-	-169.7	-113.3	

	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.)	19							
Low sales value (\$'000)	25	25	1,767	25	1,124	1,767	2,622	
High sales value (\$'000)	5,000	1,767	5,000	1,124	1,767	2,622	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	914.5	265.4	2,112.2	103.2	895.8	2,055.1	2,194.9	100.0
Total current assets	733.5	164.5	1,783.2	75.5	510.4	1,874.6	1,651.1	100.0
Accounts receivable	112.4	30.0	264.4	5.9	123.8	224.6	322.0	100.0
Closing inventory	273.1	100.2	592.2	52.8	284.5	541.1	666.0	89.5
Other current assets	347.8	34.2	926.6	16.7	102.0	1,108.8	663.1	73.7
Net fixed assets	131.4	71.5	241.9	22.7	261.3	141.8	386.7	100.0
Other assets and adjustments	49.5	29.2	87.0	4.8	124.0	38.6	157.0	94.7
Total liabilities	693.4	228.4	1,551.6	98.9	731.4	1,490.3	1,640.1	100.0
Total current liabilities	569.8	133.7	1,374.5	18.1	582.8	1,314.7	1,461.0	100.0
Current bank loans	48.2	4.1	129.4	0.2	19.2	112.2	154.3	84.2
Other current liabilities	521.6	129.5	1,245.0	17.8	563.5	1,202.4	1,306.7	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	123.6	94.6	177.0	80.8	148.5	175.6	179.1	89.5
Total equity	221.0	37.0	560.6	4.2	164.4	564.7	554.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.2	1.2	4.1	0.8	1.4	1.1	100.0
Debt to equity	3.1	6.1	2.7	23.1	4.4	2.6	2.9	100.0
Interest coverage	1.8	0.9	1.9	-24.4	3.5	2.1	1.5	73.7
Debt ratio	0.7	0.8	0.7	0.9	0.8	0.7	0.7	100.0
Sales to equity	5.5	10.0	5.0	13.6	9.6	4.1	6.3	100.0
Sales to closing inventories	4.5	3.7	4.7	1.0	5.5	4.2	5.3	89.5

(percent)

Current debt to equity	257.7	360.9	245.1	424.4	354.4	232.7	263.3	100.0
Operating profit on equity	14.3	-0.3	16.0	-336.1	33.5	20.2	9.9	100.0
Net fixed assets to equity	59.4	193.2	43.1	532.6	158.9	25.1	69.7	100.0
Gross margin	23.4	35.1	20.5	33.3	35.4	24.4	16.9	100.0
Return on total assets	7.6	1.7	8.9	-13.3	8.5	10.6	6.7	100.0

(days)

Collection period for accounts receivable	33.2	29.5	34.1	37.3	28.4	35.2	33.1	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	92	148,052	5,321.0	8
Less than 20	56	10,154	367.4	10
20-99	27	32,119	1,111.7	2
100-499	5	x	x	-
500 and over	4	x	x	-
1987				
Total	84	136,100	5,133.9	
Less than 20	46	4,757	182.7	
20-99	29	31,366	1,149.2	
100-499	5	x	x	
500 and over	4	x	x	

SIC 3121 Commercial Refrigeration and Air Conditioning Equipment Industry

Establishments primarily engaged in manufacturing electric and non-electric commercial refrigerating equipment. The industry includes establishments primarily engaged in manufacturing self-contained air conditioning units and air conditioning equipment and parts for installation in custom and built-in air conditioning systems. Also included are unit coolers, cooling towers and heat pumps. Establishments primarily engaged in manufacturing window type air conditioning units are classified in <3321 - Major Appliance Industry (Electric and Non-Electric)> and those primarily engaged in manufacturing coin-operated beverage coolers are classified in <3369 - Other Office, Store and Business Machine Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3191 - COMPRESSOR, PUMP AND INDUSTRIAL FAN 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	1,085	25	563	1,085	2,021	
High sales value (\$'000)	5,000	1,085	5,000	563	1,085	2,021	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	56.9	47.7	59.9	41.7	56.2	59.8	60.0	96.7
Purchases and materials	59.4	49.4	62.6	43.2	58.1	60.9	63.6	98.3
Closing inventory	15.7	16.4	15.5	13.9	19.8	10.2	18.7	95.0
Opening inventory	13.3	14.7	12.8	12.4	17.9	9.1	15.1	93.3
Wages, salaries, and benefits	20.3	23.7	19.3	26.8	19.3	18.0	20.1	98.3
Wages and benefits - direct	9.9	9.9	9.9	10.4	9.1	7.6	11.3	66.7
Wages and benefits - indirect	10.4	13.8	9.4	16.4	10.1	10.3	8.8	90.0
Occupancy expenses	4.0	6.8	3.1	7.8	5.4	3.0	3.2	98.3
Depreciation	1.7	2.8	1.3	3.4	1.9	1.1	1.5	96.7
Repairs and maintenance	0.3	0.5	0.3	0.4	0.5	0.3	0.2	53.3
Fuel and oil	-	-	0.1	-	-	0.1	-	3.3
Utilities	1.0	2.1	0.7	2.4	1.6	0.8	0.7	85.0
Rent	0.9	1.5	0.7	1.6	1.3	0.7	0.8	56.7
Financial expenses	2.1	3.3	1.7	3.7	2.7	1.7	1.7	98.3
Interest and bank charges	1.4	2.2	1.1	2.5	1.8	1.2	1.0	88.3
Professional fees	0.7	1.0	0.6	1.2	0.8	0.4	0.7	91.7
General expenses	2.2	3.5	1.8	3.8	3.2	1.3	2.1	91.7
Advertising	0.8	1.1	0.7	1.0	1.2	0.7	0.8	70.0
Delivery expenses	1.0	1.6	0.8	1.7	1.4	0.4	1.0	65.0
Insurance	0.4	0.8	0.3	1.0	0.6	0.3	0.3	66.7
Other expenses	9.1	6.4	10.0	7.0	5.4	12.5	8.5	98.3
Total expenses	94.7	91.3	95.7	90.8	92.1	96.2	95.5	100.0
Net profit/loss	5.3	8.7	4.3	9.2	7.9	3.8	4.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80							
Sales	899.1	303.1	2,440.6	205.9	852.6	1,609.5	3,434.8	
Expenses	831.9	269.5	2,286.6	181.3	768.4	1,492.2	3,236.9	
Profit	67.2	33.6	154.0	24.6	84.3	117.3	197.9	

Non-Profitable:

Sales	953.2	416.5	1,656.3	330.5	715.0	1,328.6	2,253.4	
Expenses	1,056.0	454.8	1,843.5	362.9	774.0	1,522.1	2,428.9	
Loss	-102.8	-38.3	-187.2	-32.4	-59.0	-193.5	-175.6	

1987

Profitable:

Sales	1,211.0	523.3	2,264.3	297.3	792.8	1,406.5	2,953.9	
Expenses	1,133.0	479.9	2,133.2	267.3	733.5	1,305.3	2,798.8	
Profit	78.1	43.4	131.1	30.0	59.4	101.2	155.1	

Non-Profitable:

Sales	1,024.6	492.6	1,843.0	211.3	806.2	1,180.1	3,168.8	
Expenses	1,067.6	514.0	1,919.2	232.3	828.2	1,222.6	3,312.3	
Loss	-43.0	-21.5	-76.1	-21.0	-22.0	-42.5	-143.4	

	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.)	59							
Low sales value (\$'000)	25	25	1,094	25	602	1,094	2,032	
High sales value (\$'000)	5,000	1,094	5,000	602	1,094	2,032	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	582.0	207.7	1,338.2	102.5	672.3	906.2	1,890.5	100.0
Total current assets	415.9	149.3	954.6	76.0	472.7	636.0	1,361.9	100.0
Accounts receivable	146.8	53.0	336.4	30.0	154.6	220.8	484.1	98.3
Closing inventory	151.3	48.9	358.1	22.5	165.5	158.5	613.3	94.9
Other current assets	117.6	47.2	260.0	23.4	152.5	256.6	264.3	74.6
Net fixed assets	114.0	45.4	252.8	23.7	141.0	131.7	407.7	100.0
Other assets and adjustments	52.0	13.0	130.7	2.7	58.5	138.4	120.8	78.0
Total liabilities	331.3	113.0	772.4	54.6	370.8	549.9	1,056.9	100.0
Total current liabilities	137.2	64.9	283.4	45.9	148.8	159.4	441.9	100.0
Current bank loans	4.3	5.7	1.5	4.4	11.7	2.7	—	22.0
Other current liabilities	132.9	59.1	281.8	41.5	137.1	156.7	441.9	100.0
Long-term bank loans	0.7	1.0	—	0.6	3.0	—	—	5.1
Other liabilities and adjustments	193.3	47.0	489.0	8.0	218.9	390.5	615.0	91.5
Total equity	250.6	94.7	565.7	47.9	301.4	356.3	833.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.0	2.2	3.3	1.6	3.1	3.9	3.0	100.0
Debt to equity	1.3	1.1	1.3	1.1	1.2	1.5	1.2	100.0
Interest coverage	5.6	7.7	4.8	11.5	5.2	4.0	5.5	88.1
Debt ratio	0.5	0.5	0.5	0.5	0.5	0.6	0.5	100.0
Sales to equity	3.9	3.5	4.0	4.7	2.7	4.3	3.9	100.0
Sales to closing inventories	6.5	6.9	6.4	9.9	5.0	9.8	5.3	94.9

(percent)

Current debt to equity	54.7	68.5	50.0	95.9	49.3	44.7	53.0	100.0
Operating profit on equity	21.3	33.0	17.3	48.9	21.8	16.5	17.8	100.0
Net fixed assets to equity	45.5	47.9	44.6	49.5	46.7	36.9	48.9	100.0
Gross margin	22.2	26.8	20.8	28.7	24.5	22.2	19.9	100.0
Return on total assets	11.1	17.3	9.2	25.0	12.1	8.6	9.5	100.0

(days)

Collection period for accounts receivable	54.0	57.3	53.0	48.6	67.5	51.7	53.8	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	167	147,479	4,746.5	7
Less than 20	126	26,788	830.4	11
20-99	34	62,220	1,976.4	3
100-499	7	58,471	1,939.7	1
500 and over	-	-	-	-
1987				
Total	160	114,652	3,871.0	
Less than 20	115	16,824	557.9	
20-99	37	52,086	1,744.7	
100-499	8	45,742	1,568.4	
500 and over	-	-	-	

SIC 3191 Compressor, Pump and Industrial Fan Industry

Establishments primarily engaged in manufacturing compressors, pumps, industrial fans and blowers.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3192 - CONSTRUCTION AND MINING MACHINERY AND MATERIALS HANDLING EQUIPMENT 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.)	206							
Low sales value (\$'000)	25	25	1,197	25	495	1,197	2,173	
High sales value (\$'000)	5,000	1,197	5,000	495	1,197	2,173	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	49.3	48.9	49.3	42.6	52.4	50.8	48.5	99.0
Purchases and materials	54.7	54.9	54.6	48.4	58.6	62.3	49.9	99.0
Closing inventory	19.7	20.7	19.5	16.0	23.4	27.8	14.3	91.7
Opening inventory	14.3	14.6	14.2	10.2	17.1	16.3	12.9	86.4
Wages, salaries, and benefits	26.8	29.5	26.3	29.7	29.4	24.9	27.2	95.6
Wages and benefits - direct	12.2	17.9	11.1	17.7	18.0	14.0	9.2	67.0
Wages and benefits - indirect	14.6	11.6	15.2	11.9	11.4	10.9	17.9	90.3
Occupancy expenses	5.3	7.0	4.9	8.2	6.3	7.8	3.1	98.1
Depreciation	1.9	2.8	1.8	3.0	2.6	2.8	1.1	95.1
Repairs and maintenance	0.8	0.5	0.9	0.5	0.5	1.6	0.4	66.5
Fuel and oil	--	0.1	--	0.2	0.1	0.1	--	6.8
Utilities	1.0	1.6	0.9	1.7	1.4	1.1	0.7	86.4
Rent	1.5	2.0	1.4	2.6	1.6	2.2	1.0	63.1
Financial expenses	2.3	3.4	2.1	3.2	3.5	2.6	1.8	96.1
Interest and bank charges	1.6	2.5	1.4	2.1	2.8	1.4	1.4	81.6
Professional fees	0.7	0.9	0.7	1.1	0.7	1.2	0.4	92.2
General expenses	1.8	3.2	1.5	3.7	2.9	1.9	1.3	92.2
Advertising	0.7	1.4	0.5	1.6	1.3	0.6	0.5	75.7
Delivery expenses	0.8	1.4	0.7	1.7	1.2	0.8	0.6	66.5
Insurance	0.4	0.5	0.3	0.5	0.5	0.5	0.2	71.4
Other expenses	10.5	7.2	11.2	8.3	6.6	8.2	13.0	99.5
Total expenses	96.0	99.1	95.4	95.6	101.1	96.2	94.9	100.0
Net profit/loss	4.0	0.9	4.6	4.4	-1.1	3.8	5.1	99.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78							
Sales	1,559.9	465.1	2,594.3	224.2	837.7	1,687.6	3,353.1	
Expenses	1,429.3	414.5	2,388.2	179.6	777.7	1,537.7	3,099.8	
Profit	130.6	50.6	206.2	44.5	60.0	149.9	253.3	

Non-Profitable:

Sales	967.6	352.4	1,977.2	216.6	954.8	1,757.9	2,722.2	
Expenses	1,063.6	420.7	2,118.4	246.9	1,192.2	1,827.6	3,106.2	
Loss	-95.9	-68.3	-141.2	-30.2	-237.4	-69.7	-384.0	

1987

Profitable:

Sales	1,237.2	476.0	2,243.7	227.6	856.7	1,609.3	3,075.1	
Expenses	1,141.7	423.0	2,092.0	201.3	762.7	1,470.2	2,906.9	
Profit	95.5	53.0	151.7	26.2	94.0	139.0	168.2	

Non-Profitable:

Sales	731.7	315.2	2,010.6	176.0	794.2	1,513.4	2,772.4	
Expenses	817.1	359.1	2,223.4	214.2	857.6	1,658.9	3,088.3	
Loss	-85.4	-43.9	-212.8	-38.2	-63.4	-145.5	-316.0	

	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.)	203							
Low sales value (\$'000)	25	25	1,229	25	507	1,229	2,183	
High sales value (\$'000)	5,000	1,229	5,000	507	1,229	2,183	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,036.6	385.8	1,794.7	217.1	751.3	1,622.7	1,990.9	100.0
Total current assets	682.3	223.6	1,216.5	126.9	433.2	1,054.8	1,400.9	100.0
Accounts receivable	228.3	60.8	423.3	34.1	118.9	366.1	488.4	100.0
Closing inventory	269.1	91.0	476.6	35.7	211.0	485.7	466.1	93.1
Other current assets	184.8	71.7	316.6	57.1	103.2	202.8	446.3	80.8
Net fixed assets	342.2	150.3	565.7	74.9	313.7	564.2	567.4	98.5
Other assets and adjustments	12.1	11.8	12.4	15.2	4.3	3.6	22.5	81.8
Total liabilities	714.1	229.6	1,278.4	113.0	482.2	1,128.8	1,449.0	100.0
Total current liabilities	439.0	98.7	835.3	56.8	189.4	718.4	968.6	97.5
Current bank loans	59.1	30.8	92.1	14.4	66.3	89.0	95.5	41.4
Other current liabilities	379.8	67.8	743.2	42.4	123.1	629.3	873.0	97.5
Long-term bank loans	13.7	13.8	13.7	16.0	9.0	20.9	5.4	15.8
Other liabilities and adjustments	261.3	117.0	429.3	40.1	283.6	389.4	474.8	96.6
Total equity	322.5	156.1	516.3	104.0	269.1	493.9	541.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	2.2	1.4	2.2	2.2	1.4	1.4	97.5
Debt to equity	2.2	1.4	2.4	1.0	1.7	2.2	2.6	100.0
Interest coverage	3.4	1.2	4.3	2.9	0.5	3.8	4.6	81.8
Debt ratio	0.6	0.5	0.7	0.5	0.6	0.6	0.7	100.0
Sales to equity	4.2	2.7	4.7	2.1	3.3	3.5	6.0	100.0
Sales to closing inventories	5.0	4.7	5.1	6.2	4.2	3.5	7.0	93.1

(percent)

Current debt to equity	136.1	63.2	161.7	54.6	70.4	145.4	178.7	97.5
Operating profit on equity	16.7	1.5	22.1	8.6	-4.4	13.8	30.7	99.5
Net fixed assets to equity	106.1	96.2	109.5	71.9	116.5	114.2	104.7	98.5
Gross margin	23.8	21.5	24.3	27.5	18.3	24.3	24.3	100.0
Return on total assets	7.3	3.5	8.2	6.2	1.9	5.6	10.7	100.0

(days)

Collection period for accounts receivable	60.9	51.0	63.0	55.9	48.4	77.0	54.5	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	708	770,245	23,918.0	49
Less than 20	488	104,985	3,324.6	51
20-99	168	251,534	7,866.5	5
100-499	47	x	x	3
500 and over	5	x	x	-
1987				
Total	659	632,032	20,748.0	
Less than 20	437	72,871	2,387.4	
20-99	173	213,789	7,036.0	
100-499	44	x	x	
500 and over	5	x	x	

SIC 3192 Construction and Mining Machinery and Materials Handling Equipment Industry

Establishments primarily engaged in manufacturing construction machinery, oil and gas field equipment; petroleum refining machinery and parts; mining, quarrying and ore dressing machinery and parts; and materials handling equipment. Establishments primarily engaged in erecting elevators and escalators are classified in <4291 - Elevator and Escalator Installation> and those primarily engaged in manufacturing agricultural equipment are classified in <3111 - Agricultural Implement Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3193 - SAWMILL AND WOODWORKING MACHINERY 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	1,285	25	502	1,285	1,959	
High sales value (\$'000)	5,000	1,285	5,000	502	1,285	1,959	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	62.1	47.7	64.2	53.5	39.5	54.5	66.3	95.8
Purchases and materials	64.4	45.0	67.2	48.3	40.4	60.3	68.7	95.8
Closing inventory	12.2	7.7	12.8	6.8	9.0	16.8	12.0	83.3
Opening inventory	9.9	10.4	9.8	12.0	8.0	11.0	9.6	79.2
Wages, salaries, and benefits	18.1	29.0	16.6	25.9	33.3	23.9	15.0	95.8
Wages and benefits - direct	10.5	22.5	8.8	24.9	18.9	15.8	7.3	75.0
Wages and benefits - indirect	7.6	6.5	7.8	1.0	14.3	8.1	7.7	83.3
Occupancy expenses	4.8	7.3	4.4	7.3	7.3	4.8	4.3	100.0
Depreciation	2.2	3.8	2.0	4.1	3.3	2.5	1.9	91.7
Repairs and maintenance	0.4	1.0	0.4	1.4	0.6	0.8	0.3	75.0
Fuel and oil	--	0.1	-	0.2	-	-	-	4.2
Utilities	1.3	1.1	1.4	1.1	1.1	1.3	1.4	95.8
Rent	0.8	1.2	0.7	0.6	2.2	0.3	0.8	58.3
Financial expenses	2.1	4.0	1.8	5.4	2.1	2.0	1.8	100.0
Interest and bank charges	1.4	3.5	1.1	4.8	1.7	1.6	1.0	91.7
Professional fees	0.7	0.5	0.7	0.7	0.3	0.4	0.8	91.7
General expenses	1.2	2.4	1.0	2.0	2.9	2.1	0.8	95.8
Advertising	0.3	0.2	0.3	0.2	0.2	0.7	0.3	62.5
Delivery expenses	0.5	1.0	0.5	0.2	2.0	0.3	0.5	66.7
Insurance	0.4	1.2	0.2	1.6	0.7	1.1	--	75.0
Other expenses	6.1	5.6	6.1	5.6	5.5	6.2	6.1	100.0
Total expenses	94.4	95.9	94.2	99.7	90.5	93.5	94.3	100.0
Net profit/loss	5.6	4.1	5.8	0.3	9.5	6.5	5.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	88							
Sales	1,342.9	352.4	2,157.5	241.3	831.8	1,571.2	2,330.4	
Expenses	1,256.9	317.8	2,029.3	217.0	752.7	1,457.6	2,197.9	
Profit	86.0	34.6	128.2	24.3	79.0	113.6	132.5	

Non-Profitable:

Sales	730.5	356.2	1,585.0	356.2	-	1,585.0	-	
Expenses	914.7	620.9	1,585.3	620.9	-	1,585.3	-	
Loss	-184.1	-264.7	-0.3	-264.7	-	-0.3	-	

1987

Profitable:

Sales	995.6	514.9	2,031.3	284.9	840.7	1,569.0	4,939.5	
Expenses	925.2	469.9	1,906.3	257.4	770.9	1,466.1	4,675.6	
Profit	70.4	45.0	125.0	27.5	69.8	102.9	264.0	

Non-Profitable:

Sales	335.5	335.5	-	193.3	1,195.1	-	-	
Expenses	358.4	358.4	-	207.6	1,270.1	-	-	
Loss	-22.9	-22.9	-	-14.3	-75.0	-	-	

	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.)	22							
Low sales value (\$'000)	25	25	1,290	25	627	1,290	1,964	
High sales value (\$'000)	5,000	1,290	5,000	627	1,290	1,964	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	901.8	427.2	1,144.5	418.6	447.1	1,164.1	1,137.8	100.0
Total current assets	579.5	338.6	702.6	326.5	366.4	945.6	620.0	100.0
Accounts receivable	261.4	190.4	297.7	204.5	157.9	528.6	219.2	100.0
Closing inventory	200.9	49.5	278.2	32.2	89.3	262.4	283.6	86.4
Other current assets	117.1	98.6	126.6	89.7	119.1	154.5	117.1	95.5
Net fixed assets	306.0	70.4	426.4	70.0	71.4	169.5	513.8	100.0
Other assets and adjustments	16.3	18.1	15.3	22.0	9.2	48.9	3.9	90.9
Total liabilities	588.7	302.9	734.9	362.9	164.8	820.7	705.7	100.0
Total current liabilities	369.2	254.8	427.7	300.1	150.3	676.1	343.2	100.0
Current bank loans	14.5	19.2	12.1	25.7	4.4	47.7	--	27.3
Other current liabilities	354.6	235.5	415.6	274.4	145.8	628.3	343.2	100.0
Long-term bank loans	10.9	0.1	16.4	0.2	--	--	22.0	9.1
Other liabilities and adjustments	208.5	47.9	290.7	62.4	14.4	144.5	340.3	95.5
Total equity	313.1	124.3	409.6	55.7	282.2	343.4	432.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.3	1.6	1.0	2.4	1.3	1.8	100.0
Debt to equity	1.8	2.4	1.7	6.5	0.5	2.3	1.6	100.0
Interest coverage	4.7	1.8	6.1	0.2	7.4	5.3	6.4	95.5
Debt ratio	0.6	0.7	0.6	0.8	0.3	0.7	0.6	100.0
Sales to equity	5.2	4.7	5.2	7.6	3.3	4.7	5.4	100.0
Sales to closing inventories	8.1	11.7	7.7	13.1	10.6	6.2	8.2	86.4

(percent)

Current debt to equity	117.9	204.9	104.4	538.8	53.2	196.8	79.4	100.0
Operating profit on equity	27.9	14.3	30.0	-32.9	35.8	29.2	30.3	100.0
Net fixed assets to equity	97.7	56.6	104.1	125.7	25.3	49.3	118.9	100.0
Gross margin	19.4	21.8	19.1	16.7	27.1	20.6	18.7	100.0
Return on total assets	12.2	9.3	12.8	1.5	26.1	10.6	13.6	100.0

(days)

Collection period for accounts receivable	58.5	118.8	50.1	175.4	60.5	117.5	34.1	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	121	76,325	2,496.5	29
Less than 20	96	20,018	651.1	27
20-99	20	x	x	2
100-499	5	x	x	-
500 and over	-	-	-	-
1987				
Total	92	54,757	1,739.7	
Less than 20	69	10,216	335.1	
20-99	18	x	x	
100-499	5	x	x	
500 and over	-	-	-	

SIC 3193 Sawmill and Woodworking Machinery Industry

Establishments primarily engaged in manufacturing sawmill machinery and parts; veneer and plywood machinery and parts and woodworking machinery.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3194 - TURBINE AND MECHANICAL POWER TRANSMISSION EQUIPMENT 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.)	50							
Low sales value (\$'000)	25	25	1,120	25	587	1,120	1,749	
High sales value (\$'000)	5,000	1,120	5,000	587	1,120	1,749	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	43.5	47.7	42.1	39.3	50.8	42.7	41.7	100.0
Purchases and materials	45.6	53.9	42.9	49.6	55.5	44.9	41.5	98.0
Closing inventory	16.7	22.1	14.9	28.1	19.8	15.8	14.2	98.0
Opening inventory	14.6	15.9	14.1	17.9	15.2	13.6	14.5	96.0
Wages, salaries, and benefits	31.2	23.5	33.7	19.1	25.2	31.3	35.4	92.0
Wages and benefits - direct	17.9	10.2	20.5	5.7	11.9	19.8	20.9	68.0
Wages and benefits - indirect	13.3	13.3	13.3	13.4	13.2	11.6	14.5	90.0
Occupancy expenses	7.0	6.2	7.2	11.2	4.4	7.2	7.3	100.0
Depreciation	2.3	2.6	2.1	6.1	1.3	2.3	2.0	100.0
Repairs and maintenance	0.9	0.4	1.0	0.7	0.3	0.7	1.2	62.0
Fuel and oil	--	--	--	0.1	--	--	--	2.0
Utilities	1.6	1.2	1.8	1.9	0.9	1.8	1.7	92.0
Rent	2.2	1.9	2.3	2.3	1.8	2.4	2.3	74.0
Financial expenses	2.8	3.5	2.5	5.4	2.8	2.2	2.8	100.0
Interest and bank charges	1.9	2.7	1.6	4.4	2.1	1.5	1.7	92.0
Professional fees	0.9	0.8	0.9	1.0	0.8	0.7	1.1	92.0
General expenses	2.3	2.6	2.2	3.1	2.4	3.3	1.5	96.0
Advertising	0.8	0.7	0.9	0.5	0.8	1.1	0.7	68.0
Delivery expenses	1.0	1.1	1.0	1.7	0.9	1.8	0.5	74.0
Insurance	0.5	0.8	0.4	0.8	0.8	0.5	0.3	80.0
Other expenses	8.1	11.9	6.8	8.3	13.2	8.5	5.7	100.0
Total expenses	94.9	95.5	94.7	86.3	98.9	95.2	94.4	100.0
Net profit/loss	5.1	4.5	5.3	13.7	1.1	4.8	5.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78							
Sales	1,142.3	441.2	2,023.9	246.0	826.9	1,416.8	2,727.3	
Expenses	1,050.3	393.1	1,876.6	206.9	761.1	1,305.1	2,539.0	
Profit	92.0	48.1	147.2	39.1	65.8	111.7	188.3	

Non-Profitable:

Sales	1,157.9	743.6	1,798.2	281.9	831.4	1,545.1	2,241.3	
Expenses	1,232.7	811.3	1,884.0	324.9	903.8	1,634.3	2,321.1	
Loss	-74.8	-67.7	-85.8	-43.0	-72.4	-89.2	-79.8	

1987

Profitable:

Sales	1,223.7	498.3	1,888.5	311.5	807.8	1,349.1	3,264.7	
Expenses	1,112.2	429.7	1,737.6	263.9	704.4	1,228.4	3,036.9	
Profit	111.5	68.6	150.9	47.6	103.4	120.7	227.8	

Non-Profitable:

Sales	652.5	375.8	2,373.5	235.8	833.1	1,605.0	2,753.6	
Expenses	674.4	392.9	2,425.0	249.9	860.4	1,692.7	2,787.2	
Loss	-21.9	-17.1	-51.5	-14.0	-27.2	-87.8	-33.6	

	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.)	48							
Low sales value (\$'000)	25	25	1,127	25	621	1,127	1,750	
High sales value (\$'000)	5,000	1,127	5,000	621	1,127	1,750	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	790.2	461.5	1,143.9	408.8	541.1	755.2	1,620.5	100.0
Total current assets	612.2	308.8	938.7	196.1	479.3	656.6	1,284.6	100.0
Accounts receivable	163.5	87.1	245.7	53.5	138.0	155.3	356.5	93.8
Closing inventory	196.4	110.7	288.7	73.9	166.3	237.3	351.8	100.0
Other current assets	252.2	110.9	404.2	68.6	174.9	263.9	576.2	83.3
Net fixed assets	121.7	140.7	101.3	211.9	33.1	64.5	146.4	100.0
Other assets and adjustments	56.1	11.8	103.8	0.7	28.6	34.0	189.4	89.6
Total liabilities	418.9	261.8	588.1	242.7	290.7	348.5	881.8	100.0
Total current liabilities	193.3	102.9	290.6	63.8	161.9	218.6	378.8	100.0
Current bank loans	25.5	18.2	33.3	17.1	19.7	39.4	25.9	27.1
Other current liabilities	167.7	84.6	257.2	46.6	142.1	179.1	352.9	100.0
Long-term bank loans	9.6	11.1	8.0	12.8	8.5	9.1	6.6	27.1
Other liabilities and adjustments	216.0	147.7	289.4	165.9	120.2	120.7	496.2	93.8
Total equity	371.2	199.7	555.8	166.1	250.4	406.7	738.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.1	3.0	3.2	3.0	2.9	3.0	3.3	100.0
Debt to equity	1.1	1.3	1.0	1.4	1.1	0.8	1.1	100.0
Interest coverage	4.1	3.2	4.5	3.7	2.8	4.6	4.4	91.7
Debt ratio	0.5	0.5	0.5	0.5	0.5	0.4	0.5	100.0
Sales to equity	3.2	2.4	3.5	1.6	3.2	3.6	3.5	100.0
Sales to closing inventories	6.1	4.4	6.8	3.7	4.8	6.1	7.4	100.0

(percent)

Current debt to equity	52.0	51.5	52.2	38.4	64.6	53.7	51.2	100.0
Operating profit on equity	18.0	15.2	19.1	18.3	12.1	18.0	19.8	100.0
Net fixed assets to equity	32.8	70.5	18.2	127.5	13.2	15.8	19.8	100.0
Gross margin	25.3	31.6	23.6	38.0	28.3	25.7	22.2	100.0
Return on total assets	11.1	9.4	11.9	10.1	8.7	12.3	11.6	100.0

(days)

Collection period for accounts receivable	49.2	64.9	45.1	70.1	62.2	38.6	49.4	93.8
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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	139	152,752	4,769.9	5
Less than 20	101	25,400	799.4	1
20-99	31	48,017	1,500.7	3
100-499	4	x	x	1
500 and over	3	x	x	-
1987				
Total	144	136,818	4,541.5	
Less than 20	102	19,633	650.1	
20-99	34	43,370	1,424.6	
100-499	5	x	x	
500 and over	3	x	x	

SIC 3194 Turbine and Mechanical Power Transmission Equipment Industry

Establishments primarily engaged in manufacturing hydraulic and mechanical power transmission equipment; turbines (except for aircraft); and parts for nuclear power reactors. Establishments primarily engaged in manufacturing turbines for aircraft are classified in <3211 - Aircraft and Aircraft Parts Industry> and those primarily engaged in manufacturing diesel engine parts for motor vehicles or locomotives are classified in <Major Group 32 - Transportation Equipment Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3199 - OTHER MACHINERY AND EQUIPMENT 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.)	333							
Low sales value (\$'000)	25	25	1,072	25	498	1,072	2,252	
High sales value (\$'000)	5,000	1,072	5,000	498	1,072	2,252	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	45.9	41.8	47.5	38.3	43.3	48.9	47.0	99.7
Purchases and materials	49.7	47.2	50.7	43.6	48.7	52.8	49.8	99.7
Closing inventory	16.9	20.6	15.5	16.6	22.2	14.3	16.0	93.1
Opening inventory	13.1	15.1	12.3	11.3	16.7	10.4	13.1	86.8
Wages, salaries, and benefits	28.5	32.4	27.0	28.7	34.0	27.2	26.9	95.5
Wages and benefits - direct	18.4	22.9	16.6	15.1	26.1	15.1	17.2	70.9
Wages and benefits - indirect	10.1	9.5	10.3	13.6	7.9	12.1	9.6	88.0
Occupancy expenses	7.0	8.2	6.6	11.4	6.8	6.5	6.6	97.6
Depreciation	2.8	2.9	2.8	4.0	2.4	2.9	2.7	92.5
Repairs and maintenance	0.9	1.0	0.8	1.0	0.9	0.6	0.9	69.4
Fuel and oil	--	--	--	0.1	--	--	--	3.3
Utilities	1.4	1.7	1.3	2.0	1.5	1.6	1.1	91.9
Rent	1.9	2.7	1.7	4.2	2.0	1.4	1.8	64.3
Financial expenses	2.9	3.3	2.7	3.9	3.1	2.7	2.7	96.4
Interest and bank charges	1.9	1.9	1.9	1.8	2.0	1.7	2.0	87.4
Professional fees	1.0	1.4	0.8	2.1	1.1	1.0	0.7	91.0
General expenses	2.1	2.7	1.9	3.4	2.4	1.9	1.8	93.4
Advertising	0.8	0.9	0.8	1.2	0.8	0.6	0.9	76.3
Delivery expenses	0.9	1.3	0.7	1.5	1.2	1.0	0.6	64.0
Insurance	0.4	0.5	0.4	0.6	0.4	0.4	0.3	74.2
Other expenses	9.8	8.7	10.2	9.9	8.1	7.5	11.4	99.7
Total expenses	96.2	97.1	95.8	95.5	97.7	94.7	96.3	100.0
Net profit/loss	3.8	2.9	4.2	4.5	2.3	5.3	3.7	98.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	79							
Sales	1,027.5	407.0	2,419.2	174.6	839.5	1,612.7	3,206.7	
Expenses	952.5	366.9	2,265.8	141.6	786.3	1,498.2	3,015.4	
Profit	75.0	40.1	153.4	33.0	53.3	114.5	191.3	

Non-Profitable:

Sales	989.1	429.6	2,993.8	214.5	853.3	1,439.8	3,849.4	
Expenses	1,055.9	489.9	3,083.6	269.0	925.2	1,529.8	3,939.2	
Loss	-66.8	-60.4	-89.8	-54.5	-71.9	-90.0	-89.7	

1987

Profitable:

Sales	1,073.7	393.1	2,323.1	225.5	754.8	1,501.0	3,320.3	
Expenses	991.5	350.6	2,168.3	193.9	688.7	1,383.4	3,120.3	
Profit	82.1	42.5	154.8	31.6	66.2	117.6	200.0	

Non-Profitable:

Sales	497.3	265.8	1,835.5	191.1	677.7	1,347.0	3,325.8	
Expenses	571.4	295.5	2,166.7	219.6	713.7	1,458.1	4,328.6	
Loss	-74.2	-29.7	-331.2	-28.6	-36.0	-111.1	-1,002.8	

	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.)	316							
Low sales value (\$'000)	25	25	1,163	25	553	1,163	2,350	
High sales value (\$'000)	5,000	1,163	5,000	553	1,163	2,350	5,000	

BALANCE SHEET

	(thousands of dollars)							
Total assets	636.3	370.6	1,323.5	189.7	645.8	1,039.4	1,609.9	100.0
Total current assets	439.7	215.3	1,020.1	84.7	414.2	763.2	1,278.9	100.0
Accounts receivable	179.5	88.9	413.8	30.2	178.3	338.5	489.7	96.8
Closing inventory	169.6	93.2	367.3	34.2	183.0	250.8	484.7	94.9
Other current assets	90.5	33.1	238.9	20.1	52.7	173.8	304.4	85.4
Net fixed assets	168.5	125.5	279.7	69.2	211.1	243.0	316.7	99.1
Other assets and adjustments	28.0	29.7	23.7	35.7	20.5	33.1	14.3	88.3
Total liabilities	454.1	229.2	1,035.9	103.1	421.2	725.0	1,349.2	100.0
Total current liabilities	306.2	141.9	731.1	52.9	277.4	505.5	958.5	100.0
Current bank loans	62.9	27.3	155.2	7.2	57.7	73.3	237.9	56.6
Other current liabilities	243.2	114.6	575.8	45.7	219.6	432.2	720.6	100.0
Long-term bank loans	21.3	16.6	33.4	8.6	28.7	33.1	33.7	19.3
Other liabilities and adjustments	126.6	70.6	271.3	41.5	115.0	186.3	356.9	97.5
Total equity	182.1	141.3	287.6	86.6	224.6	314.4	260.7	100.0

FINANCIAL RATIOS

	(times)							
Current ratio	1.4	1.5	1.3	1.5	1.4	1.5	1.3	100.0
Debt to equity	2.4	1.6	3.6	1.1	1.8	2.3	5.1	100.0
Interest coverage	3.5	2.3	4.2	2.5	2.3	4.2	4.1	88.6
Debt ratio	0.7	0.6	0.7	0.5	0.6	0.6	0.8	100.0
Sales to equity	5.6	3.3	8.5	2.4	3.9	5.3	12.4	100.0
Sales to closing inventories	6.0	5.0	6.7	6.0	4.8	6.7	6.7	94.9
	(percent)							
Current debt to equity	168.1	100.4	254.1	61.1	123.4	160.7	367.6	100.0
Operating profit on equity	23.9	8.7	43.3	7.0	9.6	27.8	62.2	99.1
Net fixed assets to equity	92.5	88.7	97.2	79.9	93.9	77.2	121.4	99.1
Gross margin	22.6	24.6	21.6	30.8	22.4	24.0	20.4	100.0
Return on total assets	9.5	5.7	12.3	5.3	5.8	10.9	13.2	100.0
	(days)							
Collection period for accounts receivable	63.6	68.3	61.2	52.9	73.8	73.5	54.8	96.8

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	1,203	1,655,453	51,347.2	85
Less than 20	889	155,258	4,904.3	97
20-99	234	401,113	12,655.5	9
100-499	68	479,773	15,244.0	3
500 and over	12	619,309	18,543.4	-
1987				
Total	1,118	1,334,786	44,248.5	
Less than 20	792	111,543	3,726.7	
20-99	243	322,532	10,845.5	
100-499	71	419,021	14,181.5	
500 and over	12	481,690	15,494.8	

SIC 3199 Other Machinery and Equipment Industries n.e.c.

Establishments primarily engaged in manufacturing machinery and equipment not elsewhere classified. Establishments primarily engaged in manufacturing drills, taps, reamers and other cutting tools for machines or for power-driven hand tools are classified in <3069 - Other Hardware and Cutlery Industries> and those primarily engaged in manufacturing furnaces for heating are classified in <3071 - Heating Equipment Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3211 - AIRCRAFT AND AIRCRAFT PARTS 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.)	91							
Low sales value (\$'000)	25	25	461	25	191	461	1,368	
High sales value (\$'000)	5,000	461	5,000	191	461	1,368	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	37.3	30.0	38.9	36.4	27.9	46.1	35.5	93.4
Purchases and materials	38.6	32.4	40.0	44.3	28.5	49.9	35.2	93.4
Closing inventory	14.9	10.3	15.9	14.3	9.0	25.6	11.2	80.2
Opening inventory	13.6	7.9	14.8	6.4	8.5	21.9	11.5	73.6
Wages, salaries, and benefits	37.0	40.4	36.2	25.5	45.3	33.6	37.4	92.3
Wages and benefits - direct	25.3	26.9	25.0	4.1	34.2	19.9	27.4	57.1
Wages and benefits - indirect	11.6	13.6	11.2	21.4	11.0	13.6	10.0	82.4
Occupancy expenses	9.1	11.7	8.6	14.9	10.7	10.1	7.8	100.0
Depreciation	3.8	4.3	3.7	8.4	3.0	4.2	3.4	95.6
Repairs and maintenance	0.7	0.6	0.7	0.4	0.7	0.5	0.8	56.0
Fuel and oil	--	0.1	--	0.1	0.1	0.1	--	4.4
Utilities	1.7	2.3	1.5	2.9	2.1	2.1	1.2	85.7
Rent	2.9	4.4	2.6	3.1	4.8	3.3	2.3	71.4
Financial expenses	3.0	3.6	2.9	6.4	2.7	3.7	2.6	94.5
Interest and bank charges	1.8	2.4	1.7	3.5	2.0	1.6	1.8	86.8
Professional fees	1.2	1.2	1.2	3.0	0.6	2.0	0.8	91.2
General expenses	2.3	3.6	2.0	5.6	3.0	3.1	1.4	94.5
Advertising	0.8	1.0	0.7	0.7	1.1	1.1	0.6	67.0
Delivery expenses	0.6	1.5	0.5	3.6	0.9	0.8	0.3	63.7
Insurance	0.9	1.2	0.8	1.3	1.1	1.3	0.6	75.8
Other expenses	8.3	12.5	7.4	15.9	11.5	6.8	7.7	100.0
Total expenses	97.0	101.9	96.0	104.6	101.0	103.5	92.4	100.0
Net profit/loss	3.0	-1.9	4.0	-4.6	-1.0	-3.5	7.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70							
Sales	637.9	131.6	1,716.9	63.2	275.4	790.9	2,553.7	
Expenses	564.9	111.4	1,531.4	45.2	250.5	685.3	2,295.9	
Profit	73.0	20.2	185.5	18.0	24.9	105.6	257.8	

Non-Profitable:

Sales	411.4	167.9	964.9	55.3	250.4	782.4	1,744.5	
Expenses	491.2	208.9	1,132.9	113.7	278.7	948.2	1,921.6	
Loss	-79.8	-41.1	-168.0	-58.4	-28.4	-165.9	-177.1	

1987

Profitable:

Sales	618.1	167.4	1,383.5	72.8	283.7	764.2	2,238.0	
Expenses	540.2	144.8	1,211.4	57.1	252.7	665.1	1,965.3	
Profit	78.0	22.6	172.0	15.7	31.0	99.1	272.6	

Non-Profitable:

Sales	200.3	124.0	1,175.7	87.8	309.6	544.4	2,534.6	
Expenses	245.1	143.0	1,549.6	107.2	326.6	553.4	3,694.0	
Loss	-44.8	-19.0	-373.9	-19.4	-17.0	-8.9	-1,159.5	

	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.)	74							
Low sales value (\$'000)	25	25	485	25	197	485	1,390	
High sales value (\$'000)	5,000	485	5,000	197	485	1,390	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	638.7	129.2	1,336.6	91.3	154.7	880.6	1,873.9	100.0
Total current assets	362.2	96.3	726.3	74.2	111.2	558.0	924.6	100.0
Accounts receivable	135.0	34.9	272.2	14.0	48.9	180.2	380.6	97.3
Closing inventory	129.8	26.3	271.7	12.8	35.3	227.6	323.7	83.8
Other current assets	97.2	35.1	182.3	47.4	26.8	150.1	220.2	86.5
Net fixed assets	242.6	25.1	540.3	14.1	32.6	240.0	894.2	91.9
Other assets and adjustments	33.9	7.6	69.8	2.8	10.8	82.5	54.9	85.1
Total liabilities	496.3	105.5	1,031.4	83.4	120.5	738.9	1,376.1	100.0
Total current liabilities	279.5	56.4	585.0	36.8	69.6	395.2	808.7	100.0
Current bank loans	43.1	7.0	92.6	9.0	5.6	71.6	117.2	50.0
Other current liabilities	236.3	49.4	492.4	27.7	63.9	323.5	691.4	100.0
Long-term bank loans	9.3	0.5	21.5	--	0.8	13.9	30.5	14.9
Other liabilities and adjustments	207.4	48.6	424.9	46.6	49.9	329.8	536.9	93.2
Total equity	142.4	23.6	305.1	7.9	34.2	141.6	497.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.7	1.2	2.0	1.5	1.4	1.1	100.0
Debt to equity	3.4	4.4	3.3	10.5	3.5	5.2	2.7	100.0
Interest coverage	4.6	0.2	5.2	0.6	0.2	3.5	6.1	86.5
Debt ratio	0.7	0.8	0.7	0.9	0.7	0.8	0.7	100.0
Sales to equity	6.2	8.3	5.9	12.2	7.7	7.5	5.4	100.0
Sales to closing inventories	6.8	7.5	6.7	7.5	7.4	4.6	8.4	83.8

(percent)

Current debt to equity	196.2	238.8	191.7	466.0	203.4	279.0	162.4	100.0
Operating profit on equity	42.3	-10.5	47.9	-6.0	-11.2	43.0	49.6	100.0
Net fixed assets to equity	170.3	106.6	177.1	179.3	95.3	169.4	179.6	91.9
Gross margin	27.6	27.9	27.5	32.1	26.9	26.8	27.9	100.0
Return on total assets	12.0	0.7	13.5	0.8	0.7	9.5	15.7	100.0

(days)

Collection period for accounts receivable	55.6	64.5	54.3	52.6	67.4	61.8	50.8	97.3
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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	283	1,784,629	47,838.3	16
Less than 20	217	48,260	1,400.2	17
20-99	35	54,668	1,473.9	2
100-499	18	219,442	5,924.0	1
500 and over	13	1,462,259	39,040.2	-
1987				
Total	267	1,486,482	42,177.3	
Less than 20	200	27,912	832.9	
20-99	37	47,313	1,341.7	
100-499	17	186,758	5,334.4	
500 and over	13	1,224,499	34,668.3	

SIC 3211 Aircraft and Aircraft Parts Industry

Establishments primarily engaged in manufacturing aircraft and aircraft assemblies, engines, equipment and parts. Establishments primarily engaged in aircraft repair are included in this industry. Establishments primarily engaged in manufacturing aeronautical instruments are classified in <3912 - Other Instruments and Related Products Industry>; those primarily engaged in manufacturing electronic navigational equipment are classified in <3359 - Other Communication and Electronic Equipment Industries>; those primarily engaged in manufacturing air-cushioned vehicles are classified in <3299 - Other Transportation Equipment Industries>; and those primarily engaged in the servicing and maintenance of civil aircraft are classified in <4523 - Aircraft Servicing Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3241 - TRUCK AND BUS BODY 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.)	73							
Low sales value (\$'000)	25	25	1,398	25	563	1,398	2,946	
High sales value (\$'000)	5,000	1,398	5,000	563	1,398	2,946	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	58.0	60.1	57.3	45.2	63.3	53.6	59.2	100.0
Purchases and materials	59.8	65.6	57.8	48.8	69.3	54.4	59.5	98.6
Closing inventory	18.0	15.3	18.9	13.8	15.7	17.4	19.7	98.6
Opening inventory	16.2	9.7	18.4	10.2	9.6	16.6	19.4	97.3
Wages, salaries, and benefits	24.8	25.4	24.6	30.6	24.2	24.8	24.5	98.6
Wages and benefits - direct	17.6	16.3	18.1	19.7	15.5	18.9	17.6	80.8
Wages and benefits - indirect	7.2	9.1	6.5	10.9	8.7	5.9	6.8	93.2
Occupancy expenses	5.9	7.9	5.2	8.8	7.7	5.3	5.1	98.6
Depreciation	1.9	2.8	1.6	3.1	2.7	1.7	1.5	90.4
Repairs and maintenance	1.2	0.9	1.2	0.6	0.9	0.9	1.4	76.7
Fuel and oil	0.3	--	0.4	0.2	--	0.2	0.5	9.6
Utilities	1.3	2.0	1.1	2.5	1.9	1.2	1.0	94.5
Rent	1.2	2.2	0.9	2.3	2.2	1.2	0.7	56.2
Financial expenses	3.0	3.2	3.0	2.4	3.4	2.2	3.4	94.5
Interest and bank charges	2.4	2.5	2.4	1.8	2.6	1.6	2.9	93.2
Professional fees	0.6	0.7	0.6	0.6	0.7	0.6	0.5	91.8
General expenses	1.7	2.3	1.5	2.8	2.2	1.9	1.3	93.2
Advertising	0.7	0.8	0.7	0.7	0.8	0.9	0.5	84.9
Delivery expenses	0.4	0.5	0.4	1.1	0.4	0.5	0.3	63.0
Insurance	0.6	1.0	0.5	1.0	1.0	0.5	0.4	80.8
Other expenses	6.1	6.0	6.1	5.0	6.2	9.0	4.6	100.0
Total expenses	99.5	104.8	97.6	94.8	107.0	96.8	98.0	100.0
Net profit/loss	0.5	-4.8	2.4	5.2	-7.0	3.2	2.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	66						
Sales	1,670.0	626.7	2,804.9	310.0	1,061.3	1,958.2	3,903.2
Expenses	1,579.2	582.2	2,663.8	285.7	989.1	1,850.4	3,719.0
Profit	90.8	44.5	141.1	24.3	72.2	107.9	184.2

Non-Profitable:

Sales	1,629.4	827.6	3,332.7	319.1	989.2	2,249.0	3,906.2
Expenses	1,730.9	944.2	3,402.0	323.2	1,141.5	2,321.2	3,973.9
Loss	-101.5	-116.6	-69.3	-4.1	-152.4	-72.2	-67.8

1987

Profitable:

Sales	1,398.0	596.2	2,666.4	294.3	943.6	2,220.2	3,469.2
Expenses	1,294.3	545.5	2,478.9	272.7	859.5	2,071.8	3,211.2
Profit	103.7	50.7	187.6	21.6	84.1	148.4	258.1

Non-Profitable:

Sales	571.3	460.6	2,518.4	280.9	945.0	2,518.4	-
Expenses	607.8	488.1	2,712.5	309.4	969.8	2,712.5	-
Loss	-36.5	-27.5	-194.1	-28.6	-24.8	-194.1	-

	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.)	65							
Low sales value (\$'000)	25	25	1,465	25	786	1,465	2,946	
High sales value (\$'000)	5,000	1,465	5,000	786	1,465	2,946	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,016.1	505.5	1,720.5	292.2	641.7	1,251.6	2,154.2	100.0
Total current assets	699.8	316.7	1,228.4	157.7	418.3	952.7	1,483.3	100.0
Accounts receivable	230.5	128.9	370.6	76.1	162.6	270.8	462.8	100.0
Closing inventory	302.4	133.1	536.0	51.4	185.2	344.6	712.9	98.5
Other current assets	166.9	54.6	321.7	30.0	70.3	337.1	307.5	86.2
Net fixed assets	272.4	180.9	398.7	125.2	216.4	239.6	545.9	100.0
Other assets and adjustments	43.7	7.8	93.3	9.3	6.8	59.2	124.9	90.8
Total liabilities	698.0	301.1	1,245.5	199.4	366.0	850.8	1,610.6	100.0
Total current liabilities	469.0	180.8	866.4	119.4	220.1	672.1	1,046.1	100.0
Current bank loans	143.5	70.6	244.2	50.3	83.5	258.5	230.9	67.7
Other current liabilities	325.4	110.2	622.2	69.1	136.5	413.6	815.2	100.0
Long-term bank loans	62.7	12.3	132.3	1.4	19.2	12.3	243.2	18.5
Other liabilities and adjustments	166.2	107.9	246.7	78.5	126.7	166.2	321.2	98.5
Total equity	318.1	204.3	475.0	92.7	275.6	400.8	543.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.7	1.4	1.3	1.9	1.4	1.4	100.0
Debt to equity	2.1	1.4	2.6	2.1	1.3	2.1	2.9	100.0
Interest coverage	1.2	-0.6	2.0	1.9	-1.1	2.5	1.8	92.3
Debt ratio	0.6	0.5	0.7	0.6	0.5	0.6	0.7	100.0
Sales to equity	5.5	4.0	6.4	4.3	3.9	5.1	7.2	100.0
Sales to closing inventories	5.7	6.1	5.6	7.9	5.8	6.0	5.5	98.5

(percent)

Current debt to equity	147.4	88.4	182.4	128.7	79.8	167.6	192.4	100.0
Operating profit on equity	3.5	-16.7	15.5	8.8	-22.2	13.1	17.2	100.0
Net fixed assets to equity	85.6	88.5	83.9	134.9	78.5	59.7	100.4	100.0
Gross margin	16.9	15.2	17.6	21.6	13.7	21.2	15.8	100.0
Return on total assets	5.3	-2.7	8.5	5.6	-5.1	6.8	9.4	100.0

(days)

Collection period for accounts receivable	47.9	57.5	44.4	68.2	54.9	47.4	43.0	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	186	188,795	7,433.7	2
Less than 20	120	21,341	821.0	4
20-99	55	62,858	2,429.8	2
100-499	9	x	x	-
500 and over	2	x	x	-
1987				
Total	184	185,476	7,607.4	
Less than 20	116	15,507	645.8	
20-99	57	55,881	2,320.9	
100-499	9	x	x	
500 and over	2	x	x	

SIC 3241 Truck and Bus Body Industry

Establishments primarily engaged in manufacturing truck, van and bus bodies. Included are establishments primarily engaged in manufacturing hydraulic hoists and tailgate loaders. Commercial trailers are a secondary product of this industry. Establishments primarily engaged in manufacturing commercial trailers are classified in <3242 - Commercial Trailer Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3242 - COMMERCIAL TRAILER 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	956	25	326	956	1,785	
High sales value (\$'000)	5,000	956	5,000	326	956	1,785	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	58.5	60.2	58.2	54.7	61.9	63.4	55.7	97.4
Purchases and materials	61.2	71.8	58.8	63.7	74.5	62.3	57.2	97.4
Closing inventory	13.7	26.5	10.8	35.5	23.5	9.6	11.4	97.4
Opening inventory	11.0	14.8	10.2	26.5	10.9	10.7	9.9	94.7
Wages, salaries, and benefits	24.8	19.3	26.0	21.3	18.7	19.8	29.0	97.4
Wages and benefits - direct	17.9	6.3	20.4	10.9	4.8	16.2	22.4	60.5
Wages and benefits - indirect	6.9	13.0	5.6	10.3	13.9	3.5	6.6	86.8
Occupancy expenses	5.0	6.3	4.6	6.8	6.2	4.3	4.8	100.0
Depreciation	1.8	2.2	1.7	2.3	2.1	1.5	1.9	97.4
Repairs and maintenance	0.8	0.8	0.8	0.9	0.7	0.5	0.9	81.6
Fuel and oil	0.1	0.2	--	0.3	0.1	0.1	--	10.5
Utilities	1.2	1.8	1.0	2.0	1.8	1.1	1.0	94.7
Rent	1.1	1.4	1.1	1.3	1.4	1.1	1.0	63.2
Financial expenses	2.5	3.2	2.3	3.7	3.1	1.4	2.8	100.0
Interest and bank charges	1.8	2.3	1.7	2.9	2.1	0.9	2.0	89.5
Professional fees	0.7	1.0	0.6	0.8	1.0	0.5	0.7	97.4
General expenses	2.0	2.5	1.9	3.7	2.1	1.7	2.0	92.1
Advertising	0.8	0.9	0.8	1.1	0.8	0.6	0.8	84.2
Delivery expenses	0.8	0.8	0.8	1.8	0.4	0.7	0.8	68.4
Insurance	0.5	0.9	0.4	0.8	0.9	0.4	0.4	76.3
Other expenses	4.8	5.1	4.8	7.3	4.3	5.0	4.6	100.0
Total expenses	97.6	96.6	97.9	97.6	96.3	95.5	99.0	100.0
Net profit/loss	2.4	3.4	2.1	2.4	3.7	4.5	1.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	79							
Sales	1,267.2	395.4	2,245.5	227.4	515.5	1,513.2	3,035.8	
Expenses	1,214.8	373.5	2,158.8	215.0	486.8	1,441.4	2,933.1	
Profit	52.4	21.9	86.7	12.4	28.6	71.8	102.7	

Non-Profitable:

Sales	1,066.9	391.2	3,111.6	215.4	569.3	1,039.4	4,667.2	
Expenses	1,160.1	409.5	3,431.3	231.5	589.8	1,040.9	5,225.7	
Loss	-93.2	-18.3	-319.7	-16.2	-20.5	-1.5	-558.5	

1987

Profitable:

Sales	724.3	304.8	1,902.9	173.9	567.3	1,373.9	2,367.6	
Expenses	682.1	285.0	1,797.6	161.9	532.0	1,284.0	2,248.8	
Profit	42.2	19.8	105.3	12.0	35.4	89.9	118.7	

Non-Profitable:

Sales	1,022.8	211.4	2,732.5	140.8	466.5	1,045.3	3,259.0	
Expenses	1,078.9	227.3	2,873.4	159.4	472.4	1,065.7	3,437.5	
Loss	-56.1	-15.8	-140.9	-18.6	-5.9	-20.4	-178.5	

	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.)	25							
Low sales value (\$'000)	25	25	1,039	25	366	1,039	1,794	
High sales value (\$'000)	5,000	1,039	5,000	366	1,039	1,794	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	702.0	203.4	1,117.0	144.1	371.3	588.5	1,505.9	100.0
Total current assets	359.8	142.5	540.7	102.5	256.1	372.0	664.9	100.0
Accounts receivable	96.6	31.7	150.6	16.1	75.7	107.3	182.4	92.0
Closing inventory	170.8	83.1	243.9	77.2	99.9	109.8	342.5	96.0
Other current assets	92.3	27.7	146.2	9.1	80.4	154.8	139.8	72.0
Net fixed assets	321.6	41.6	554.8	29.7	75.2	210.8	807.9	100.0
Other assets and adjustments	20.4	19.2	21.4	11.9	39.9	5.7	33.0	96.0
Total liabilities	141.5	65.3	205.0	26.3	175.8	187.9	217.7	100.0
Total current liabilities	110.9	50.4	161.3	23.4	126.9	152.6	167.7	100.0
Current bank loans	21.1	13.6	27.3	2.4	45.6	25.1	28.9	60.0
Other current liabilities	89.7	36.7	133.9	21.0	81.3	127.4	138.7	100.0
Long-term bank loans	1.5	1.9	1.2	0.3	6.4	3.0	--	24.0
Other liabilities and adjustments	29.0	12.9	42.4	2.5	42.4	32.2	49.9	88.0
Total equity	560.4	138.1	911.9	117.8	195.4	400.6	1,288.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.2	2.8	3.3	4.3	2.0	2.4	3.9	100.0
Debt to equity	0.2	0.4	0.2	0.2	0.8	0.4	0.1	100.0
Interest coverage	2.7	1.6	2.9	0.5	3.4	6.3	2.4	88.0
Debt ratio	0.2	0.3	0.1	0.1	0.4	0.3	0.1	100.0
Sales to equity	2.7	2.6	2.7	2.2	3.2	3.9	2.4	100.0
Sales to closing inventories	8.9	4.3	10.3	3.4	6.3	14.5	9.3	96.0

(percent)

Current debt to equity	19.7	36.5	17.6	19.8	64.9	38.1	13.0	100.0
Operating profit on equity	7.1	4.1	7.5	-3.0	16.3	14.7	5.8	100.0
Net fixed assets to equity	57.4	30.1	60.8	25.2	38.4	52.6	62.7	100.0
Gross margin	15.6	23.5	14.7	22.7	24.4	13.5	15.1	100.0
Return on total assets	8.9	7.1	9.2	2.6	12.1	11.9	8.4	100.0

(days)

Collection period for accounts receivable	22.9	31.7	21.8	22.0	43.3	24.5	20.8	92.0
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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	102	114,464	4,298.9	-
Less than 20	65	9,452	364.4	-
20-99	30	40,675	1,539.8	1
100-499	6	x	x	1
500 and over	1	x	x	-
1987				
Total	102	100,546	4,028.1	
Less than 20	65	7,102	291.6	
20-99	29	30,451	1,220.8	
100-499	-7	x	x	
500 and over	1	x	x	

SIC 3242 Commercial Trailer Industry

Establishments primarily engaged in manufacturing commercial, full and semi-trailers of all types. Secondary products of this industry include truck bodies and tank bodies. Establishments primarily engaged in manufacturing truck and/or tank bodies are classified in <3241 - Truck and Bus Body Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3243 - NON-COMMERCIAL TRAILER 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	534	25	185	534	1,735	
High sales value (\$'000)	5,000	534	5,000	185	534	1,735	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	63.8	59.9	64.3	67.2	56.5	64.2	64.5	97.6
Purchases and materials	67.3	72.2	66.5	85.4	66.2	66.1	66.9	97.6
Closing inventory	15.4	27.5	13.6	37.8	22.7	13.6	13.6	90.2
Opening inventory	11.9	15.1	11.4	19.6	13.1	11.7	11.2	85.4
Wages, salaries, and benefits	22.5	27.5	21.8	27.2	27.7	18.6	24.1	87.8
Wages and benefits - direct	16.0	16.4	15.9	12.1	18.4	14.4	17.0	73.2
Wages and benefits - indirect	6.5	11.1	5.9	15.1	9.3	4.1	7.1	78.0
Occupancy expenses	4.9	8.6	4.3	10.7	7.6	4.4	4.3	97.6
Depreciation	1.9	4.6	1.5	6.4	3.7	1.5	1.5	80.5
Repairs and maintenance	0.6	0.4	0.6	0.2	0.4	0.7	0.6	70.7
Fuel and oil	0.1	--	0.1	0.1	--	--	0.1	4.9
Utilities	1.1	2.0	1.0	3.1	1.5	0.9	1.0	97.6
Rent	1.2	1.6	1.2	0.9	2.0	1.3	1.1	61.0
Financial expenses	2.5	3.4	2.4	2.9	3.7	3.1	1.9	95.1
Interest and bank charges	2.0	2.0	2.1	1.2	2.3	2.7	1.6	87.8
Professional fees	0.5	1.5	0.4	1.7	1.3	0.4	0.3	82.9
General expenses	2.0	2.3	2.0	2.6	2.2	2.9	1.3	92.7
Advertising	0.7	0.9	0.6	1.9	0.4	0.9	0.4	80.5
Delivery expenses	0.7	0.7	0.8	0.3	0.9	1.1	0.5	61.0
Insurance	0.6	0.7	0.6	0.5	0.8	0.8	0.4	70.7
Other expenses	3.6	7.0	3.2	9.1	6.0	4.4	2.3	100.0
Total expenses	99.3	108.8	98.0	119.9	103.7	97.4	98.4	100.0
Net profit/loss	0.7	-8.8	2.0	-19.9	-3.7	2.6	1.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	71							
Sales	1,110.7	138.4	2,192.8	56.8	350.1	1,375.7	3,506.4	
Expenses	1,068.9	128.3	2,115.8	51.9	326.5	1,326.3	3,385.2	
Profit	41.8	10.1	77.0	4.9	23.6	49.5	121.3	
Non-Profitable:								
Sales	337.5	154.6	1,526.1	69.4	391.2	1,336.5	1,998.8	
Expenses	381.9	186.5	1,650.8	96.2	437.4	1,359.5	2,377.5	
Loss	-44.3	-32.0	-124.7	-26.9	-46.2	-22.9	-378.6	
1987								
Profitable:								
Sales	633.4	104.8	1,510.1	46.2	272.0	1,103.5	2,871.7	
Expenses	605.9	98.5	1,447.4	43.6	255.2	1,055.8	2,758.8	
Profit	27.6	6.3	62.8	2.6	16.8	47.8	112.9	
Non-Profitable:								
Sales	301.7	139.4	989.6	96.6	457.3	724.1	1,933.9	
Expenses	326.6	161.7	1,025.7	107.6	563.1	770.0	1,935.2	
Loss	-24.9	-22.3	-36.1	-11.0	-105.8	-45.8	-1.3	

	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.)	21							
Low sales value (\$'000)	25	25	820	25	335	820	2,159	
High sales value (\$'000)	5,000	820	5,000	335	820	2,159	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	463.6	189.5	855.1	173.5	215.9	1,044.3	720.4	100.0
Total current assets	323.3	110.0	628.0	78.9	161.7	708.2	570.9	100.0
Accounts receivable	132.8	17.1	298.1	4.2	38.5	360.8	253.5	100.0
Closing inventory	171.4	74.1	310.4	71.5	78.5	302.3	316.1	100.0
Other current assets	19.0	18.7	19.3	3.2	44.5	44.9	1.1	85.7
Net fixed assets	126.1	73.1	201.8	85.3	52.9	278.8	147.1	100.0
Other assets and adjustments	14.0	6.2	25.2	9.2	1.3	57.2	2.4	66.7
Total liabilities	351.1	154.4	632.2	154.9	153.6	594.7	658.9	100.0
Total current liabilities	252.5	63.4	522.6	40.5	101.4	489.7	546.0	100.0
Current bank loans	98.6	6.3	230.4	1.4	14.4	204.1	249.2	57.1
Other current liabilities	153.9	57.1	292.1	39.1	87.0	285.6	296.7	100.0
Long-term bank loans	10.3	--	25.0	--	--	26.2	24.2	23.8
Other liabilities and adjustments	88.3	90.9	84.5	114.3	52.2	78.7	88.6	95.2
Total equity	112.4	35.0	222.8	18.6	62.2	449.5	61.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.7	1.2	1.9	1.5	1.4	1.0	100.0
Debt to equity	3.1	4.4	2.8	8.3	2.4	1.3	10.7	100.0
Interest coverage	1.0	-5.7	1.9	-20.2	--	0.9	3.7	95.2
Debt ratio	0.7	0.8	0.7	0.8	0.7	0.5	0.9	100.0
Sales to equity	9.3	6.4	10.0	5.5	6.9	3.1	45.5	100.0
Sales to closing inventories	6.1	3.0	7.1	1.4	5.4	4.7	8.8	100.0

(percent)

Current debt to equity	224.6	181.1	234.4	217.7	162.9	108.9	886.8	100.0
Operating profit on equity	0.4	-77.8	17.9	-209.5	-12.5	-1.3	118.7	100.0
Net fixed assets to equity	112.2	208.5	90.5	457.7	84.9	62.0	238.9	100.0
Gross margin	12.9	12.2	13.0	-1.2	17.6	18.3	11.0	100.0
Return on total assets	4.5	-12.2	9.8	-21.4	--	6.0	13.8	100.0

(days)

Collection period for accounts receivable	46.0	27.6	48.7	14.9	32.6	91.9	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	112	346,218	12,961.7	5
Less than 20	90	11,132	433.2	2
20-99	16	24,506	1,022.9	3
100-499	5	x	x	-
500 and over	1	x	x	-
1987				
Total	117	253,183	9,409.6	
Less than 20	92	9,294	379.1	
20-99	19	21,514	896.6	
100-499	5	x	x	
500 and over	1	x	x	

SIC 3243 Non-Commercial Trailer Industry

Establishments primarily engaged in manufacturing non-commercial trailers, motor homes and camper bodies.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3244 - MOBILE HOME 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	1,131	-	-	-	-	
High sales value (\$'000)	5,000	1,131	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	57.5	40.5	59.3	-	-	-	-	100.0
Purchases and materials	57.8	38.6	59.8	-	-	-	-	100.0
Closing inventory	17.7	6.4	18.9	-	-	-	-	77.8
Opening inventory	17.5	8.2	18.4	-	-	-	-	77.8
Wages, salaries, and benefits	15.7	30.4	14.2	-	-	-	-	100.0
Wages and benefits - direct	7.1	8.9	6.9	-	-	-	-	55.6
Wages and benefits - indirect	8.6	21.4	7.2	-	-	-	-	88.9
Occupancy expenses	4.3	10.2	3.7	-	-	-	-	100.0
Depreciation	2.0	6.0	1.6	-	-	-	-	88.9
Repairs and maintenance	0.6	0.1	0.6	-	-	-	-	55.6
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.3	2.5	1.1	-	-	-	-	100.0
Rent	0.5	1.6	0.4	-	-	-	-	66.7
Financial expenses	4.0	3.9	4.0	-	-	-	-	100.0
Interest and bank charges	3.7	3.5	3.8	-	-	-	-	100.0
Professional fees	0.3	0.5	0.2	-	-	-	-	88.9
General expenses	2.1	3.2	2.0	-	-	-	-	100.0
Advertising	0.7	1.3	0.7	-	-	-	-	100.0
Delivery expenses	0.4	1.2	0.4	-	-	-	-	44.4
Insurance	1.0	0.7	1.0	-	-	-	-	66.7
Other expenses	15.9	5.2	17.0	-	-	-	-	100.0
Total expenses	99.6	93.4	100.2	-	-	-	-	100.0
Net profit/loss	0.4	6.6	-0.2	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	33						
Sales	3,114.1	769.8	3,849.9	-	-	-	-
Expenses	2,963.5	624.5	3,697.5	-	-	-	-
Profit	150.7	145.3	152.4	-	-	-	-

Non-Profitable:

Sales	1,199.0	409.8	1,830.3	-	-	-	-
Expenses	1,278.9	414.3	1,970.5	-	-	-	-
Loss	-79.9	-4.5	-140.3	-	-	-	-

1987

Profitable:

Sales	1,511.0	943.2	1,819.3	-	943.2	1,610.2	2,720.7
Expenses	1,411.7	866.6	1,707.7	-	866.6	1,520.0	2,516.6
Profit	99.3	76.6	111.6	-	76.6	90.1	204.2

Non-Profitable:

Sales	1,330.4	470.4	2,466.5	263.4	642.0	1,234.8	3,205.5
Expenses	1,342.9	484.1	2,477.4	283.7	650.2	1,248.6	3,214.7
Loss	-12.5	-13.7	-10.9	-20.3	-8.2	-13.8	-9.2

	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	1,131	-	-	-	-	
High sales value (\$'000)	5,000	1,131	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,245.3	434.1	1,713.1	-	-	-	-	100.0
Total current assets	565.5	139.8	811.1	-	-	-	-	100.0
Accounts receivable	169.9	33.5	248.6	-	-	-	-	100.0
Closing inventory	342.7	31.8	521.9	-	-	-	-	77.8
Other current assets	52.9	74.4	40.5	-	-	-	-	88.9
Net fixed assets	646.7	294.3	849.9	-	-	-	-	100.0
Other assets and adjustments	33.0	-	52.0	-	-	-	-	44.4
Total liabilities	868.6	426.8	1,123.3	-	-	-	-	100.0
Total current liabilities	266.7	70.3	380.0	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	266.7	70.3	380.0	-	-	-	-	100.0
Long-term bank loans	108.8	297.6	-	-	-	-	-	44.4
Other liabilities and adjustments	492.9	58.8	743.3	-	-	-	-	100.0
Total equity	376.7	7.2	589.8	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	1.9	2.1	-	-	-	-	100.0
Debt to equity	2.3	58.5	1.9	-	-	-	-	100.0
Interest coverage	1.1	2.8	0.9	-	-	-	-	100.0
Debt ratio	0.6	0.9	0.6	-	-	-	-	100.0
Sales to equity	5.1	68.6	4.6	-	-	-	-	100.0
Sales to closing inventories	5.6	15.7	5.2	-	-	-	-	77.8

(percent)

Current debt to equity	70.8	965.7	64.4	-	-	-	-	100.0
Operating profit on equity	2.2	452.6	-0.9	-	-	-	-	100.0
Net fixed assets to equity	171.6	4,040.5	144.1	-	-	-	-	100.0
Gross margin	26.8	29.1	26.5	-	-	-	-	100.0
Return on total assets	6.4	11.5	5.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	32.1	24.4	32.9	-	-	-	-	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	32	35,529	1,457.4	3
Less than 20	17	4,630	182.6	2
20-99	11	x	x	-
100-499	4	x	x	1
500 and over	-	-	-	-
1987				
Total	29	25,192	1,069.9	
Less than 20	15	1,946	83.1	
20-99	11	x	x	
100-499	3	x	x	
500 and over	-	-	-	

SIC 3244 Mobile Home Industry

Establishments primarily engaged in manufacturing mobile homes. A mobile home is defined as a portable structure built on a chassis and designed to be used without a permanent foundation as a year-round dwelling when connected to utilities. Secondary products of this industry include motor homes, travel and tent trailers. Establishments primarily engaged in manufacturing motor homes, travel and tent trailers are classified in <3243 - Non-Commercial Trailer Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3251 - MOTOR VEHICLE ENGINE AND ENGINE PARTS 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.)	33							
Low sales value (\$'000)	25	25	738	25	333	738	1,472	
High sales value (\$'000)	5,000	738	5,000	333	738	1,472	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	44.7	40.6	45.6	31.0	43.7	26.5	56.7	100.0
Purchases and materials	45.7	43.3	46.2	31.7	47.1	29.5	55.9	100.0
Closing inventory	12.9	11.3	13.3	18.6	8.9	11.2	14.5	90.9
Opening inventory	11.9	8.6	12.7	17.8	5.5	8.2	15.3	84.8
Wages, salaries, and benefits	26.4	33.7	24.7	43.8	30.5	27.7	22.9	97.0
Wages and benefits - direct	18.8	26.0	17.2	24.1	26.6	21.1	14.9	81.8
Wages and benefits - indirect	7.6	7.8	7.5	19.7	3.9	6.6	8.1	84.8
Occupancy expenses	8.2	6.4	8.6	7.8	5.9	11.0	7.3	100.0
Depreciation	3.5	2.2	3.8	2.1	2.2	6.6	2.2	90.9
Repairs and maintenance	0.6	0.3	0.7	0.4	0.2	0.9	0.6	66.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.9	2.1	1.9	2.3	2.0	1.7	2.0	93.9
Rent	2.2	1.9	2.3	3.0	1.5	1.8	2.5	60.6
Financial expenses	2.2	4.0	1.8	3.9	4.0	2.4	1.5	97.0
Interest and bank charges	1.4	2.4	1.2	0.5	3.1	1.8	0.9	81.8
Professional fees	0.8	1.5	0.6	3.4	0.9	0.6	0.6	97.0
General expenses	2.1	2.6	2.0	3.3	2.3	2.4	1.7	97.0
Advertising	0.5	1.0	0.4	0.6	1.1	0.6	0.3	87.9
Delivery expenses	1.1	1.1	1.2	1.9	0.8	1.2	1.1	60.6
Insurance	0.4	0.5	0.4	0.8	0.4	0.6	0.3	81.8
Other expenses	10.5	10.1	10.6	5.8	11.4	18.7	5.9	100.0
Total expenses	94.1	97.3	93.3	95.6	97.9	88.6	96.1	100.0
Net profit/loss	5.9	2.7	6.7	4.4	2.1	11.4	3.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	76						
Sales	1,224.7	370.7	2,163.8	222.0	436.1	1,299.6	3,280.9
Expenses	1,139.6	350.4	2,007.5	182.2	424.4	1,122.0	3,152.0
Profit	85.1	20.3	156.4	39.8	11.7	177.6	128.9

Non-Profitable:

Sales	509.6	363.1	922.1	268.6	536.4	922.1	-
Expenses	542.2	390.3	970.0	307.1	542.8	970.0	-
Loss	-32.6	-27.2	-47.9	-38.5	-6.4	-47.9	-

1987

Profitable:

Sales	889.1	443.3	1,722.5	224.5	474.9	1,063.3	2,476.5
Expenses	809.5	382.2	1,608.2	190.7	409.9	967.7	2,340.9
Profit	79.6	61.1	114.3	33.9	65.0	95.6	135.6

Non-Profitable:

Sales	674.2	316.0	1,207.3	190.8	536.2	1,207.3	-
Expenses	714.9	352.1	1,254.8	214.8	593.5	1,254.8	-
Loss	-40.7	-36.1	-47.5	-24.0	-57.3	-47.5	-

	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.)	32							
Low sales value (\$'000)	25	25	738	25	333	738	1,472	
High sales value (\$'000)	5,000	738	5,000	333	738	1,472	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,156.7	848.5	1,517.4	1,724.1	278.6	957.7	2,445.8	100.0
Total current assets	727.5	663.5	802.5	1,449.3	151.9	332.3	1,582.5	100.0
Accounts receivable	238.8	123.6	373.6	206.3	69.8	120.3	793.9	100.0
Closing inventory	147.2	42.7	269.5	44.5	41.6	144.4	476.9	90.6
Other current assets	341.4	497.0	159.3	1,198.4	40.4	67.4	311.6	90.6
Net fixed assets	370.5	148.8	630.1	210.5	108.6	555.6	753.6	100.0
Other assets and adjustments	58.5	36.2	84.7	64.2	18.0	69.7	109.6	75.0
Total liabilities	632.0	370.2	938.5	653.6	185.7	722.7	1,296.4	100.0
Total current liabilities	345.8	184.6	534.6	302.1	108.1	302.1	920.2	100.0
Current bank loans	64.2	35.0	98.5	--	57.7	19.5	229.6	53.1
Other current liabilities	281.5	149.6	436.0	302.1	50.3	282.6	690.6	100.0
Long-term bank loans	28.2	36.6	18.3	86.5	4.0	10.4	31.4	18.8
Other liabilities and adjustments	257.9	149.0	385.5	264.9	73.5	410.1	344.7	93.8
Total equity	524.6	478.3	578.8	1,070.4	92.8	234.9	1,149.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	3.5	1.5	4.7	1.4	1.0	1.7	100.0
Debt to equity	1.2	0.7	1.6	0.6	2.0	3.0	1.1	100.0
Interest coverage	5.2	2.0	6.6	10.3	1.6	7.5	5.5	81.3
Debt ratio	0.5	0.4	0.6	0.3	0.6	0.7	0.5	100.0
Sales to equity	2.1	0.7	3.4	0.2	4.8	5.3	2.8	100.0
Sales to closing inventories	7.6	8.5	7.4	5.3	10.7	8.6	6.8	90.6

(percent)

Current debt to equity	65.9	38.5	92.3	28.2	116.4	128.5	80.0	100.0
Operating profit on equity	12.5	1.9	22.7	0.9	9.3	56.8	11.2	100.0
Net fixed assets to equity	70.6	31.1	108.8	19.6	117.0	236.4	65.5	100.0
Gross margin	29.7	25.4	30.7	25.2	25.5	47.2	20.3	100.0
Return on total assets	7.0	2.1	10.2	0.6	8.2	16.0	6.4	100.0

(days)

Collection period for accounts receivable	77.5	123.0	67.8	314.6	56.6	35.2	88.3	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	61	60,879	1,975.8	3
Less than 20	42	8,208	280.0	3
20-99	15	x	x	1
100-499	4	x	x	1
500 and over	-	-	-	-
1987				
Total	58	51,775	1,717.9	
Less than 20	39	3,775	149.2	
20-99	14	x	x	
100-499	5	x	x	
500 and over	-	-	-	

SIC 3251 Motor Vehicle Engine and Engine Parts Industry

Establishments primarily engaged in manufacturing complete motor vehicle engines and/or parts whether powered by gasoline, diesel fuel, liquified petroleum gas or other fuels. Establishments primarily engaged in manufacturing internal combustion engines other than those for motor vehicles, snowmobiles and aircraft are classified in <3199 - Other Machinery and Equipment Industries n.e.c.>

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3252 - MOTOR VEHICLE WIRING ASSEMBLIES 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	1,065	-	-	-	-	
High sales value (\$'000)	5,000	1,065	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	57.6	43.7	59.8	-	-	-	-	100.0
Purchases and materials	57.7	40.9	60.4	-	-	-	-	100.0
Closing inventory	11.5	15.6	10.9	-	-	-	-	100.0
Opening inventory	11.4	18.4	10.3	-	-	-	-	100.0
Wages, salaries, and benefits	21.2	29.6	19.9	-	-	-	-	88.9
Wages and benefits - direct	11.0	4.8	12.0	-	-	-	-	55.6
Wages and benefits - indirect	10.2	24.7	7.9	-	-	-	-	88.9
Occupancy expenses	6.0	6.2	6.0	-	-	-	-	100.0
Depreciation	1.2	2.6	0.9	-	-	-	-	100.0
Repairs and maintenance	0.2	0.1	0.2	-	-	-	-	66.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	2.1	1.0	-	-	-	-	88.9
Rent	3.5	1.4	3.9	-	-	-	-	77.8
Financial expenses	1.2	3.1	0.8	-	-	-	-	88.9
Interest and bank charges	0.6	2.0	0.4	-	-	-	-	55.6
Professional fees	0.6	1.1	0.5	-	-	-	-	88.9
General expenses	2.1	2.0	2.2	-	-	-	-	88.9
Advertising	1.1	0.9	1.1	-	-	-	-	77.8
Delivery expenses	0.9	0.5	1.0	-	-	-	-	44.4
Insurance	0.2	0.6	0.1	-	-	-	-	77.8
Other expenses	3.1	3.8	3.0	-	-	-	-	100.0
Total expenses	91.3	88.3	91.8	-	-	-	-	100.0
Net profit/loss	8.7	11.7	8.2	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	89						
Sales	1,375.5	394.7	2,401.0	-	-	-	-
Expenses	1,248.1	348.7	2,188.7	-	-	-	-
Profit	127.4	46.1	212.4	-	-	-	-

Non-Profitable:

Sales	2,550.2	-	2,550.2	-	-	-	-
Expenses	2,552.6	-	2,552.6	-	-	-	-
Loss	-2.5	-	-2.5	-	-	-	-

1987

Profitable:

Sales	1,754.8	436.0	3,352.5	118.2	767.4	2,452.5	3,655.9
Expenses	1,612.0	404.6	3,074.8	117.3	704.3	2,287.4	3,340.1
Profit	142.8	31.4	277.8	0.9	63.2	165.1	315.7

Non-Profitable:

Sales	343.5	343.5	-	343.5	-	-	-
Expenses	346.9	346.9	-	346.9	-	-	-
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.)	9							
Low sales value (\$'000)	25	25	1,065	-	-	-	-	
High sales value (\$'000)	5,000	1,065	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	536.2	229.7	836.0	-	-	-	-	100.0
Total current assets	468.3	164.2	765.8	-	-	-	-	100.0
Accounts receivable	153.1	55.5	248.6	-	-	-	-	100.0
Closing inventory	162.9	61.5	262.0	-	-	-	-	100.0
Other current assets	152.2	47.1	255.1	-	-	-	-	100.0
Net fixed assets	67.6	65.0	70.2	-	-	-	-	100.0
Other assets and adjustments	0.1	0.3	--	-	-	-	-	66.7
Total liabilities	305.8	122.9	484.8	-	-	-	-	100.0
Total current liabilities	288.9	89.7	483.8	-	-	-	-	100.0
Current bank loans	18.2	35.0	1.8	-	-	-	-	44.4
Other current liabilities	270.7	54.7	482.0	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	16.8	33.1	0.9	-	-	-	-	55.6
Total equity	230.3	106.8	351.2	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.8	1.5	-	-	-	-	100.0
Debt to equity	1.3	1.1	1.3	-	-	-	-	100.0
Interest coverage	15.5	6.9	22.9	-	-	-	-	55.6
Debt ratio	0.5	0.5	0.5	-	-	-	-	100.0
Sales to equity	6.1	3.6	6.8	-	-	-	-	100.0
Sales to closing inventories	8.6	6.4	9.1	-	-	-	-	100.0

(percent)

Current debt to equity	125.4	84.0	137.7	-	-	-	-	100.0
Operating profit on equity	53.4	43.1	56.5	-	-	-	-	100.0
Net fixed assets to equity	29.3	60.9	19.9	-	-	-	-	100.0
Gross margin	21.1	26.7	20.2	-	-	-	-	100.0
Return on total assets	24.5	23.4	24.8	-	-	-	-	100.0

(days)

Collection period for accounts receivable	39.5	51.3	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	41	56,332	1,729.5	3
Less than 20	26	5,513	168.1	3
20-99	9	11,057	404.0	2
100-499	6	39,762	1,157.4	2
500 and over	-	-	-	-
1987				
Total	38	47,859	1,573.0	
Less than 20	23	3,458	121.6	
20-99	11	x	x	
100-499	4	x	x	
500 and over	-	-	-	

SIC 3252 Motor Vehicle Wiring Assemblies Industry

Establishments primarily engaged in manufacturing motor vehicle wiring assemblies for ignition, lighting and accessories.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3253 - MOTOR VEHICLE STAMPINGS 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.)	8							
Low sales value (\$'000)	25	25	2,091	-	-	-	-	
High sales value (\$'000)	5,000	2,091	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	58.3	71.9	53.2	-	-	-	-	100.0
Purchases and materials	60.3	73.4	55.4	-	-	-	-	100.0
Closing inventory	8.8	9.8	8.5	-	-	-	-	87.5
Opening inventory	6.8	8.2	6.3	-	-	-	-	75.0
Wages, salaries, and benefits	23.0	15.1	26.0	-	-	-	-	100.0
Wages and benefits - direct	16.3	8.6	19.3	-	-	-	-	87.5
Wages and benefits - indirect	6.7	6.6	6.7	-	-	-	-	100.0
Occupancy expenses	9.3	10.2	8.9	-	-	-	-	100.0
Depreciation	4.6	5.7	4.2	-	-	-	-	100.0
Repairs and maintenance	1.5	1.2	1.6	-	-	-	-	87.5
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.3	1.0	1.4	-	-	-	-	100.0
Rent	1.8	2.3	1.7	-	-	-	-	75.0
Financial expenses	4.3	4.9	4.1	-	-	-	-	100.0
Interest and bank charges	3.3	3.9	3.1	-	-	-	-	100.0
Professional fees	1.0	1.0	1.0	-	-	-	-	100.0
General expenses	1.6	1.0	1.8	-	-	-	-	100.0
Advertising	0.3	0.3	0.3	-	-	-	-	87.5
Delivery expenses	0.9	0.4	1.1	-	-	-	-	75.0
Insurance	0.4	0.3	0.4	-	-	-	-	75.0
Other expenses	4.9	2.3	5.9	-	-	-	-	100.0
Total expenses	101.4	105.4	99.8	-	-	-	-	100.0
Net profit/loss	-1.4	-5.4	0.2	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	63						
Sales	1,796.8	969.3	2,969.2	-	-	-	-
Expenses	1,715.7	912.2	2,854.1	-	-	-	-
Profit	81.1	57.1	115.0	-	-	-	-

Non-Profitable:

Sales	2,965.0	2,091.1	3,409.6	-	-	-	-
Expenses	3,157.3	2,477.6	3,503.0	-	-	-	-
Loss	-192.2	-386.5	-93.4	-	-	-	-

1987

Profitable:

Sales	1,803.4	1,075.8	3,767.1	902.5	1,625.5	3,767.1	-
Expenses	1,661.1	957.4	3,560.1	779.0	1,523.4	3,560.1	-
Profit	142.3	118.4	207.0	123.5	102.0	207.0	-

Non-Profitable:

Sales	1,645.8	511.3	4,344.2	511.3	-	4,344.2	-
Expenses	1,713.1	548.4	4,483.2	548.4	-	4,483.2	-
Loss	-67.3	-37.1	-139.0	-37.1	-	-139.0	-

	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.)	8							
Low sales value (\$'000)	25	25	2,091	-	-	-	-	
High sales value (\$'000)	5,000	2,091	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	2,637.6	499.5	4,640.6	-	-	-	-	100.0
Total current assets	1,055.6	380.9	1,687.7	-	-	-	-	100.0
Accounts receivable	614.2	145.5	1,053.2	-	-	-	-	100.0
Closing inventory	201.1	126.4	271.1	-	-	-	-	87.5
Other current assets	240.2	108.9	363.2	-	-	-	-	87.5
Net fixed assets	1,550.3	112.4	2,897.4	-	-	-	-	100.0
Other assets and adjustments	31.6	6.1	55.4	-	-	-	-	87.5
Total liabilities	1,940.8	233.4	3,540.3	-	-	-	-	100.0
Total current liabilities	1,463.8	201.1	2,646.6	-	-	-	-	100.0
Current bank loans	743.4	--	1,439.9	-	-	-	-	12.5
Other current liabilities	720.3	201.1	1,206.6	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	477.0	32.2	893.6	-	-	-	-	100.0
Total equity	696.8	266.1	1,100.3	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.7	1.8	0.6	-	-	-	-	100.0
Debt to equity	2.7	0.8	3.2	-	-	-	-	100.0
Interest coverage	0.5	-0.3	1.0	-	-	-	-	100.0
Debt ratio	0.7	0.4	0.7	-	-	-	-	100.0
Sales to equity	3.2	4.8	2.9	-	-	-	-	100.0
Sales to closing inventories	11.3	10.2	11.8	-	-	-	-	87.5

(percent)

Current debt to equity	210.0	75.5	240.5	-	-	-	-	100.0
Operating profit on equity	-4.5	-26.3	0.4	-	-	-	-	100.0
Net fixed assets to equity	222.4	42.2	263.3	-	-	-	-	100.0
Gross margin	18.6	12.9	20.8	-	-	-	-	100.0
Return on total assets	1.6	-3.9	2.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	98.4	41.1	120.0	-	-	-	-	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	67	253,189	7,775.1	3
Less than 20	24	7,388	228.3	-
20-99	25	59,129	1,771.4	3
100-499	15	x	x	-
500 and over	3	x	x	-
1987				
Total	64	213,626	7,003.4	
Less than 20	24	4,823	160.4	
20-99	22	39,967	1,263.5	
100-499	15	x	x	
500 and over	3	x	x	

SIC 3253 Motor Vehicle Stampings Industry

Establishments primarily engaged in manufacturing automobile stampings.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3254 - MOTOR VEHICLE STEERING AND SUSPENSION PARTS 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	903	-	-	-	-	
High sales value (\$'000)	5,000	903	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	47.4	50.9	46.4	-	-	-	-	100.0
Purchases and materials	43.2	48.1	41.8	-	-	-	-	100.0
Closing inventory	11.0	12.7	10.5	-	-	-	-	88.9
Opening inventory	15.2	15.6	15.1	-	-	-	-	88.9
Wages, salaries, and benefits	22.7	28.2	21.1	-	-	-	-	100.0
Wages and benefits - direct	13.6	14.3	13.3	-	-	-	-	44.4
Wages and benefits - indirect	9.1	13.9	7.8	-	-	-	-	88.9
Occupancy expenses	5.0	3.9	5.3	-	-	-	-	100.0
Depreciation	2.3	1.1	2.7	-	-	-	-	100.0
Repairs and maintenance	0.6	0.4	0.7	-	-	-	-	55.6
Fuel and oil	--	0.2	-	-	-	-	-	22.2
Utilities	1.2	2.1	1.0	-	-	-	-	66.7
Rent	0.8	0.1	1.0	-	-	-	-	55.6
Financial expenses	1.3	2.1	1.1	-	-	-	-	100.0
Interest and bank charges	1.0	1.4	0.9	-	-	-	-	100.0
Professional fees	0.3	0.6	0.2	-	-	-	-	77.8
General expenses	1.9	2.6	1.7	-	-	-	-	77.8
Advertising	0.5	0.8	0.4	-	-	-	-	66.7
Delivery expenses	0.8	1.0	0.7	-	-	-	-	66.7
Insurance	0.6	0.8	0.5	-	-	-	-	77.8
Other expenses	11.1	4.0	13.1	-	-	-	-	100.0
Total expenses	89.4	91.8	88.8	-	-	-	-	100.0
Net profit/loss	10.6	8.2	11.2	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	89						
Sales	1,045.7	339.3	1,940.7	-	-	-	-
Expenses	927.8	300.1	1,723.1	-	-	-	-
Profit	117.9	39.2	217.6	-	-	-	-

Non-Profitable:

Sales	475.4	475.4	-	-	-	-	-
Expenses	501.1	501.1	-	-	-	-	-
Loss	-25.7	-25.7	-	-	-	-	-

1987

Profitable:

Sales	1,670.7	684.3	2,685.2	-	684.3	1,396.9	3,261.8
Expenses	1,478.1	640.8	2,339.3	-	640.8	1,212.5	2,843.6
Profit	192.5	43.4	345.9	-	43.4	184.4	418.2

Non-Profitable:

Sales	724.9	514.7	1,563.3	389.1	648.9	1,563.3	-
Expenses	758.0	526.0	1,683.6	403.0	657.5	1,683.6	-
Loss	-33.1	-11.3	-120.3	-13.9	-8.6	-120.3	-

	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.)	9							
Low sales value (\$'000)	25	25	903	-	-	-	-	
High sales value (\$'000)	5,000	903	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	593.3	160.8	1,238.4	-	-	-	-	100.0
Total current assets	546.9	113.0	1,194.1	-	-	-	-	100.0
Accounts receivable	257.7	47.1	571.8	-	-	-	-	100.0
Closing inventory	109.1	45.8	203.5	-	-	-	-	88.9
Other current assets	180.0	20.0	418.7	-	-	-	-	100.0
Net fixed assets	44.4	47.7	39.4	-	-	-	-	100.0
Other assets and adjustments	1.9	--	4.7	-	-	-	-	77.8
Total liabilities	212.7	102.1	377.6	-	-	-	-	100.0
Total current liabilities	197.7	80.4	372.6	-	-	-	-	100.0
Current bank loans	26.9	33.9	16.3	-	-	-	-	44.4
Other current liabilities	170.8	46.4	356.2	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	15.0	21.7	4.9	-	-	-	-	77.8
Total equity	380.6	58.6	860.8	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.7	1.4	3.2	-	-	-	-	100.0
Debt to equity	0.5	1.7	0.4	-	-	-	-	100.0
Interest coverage	11.1	6.6	12.9	-	-	-	-	100.0
Debt ratio	0.3	0.6	0.3	-	-	-	-	100.0
Sales to equity	2.6	6.1	2.2	-	-	-	-	100.0
Sales to closing inventories	9.1	7.8	9.5	-	-	-	-	88.9

(percent)

Current debt to equity	51.9	137.1	43.2	-	-	-	-	100.0
Operating profit on equity	27.5	50.2	25.2	-	-	-	-	100.0
Net fixed assets to equity	11.6	81.4	4.5	-	-	-	-	100.0
Gross margin	29.9	20.8	32.4	-	-	-	-	100.0
Return on total assets	19.4	21.5	19.0	-	-	-	-	100.0

(days)

Collection period for accounts receivable	94.6	47.8	107.5	-	-	-	-	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	35	43,422	1,440.9	7
Less than 20	25	3,700	121.9	8
20-99	6	x	x	1
100-499	4	x	x	-
500 and over	-	-	-	-
1987				
Total	28	31,763	1,181.8	
Less than 20	17	2,410	86.6	
20-99	7	x	x	
100-499	4	x	x	
500 and over	-	-	-	

SIC 3254 Motor Vehicle Steering and Suspension Parts Industry

Establishments primarily engaged in manufacturing motor vehicle steering and suspension parts and railway rolling stock springs. Establishments primarily engaged in manufacturing other railway rolling stock parts are classified in <3261 - Railroad Rolling Stock Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3255 - MOTOR VEHICLE WHEEL AND BRAKE 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	810	25	211	810	1,089	
High sales value (\$'000)	5,000	810	5,000	211	810	1,089	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	38.3	37.5	38.5	16.0	42.8	28.3	51.6	92.3
Purchases and materials	38.9	36.5	39.3	17.7	41.0	28.9	52.8	92.3
Closing inventory	16.9	24.3	15.4	62.4	15.1	10.7	21.4	92.3
Opening inventory	16.3	25.4	14.5	60.8	16.8	10.1	20.2	92.3
Wages, salaries, and benefits	33.6	35.9	33.2	38.7	35.2	38.8	25.8	92.3
Wages and benefits - direct	18.1	9.7	19.8	28.8	5.1	26.2	11.5	69.2
Wages and benefits - indirect	15.5	26.1	13.4	10.0	30.1	12.6	14.3	84.6
Occupancy expenses	9.5	11.6	9.0	26.2	8.1	12.4	4.7	100.0
Depreciation	5.3	5.4	5.3	7.2	5.0	8.3	1.5	100.0
Repairs and maintenance	1.0	1.1	0.9	2.7	0.8	1.6	0.2	53.8
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.0	2.6	0.7	4.3	2.2	0.7	0.7	69.2
Rent	2.1	2.4	2.1	12.0	0.1	1.8	2.4	69.2
Financial expenses	4.4	9.2	3.4	25.2	5.3	4.9	1.4	92.3
Interest and bank charges	3.7	8.4	2.8	23.6	4.7	4.3	0.7	84.6
Professional fees	0.6	0.8	0.6	1.7	0.6	0.6	0.7	76.9
General expenses	1.6	2.1	1.5	4.4	1.6	1.9	1.0	84.6
Advertising	0.4	0.7	0.4	2.1	0.3	0.4	0.3	61.5
Delivery expenses	0.4	0.9	0.3	1.9	0.7	0.4	0.1	69.2
Insurance	0.8	0.5	0.9	0.3	0.5	1.1	0.6	61.5
Other expenses	6.8	6.9	6.7	4.7	7.4	5.8	8.0	100.0
Total expenses	94.1	103.3	92.3	115.3	100.4	92.1	92.5	100.0
Net profit/loss	5.9	-3.3	7.7	-15.3	-0.4	7.9	7.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	54							
Sales	1,253.4	277.7	1,493.0	-	277.7	1,077.3	2,698.4	
Expenses	1,153.6	270.7	1,370.4	-	270.7	982.7	2,495.0	
Profit	99.8	7.0	122.5	-	7.0	94.7	203.4	

Non-Profitable:

Sales	436.8	362.1	1,032.9	163.5	602.9	1,032.9	-	
Expenses	452.7	379.5	1,036.7	188.5	611.2	1,036.7	-	
Loss	-15.9	-17.5	-3.8	-25.0	-8.3	-3.8	-	

1987

Profitable:

Sales	1,593.7	339.7	2,523.6	-	339.7	810.4	2,727.1	
Expenses	1,453.6	313.5	2,299.1	-	313.5	692.8	2,489.9	
Profit	140.1	26.2	224.5	-	26.2	117.7	237.2	

Non-Profitable:

Sales	1,134.1	793.6	1,404.0	-	793.6	-	1,404.0	
Expenses	1,181.1	850.4	1,443.2	-	850.4	-	1,443.2	
Loss	-47.0	-56.8	-39.2	-	-56.8	-	-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	810	-	-	-	-	
High sales value (\$'000)	5,000	810	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	700.6	597.2	730.8	-	-	-	-	100.0
Total current assets	529.3	95.9	655.8	-	-	-	-	90.0
Accounts receivable	219.4	17.6	278.3	-	-	-	-	90.0
Closing inventory	182.9	43.3	223.6	-	-	-	-	90.0
Other current assets	126.9	34.9	153.8	-	-	-	-	80.0
Net fixed assets	95.5	190.2	67.8	-	-	-	-	100.0
Other assets and adjustments	75.8	311.1	7.0	-	-	-	-	80.0
Total liabilities	501.6	315.3	556.0	-	-	-	-	100.0
Total current liabilities	471.8	204.9	549.7	-	-	-	-	100.0
Current bank loans	0.3	1.6	-	-	-	-	-	10.0
Other current liabilities	471.4	203.3	549.7	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	29.8	110.3	6.3	-	-	-	-	90.0
Total equity	198.9	281.9	174.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	0.4	1.1	-	-	-	-	90.0
Debt to equity	2.5	1.1	3.1	-	-	-	-	100.0
Interest coverage	2.8	0.5	3.7	-	-	-	-	80.0
Debt ratio	0.7	0.5	0.7	-	-	-	-	100.0
Sales to equity	6.2	1.6	8.3	-	-	-	-	100.0
Sales to closing inventories	6.7	10.7	6.5	-	-	-	-	90.0

(percent)

Current debt to equity	237.1	72.7	314.6	-	-	-	-	100.0
Operating profit on equity	41.3	-8.1	64.6	-	-	-	-	100.0
Net fixed assets to equity	48.0	67.4	38.8	-	-	-	-	100.0
Gross margin	28.4	25.8	28.6	-	-	-	-	100.0
Return on total assets	18.0	5.3	21.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	64.5	13.8	69.2	-	-	-	-	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
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1989

Total	58	158,950	4,993.6	4
Less than 20	31	17,841	545.5	5
20-99	16	31,285	1,033.6	-
100-499	9	x	x	1
500 and over	2	x	x	-

1987

Total	54	155,088	5,053.9	
Less than 20	26	3,492	126.1	
20-99	16	23,938	832.1	
100-499	10	x	x	
500 and over	2	x	x	

SIC 3255 Motor Vehicle Wheel and Brake Industry

Establishments primarily engaged in manufacturing motor vehicle brake parts and wheels (rims).

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3256 - PLASTIC PARTS AND ACCESSORIES FOR MOTOR VEHICLES 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	829	25	394	829	1,778	
High sales value (\$'000)	5,000	829	5,000	394	829	1,778	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	35.3	25.0	40.3	33.1	22.0	56.8	34.2	100.0
Purchases and materials	35.7	23.2	41.8	26.0	22.1	58.3	35.7	100.0
Closing inventory	11.1	10.2	11.5	28.0	3.5	11.8	11.4	89.5
Opening inventory	10.7	12.0	10.0	35.1	3.3	10.3	9.9	89.5
Wages, salaries, and benefits	39.6	50.1	34.4	36.3	55.2	30.0	36.0	100.0
Wages and benefits - direct	26.7	36.9	21.7	19.2	43.5	24.8	20.5	89.5
Wages and benefits - indirect	12.9	13.2	12.7	17.1	11.7	5.2	15.5	94.7
Occupancy expenses	11.4	13.9	10.2	14.4	13.7	11.7	9.6	100.0
Depreciation	4.7	5.1	4.5	9.2	3.6	3.4	5.0	94.7
Repairs and maintenance	1.6	1.5	1.7	2.9	0.9	3.1	1.2	84.2
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	2.9	2.9	2.9	2.4	3.1	2.3	3.2	100.0
Rent	2.2	4.4	1.0	-	6.1	3.0	0.3	47.4
Financial expenses	3.3	5.0	2.4	12.3	2.3	3.3	2.1	100.0
Interest and bank charges	2.6	3.9	1.9	10.5	1.4	2.7	1.6	84.2
Professional fees	0.7	1.1	0.5	1.7	0.9	0.6	0.5	94.7
General expenses	2.6	3.8	2.0	5.3	3.2	1.8	2.1	100.0
Advertising	0.6	0.8	0.6	2.2	0.2	0.2	0.7	63.2
Delivery expenses	1.3	1.8	1.1	0.3	2.3	0.9	1.2	68.4
Insurance	0.6	1.3	0.3	2.8	0.7	0.7	0.2	94.7
Other expenses	7.8	4.0	9.7	4.0	4.0	6.7	10.7	100.0
Total expenses	99.9	101.8	99.0	105.5	100.4	110.2	94.8	100.0
Net profit/loss	0.1	-1.8	1.0	-5.5	-0.4	-10.2	5.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	42						
Sales	1,335.9	524.7	3,330.6	185.4	554.7	-	3,330.6
Expenses	1,275.3	509.5	3,158.3	69.2	548.5	-	3,158.3
Profit	60.6	15.1	172.3	116.2	6.2	-	172.3

Non-Profitable:

Sales	596.9	364.9	1,180.3	285.8	632.1	1,180.3	-
Expenses	652.5	394.6	1,301.0	314.1	666.8	1,301.0	-
Loss	-55.6	-29.7	-120.7	-28.3	-34.7	-120.7	-

1987

Profitable:

Sales	955.8	325.0	2,371.2	280.5	543.7	1,243.9	3,229.4
Expenses	901.1	308.9	2,230.1	268.8	506.1	1,165.1	3,040.8
Profit	54.6	16.1	141.1	11.7	37.7	78.8	188.6

Non-Profitable:

Sales	366.7	93.8	1,957.8	83.5	396.5	1,178.1	2,948.5
Expenses	394.4	117.9	2,005.7	107.7	420.0	1,206.1	3,021.8
Loss	-27.6	-24.1	-47.9	-24.2	-23.5	-28.0	-73.3

	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.)	10							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,511.0	-	-	-	-	-	-	100.0
Total current assets	1,049.6	-	-	-	-	-	-	100.0
Accounts receivable	233.2	-	-	-	-	-	-	100.0
Closing inventory	256.8	-	-	-	-	-	-	100.0
Other current assets	559.5	-	-	-	-	-	-	100.0
Net fixed assets	444.8	-	-	-	-	-	-	100.0
Other assets and adjustments	16.5	-	-	-	-	-	-	80.0
Total liabilities	891.6	-	-	-	-	-	-	100.0
Total current liabilities	525.0	-	-	-	-	-	-	100.0
Current bank loans	95.4	-	-	-	-	-	-	50.0
Other current liabilities	429.6	-	-	-	-	-	-	100.0
Long-term bank loans	27.5	-	-	-	-	-	-	40.0
Other liabilities and adjustments	338.9	-	-	-	-	-	-	90.0
Total equity	619.4	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	-	-	-	-	-	-	100.0
Debt to equity	1.4	-	-	-	-	-	-	100.0
Interest coverage	1.5	-	-	-	-	-	-	80.0
Debt ratio	0.5	-	-	-	-	-	-	100.0
Sales to equity	3.6	-	-	-	-	-	-	100.0
Sales to closing inventories	8.6	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	84.7	-	-	-	-	-	-	100.0
Operating profit on equity	3.6	-	-	-	-	-	-	100.0
Net fixed assets to equity	71.8	-	-	-	-	-	-	100.0
Gross margin	25.3	-	-	-	-	-	-	100.0
Return on total assets	4.3	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	38.1	-	-	-	-	-	-	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	87	228,130	8,633.5	2
Less than 20	52	47,937	1,858.7	-
20-99	18	29,274	1,139.4	1
100-499	14	x	x	1
500 and over	3	x	x	2
1987				
Total	89	160,200	6,787.4	
Less than 20	52	6,836	309.9	
20-99	17	18,967	805.7	
100-499	15	x	x	
500 and over	5	x	x	

SIC 3256 Plastic Parts and Accessories For Motor Vehicles Industry

Establishments primarily engaged in manufacturing plastic parts for motor vehicles.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3257 - MOTOR VEHICLE FABRIC ACCESSORIES 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	386	25	197	386	929	
High sales value (\$'000)	5,000	386	5,000	197	386	929	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	32.5	40.1	31.9	39.5	40.7	87.4	27.6	100.0
Purchases and materials	39.1	39.0	39.1	37.8	40.2	85.0	35.5	100.0
Closing inventory	19.4	13.4	19.9	4.2	21.6	6.8	20.9	80.0
Opening inventory	12.9	14.5	12.7	6.0	22.1	9.2	13.0	85.0
Wages, salaries, and benefits	45.2	27.8	46.6	15.8	38.5	18.6	48.7	95.0
Wages and benefits - direct	33.1	11.4	34.8	4.3	17.8	6.5	37.0	55.0
Wages and benefits - indirect	12.1	16.4	11.7	11.6	20.7	12.0	11.7	85.0
Occupancy expenses	9.3	8.9	9.3	9.3	8.5	4.0	9.7	95.0
Depreciation	4.4	1.6	4.6	1.4	1.9	1.4	4.9	95.0
Repairs and maintenance	1.5	0.5	1.6	0.3	0.6	0.4	1.7	70.0
Fuel and oil	--	--	--	--	--	--	--	5.0
Utilities	1.6	2.9	1.5	2.2	3.5	1.2	1.5	85.0
Rent	1.7	3.9	1.6	5.4	2.5	1.0	1.6	75.0
Financial expenses	6.7	2.7	7.0	1.9	3.3	0.8	7.5	95.0
Interest and bank charges	5.0	2.2	5.3	1.6	2.8	0.4	5.6	80.0
Professional fees	1.7	0.5	1.8	0.3	0.6	0.4	1.9	85.0
General expenses	3.0	5.0	2.9	4.2	5.6	2.0	2.9	95.0
Advertising	1.2	1.5	1.2	1.5	1.6	0.8	1.3	90.0
Delivery expenses	1.2	2.6	1.1	2.5	2.7	0.5	1.1	80.0
Insurance	0.6	0.9	0.6	0.3	1.4	0.8	0.6	70.0
Other expenses	4.4	7.9	4.2	9.6	6.5	24.2	2.6	100.0
Total expenses	101.2	92.4	101.8	80.4	103.1	137.0	99.1	100.0
Net profit/loss	-1.2	7.6	-1.8	19.6	-3.1	-37.0	0.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70						
Sales	333.0	110.3	1,340.5	84.8	327.1	592.9	2,105.3
Expenses	293.4	94.2	1,194.8	68.2	315.0	515.5	1,889.8
Profit	39.6	16.1	145.7	16.6	12.1	77.4	215.5

Non-Profitable:

Sales	1,591.3	301.4	1,815.3	-	301.4	545.8	2,044.1
Expenses	1,656.6	324.9	1,887.9	-	324.9	973.7	2,052.7
Loss	-65.4	-23.4	-72.6	-	-23.4	-427.9	-8.6

1987

Profitable:

Sales	546.8	165.3	1,005.7	58.1	289.0	748.2	1,274.0
Expenses	489.4	154.9	891.7	54.8	270.3	629.6	1,164.6
Profit	57.4	10.4	114.1	3.2	18.6	118.5	109.4

Non-Profitable:

Sales	381.7	381.7	-	-	381.7	-	-
Expenses	393.7	393.7	-	-	393.7	-	-
Loss	-11.9	-11.9	-	-	-11.9	-	-

	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.)	16							
Low sales value (\$'000)	25	25	429	25	286	429	1,208	
High sales value (\$'000)	5,000	429	5,000	286	429	1,208	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,076.1	141.7	1,722.1	103.7	202.0	982.0	1,836.2	100.0
Total current assets	694.5	108.8	1,099.4	68.9	172.1	850.8	1,137.8	100.0
Accounts receivable	193.4	27.0	308.5	13.6	48.1	200.5	325.2	100.0
Closing inventory	255.3	52.5	395.6	47.0	61.1	114.6	438.9	93.8
Other current assets	245.6	29.3	395.2	8.2	62.7	535.5	373.6	100.0
Net fixed assets	370.6	29.4	606.5	33.7	22.5	74.8	688.6	100.0
Other assets and adjustments	10.9	3.4	16.0	1.0	7.2	56.4	9.8	81.3
Total liabilities	726.5	111.4	1,151.8	99.1	130.8	505.4	1,251.5	100.0
Total current liabilities	448.5	62.3	715.5	49.4	82.7	352.2	771.6	100.0
Current bank loans	202.4	22.9	326.4	9.3	44.5	251.9	337.9	68.8
Other current liabilities	246.1	39.3	389.0	40.0	38.1	100.2	433.6	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	278.0	49.0	436.2	49.7	48.1	153.2	479.9	87.5
Total equity	349.6	30.3	570.2	4.6	71.1	476.6	584.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.7	1.5	1.3	2.0	2.4	1.4	100.0
Debt to equity	2.0	3.6	2.0	21.3	1.8	1.0	2.1	100.0
Interest coverage	1.1	-0.3	1.1	-2.4	1.6	14.3	1.0	87.5
Debt ratio	0.6	0.7	0.6	0.9	0.6	0.5	0.6	100.0
Sales to equity	3.5	9.3	3.3	52.8	4.8	1.8	3.5	100.0
Sales to closing inventories	4.8	5.3	4.8	5.2	5.5	7.5	4.7	93.8

(percent)

Current debt to equity	128.3	205.2	125.4	1,066.1	116.2	73.9	131.9	100.0
Operating profit on equity	2.4	-22.4	3.3	-299.2	6.1	18.5	1.4	100.0
Net fixed assets to equity	106.0	97.0	106.3	728.7	31.7	15.6	117.7	100.0
Gross margin	23.3	21.2	23.5	20.5	21.9	22.7	23.5	100.0
Return on total assets	6.7	-1.3	7.2	-9.4	5.3	9.6	7.0	100.0

(days)

Collection period for accounts receivable	56.6	34.9	58.8	20.3	51.4	83.9	57.2	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	50	101,217	3,196.6	7
Less than 20	36	5,332	200.2	7
20-99	9	15,094	505.4	1
100-499	3	x	x	-
500 and over	2	x	x	1
1987				
Total	43	77,799	2,799.2	
Less than 20	29	2,646	121.4	
20-99	8	7,665	295.6	
100-499	3	x	x	
500 and over	3	x	x	

SIC 3257 Motor Vehicle Fabric Accessories Industry

Establishments primarily engaged in manufacturing automobile upholstery products and various articles of trim from fabrics of natural or man-made materials.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3259 - OTHER MOTOR VEHICLE ACCESSORIES, PARTS AND ASSEMBLIES 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.)	74							
Low sales value (\$'000)	25	25	819	25	351	819	1,817	
High sales value (\$'000)	5,000	819	5,000	351	819	1,817	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	68.5	45.2	70.4	48.9	41.8	44.5	75.0	100.0
Purchases and materials	71.2	51.3	72.8	57.5	45.7	46.6	77.5	100.0
Closing inventory	18.5	20.6	18.4	17.1	23.8	15.6	18.9	93.2
Opening inventory	15.8	14.5	15.9	8.5	20.0	13.6	16.4	95.9
Wages, salaries, and benefits	20.8	27.0	20.3	23.4	30.3	30.3	18.5	95.9
Wages and benefits - direct	15.4	15.6	15.4	16.5	14.8	17.1	15.0	68.9
Wages and benefits - indirect	5.4	11.4	4.9	6.9	15.5	13.2	3.5	90.5
Occupancy expenses	3.5	11.4	2.9	14.2	8.9	6.9	2.1	97.3
Depreciation	1.4	3.8	1.2	4.0	3.6	2.6	0.9	94.6
Repairs and maintenance	0.3	0.8	0.3	0.7	0.8	1.2	0.1	66.2
Fuel and oil	--	0.1	--	0.1	0.1	--	--	5.4
Utilities	1.1	2.6	1.0	3.3	1.9	1.6	0.8	87.8
Rent	0.8	4.2	0.5	6.1	2.5	1.5	0.3	70.3
Financial expenses	3.1	3.5	3.0	3.1	3.8	7.0	2.3	95.9
Interest and bank charges	2.5	2.3	2.5	1.9	2.8	6.3	1.8	87.8
Professional fees	0.6	1.1	0.6	1.2	1.1	0.7	0.5	90.5
General expenses	1.4	5.0	1.1	6.7	3.3	2.0	0.9	91.9
Advertising	0.4	2.0	0.3	3.1	0.9	0.6	0.2	74.3
Delivery expenses	0.6	2.2	0.4	2.9	1.6	0.9	0.4	67.6
Insurance	0.4	0.8	0.4	0.7	0.8	0.5	0.4	77.0
Other expenses	5.6	11.3	5.1	12.1	10.5	4.7	5.1	100.0
Total expenses	102.9	103.4	102.8	108.5	98.7	95.5	104.1	100.0
Net profit/loss	-2.9	-3.4	-2.8	-8.5	1.3	4.5	-4.1	98.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	64						
Sales	2,243.4	428.3	2,911.4	303.6	520.0	1,384.1	3,892.9
Expenses	2,146.9	397.9	2,790.6	272.8	489.8	1,253.7	3,778.1
Profit	96.5	30.4	120.9	30.8	30.2	130.4	114.8

Non-Profitable:

Sales	1,342.7	282.2	2,912.2	214.8	582.0	1,523.9	3,143.8
Expenses	1,570.6	315.5	3,428.0	248.5	613.5	1,856.1	3,690.3
Loss	-227.9	-33.3	-515.8	-33.7	-31.5	-332.2	-546.4

1987

Profitable:

Sales	1,273.5	417.7	1,987.0	205.0	531.9	1,402.4	3,049.6
Expenses	1,155.7	349.1	1,828.0	176.6	441.7	1,287.1	2,811.3
Profit	117.9	68.6	159.0	28.3	90.2	115.3	238.2

Non-Profitable:

Sales	732.7	284.5	2,249.4	192.4	518.6	1,144.7	3,275.4
Expenses	844.9	349.8	2,520.6	255.2	590.0	1,226.4	3,722.5
Loss	-112.2	-65.3	-271.1	-62.9	-71.3	-81.7	-447.1

	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.)	66							
Low sales value (\$'000)	25	25	819	25	351	819	1,840	
High sales value (\$'000)	5,000	819	5,000	351	819	1,840	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,800.4	275.5	2,882.5	182.1	472.7	720.8	3,716.8	100.0
Total current assets	594.9	188.8	883.0	111.1	353.0	532.9	1,018.1	100.0
Accounts receivable	146.7	63.5	205.7	50.3	91.6	163.3	222.1	93.9
Closing inventory	350.0	70.3	548.5	41.6	131.1	212.3	678.2	93.9
Other current assets	98.0	54.8	128.7	19.2	130.1	157.3	117.7	81.8
Net fixed assets	742.4	82.0	1,211.1	68.5	110.6	179.8	1,609.1	98.5
Other assets and adjustments	463.1	4.6	788.4	2.5	9.1	8.0	1,089.5	83.3
Total liabilities	1,548.4	200.1	2,505.2	162.6	279.2	424.1	3,308.4	100.0
Total current liabilities	619.7	123.0	972.0	106.2	158.5	303.1	1,230.2	100.0
Current bank loans	278.9	23.6	460.1	31.4	7.0	48.0	619.1	65.2
Other current liabilities	340.7	99.4	511.9	74.7	151.5	255.0	611.1	100.0
Long-term bank loans	8.6	7.5	9.3	8.5	5.5	11.8	8.4	27.3
Other liabilities and adjustments	920.1	69.4	1,523.7	47.8	115.1	109.1	2,069.7	93.9
Total equity	252.0	75.4	377.3	19.4	193.5	296.6	408.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	1.5	0.9	1.0	2.2	1.7	0.8	100.0
Debt to equity	6.1	2.6	6.6	8.3	1.4	1.4	8.0	100.0
Interest coverage	-0.3	0.3	-0.4	-1.7	1.4	6.7	-1.2	87.9
Debt ratio	0.8	0.7	0.8	0.8	0.5	0.5	0.8	100.0
Sales to equity	7.4	4.5	7.8	12.3	2.8	4.6	8.8	100.0
Sales to closing inventories	5.3	4.8	5.4	5.7	4.2	6.4	5.3	93.9

(percent)

Current debt to equity	245.9	163.1	257.6	545.1	81.9	102.1	301.2	100.0
Operating profit on equity	-18.4	-5.9	-20.1	-49.7	3.3	37.2	-36.2	98.5
Net fixed assets to equity	294.6	108.7	320.9	351.4	57.1	60.6	393.9	98.5
Gross margin*	10.2	28.3	8.7	28.7	27.9	24.2	6.4	100.0
Return on total assets	-0.7	1.0	-0.8	-3.3	4.6	17.9	-2.2	100.0

(days)

Collection period for accounts receivable	28.4	68.0	25.2	76.4	60.2	43.4	22.5	93.9
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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	255	1,139,287	34,386.5	11
Less than 20	156	33,632	1,138.9	9
20-99	52	84,527	2,659.5	4
100-499	31	238,329	7,287.4	1
500 and over	16	782,799	23,300.7	1
1987				
Total	244	1,111,169	35,771.4	
Less than 20	147	24,191	870.1	
20-99	48	67,619	2,303.5	
100-499	32	256,981	8,321.5	
500 and over	17	762,378	24,276.3	

SIC 3259 Other Motor Vehicle Accessories, Parts and Assemblies Industries

Establishments primarily engaged in manufacturing motor vehicle accessories, parts and assemblies not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3271 - SHIPBUILDING AND REPAIR 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	1,219	25	187	1,219	1,796	
High sales value (\$'000)	5,000	1,219	5,000	187	1,219	1,796	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	46.1	56.5	43.4	19.0	62.2	25.7	53.7	88.9
Purchases and materials	49.8	60.5	47.0	19.0	66.8	33.4	54.9	88.9
Closing inventory	8.0	7.0	8.2	-	8.0	10.8	6.8	55.6
Opening inventory	4.3	2.9	4.6	-	3.4	3.0	5.5	50.0
Wages, salaries, and benefits	25.7	18.9	27.4	5.1	21.0	22.1	30.5	72.2
Wages and benefits - direct	19.1	14.3	20.4	-	16.4	14.9	23.5	61.1
Wages and benefits - indirect	6.6	4.6	7.1	5.1	4.6	7.1	7.0	61.1
Occupancy expenses	4.7	6.6	4.2	15.8	5.2	4.3	4.1	88.9
Depreciation	2.3	3.4	2.0	7.6	2.7	2.1	1.9	88.9
Repairs and maintenance	0.9	1.4	0.8	5.9	0.7	0.6	0.8	61.1
Fuel and oil	-	-	-	-	-	-	-	5.6
Utilities	0.9	1.1	0.8	0.9	1.1	1.2	0.6	83.3
Rent	0.6	0.7	0.6	1.4	0.6	0.5	0.7	66.7
Financial expenses	2.1	2.9	1.9	3.0	2.9	3.0	1.2	94.4
Interest and bank charges	1.5	1.7	1.5	1.8	1.7	2.7	0.8	83.3
Professional fees	0.6	1.2	0.4	1.2	1.2	0.4	0.4	83.3
General expenses	2.0	3.1	1.7	15.7	1.2	2.4	1.3	88.9
Advertising	0.3	0.3	0.3	1.9	-	0.2	0.4	33.3
Delivery expenses	0.9	1.7	0.6	10.1	0.5	0.7	0.6	61.1
Insurance	0.8	1.1	0.7	3.7	0.7	1.5	0.2	61.1
Other expenses	14.7	6.8	16.7	27.2	3.8	38.5	4.1	94.4
Total expenses	95.1	94.8	95.2	85.8	96.2	96.0	94.8	100.0
Net profit/loss	4.9	5.2	4.8	14.2	3.8	4.0	5.2	94.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	72							
Sales	958.8	210.4	2,534.5	55.1	737.2	1,487.7	3,317.8	
Expenses	897.6	188.5	2,390.5	45.7	672.6	1,381.7	3,145.4	
Profit	61.2	22.0	144.0	9.4	64.6	106.0	172.4	

Non-Profitable:

Sales	577.7	299.2	1,804.1	96.0	327.2	1,804.1	-	
Expenses	582.6	304.3	1,808.1	100.7	332.4	1,808.1	-	
Loss	-4.9	-5.1	-4.0	-4.7	-5.2	-4.0	-	

1987

Profitable:

Sales	318.6	114.9	2,424.0	42.4	691.8	1,327.5	4,431.1	
Expenses	302.0	100.8	2,381.2	36.4	613.5	1,326.9	4,311.2	
Profit	16.6	14.1	42.8	6.0	78.3	0.6	119.9	

Non-Profitable:

Sales	367.6	134.8	1,669.6	73.2	538.5	1,669.6	-	
Expenses	401.6	174.4	1,671.5	87.3	744.9	1,671.5	-	
Loss	-33.9	-39.6	-1.9	-14.2	-206.5	-1.9	-	

	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.)	15							
Low sales value (\$'000)	25	25	1,438	25	321	1,438	2,099	
High sales value (\$'000)	5,000	1,438	5,000	321	1,438	2,099	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	715.1	410.4	1,372.8	298.9	511.4	1,147.8	1,588.2	100.0
Total current assets	311.8	176.5	603.9	126.7	221.6	481.9	720.7	100.0
Accounts receivable	118.7	81.4	199.3	71.0	90.7	144.7	251.7	100.0
Closing inventory	85.2	22.8	220.0	22.1	23.4	215.2	224.6	66.7
Other current assets	107.8	72.3	184.4	33.4	107.5	121.8	244.4	73.3
Net fixed assets	269.5	198.6	422.6	172.2	222.5	261.0	577.4	100.0
Other assets and adjustments	133.7	35.2	346.1	—	67.2	404.8	289.9	66.7
Total liabilities	499.1	313.8	899.1	291.6	333.9	873.1	924.0	100.0
Total current liabilities	295.9	180.3	545.3	154.4	203.9	471.1	616.4	100.0
Current bank loans	185.4	96.7	376.8	65.4	125.2	331.6	420.1	100.0
Other current liabilities	110.5	83.6	168.5	89.0	78.7	139.5	196.3	100.0
Long-term bank loans	2.0	1.1	3.8	—	2.2	—	7.6	13.3
Other liabilities and adjustments	201.1	132.2	349.9	137.2	127.7	401.9	300.0	93.3
Total equity	215.9	96.6	473.6	72	177.5	274.7	664.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.9	1.1	0.8	1.0	1.0	1.1	100.0
Debt to equity	2.3	3.2	1.8	40.0	1.8	3.1	1.3	100.0
Interest coverage	3.9	3.1	4.4	0.7	4.2	2.1	7.4	86.7
Debt ratio	0.6	0.7	0.6	0.9	0.6	0.7	0.5	100.0
Sales to equity	4.8	3.7	5.2	12.0	3.4	6.0	4.9	100.0
Sales to closing inventories	12.1	15.7	11.3	3.9	25.9	7.6	14.7	66.7

(percent)

Current debt to equity	137.0	186.7	115.1	2,120.9	114.8	171.5	92.8	100.0
Operating profit on equity	22.0	20.6	22.7	-22.1	22.2	14.5	25.9	93.3
Net fixed assets to equity	124.8	205.5	89.2	2,364.9	125.3	95.0	86.9	100.0
Gross margin	27.9	27.3	28.1	57.2	23.4	54.1	15.8	93.3
Return on total assets	8.9	7.1	10.0	1.5	10.1	6.5	12.5	93.3

(days)

Collection period for accounts receivable	41.7	82.4	29.0	296.5	54.4	31.9	27.6	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	73	408,169	11,389.4	1
Less than 20	43	12,937	364.4	2
20-99	21	32,818	991.1	1
100-499	3	x	x	-
500 and over	6	x	x	-
1987				
Total	74	259,942	7,693.1	
Less than 20	45	9,481	301.1	
20-99	20	31,721	948.6	
100-499	3	x	x	
500 and over	6	x	x	

SIC 3271 Shipbuilding and Repair Industry

Establishments primarily engaged in manufacturing and repairing all types of ships of more than 5 tons displacement. Establishments primarily engaged in manufacturing ships of 5 tons or less displacement are classified in <3281 - Boatbuilding and Repair Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3281 - BOATBUILDING AND REPAIR 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.)	218							
Low sales value (\$'000)	25	25	342	25	130	342	867	
High sales value (\$'000)	5,000	342	5,000	130	342	867	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	56.8	48.4	59.2	47.5	48.9	52.7	61.7	94.5
Purchases and materials	58.9	51.4	61.0	52.0	51.0	53.3	63.9	94.5
Closing inventory	12.7	11.8	12.9	13.3	10.9	12.0	13.2	81.7
Opening inventory	10.6	8.8	11.1	8.8	8.8	11.4	11.0	73.9
Wages, salaries, and benefits	22.9	23.0	22.9	19.9	24.9	26.1	21.7	90.8
Wages and benefits - direct	14.0	9.7	15.2	4.3	13.1	17.9	14.2	51.8
Wages and benefits - indirect	8.9	13.2	7.7	15.6	11.8	8.2	7.5	76.1
Occupancy expenses	5.3	8.0	4.5	8.8	7.6	4.9	4.4	98.2
Depreciation	1.8	3.1	1.4	3.5	2.9	1.8	1.2	91.3
Repairs and maintenance	0.6	0.8	0.6	0.4	1.0	0.5	0.6	62.4
Fuel and oil	0.1	0.1	--	0.1	0.1	0.1	--	8.3
Utilities	1.1	1.7	1.0	1.5	1.7	1.0	1.0	89.9
Rent	1.7	2.4	1.5	3.3	1.9	1.4	1.6	53.2
Financial expenses	2.2	3.0	2.0	2.7	3.2	2.0	2.0	95.9
Interest and bank charges	1.6	2.0	1.5	1.6	2.3	1.2	1.6	89.0
Professional fees	0.6	1.0	0.5	1.1	0.9	0.7	0.4	89.9
General expenses	3.0	4.6	2.6	5.0	4.3	2.5	2.6	95.4
Advertising	1.1	1.4	1.0	1.9	1.1	0.8	1.0	75.7
Delivery expenses	1.1	2.0	0.9	2.4	1.7	0.9	0.9	67.4
Insurance	0.8	1.2	0.7	0.7	1.5	0.8	0.7	78.9
Other expenses	6.1	9.6	5.1	7.1	11.2	4.1	5.5	99.5
Total expenses	96.4	96.6	96.3	90.8	100.1	92.3	97.8	100.0
Net profit/loss	3.6	3.4	3.7	9.2	-0.1	7.7	2.2	99.1

PROFITABLE vs NON-PROFITABLE BUSINESSES.

(thousands of dollars)

1989

Profitable:

Percent of businesses	66							
Sales	435.5	122.7	1,136.9	81.4	202.3	569.6	1,795.6	
Expenses	401.3	106.7	1,062.1	66.5	184.3	506.5	1,707.2	
Profit	34.1	16.0	74.8	14.9	18.0	63.2	88.4	

Non-Profitable:

Sales	375.3	150.8	1,034.9	79.5	226.8	563.4	1,484.0	
Expenses	406.4	172.1	1,094.7	93.5	255.7	581.6	1,583.4	
Loss	-31.0	-21.2	-59.8	-14.1	-28.9	-18.2	-99.3	

1987

Profitable:

Sales	435.7	115.8	1,015.8	62.1	203.1	549.7	1,521.1	
Expenses	402.4	99.9	951.0	49.6	181.7	507.1	1,432.2	
Profit	33.3	15.9	64.8	12.5	21.4	42.6	88.9	

Non-Profitable:

Sales	393.7	154.2	971.7	65.1	220.8	511.9	1,652.3	
Expenses	433.8	166.7	1,078.5	71.4	237.9	621.8	1,754.3	
Loss	-40.1	-12.5	-106.7	-6.3	-17.1	-110.0	-102.0	

	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.)	152							
Low sales value (\$'000)	25	25	443	25	200	443	1,017	
High sales value (\$'000)	5,000	443	5,000	200	443	1,017	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	277.8	88.8	527.0	57.2	172.0	356.1	729.2	100.0
Total current assets	201.5	47.8	404.2	36.3	78.1	272.7	559.8	100.0
Accounts receivable	49.6	11.5	99.8	8.2	20.2	68.4	137.0	89.5
Closing inventory	81.5	18.7	164.3	14.0	31.2	122.1	214.2	89.5
Other current assets	70.3	17.4	140.0	13.9	26.5	82.1	208.5	79.6
Net fixed assets	66.6	40.2	101.3	20.1	93.3	72.4	135.6	96.7
Other assets and adjustments	9.6	0.7	21.4	0.7	0.6	10.9	33.7	82.2
Total liabilities	200.7	71.2	371.5	41.9	148.1	243.5	522.8	100.0
Total current liabilities	105.2	37.7	194.2	21.9	79.2	142.9	254.9	98.7
Current bank loans	26.9	8.5	51.3	4.8	18.1	45.2	58.4	42.8
Other current liabilities	78.2	29.2	142.9	17.0	61.1	97.6	196.5	98.7
Long-term bank loans	6.1	0.4	13.6	0.3	0.8	0.8	28.7	13.8
Other liabilities and adjustments	89.3	33.0	163.5	19.7	68.0	99.7	239.1	94.1
Total equity	77.0	17.6	155.5	15.2	23.9	112.5	206.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.2	2.0	1.6	0.9	1.9	2.1	98.7
Debt to equity	2.6	4.0	2.3	2.7	6.1	2.1	2.5	100.0
Interest coverage	3.0	2.1	3.2	-1.5	6.5	4.4	2.8	90.1
Debt ratio	0.7	0.8	0.7	0.7	0.8	0.6	0.7	100.0
Sales to equity	7.8	8.8	7.7	6.9	12.0	6.0	8.7	100.0
Sales to closing inventories	7.4	8.3	7.3	7.5	9.2	5.6	8.4	89.5

(percent)

Current debt to equity	136.4	213.9	124.9	143.8	331.3	126.9	123.5	98.7
Operating profit on equity	23.6	20.7	24.1	-42.0	125.8	24.2	24.0	98.7
Net fixed assets to equity	86.4	228.5	65.1	132.0	390.1	64.3	65.7	96.7
Gross margin	18.1	24.0	17.1	17.7	30.0	16.8	17.2	100.0
Return on total assets	9.8	7.8	10.2	-6.7	20.6	9.8	10.5	100.0

(days)

Collection period for accounts receivable	29.8	27.0	30.3	28.5	25.5	36.5	27.6	89.5
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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	670	139,121	6,148.3	19
Less than 20	611	56,708	2,467.1	15
20-99	48	42,281	1,893.2	4
100-499	11	40,132	1,788.0	-
500 and over	-	-	-	-
1987				
Total	689	126,331	5,945.6	
Less than 20	626	48,201	2,316.5	
20-99	52	40,352	1,900.6	
100-499	11	37,778	1,728.5	
500 and over	-	-	-	

SIC 3281 Boatbuilding and Repair Industry

Establishments primarily engaged in manufacturing and repairing all types of boats and ships of 5 tons or less displacement. Establishments primarily engaged in manufacturing and repairing ships of more than 5 tons displacement are classified in <3271 - Shipbuilding and Repair Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3299 - OTHER TRANSPORTATION EQUIPMENT 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.)	8							
Low sales value (\$'000)	25	25	412	-	-	-	-	
High sales value (\$'000)	5,000	412	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	62.3	24.9	67.0	-	-	-	-	100.0
Purchases and materials	67.4	24.6	72.8	-	-	-	-	100.0
Closing inventory	23.5	15.4	24.5	-	-	-	-	100.0
Opening inventory	18.4	15.7	18.7	-	-	-	-	100.0
Wages, salaries, and benefits	20.6	31.7	19.2	-	-	-	-	87.5
Wages and benefits - direct	10.9	19.0	9.8	-	-	-	-	50.0
Wages and benefits - indirect	9.8	12.8	9.4	-	-	-	-	87.5
Occupancy expenses	5.8	15.6	4.5	-	-	-	-	100.0
Depreciation	1.3	3.6	1.0	-	-	-	-	100.0
Repairs and maintenance	0.2	0.6	0.1	-	-	-	-	100.0
Fuel and oil	0.1	1.1	-	-	-	-	-	25.0
Utilities	1.2	3.6	0.9	-	-	-	-	100.0
Rent	3.0	6.7	2.5	-	-	-	-	62.5
Financial expenses	2.5	1.4	2.7	-	-	-	-	87.5
Interest and bank charges	2.1	0.8	2.3	-	-	-	-	62.5
Professional fees	0.4	0.6	0.4	-	-	-	-	87.5
General expenses	2.4	1.9	2.4	-	-	-	-	100.0
Advertising	0.9	0.4	0.9	-	-	-	-	87.5
Delivery expenses	1.0	0.4	1.1	-	-	-	-	50.0
Insurance	0.5	1.1	0.4	-	-	-	-	87.5
Other expenses	3.5	7.1	3.0	-	-	-	-	100.0
Total expenses	97.0	82.7	98.9	-	-	-	-	100.0
Net profit/loss	3.0	17.3	1.1	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	88							
Sales	451.3	100.1	902.8	-	-	-	-	
Expenses	436.2	82.8	890.6	-	-	-	-	
Profit	15.1	17.4	12.2	-	-	-	-	

Non-Profitable:

Sales	1,015.3	-	1,015.3	-	-	-	-	
Expenses	1,019.3	-	1,019.3	-	-	-	-	
Loss	-4.0	-	-4.0	-	-	-	-	

1987

Profitable:

Sales	1,137.5	-	1,137.5	-	-	1,137.5	-	
Expenses	1,088.3	-	1,088.3	-	-	1,088.3	-	
Profit	49.2	-	49.2	-	-	49.2	-	

Non-Profitable:

Sales	222.4	86.5	1,218.1	44.7	340.0	1,218.1	-	
Expenses	254.2	95.1	1,419.0	54.2	343.7	1,419.0	-	
Loss	-31.8	-8.6	-201.0	-9.5	-3.7	-201.0	-	

	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.)	7							
Low sales value (\$'000)	25	25	533	-	-	-	-	
High sales value (\$'000)	5,000	533	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	330.7	132.6	394.9	-	-	-	-	100.0
Total current assets	235.5	88.9	283.0	-	-	-	-	100.0
Accounts receivable	47.6	21.8	56.0	-	-	-	-	100.0
Closing inventory	181.4	50.2	223.9	-	-	-	-	100.0
Other current assets	6.4	16.8	3.0	-	-	-	-	85.7
Net fixed assets	93.2	42.7	109.6	-	-	-	-	100.0
Other assets and adjustments	1.8	0.8	2.2	-	-	-	-	100.0
Total liabilities	308.5	122.4	368.8	-	-	-	-	100.0
Total current liabilities	164.4	75.4	193.3	-	-	-	-	100.0
Current bank loans	24.1	11.0	28.4	-	-	-	-	100.0
Other current liabilities	140.2	64.3	164.9	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	144.0	47.0	175.5	-	-	-	-	100.0
Total equity	22.1	10.1	26.0	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.1	1.4	-	-	-	-	100.0
Debt to equity	13.9	12.0	14.1	-	-	-	-	100.0
Interest coverage	1.8	10.4	1.4	-	-	-	-	71.4
Debt ratio	0.9	0.9	0.9	-	-	-	-	100.0
Sales to equity	34.3	28.2	35.1	-	-	-	-	100.0
Sales to closing inventories	4.1	5.7	4.0	-	-	-	-	100.0

(percent)

Current debt to equity	742.3	742.3	742.3	-	-	-	-	100.0
Operating profit on equity	66.1	271.1	40.1	-	-	-	-	100.0
Net fixed assets to equity	420.9	420.9	420.9	-	-	-	-	100.0
Gross margin	15.9	37.2	13.7	-	-	-	-	100.0
Return on total assets	9.4	22.9	7.9	-	-	-	-	100.0

(days)

Collection period for accounts receivable	22.8	27.8	22.3	-	-	-	-	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	33	20,830	783.1	-
Less than 20	27	3,574	125.8	1
20-99	3	x	x	-
100-499	3	x	x	1
500 and over	-	-	-	-

1987

Total	33	15,638	622.0	
Less than 20	28	2,660	102.5	
20-99	3	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 3299 Other Transportation Equipment Industries

Establishments primarily engaged in manufacturing transportation equipment not elsewhere classified. Establishments primarily engaged in manufacturing diesel crawler tractors are classified in <3192 - Construction and Mining Machinery and Materials Handling Equipment Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3311 - SMALL ELECTRICAL APPLIANCE 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	1,097	25	772	1,097	1,475	
High sales value (\$'000)	5,000	1,097	5,000	772	1,097	1,475	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	62.4	60.5	64.0	62.5	57.3	64.8	63.7	100.0
Purchases and materials	64.6	63.7	65.3	67.2	58.2	66.9	64.7	100.0
Closing inventory	15.0	13.8	15.9	14.7	12.5	13.0	16.9	95.8
Opening inventory	12.8	10.6	14.6	10.0	11.6	10.9	15.9	91.7
Wages, salaries, and benefits	15.3	12.7	17.5	11.0	15.2	16.6	17.8	100.0
Wages and benefits - direct	4.7	3.3	5.9	1.6	5.9	7.7	5.3	70.8
Wages and benefits - indirect	10.6	9.4	11.7	9.4	9.3	8.9	12.6	95.8
Occupancy expenses	4.6	4.0	5.0	3.3	5.2	5.2	4.9	100.0
Depreciation	1.0	0.8	1.3	0.5	1.2	1.0	1.3	91.7
Repairs and maintenance	0.5	0.6	0.5	0.9	0.1	0.8	0.3	70.8
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	1.8	1.2	1.8	1.8	1.1	1.2	95.8
Rent	1.6	0.9	2.1	0.1	2.1	2.3	2.1	70.8
Financial expenses	1.8	2.1	1.5	1.3	3.4	1.8	1.4	100.0
Interest and bank charges	0.9	0.7	1.1	0.5	1.1	1.6	0.9	95.8
Professional fees	0.9	1.4	0.5	0.8	2.3	0.2	0.5	87.5
General expenses	4.1	4.2	4.1	5.1	2.9	2.5	4.7	91.7
Advertising	3.2	3.1	3.3	4.2	1.3	0.5	4.2	75.0
Delivery expenses	0.6	0.7	0.6	0.8	0.7	1.6	0.2	70.8
Insurance	0.3	0.4	0.3	0.1	0.8	0.3	0.3	70.8
Other expenses	7.8	11.9	4.5	17.0	3.8	7.6	3.4	100.0
Total expenses	96.0	95.3	96.6	100.2	87.8	98.5	96.0	100.0
Net profit/loss	4.0	4.7	3.4	-0.2	12.2	1.5	4.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	71							
Sales	1,174.8	772.3	1,962.8	704.2	950.6	1,267.9	2,371.4	
Expenses	1,115.4	721.6	1,886.5	698.8	781.2	1,240.2	2,266.4	
Profit	59.4	50.7	76.3	5.4	169.4	27.6	104.9	

Non-Profitable:

Sales	520.9	354.3	1,449.7	142.6	881.8	1,300.4	1,592.2	
Expenses	549.2	382.0	1,481.2	163.0	927.5	1,332.0	1,623.6	
Loss	-28.3	-27.7	-31.5	-20.5	-45.7	-31.7	-31.4	

1987

Profitable:

Sales	1,251.1	371.6	2,560.8	288.4	940.4	1,333.0	2,882.3	
Expenses	1,147.4	324.2	2,373.4	234.8	935.3	1,228.0	2,673.3	
Profit	103.7	47.4	187.5	53.6	5.0	105.0	209.1	

Non-Profitable:

Sales	1,374.3	241.4	2,082.7	241.4	-	-	2,082.7	
Expenses	1,396.4	285.5	2,091.0	285.5	-	-	2,091.0	
Loss	-22.0	-44.1	-8.2	-44.1	-	-	-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.)	22							
Low sales value (\$'000)	25	25	1,097	25	772	1,097	1,475	
High sales value (\$'000)	5,000	1,097	5,000	772	1,097	1,475	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	487.7	330.5	799.3	237.9	516.1	623.2	917.2	100.0
Total current assets	381.2	286.8	568.2	236.1	388.5	450.5	647.0	100.0
Accounts receivable	129.6	90.9	206.3	73.1	126.8	166.4	233.1	100.0
Closing inventory	168.4	105.7	292.9	100.3	116.5	161.6	380.7	95.5
Other current assets	83.0	90.1	68.9	62.7	145.0	122.3	33.1	81.8
Net fixed assets	101.9	37.0	230.6	1.7	107.8	172.3	269.6	100.0
Other assets and adjustments	4.5	6.5	0.4	--	19.8	0.3	0.5	77.3
Total liabilities	382.5	315.0	516.3	233.5	478.3	400.5	593.8	100.0
Total current liabilities	292.0	222.2	430.5	151.4	364.1	344.6	488.0	100.0
Current bank loans	83.5	89.5	71.7	65.8	137.0	50.9	85.6	59.1
Other current liabilities	208.4	132.6	358.7	85.5	227.1	293.6	402.3	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	90.4	92.7	85.8	82.0	114.2	55.9	105.8	81.8
Total equity	105.1	15.5	283.0	4.4	37.7	222.6	323.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.2	1.3	1.5	1.0	1.3	1.3	100.0
Debt to equity	3.6	20.3	1.8	53.0	12.6	1.7	1.8	100.0
Interest coverage	6.4	13.0	4.1	36.2	12.4	1.7	5.5	95.5
Debt ratio	0.7	0.9	0.6	0.9	0.9	0.6	0.6	100.0
Sales to equity	10.8	49.9	6.6	157.8	24.6	5.7	7.0	100.0
Sales to closing inventories	6.8	7.3	6.4	6.9	8.0	7.8	6.0	95.5

(percent)

Current debt to equity	277.6	1,433.3	152.1	3,441.8	964.0	154.8	150.8	100.0
Operating profit on equity	45.2	264.0	21.4	100.5	302.2	5.9	28.6	100.0
Net fixed assets to equity	96.9	239.0	81.4	40.6	285.3	77.4	83.3	100.0
Gross margin	22.1	26.8	18.2	26.4	27.5	17.1	18.5	100.0
Return on total assets	11.5	13.4	10.0	1.9	24.0	5.0	12.3	100.0

(days)

Collection period for accounts receivable	41.2	42.9	39.9	38.4	49.6	47.7	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	81	116,735	4,944.7	10
Less than 20	54	12,249	482.3	11
20-99	17	27,606	1,072.9	-
100-499	7	x	x	1
500 and over	3	x	x	-
1987				
Total	71	123,288	5,620.9	
Less than 20	43	6,316	273.7	
20-99	17	22,607	929.7	
100-499	8	x	x	
500 and over	3	x	x	

SIC 3311 Small Electrical Appliance Industry

Establishments primarily engaged in manufacturing small electrical appliances. Establishments primarily engaged in manufacturing major appliances such as refrigerators and stoves are classified in <3321 - Major Appliance Industry (Electric and Non-Electric)>; those primarily engaged in manufacturing humidifiers for warm air furnaces are classified in <3121 - Commercial Refrigeration and Air Conditioning Equipment Industry>; and those primarily engaged in manufacturing industrial fans are classified in <3191 - Compressor, Pump and Industrial Fan Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3321 - MAJOR APPLIANCE INDUSTRY (ELECTRIC AND NON-ELECTRIC)

	Total of all 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	654	-	-	-	-	
High sales value (\$'000)	5,000	654	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	83.4	73.1	84.3	-	-	-	-	100.0
Purchases and materials	92.7	61.2	95.4	-	-	-	-	100.0
Closing inventory	14.5	21.2	13.9	-	-	-	-	100.0
Opening inventory	5.2	33.1	2.8	-	-	-	-	100.0
Wages, salaries, and benefits	23.6	13.8	24.5	-	-	-	-	87.5
Wages and benefits - direct	1.2	-	1.3	-	-	-	-	37.5
Wages and benefits - indirect	22.4	13.8	23.2	-	-	-	-	75.0
Occupancy expenses	11.5	7.3	11.9	-	-	-	-	100.0
Depreciation	0.1	1.0	0.1	-	-	-	-	75.0
Repairs and maintenance	0.8	1.0	0.8	-	-	-	-	75.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.8	2.2	1.8	-	-	-	-	100.0
Rent	8.8	3.1	9.3	-	-	-	-	87.5
Financial expenses	2.5	4.3	2.3	-	-	-	-	100.0
Interest and bank charges	1.5	3.4	1.3	-	-	-	-	75.0
Professional fees	1.0	0.9	1.0	-	-	-	-	100.0
General expenses	3.2	7.0	2.9	-	-	-	-	100.0
Advertising	0.8	3.0	0.6	-	-	-	-	100.0
Delivery expenses	2.1	2.8	2.0	-	-	-	-	87.5
Insurance	0.4	1.2	0.3	-	-	-	-	87.5
Other expenses	3.3	6.3	3.0	-	-	-	-	100.0
Total expenses	127.6	111.8	128.9	-	-	-	-	100.0
Net profit/loss	-27.6	-11.8	-28.9	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	63						
Sales	957.1	186.3	1,472.9	-	-	-	-
Expenses	869.3	173.2	1,335.3	-	-	-	-
Profit	87.7	13.1	137.7	-	-	-	-

Non-Profitable:

Sales	1,109.4	388.8	1,315.8	-	-	-	-
Expenses	1,460.4	442.7	1,751.9	-	-	-	-
Loss	-350.9	-53.9	-436.0	-	-	-	-

1987

Profitable:

Sales	1,025.8	293.9	2,277.0	187.1	395.3	-	2,277.0
Expenses	967.0	258.2	2,178.6	148.7	362.2	-	2,178.6
Profit	58.8	35.7	98.4	38.4	33.1	-	98.4

Non-Profitable:

Sales	371.9	144.5	848.5	144.5	-	848.5	-
Expenses	428.3	173.1	963.1	173.1	-	963.1	-
Loss	-56.4	-28.6	-114.6	-28.6	-	-114.6	-

	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.)	5							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	169.3	-	-	-	-	-	-	100.0
Total current assets	149.8	-	-	-	-	-	-	100.0
Accounts receivable	46.1	-	-	-	-	-	-	100.0
Closing inventory	49.0	-	-	-	-	-	-	100.0
Other current assets	54.6	-	-	-	-	-	-	40.0
Net fixed assets	14.7	-	-	-	-	-	-	80.0
Other assets and adjustments	4.8	-	-	-	-	-	-	80.0
Total liabilities	53.8	-	-	-	-	-	-	100.0
Total current liabilities	43.2	-	-	-	-	-	-	100.0
Current bank loans	8.4	-	-	-	-	-	-	40.0
Other current liabilities	34.7	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	10.6	-	-	-	-	-	-	80.0
Total equity	115.4	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.4	-	-	-	-	-	-	100.0
Debt to equity	0.4	-	-	-	-	-	-	100.0
Interest coverage	-0.2	-	-	-	-	-	-	60.0
Debt ratio	0.3	-	-	-	-	-	-	100.0
Sales to equity	3.0	-	-	-	-	-	-	100.0
Sales to closing inventories	7.1	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	37.4	-	-	-	-	-	-	100.0
Operating profit on equity	-3.4	-	-	-	-	-	-	100.0
Net fixed assets to equity	12.7	-	-	-	-	-	-	80.0
Gross margin	17.2	-	-	-	-	-	-	100.0
Return on total assets	-0.4	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	48.1	-	-	-	-	-	-	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	54	308,855	11,038.9	7
Less than 20	40	5,121	183.6	8
20-99	4	x	x	1
100-499	5	x	x	-
500 and over	5	x	x	-
1987				
Total	47	302,544	11,053.1	
Less than 20	32	3,934	146.7	
20-99	5	x	x	
100-499	5	x	x	
500 and over	5	x	x	

SIC 3321 Major Appliance Industry (Electric and Non-Electric)

Establishments primarily engaged in manufacturing major household type appliances and machines.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3331 - LIGHTING 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.)	56							
Low sales value (\$'000)	25	25	940	25	299	940	1,753	
High sales value (\$'000)	5,000	940	5,000	299	940	1,753	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	57.1	45.9	59.2	47.4	44.9	60.8	56.3	100.0
Purchases and materials	60.2	46.5	62.7	48.1	45.4	66.4	55.7	100.0
Closing inventory	23.6	31.3	22.1	29.3	32.6	21.6	23.2	96.4
Opening inventory	20.5	30.7	18.6	28.6	32.0	16.0	23.7	94.6
Wages, salaries, and benefits	19.5	27.0	18.1	20.9	30.9	15.0	24.2	92.9
Wages and benefits - direct	10.7	13.5	10.2	6.2	18.1	8.6	13.2	71.4
Wages and benefits - indirect	8.8	13.5	8.0	14.7	12.8	6.4	11.0	89.3
Occupancy expenses	5.2	8.2	4.6	11.8	5.9	4.7	4.4	98.2
Depreciation	1.1	2.3	0.9	4.0	1.2	0.8	1.2	98.2
Repairs and maintenance	0.3	0.4	0.3	0.8	0.2	0.3	0.3	46.4
Fuel and oil	--	--	--	--	--	--	--	1.8
Utilities	1.2	1.7	1.1	2.2	1.4	1.1	1.0	89.3
Rent	2.6	3.8	2.3	4.8	3.1	2.6	1.9	75.0
Financial expenses	2.5	4.5	2.2	5.1	4.1	1.4	3.5	100.0
Interest and bank charges	1.6	3.2	1.3	3.3	3.1	1.2	1.6	94.6
Professional fees	0.9	1.3	0.8	1.8	0.9	0.2	1.9	91.1
General expenses	3.7	4.0	3.6	5.7	3.0	3.5	3.9	92.9
Advertising	0.9	1.1	0.8	0.9	1.2	0.6	1.4	76.8
Delivery expenses	2.5	2.3	2.5	4.0	1.3	2.8	2.0	78.6
Insurance	0.3	0.6	0.3	0.7	0.5	0.1	0.5	66.1
Other expenses	7.2	9.0	6.8	6.8	10.5	7.8	5.0	100.0
Total expenses	95.2	98.6	94.5	97.7	99.2	93.2	97.2	100.0
Net profit/loss	4.8	1.4	5.5	2.3	0.8	6.8	2.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	66							
Sales	1,075.9	362.7	1,452.3	227.0	603.8	1,294.2	2,393.0	
Expenses	1,000.3	341.1	1,348.1	212.3	570.1	1,201.3	2,222.1	
Profit	75.6	21.6	104.2	14.7	33.8	93.0	170.9	

Non-Profitable:

Sales	714.9	280.4	2,458.5	141.0	653.2	1,209.5	2,922.2	
Expenses	741.9	294.8	2,535.7	147.1	690.1	1,257.1	3,010.4	
Loss	-27.0	-14.5	-77.2	-6.1	-36.9	-47.6	-88.2	

1987

Profitable:

Sales	1,138.8	400.3	2,262.9	156.7	674.8	1,364.0	2,769.6	
Expenses	1,059.7	367.8	2,112.9	142.9	621.2	1,268.2	2,589.0	
Profit	79.1	32.5	150.1	13.8	53.6	95.9	180.6	

Non-Profitable:

Sales	417.7	259.6	1,521.5	65.6	563.2	1,301.4	2,005.6	
Expenses	475.3	273.7	1,882.8	70.0	592.6	1,432.6	2,873.6	
Loss	-57.6	-14.1	-361.4	-4.4	-29.4	-131.1	-868.0	

	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.)	38							
Low sales value (\$'000)	25	25	940	25	299	940	1,753	
High sales value (\$'000)	5,000	940	5,000	299	940	1,753	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	428.9	233.7	774.4	159.3	570.1	620.6	1,491.5	100.0
Total current assets	349.2	145.0	710.9	107.7	313.7	565.2	1,390.1	100.0
Accounts receivable	132.7	40.3	296.4	26.5	102.6	275.4	394.0	73.7
Closing inventory	173.2	71.2	353.8	42.6	200.6	274.0	725.8	94.7
Other current assets	43.2	33.4	60.6	38.5	10.4	15.7	270.3	81.6
Net fixed assets	60.6	61.7	58.7	48.5	121.7	50.7	96.1	100.0
Other assets and adjustments	18.9	26.9	4.7	3.0	134.6	4.6	5.2	86.8
Total liabilities	279.6	138.7	529.0	84.1	385.6	445.8	917.2	100.0
Total current liabilities	185.2	83.1	366.1	58.2	195.6	282.3	756.6	100.0
Current bank loans	55.5	25.3	109.1	11.9	85.7	57.8	348.1	76.3
Other current liabilities	129.7	57.8	256.9	46.3	109.8	224.4	408.4	100.0
Long-term bank loans	0.7	0.5	1.1	--	3.1	1.4	--	15.8
Other liabilities and adjustments	93.5	55.0	161.8	25.8	186.8	162.0	160.5	92.1
Total equity	149.2	95.0	245.3	75.1	184.5	174.7	574.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.7	1.9	1.8	1.6	2.0	1.8	100.0
Debt to equity	1.8	1.4	2.1	1.1	2.0	2.5	1.5	100.0
Interest coverage	3.9	1.9	5.3	2.4	1.3	8.2	0.8	94.7
Debt ratio	0.6	0.5	0.6	0.5	0.6	0.7	0.6	100.0
Sales to equity	4.7	2.6	6.1	2.2	3.3	7.2	4.5	100.0
Sales to closing inventories	4.0	3.5	4.2	4.0	3.0	4.6	3.6	94.7

(percent)

Current debt to equity	124.1	87.5	149.2	77.4	106.0	161.5	131.7	100.0
Operating profit on equity	21.1	7.0	30.7	8.8	3.5	53.0	-0.7	100.0
Net fixed assets to equity	40.6	65.0	23.9	64.5	65.9	29.0	16.7	100.0
Gross margin	22.1	28.1	20.4	30.9	24.5	22.7	15.1	100.0
Return on total assets	9.8	5.9	11.9	7.0	4.5	16.9	2.2	100.0

(days)

Collection period for accounts receivable	68.7	57.9	71.9	56.2	60.2	79.6	54.6	73.7
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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	149	136,165	5,323.4	14
Less than 20	107	23,253	942.1	10
20-99	28	29,253	1,203.3	3
100-499	13	x	x	1
500 and over	1	x	x	-
1987				
Total	135	103,930	4,732.2	
Less than 20	97	12,517	617.2	
20-99	25	23,576	1,179.4	
100-499	12	x	x	
500 and over	1	x	x	

SIC 3331 Lighting Fixture Industry

Establishments primarily engaged in manufacturing electric lighting fixtures for buildings, streets, floodlights and spotlights. Establishments primarily engaged in manufacturing ballasts and transformers for lighting fixtures are classified in <3371 - Electrical Transformer Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3332 - ELECTRIC LAMP AND SHADE INDUSTRY (EXCEPT BULB AND TUBE)

	Total of all 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	683	25	161	683	1,279	
High sales value (\$'000)	5,000	683	5,000	161	683	1,279	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	45.4	48.9	43.9	48.9	49.0	48.2	41.9	96.4
Purchases and materials	50.9	64.2	45.4	45.6	68.4	48.1	44.0	96.4
Closing inventory	24.8	27.8	23.5	10.8	31.7	22.9	23.8	100.0
Opening inventory	19.3	12.5	22.1	14.1	12.2	23.0	21.6	96.4
Wages, salaries, and benefits	37.8	37.7	37.8	21.5	41.4	33.3	39.9	96.4
Wages and benefits - direct	22.5	19.3	23.9	16.4	20.0	17.0	27.1	85.7
Wages and benefits - indirect	15.2	18.3	13.9	5.1	21.3	16.3	12.8	92.9
Occupancy expenses	8.2	13.4	6.1	7.2	14.8	6.3	6.0	100.0
Depreciation	1.6	2.2	1.4	2.6	2.1	1.3	1.4	85.7
Repairs and maintenance	0.7	0.8	0.7	0.1	0.9	0.7	0.6	57.1
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	2.2	4.5	1.3	1.4	5.2	1.5	1.2	89.3
Rent	3.7	5.9	2.8	3.1	6.5	2.8	2.8	82.1
Financial expenses	3.6	5.8	2.7	3.7	6.3	2.8	2.7	100.0
Interest and bank charges	2.8	4.3	2.2	2.3	4.7	2.3	2.2	96.4
Professional fees	0.8	1.6	0.5	1.5	1.6	0.5	0.5	85.7
General expenses	4.0	8.2	2.2	1.3	9.8	2.4	2.1	92.9
Advertising	1.6	3.9	0.7	0.3	4.7	0.9	0.6	71.4
Delivery expenses	1.8	3.5	1.1	1.0	4.1	0.9	1.2	75.0
Insurance	0.5	0.9	0.4	-	1.1	0.6	0.2	67.9
Other expenses	7.7	12.7	5.6	4.7	14.5	5.7	5.5	100.0
Total expenses	106.7	126.8	98.3	87.3	135.8	98.6	98.1	100.0
Net profit/loss	-6.7	-26.8	1.7	12.7	-35.8	1.4	1.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	71							
Sales	482.0	113.5	1,398.0	67.1	408.2	1,000.0	1,706.4	
Expenses	457.4	104.2	1,335.5	57.6	400.5	966.9	1,621.2	
Profit	24.5	9.3	62.5	9.5	7.8	33.1	85.2	

Non-Profitable:

Sales	584.7	321.2	2,298.8	29.7	406.7	1,254.4	4,089.3	
Expenses	722.2	463.8	2,402.7	31.3	590.7	1,287.9	4,313.9	
Loss	-137.5	-142.6	-103.9	-1.6	-184.0	-33.5	-224.6	

1987

Profitable:

Sales	1,017.8	210.6	1,500.4	81.9	359.5	1,012.0	2,328.8	
Expenses	963.0	185.3	1,428.0	64.6	324.9	958.5	2,224.2	
Profit	54.8	25.3	72.4	17.3	34.5	53.4	104.7	

Non-Profitable:

Sales	466.0	277.8	1,638.7	128.0	308.0	-	1,638.7	
Expenses	526.1	292.7	1,980.5	128.1	325.9	-	1,980.5	
Loss	-60.1	-14.9	-341.8	-0.1	-17.9	-	-341.8	

	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	705	25	249	705	1,289	
High sales value (\$'000)	5,000	705	5,000	249	705	1,289	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	380.3	185.9	985.3	98.2	303.7	591.2	1,345.8	100.0
Total current assets	305.9	144.9	806.9	84.9	225.4	446.9	1,136.3	100.0
Accounts receivable	130.8	61.5	346.7	40.6	89.5	162.1	515.6	96.3
Closing inventory	135.3	58.8	373.4	6.7	128.8	245.2	490.6	100.0
Other current assets	39.6	24.4	86.7	37.5	6.9	39.5	129.9	59.3
Net fixed assets	65.7	35.4	159.8	12.3	66.5	123.0	193.4	85.2
Other assets and adjustments	8.7	5.5	18.5	0.9	11.8	21.2	16.0	88.9
Total liabilities	160.6	92.8	371.4	33.8	172.0	331.5	407.9	100.0
Total current liabilities	134.2	78.9	306.6	30.3	144.0	250.6	357.9	100.0
Current bank loans	69.3	38.0	166.5	15.8	67.9	121.0	208.2	96.3
Other current liabilities	64.9	40.8	140.0	14.5	76.1	129.5	149.7	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	26.3	13.9	64.8	3.4	28.0	80.9	50.0	85.2
Total equity	219.7	93.0	613.8	64.3	131.6	259.6	937.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.2	1.8	2.6	2.7	1.5	1.7	3.1	100.0
Debt to equity	0.7	0.9	0.6	0.5	1.3	1.2	0.4	100.0
Interest coverage	-1.3	-5.3	1.7	6.0	-6.5	1.6	1.8	96.3
Debt ratio	0.4	0.4	0.3	0.3	0.5	0.5	0.3	100.0
Sales to equity	2.4	2.2	2.5	1.0	3.0	4.1	2.1	100.0
Sales to closing inventories	4.0	3.5	4.2	9.7	3.1	4.3	4.2	100.0

(percent)

Current debt to equity	61.1	84.7	49.9	47.2	109.4	96.5	38.1	100.0
Operating profit on equity	-16.8	-61.9	4.4	12.1	-110.5	5.5	4.1	100.0
Net fixed assets to equity	29.9	38.1	26.0	19.1	50.5	47.3	20.6	85.2
Gross margin	16.7	13.0	18.2	28.3	9.6	18.4	18.2	100.0
Return on total assets	-5.6	-26.1	6.3	9.5	-41.5	6.5	6.2	100.0

(days)

Collection period for accounts receivable	87.4	106.2	79.6	226.1	80.3	55.2	91.3	96.3
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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	77	26,748	1,523.4	6
Less than 20	54	6,247	368.5	3
20-99	22	x	x	3
100-499	1	x	x	-
500 and over	-	-	-	-

1987

Total	83	25,260	1,485.4	
Less than 20	57	5,925	360.1	
20-99	25	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 3332 Electric Lamp and Shade Industry (except Bulb and Tube)

Establishments primarily engaged in manufacturing electric lamps and shades of all types and all materials. Establishments primarily engaged in manufacturing electric lighting fixtures are classified in <3331 - Lighting Fixture Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3333 - ELECTRIC LAMP (BULB 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.)	8							
Low sales value (\$'000)	25	25	1,033	-	-	-	-	
High sales value (\$'000)	5,000	1,033	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	49.0	42.2	51.2	-	-	-	-	100.0
Purchases and materials	51.9	47.0	53.6	-	-	-	-	100.0
Closing inventory	20.5	32.2	16.6	-	-	-	-	100.0
Opening inventory	17.6	27.5	14.2	-	-	-	-	87.5
Wages, salaries, and benefits	29.2	38.2	26.2	-	-	-	-	100.0
Wages and benefits - direct	17.7	23.2	15.8	-	-	-	-	75.0
Wages and benefits - indirect	11.5	15.0	10.4	-	-	-	-	87.5
Occupancy expenses	6.1	7.1	5.7	-	-	-	-	100.0
Depreciation	1.9	1.1	2.2	-	-	-	-	100.0
Repairs and maintenance	0.2	0.4	0.2	-	-	-	-	75.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	2.6	1.0	-	-	-	-	87.5
Rent	2.5	3.0	2.3	-	-	-	-	75.0
Financial expenses	3.4	1.1	4.2	-	-	-	-	100.0
Interest and bank charges	2.5	0.1	3.3	-	-	-	-	62.5
Professional fees	0.9	1.0	0.9	-	-	-	-	87.5
General expenses	3.1	3.2	3.0	-	-	-	-	87.5
Advertising	1.2	0.1	1.6	-	-	-	-	62.5
Delivery expenses	1.5	3.1	1.0	-	-	-	-	75.0
Insurance	0.3	-	0.4	-	-	-	-	62.5
Other expenses	8.4	5.7	9.3	-	-	-	-	100.0
Total expenses	99.1	97.6	99.7	-	-	-	-	100.0
Net profit/loss	0.9	2.4	0.3	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	63						
Sales	1,612.6	838.9	2,493.4	-	-	-	-
Expenses	1,569.3	814.5	2,428.5	-	-	-	-
Profit	43.3	24.3	64.9	-	-	-	-

Non-Profitable:

Sales	791.0	46.1	1,329.0	-	-	-	-
Expenses	915.9	69.5	1,527.1	-	-	-	-
Loss	-124.9	-23.4	-198.1	-	-	-	-

1987

Profitable:

Sales	1,194.6	264.5	2,313.8	264.5	2,313.8	-	-
Expenses	1,033.6	204.9	2,030.7	204.9	2,030.7	-	-
Profit	161.0	59.6	283.1	59.6	283.1	-	-

Non-Profitable:

Sales	244.5	244.5	-	244.5	-	-	-
Expenses	245.5	245.5	-	245.5	-	-	-
Loss	-1.0	-1.0	-	-1.0	-	-	-

	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.)	8							
Low sales value (\$'000)	25	25	1,033	-	-	-	-	
High sales value (\$'000)	5,000	1,033	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	908.2	742.3	1,082.1	-	-	-	-	100.0
Total current assets	655.6	551.0	765.2	-	-	-	-	100.0
Accounts receivable	50.2	11.6	90.7	-	-	-	-	62.5
Closing inventory	299.9	232.1	370.9	-	-	-	-	100.0
Other current assets	305.4	307.2	303.5	-	-	-	-	87.5
Net fixed assets	113.9	105.7	122.4	-	-	-	-	100.0
Other assets and adjustments	138.7	85.5	194.4	-	-	-	-	100.0
Total liabilities	806.8	705.3	913.1	-	-	-	-	100.0
Total current liabilities	584.0	518.2	653.1	-	-	-	-	100.0
Current bank loans	48.3	45.3	51.5	-	-	-	-	37.5
Other current liabilities	535.7	472.8	601.5	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	222.7	187.1	260.0	-	-	-	-	100.0
Total equity	101.3	36.9	168.9	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.0	1.1	-	-	-	-	100.0
Debt to equity	7.9	19.0	5.4	-	-	-	-	100.0
Interest coverage	1.3	17.2	1.1	-	-	-	-	62.5
Debt ratio	0.8	0.9	0.8	-	-	-	-	100.0
Sales to equity	14.4	19.4	13.2	-	-	-	-	100.0
Sales to closing inventories	4.8	3.1	6.0	-	-	-	-	100.0

(percent)

Current debt to equity	576.0	1,402.0	386.6	-	-	-	-	100.0
Operating profit on equity	12.4	46.5	4.6	-	-	-	-	100.0
Net fixed assets to equity	112.3	286.1	72.4	-	-	-	-	100.0
Gross margin	21.8	19.6	22.5	-	-	-	-	100.0
Return on total assets	5.4	2.4	7.5	-	-	-	-	100.0

(days)

Collection period for accounts receivable	12.5	5.9	14.7	-	-	-	-	62.5
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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	24	4,507	158.0	2
Less than 20	21	x	x	2
20-99	3	x	x	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	26	4,150	160.0	
Less than 20	23	x	x	
20-99	3	x	x	
100-499	-	-	-	
500 and over	-	-	-	

SIC 3333 Electric Lamp (Bulb and Tube) Industry

Establishments primarily engaged in manufacturing electric bulbs, tubes and related light sources. Establishments primarily engaged in manufacturing lamps and shades are classified in <3332 - Electric Lamp and Shade Industry (Except Bulb and Tube)>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3341 - RECORD PLAYER, RADIO AND TELEVISION RECEIVER 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	1,038	25	336	1,038	2,442	
High sales value (\$'000)	5,000	1,038	5,000	336	1,038	2,442	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	51.0	57.1	47.9	16.8	63.8	44.6	56.6	100.0
Purchases and materials	60.5	71.8	54.5	90.6	68.7	51.2	63.5	100.0
Closing inventory	24.6	41.3	16.0	74.6	35.7	16.8	13.6	81.3
Opening inventory	15.2	26.6	9.3	0.8	30.8	10.3	6.7	75.0
Wages, salaries, and benefits	20.5	19.9	20.9	39.0	16.7	19.3	25.3	93.8
Wages and benefits - direct	10.6	5.5	13.2	2.4	6.1	14.0	11.0	50.0
Wages and benefits - indirect	10.0	14.3	7.7	36.6	10.6	5.2	14.2	81.3
Occupancy expenses	4.9	5.3	4.7	4.0	5.5	5.5	2.6	93.8
Depreciation	2.9	1.4	3.7	1.8	1.3	4.6	1.3	87.5
Repairs and maintenance	0.2	0.1	0.2	0.5	--	0.1	0.4	43.8
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.0	2.6	0.2	0.4	2.9	0.1	0.3	62.5
Rent	0.9	1.3	0.7	1.3	1.3	0.7	0.6	50.0
Financial expenses	1.9	3.5	1.0	0.7	4.0	1.2	0.6	87.5
Interest and bank charges	1.2	2.7	0.4	0.1	3.1	0.4	0.4	62.5
Professional fees	0.7	0.8	0.6	0.6	0.9	0.8	0.2	87.5
General expenses	2.3	3.9	1.5	1.0	4.4	1.1	2.6	81.3
Advertising	1.2	2.1	0.8	0.5	2.4	0.7	1.1	62.5
Delivery expenses	1.0	1.6	0.6	0.3	1.8	0.3	1.4	50.0
Insurance	0.1	0.2	0.1	0.2	0.2	--	0.1	43.8
Other expenses	9.8	10.9	9.3	23.1	8.8	10.2	6.9	100.0
Total expenses	90.6	100.5	85.3	84.5	103.2	81.9	94.6	100.0
Net profit/loss	9.4	-0.5	14.7	15.5	-3.2	18.1	5.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	81						
Sales	1,094.7	286.8	1,491.3	244.7	609.0	1,221.4	3,603.6
Expenses	935.4	248.3	1,272.7	204.8	582.3	999.8	3,409.5
Profit	159.3	38.4	218.6	40.0	26.7	221.7	194.1

Non-Profitable:

Sales	616.7	616.7	-	80.3	647.8	-	-
Expenses	638.8	638.8	-	84.3	670.9	-	-
Loss	-22.1	-22.1	-	-4.1	-23.2	-	-

1987

Profitable:

Sales	1,241.9	295.0	1,861.3	161.1	560.6	1,586.6	2,679.8
Expenses	1,100.4	197.0	1,691.4	159.9	270.6	1,424.7	2,486.1
Profit	141.5	98.0	169.9	1.2	290.0	161.9	193.8

Non-Profitable:

Sales	339.9	339.9	-	100.7	726.9	-	-
Expenses	359.5	359.5	-	113.1	758.3	-	-
Loss	-19.6	-19.6	-	-12.3	-31.4	-	-

	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.)	15							
Low sales value (\$'000)	25	25	1,088	25	438	1,088	2,473	
High sales value (\$'000)	5,000	1,088	5,000	438	1,088	2,473	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	633.5	447.2	907.3	412.1	461.9	773.0	1,958.4	100.0
Total current assets	548.9	372.4	808.4	377.5	370.2	692.5	1,715.4	100.0
Accounts receivable	226.6	138.7	355.9	136.8	139.5	309.9	715.9	100.0
Closing inventory	226.5	218.7	237.8	190.4	230.6	205.7	488.8	86.7
Other current assets	95.7	14.8	214.6	50.2	--	176.7	510.6	73.3
Net fixed assets	83.7	74.6	97.0	34.5	91.5	80.5	226.5	100.0
Other assets and adjustments	0.8	0.1	1.8	--	0.1	--	16.3	93.3
Total liabilities	599.4	405.1	884.9	404.6	405.2	764.1	1,831.1	100.0
Total current liabilities	551.4	330.7	875.8	328.7	331.6	764.1	1,750.5	100.0
Current bank loans	12.5	18.2	4.0	--	25.9	--	35.8	13.3
Other current liabilities	538.9	312.5	871.7	328.7	305.6	764.1	1,714.7	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	47.9	74.3	9.1	75.9	73.6	--	80.5	66.7
Total equity	34.1	42.1	22.3	7.5	56.6	8.9	127.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	1.1	0.9	1.1	1.1	0.9	0.9	100.0
Debt to equity	17.5	9.6	39.6	53.8	7.1	85.4	14.3	100.0
Interest coverage	8.8	0.8	34.4	218.2	--	42.0	13.5	66.7
Debt ratio	0.9	0.9	0.9	0.9	0.8	0.9	0.9	100.0
Sales to equity	26.8	12.5	66.7	32.5	11.3	136.5	28.3	100.0
Sales to closing inventories	4.0	2.4	6.2	1.2	2.7	5.9	7.3	86.7

(percent)

Current debt to equity	1,615.8	784.8	3,919.1	4,374.7	585.1	8,541.4	1,375.5	100.0
Operating profit on equity	254.7	-6.1	978.0	531.8	-36.0	2,478.0	152.5	100.0
Net fixed assets to equity	245.3	177.2	434.3	460.3	161.4	900.0	178.0	100.0
Gross margin	28.4	23.0	31.2	45.1	19.5	36.1	18.1	100.0
Return on total assets	15.4	2.5	24.8	9.7	-0.1	29.3	10.7	100.0

(days)

Collection period for accounts receivable	90.1	96.0	87.1	204.1	78.8	92.6	72.5	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	48	201,453	6,583.4	1
Less than 20	40	5,875	205.6	1
20-99	4	x	x	-
100-499	1	x	x	-
500 and over	3	x	x	-
1987				
Total	47	173,632	6,255.3	
Less than 20	39	4,056	144.4	
20-99	4	x	x	
100-499	1	x	x	
500 and over	3	x	x	

SIC 3341 Record Player, Radio and Television Receiver Industry

Establishments primarily engaged in manufacturing radio and television receiving sets, sound playing and recording equipment and parts (except electronic parts) and video recording and duplicating equipment. Establishments primarily engaged in producing automobile radios are classified here. Establishments primarily engaged in manufacturing records, tapes and other media for recording vocal or instrumental performances are classified in <3994 - Musical Instrument and Sound Recording Industry> and those primarily engaged in manufacturing electronic parts are classified in <3352 - Electronic Parts and Components Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3351 - TELECOMMUNICATION EQUIPMENT 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	1,013	25	267	1,013	2,501	
High sales value (\$'000)	5,000	1,013	5,000	267	1,013	2,501	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	46.9	32.6	50.4	45.9	31.3	50.1	50.5	100.0
Purchases and materials	56.7	46.4	59.1	57.7	45.3	53.5	62.4	93.8
Closing inventory	18.7	23.3	17.6	28.1	22.8	15.0	19.1	93.8
Opening inventory	8.9	9.5	8.8	16.3	8.8	11.7	7.1	81.3
Wages, salaries, and benefits	24.7	20.4	25.7	59.2	16.4	24.7	26.3	93.8
Wages and benefits - direct	12.1	2.6	14.3	13.4	1.4	7.7	18.2	50.0
Wages and benefits - indirect	12.6	17.8	11.4	45.8	14.9	17.0	8.1	93.8
Occupancy expenses	6.8	7.3	6.7	11.7	6.8	6.6	6.8	100.0
Depreciation	4.2	5.3	4.0	10.7	4.7	4.3	3.8	100.0
Repairs and maintenance	0.3	--	0.4	0.3	--	-	0.6	25.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.7	0.8	0.7	0.2	0.9	0.4	0.9	50.0
Rent	1.5	1.1	1.6	0.6	1.2	1.9	1.4	43.8
Financial expenses	7.1	10.0	6.4	13.6	9.6	0.9	9.6	87.5
Interest and bank charges	6.3	8.8	5.6	9.8	8.7	0.5	8.6	75.0
Professional fees	0.8	1.2	0.7	3.8	0.9	0.4	0.9	68.8
General expenses	2.2	1.1	2.4	5.9	0.6	3.5	1.8	75.0
Advertising	1.3	0.8	1.4	3.6	0.5	2.4	0.8	56.3
Delivery expenses	0.6	0.1	0.7	1.1	-	0.8	0.6	31.3
Insurance	0.3	0.2	0.4	1.2	0.1	0.3	0.4	68.8
Other expenses	25.5	61.6	16.8	15.5	66.3	22.1	13.8	100.0
Total expenses	113.1	133.0	108.4	151.9	131.0	108.0	108.6	100.0
Net profit/loss	-13.1	-33.0	-8.4	-51.9	-31.0	-8.0	-8.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	50							
Sales	1,687.9	765.1	2,662.0	144.0	800.6	1,194.4	3,238.8	
Expenses	1,548.7	686.3	2,459.0	126.8	718.2	1,114.8	2,987.3	
Profit	139.2	78.8	203.0	17.3	82.3	79.6	251.5	

Non-Profitable:

Sales	1,059.8	246.2	2,590.0	70.5	875.0	2,095.4	3,962.8	
Expenses	1,431.3	495.1	3,192.0	110.2	1,872.0	2,322.7	5,604.7	
Loss	-371.5	-248.9	-602.0	-39.8	-997.0	-227.4	-1,641.9	

1987

Profitable:

Sales	1,115.0	119.8	1,987.8	38.3	341.1	1,583.1	3,351.1	
Expenses	1,029.0	119.1	1,827.0	38.3	338.6	1,433.1	3,153.9	
Profit	86.0	0.7	160.8	--	2.5	150.0	197.2	

Non-Profitable:

Sales	337.3	337.3	-	-	337.3	-	-	
Expenses	402.0	402.0	-	-	402.0	-	-	
Loss	-64.7	-64.7	-	-	-64.7	-	-	

	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.)	14							
Low sales value (\$'000)	25	25	1,194	25	547	1,194	2,538	
High sales value (\$'000)	5,000	1,194	5,000	547	1,194	2,538	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,808.1	946.7	2,974.6	283.4	1,370.7	1,197.6	5,518.1	100.0
Total current assets	717.4	374.7	1,181.5	134.4	528.3	706.7	1,861.1	100.0
Accounts receivable	309.9	198.8	460.5	79.9	274.7	400.2	546.8	100.0
Closing inventory	297.0	142.7	505.9	54.4	199.2	296.7	805.3	100.0
Other current assets	110.4	33.1	215.1	--	54.3	9.8	508.9	42.9
Net fixed assets	625.3	440.1	876.0	139.1	632.6	459.6	1,472.0	100.0
Other assets and adjustments	465.3	131.7	916.9	9.8	209.7	31.2	2,184.8	100.0
Total liabilities	1,120.8	482.2	1,985.4	125.6	710.2	582.0	3,994.3	100.0
Total current liabilities	459.0	222.9	778.7	67.3	322.4	309.8	1,450.0	100.0
Current bank loans	110.8	26.4	225.2	--	43.2	--	547.6	14.3
Other current liabilities	348.2	196.5	553.5	67.3	279.1	309.8	902.3	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	661.7	259.2	1,206.7	58.2	387.7	272.2	2,544.3	100.0
Total equity	687.3	464.4	989.1	157.7	660.5	615.5	1,523.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.6	1.5	1.9	1.6	2.2	1.2	100.0
Debt to equity	1.6	1.0	2.0	0.7	1.0	0.9	2.6	100.0
Interest coverage	-1.1	-2.5	-0.5	-3.8	-2.4	-9.2	-0.2	78.6
Debt ratio	0.6	0.5	0.6	0.4	0.5	0.4	0.7	100.0
Sales to equity	2.3	1.4	2.8	1.0	1.4	3.5	2.4	100.0
Sales to closing inventories	5.3	4.6	5.6	3.1	4.8	7.4	4.6	100.0

(percent)

Current debt to equity	66.7	48.0	78.7	42.6	48.8	50.3	95.1	100.0
Operating profit on equity	-30.4	-35.9	-26.9	-34.6	-36.0	-19.3	-31.3	100.0
Net fixed assets to equity	90.9	94.7	88.5	88.2	95.7	74.6	96.6	100.0
Gross margin	28.3	47.3	22.4	7.0	51.9	24.9	20.2	100.0
Return on total assets	-6.0	-12.6	-3.2	-15.2	-12.2	-8.9	-1.4	100.0

(days)

Collection period for accounts receivable	71.2	110.3	59.0	170.7	103.4	66.0	53.2	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	44	66,881	2,096.0	3
Less than 20	34	7,845	248.1	5
20-99	7	x	x	-
100-499	3	x	x	2
500 and over	-	-	-	-
1987				
Total	41	36,402	1,162.2	
Less than 20	29	4,738	157.0	
20-99	7	x	x	
100-499	5	x	x	
500 and over	-	-	-	

SIC 3351 Telecommunication Equipment Industry

Establishments primarily engaged in manufacturing telephone, telegraph and microwave transmitting and related equipment.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3352 - ELECTRONIC PARTS AND COMPONENTS 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.)	88							
Low sales value (\$'000)	25	25	897	25	199	897	1,907	
High sales value (\$'000)	5,000	897	5,000	199	897	1,907	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	39.7	34.7	40.7	40.1	33.9	48.7	39.4	100.0
Purchases and materials	40.8	35.8	41.9	45.1	34.4	59.0	39.1	100.0
Closing inventory	11.2	7.5	12.0	8.8	7.3	23.0	10.2	88.6
Opening inventory	10.1	6.4	10.8	3.8	6.8	12.7	10.5	86.4
Wages, salaries, and benefits	35.1	36.5	34.8	18.4	39.1	26.6	36.1	90.9
Wages and benefits - direct	22.7	23.1	22.6	2.1	26.1	14.9	23.9	64.8
Wages and benefits - indirect	12.4	13.4	12.1	16.3	13.0	11.7	12.2	83.0
Occupancy expenses	8.3	8.6	8.2	8.4	8.7	5.6	8.6	98.9
Depreciation	2.9	2.5	2.9	2.0	2.5	3.2	2.9	96.6
Repairs and maintenance	1.5	0.3	1.7	0.3	0.3	0.5	1.9	59.1
Fuel and oil	--	--	-	0.1	-	-	-	1.1
Utilities	1.0	1.5	0.9	3.5	1.2	0.9	0.9	87.5
Rent	3.0	4.3	2.7	2.5	4.6	1.0	3.0	64.8
Financial expenses	3.0	3.9	2.8	3.7	4.0	1.5	3.0	93.2
Interest and bank charges	2.0	2.5	1.9	0.7	2.7	0.9	2.0	79.5
Professional fees	1.0	1.5	0.9	3.0	1.3	0.7	1.0	87.5
General expenses	1.6	2.3	1.5	2.8	2.2	1.6	1.5	86.4
Advertising	0.7	0.6	0.7	0.8	0.6	0.6	0.7	62.5
Delivery expenses	0.6	0.8	0.6	1.7	0.7	0.8	0.6	65.9
Insurance	0.3	0.8	0.2	0.2	0.9	0.3	0.2	60.2
Other expenses	9.0	9.0	9.1	24.2	6.8	9.9	8.9	100.0
Total expenses	96.7	95.0	97.1	97.5	94.6	93.9	97.6	100.0
Net profit/loss	3.3	5.0	2.9	2.5	5.4	6.1	2.4	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70							
Sales	1,270.3	393.8	2,924.4	76.4	575.2	1,523.2	3,568.9	
Expenses	1,190.4	362.2	2,753.5	56.0	537.3	1,316.3	3,414.5	
Profit	79.8	31.6	170.9	20.4	38.0	206.8	154.4	

Non-Profitable:

Sales	734.8	100.9	2,187.7	50.5	343.2	1,197.0	2,368.9	
Expenses	764.9	111.8	2,261.9	60.1	360.3	1,505.6	2,400.2	
Loss	-30.1	-10.9	-74.2	-9.6	-17.1	-308.5	-31.3	

1987

Profitable:

Sales	938.0	273.8	2,155.2	104.9	491.9	1,375.8	3,299.6	
Expenses	843.2	231.4	1,964.5	87.7	416.9	1,191.3	3,099.7	
Profit	94.8	42.4	190.7	17.2	75.0	184.5	199.9	

Non-Profitable:

Sales	286.5	153.2	1,560.0	74.6	431.8	1,260.9	2,214.6	
Expenses	321.1	176.8	1,700.8	90.9	480.6	1,365.9	2,433.5	
Loss	-34.6	-23.5	-140.8	-16.4	-48.8	-105.0	-219.0	

	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.)	67							
Low sales value (\$'000)	25	25	937	25	215	937	1,915	
High sales value (\$'000)	5,000	937	5,000	215	937	1,915	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,092.2	232.5	1,409.8	63.4	262.6	900.6	1,577.4	100.0
Total current assets	848.0	181.2	1,094.4	48.3	204.8	701.0	1,223.9	100.0
Accounts receivable	500.4	60.5	663.0	10.2	69.4	309.0	779.5	100.0
Closing inventory	234.4	69.9	295.2	6.4	81.2	204.8	324.9	92.5
Other current assets	113.1	50.7	136.1	31.5	54.1	187.1	119.3	92.5
Net fixed assets	165.5	31.2	215.1	5.7	35.8	147.1	237.5	100.0
Other assets and adjustments	78.5	20.0	100.2	9.3	21.9	52.4	115.9	92.5
Total liabilities	871.0	140.2	1,140.9	19.4	161.7	685.5	1,290.8	100.0
Total current liabilities	584.1	113.3	758.0	6.8	132.2	437.5	863.5	100.0
Current bank loans	275.4	22.1	369.0	--	26.0	219.7	418.1	59.7
Other current liabilities	308.6	91.1	389.0	6.8	106.1	217.8	445.4	100.0
Long-term bank loans	39.9	5.0	52.9	--	5.8	33.0	59.4	26.9
Other liabilities and adjustments	246.8	21.9	330.0	12.6	23.5	214.9	367.8	97.0
Total equity	221.2	92.3	268.8	43.9	100.8	215.0	286.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.5	1.4	7.0	1.5	1.6	1.4	100.0
Debt to equity	3.9	1.5	4.2	0.4	1.6	3.1	4.5	100.0
Interest coverage	2.7	4.9	2.6	13.2	4.6	11.8	2.0	83.6
Debt ratio	0.7	0.6	0.8	0.3	0.6	0.7	0.8	100.0
Sales to equity	10.0	5.1	10.6	2.2	5.3	6.8	11.5	100.0
Sales to closing inventories	9.4	6.7	9.6	15.3	6.6	7.1	10.1	92.5

(percent)

Current debt to equity	264.0	122.7	281.9	15.5	131.0	203.4	301.3	100.0
Operating profit on equity	32.3	35.7	31.8	46.1	34.9	61.8	24.5	98.5
Net fixed assets to equity	74.8	33.8	80.0	13.0	35.5	68.4	82.9	100.0
Gross margin	23.3	27.5	23.1	48.0	26.8	24.5	22.9	100.0
Return on total assets	10.2	17.8	9.7	34.5	17.1	16.1	8.5	100.0

(days)

Collection period for accounts receivable	82.5	46.7	84.7	37.7	47.0	76.9	85.8	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	441	1,618,363	57,139.4	9
Less than 20	355	66,529	2,086.7	13
20-99	60	108,172	3,406.6	4
100-499	15	106,094	3,448.1	-
500 and over	11	1,337,568	48,198.0	-
1987				
Total	432	1,425,229	53,387.7	
Less than 20	342	44,272	1,422.7	
20-99	64	81,395	2,688.8	
100-499	15	93,795	3,134.2	
500 and over	11	1,205,767	46,142.0	

SIC 3352 Electronic Parts and Components Industry

Establishments primarily engaged in manufacturing electronic components and parts. Establishments primarily engaged in manufacturing stereo amplifiers are classified in <3341 - Record Player, Radio and Television Receiver Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3359 - OTHER COMMUNICATION AND ELECTRONIC EQUIPMENT 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.)	88							
Low sales value (\$'000)	25	25	452	25	113	452	1,116	
High sales value (\$'000)	5,000	452	5,000	113	452	1,116	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	47.5	51.7	46.8	40.5	54.4	44.7	48.5	98.9
Purchases and materials	48.8	56.4	47.6	41.6	60.0	44.7	49.8	98.9
Closing inventory	12.0	20.1	10.7	15.7	21.2	7.9	12.8	90.9
Opening inventory	10.7	15.4	9.9	14.6	15.5	7.9	11.5	85.2
Wages, salaries, and benefits	26.7	17.1	28.3	19.2	16.6	28.0	28.5	93.2
Wages and benefits - direct	11.1	4.1	12.2	2.4	4.6	10.8	13.2	52.3
Wages and benefits - indirect	15.7	13.0	16.1	16.9	12.0	17.2	15.3	86.4
Occupancy expenses	6.1	5.5	6.3	9.5	4.5	7.6	5.2	96.6
Depreciation	2.1	1.7	2.2	2.6	1.5	2.8	1.8	90.9
Repairs and maintenance	0.7	0.4	0.8	0.4	0.4	1.3	0.4	52.3
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.5	1.6	1.5	2.3	1.4	1.7	1.3	84.1
Rent	1.8	1.8	1.8	4.2	1.3	1.8	1.8	63.6
Financial expenses	4.0	2.6	4.2	3.6	2.3	2.6	5.4	97.7
Interest and bank charges	1.5	1.4	1.5	2.0	1.3	1.7	1.4	85.2
Professional fees	2.5	1.2	2.7	1.7	1.1	0.9	4.0	93.2
General expenses	2.7	3.8	2.6	5.1	3.5	2.7	2.5	88.6
Advertising	1.3	1.5	1.2	1.8	1.4	1.3	1.2	72.7
Delivery expenses	1.2	1.8	1.1	2.1	1.8	1.2	1.0	64.8
Insurance	0.3	0.5	0.3	1.1	0.3	0.2	0.3	61.4
Other expenses	11.4	10.2	11.6	12.8	9.6	8.2	14.3	100.0
Total expenses	98.5	90.8	99.7	90.6	90.9	93.8	104.3	100.0
Net profit/loss	1.5	9.2	0.3	9.4	9.1	6.2	-4.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	624.3	167.4	953.8	66.1	273.1	629.7	1,898.8	
Expenses	569.9	138.2	881.2	48.1	232.2	587.3	1,738.4	
Profit	54.4	29.2	72.5	18.0	40.9	42.4	160.4	

Non-Profitable:

Sales	500.9	181.1	1,315.8	55.9	349.3	517.8	1,538.4	
Expenses	673.6	196.6	1,889.1	75.0	359.9	574.0	2,255.9	
Loss	-172.7	-15.5	-573.3	-19.1	-10.6	-56.2	-717.5	

1987

Profitable:

Sales	629.0	194.9	1,199.4	54.2	249.2	809.3	1,961.0	
Expenses	550.8	167.7	1,054.3	40.6	216.7	696.8	1,752.3	
Profit	78.1	27.2	145.0	13.6	32.5	112.4	208.7	

Non-Profitable:

Sales	436.5	177.3	1,217.9	87.0	262.3	600.0	2,384.4	
Expenses	550.4	254.7	1,441.8	98.6	401.5	867.4	2,526.2	
Loss	-113.9	-77.4	-223.9	-11.6	-139.3	-267.4	-141.8	

	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.)	61							
Low sales value (\$'000)	25	25	544	25	257	544	1,311	
High sales value (\$'000)	5,000	544	5,000	257	544	1,311	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	730.9	438.3	1,116.1	122.9	570.3	999.4	1,257.7	100.0
Total current assets	440.5	165.3	802.8	85.3	198.8	622.4	1,021.6	100.0
Accounts receivable	183.3	105.3	285.8	30.3	136.7	265.3	310.7	100.0
Closing inventory	92.7	41.2	160.5	42.3	40.8	76.3	262.7	95.1
Other current assets	164.4	18.6	356.4	12.5	21.2	280.7	448.1	88.5
Net fixed assets	204.7	259.1	133.1	27.1	356.3	159.2	101.5	100.0
Other assets and adjustments	85.6	13.8	180.1	10.5	15.1	217.7	134.4	91.8
Total liabilities	270.6	210.2	350.0	81.5	264.1	328.1	376.5	100.0
Total current liabilities	161.2	87.3	258.5	53.1	101.6	214.4	312.0	100.0
Current bank loans	27.3	7.2	53.9	13.3	4.6	21.6	92.9	54.1
Other current liabilities	133.8	80.1	204.6	39.8	97.0	192.7	219.0	100.0
Long-term bank loans	14.6	21.0	6.2	22.6	20.3	7.2	5.1	26.2
Other liabilities and adjustments	94.6	101.8	85.2	5.7	142.1	106.4	59.4	91.8
Total equity	460.3	228.0	766.1	41.3	306.2	671.2	881.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.7	1.8	3.1	1.6	1.9	2.9	3.2	100.0
Debt to equity	0.5	0.9	0.4	1.9	0.8	0.4	0.4	100.0
Interest coverage	-1.2	5.0	-3.9	4.9	5.0	-13.4	6.9	85.2
Debt ratio	0.3	0.4	0.3	0.6	0.4	0.3	0.2	100.0
Sales to equity	1.8	1.7	1.8	3.7	1.6	1.5	2.2	100.0
Sales to closing inventories	9.1	9.5	9.0	3.6	12.0	13.3	7.5	95.1

(percent)

Current debt to equity	35.0	38.3	33.7	128.4	33.2	31.9	35.4	100.0
Operating profit on equity	-6.7	13.1	-14.4	36.6	11.7	-46.9	15.5	100.0
Net fixed assets to equity	44.4	113.6	17.3	65.5	116.3	23.7	11.5	100.0
Gross margin	22.5	29.5	20.0	35.7	28.7	8.9	26.9	100.0
Return on total assets	-2.3	8.5	-7.9	15.4	7.8	-29.3	12.7	100.0

(days)

Collection period for accounts receivable	78.6	97.8	71.8	71.5	101.3	95.2	57.2	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	345	685,865	21,348.3	13
Less than 20	264	39,027	1,241.1	13
20-99	55	100,387	3,108.2	2
100-499	20	134,569	4,299.7	1
500 and over	6	411,882	12,699.3	1
1987				
Total	332	562,512	18,447.0	
Less than 20	251	28,494	918.9	
20-99	53	68,783	2,181.2	
100-499	21	109,806	3,583.4	
500 and over	7	355,429	11,763.5	

SIC 3359 Other Communication and Electronic Equipment Industries

Establishments primarily engaged in manufacturing electronic equipment not elsewhere classified. Establishments primarily engaged in the overhaul of electronic equipment, except household equipment, are classified here. Establishments primarily engaged in manufacturing electronic instruments are classified in <3911 - Indicating, Recording and Controlling Instruments Industry>; those primarily engaged in manufacturing electronic data processing equipment or electronic office equipment are classified in <Industry Group 336 - Office, Store and Business Machine Industries>; those primarily engaged in manufacturing railway and street traffic signal systems are classified in <3399 - Other Electrical Products Industries n.e.c.>; those primarily engaged in manufacturing telephone and telegraph equipment are classified in <3351 - Telecommunication Equipment Industry>; and those primarily engaged in repairing electronic household equipment are classified in <6223 - Appliances, Television, Radio and Stereo Repair Shops>, retail.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3361 - ELECTRONIC COMPUTING AND PERIPHERAL EQUIPMENT 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	604	25	223	604	1,671	
High sales value (\$'000)	5,000	604	5,000	223	604	1,671	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	45.0	52.1	43.3	32.2	58.7	33.8	48.6	92.7
Purchases and materials	56.5	50.0	58.0	25.4	58.2	38.8	68.5	92.7
Closing inventory	21.1	7.5	24.3	6.9	7.7	22.3	25.4	80.5
Opening inventory	9.6	9.6	9.7	13.6	8.3	17.4	5.4	75.6
Wages, salaries, and benefits	22.6	24.0	22.3	42.6	17.9	33.7	16.0	82.9
Wages and benefits - direct	8.3	1.8	9.8	--	2.4	7.7	11.0	43.9
Wages and benefits - indirect	14.3	22.3	12.5	42.6	15.5	25.9	5.1	73.2
Occupancy expenses	4.4	5.0	4.3	7.5	4.2	7.3	2.7	95.1
Depreciation	1.7	2.1	1.7	3.0	1.7	2.3	1.3	87.8
Repairs and maintenance	0.3	0.2	0.3	0.5	--	0.3	0.4	43.9
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.0	1.4	0.9	3.3	0.8	1.7	0.5	73.2
Rent	1.4	1.4	1.4	0.7	1.6	3.1	0.4	61.0
Financial expenses	2.0	2.3	2.0	3.3	1.9	2.9	1.5	92.7
Interest and bank charges	1.0	0.5	1.2	0.2	0.6	2.2	0.6	78.0
Professional fees	1.0	1.8	0.8	3.1	1.4	0.7	0.9	82.9
General expenses	2.3	2.0	2.3	5.9	0.7	2.0	2.5	85.4
Advertising	1.2	0.4	1.4	0.6	0.4	0.7	1.7	65.9
Delivery expenses	0.9	1.1	0.9	4.4	0.1	1.0	0.8	51.2
Insurance	0.2	0.5	0.1	1.0	0.3	0.2	0.1	48.8
Other expenses	18.6	8.1	21.0	14.3	6.0	9.8	27.2	100.0
Total expenses	94.9	93.5	95.3	105.8	89.4	89.5	98.4	100.0
Net profit/loss	5.1	6.5	4.7	-5.8	10.6	10.5	1.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	71							
Sales	907.0	316.5	1,456.0	63.9	409.7	824.9	2,915.9	
Expenses	837.1	275.0	1,359.7	46.3	359.3	730.3	2,815.8	
Profit	69.9	41.5	96.3	17.6	50.3	94.6	100.1	

Non-Profitable:

Sales	385.9	118.7	2,506.2	97.3	496.3	1,726.7	2,730.9	
Expenses	410.6	132.1	2,621.1	109.1	538.8	1,759.2	2,869.5	
Loss	-24.8	-13.4	-114.9	-11.8	-42.6	-32.6	-138.6	

1987

Profitable:

Sales	909.7	287.6	1,756.5	128.3	393.6	1,190.6	2,436.5	
Expenses	795.8	242.9	1,548.4	96.8	340.2	1,098.7	2,088.6	
Profit	113.9	44.6	208.2	31.5	53.4	91.9	347.9	

Non-Profitable:

Sales	253.3	132.4	1,091.4	71.4	405.1	681.8	1,805.4	
Expenses	314.1	151.9	1,438.3	80.9	469.7	1,211.8	1,833.3	
Loss	-60.8	-19.5	-346.9	-9.5	-64.6	-529.9	-27.9	

	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.)	29							
Low sales value (\$'000)	25	25	622	25	282	622	1,727	
High sales value (\$'000)	5,000	622	5,000	282	622	1,727	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	348.2	102.9	784.1	34.8	179.4	622.0	1,667.4	100.0
Total current assets	260.3	77.8	584.7	18.9	143.9	513.9	970.7	100.0
Accounts receivable	116.5	43.9	245.6	6.4	86.0	207.4	453.7	100.0
Closing inventory	95.2	20.3	228.2	8.2	33.9	195.6	405.5	93.1
Other current assets	48.5	13.5	110.8	4.3	23.9	110.7	111.4	96.6
Net fixed assets	67.4	24.7	143.5	15.2	35.3	99.8	381.2	100.0
Other assets and adjustments	20.3	0.4	55.8	0.6	0.1	8.2	315.5	79.3
Total liabilities	169.4	59.1	365.4	22.4	100.3	277.4	845.0	100.0
Total current liabilities	134.5	41.2	300.3	17.5	67.9	217.9	748.9	100.0
Current bank loans	67.5	3.2	181.7	--	6.8	129.8	464.6	51.7
Other current liabilities	67.0	38.0	118.5	17.5	61.1	88.1	284.2	100.0
Long-term bank loans	5.5	2.4	11.1	--	5.1	0.1	70.8	17.2
Other liabilities and adjustments	29.3	15.4	54.0	4.9	27.2	59.2	25.2	79.3
Total equity	178.7	43.8	418.6	12.4	79.1	344.5	822.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.8	1.9	1.0	2.1	2.3	1.2	100.0
Debt to equity	0.9	1.3	0.8	1.8	1.2	0.8	1.0	100.0
Interest coverage	6.5	18.3	5.3	9.8	19.3	5.7	4.3	86.2
Debt ratio	0.4	0.5	0.4	0.6	0.5	0.4	0.5	100.0
Sales to equity	3.0	5.2	2.5	5.4	5.2	2.5	2.7	100.0
Sales to closing inventories	5.6	11.3	4.7	8.1	12.2	4.4	5.5	93.1

(percent)

Current debt to equity	75.2	94.1	71.7	140.9	85.9	63.2	91.0	100.0
Operating profit on equity	27.9	51.6	23.5	17.3	57.7	26.6	16.4	100.0
Net fixed assets to equity	37.7	56.4	34.2	122.7	44.7	28.9	46.3	100.0
Gross margin	28.1	25.1	29.2	35.9	23.1	32.2	23.0	100.0
Return on total assets	16.9	23.2	15.4	6.8	26.8	17.8	10.5	100.0

(days)

Collection period for accounts receivable	79.1	69.3	82.8	34.5	75.7	87.4	73.3	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	277	383,796	11,129.0	10
Less than 20	231	37,683	1,105.1	16
20-99	29	53,951	1,572.7	6
100-499	15	x	x	-
500 and over	2	x	x	-
1987				
Total	267	313,548	10,129.2	
Less than 20	215	25,069	815.1	
20-99	35	46,653	1,515.6	
100-499	15	x	x	
500 and over	2	x	x	

SIC 3361 Electronic Computing and Peripheral Equipment Industry

Establishments primarily engaged in manufacturing electronic data processing equipment. Establishments primarily engaged in manufacturing electronic parts including those for such equipment are classified in <3352 - Electronic Parts and Components Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3362 - ELECTRONIC OFFICE, STORE AND BUSINESS MACHINE 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.)	5	-	-	-	-	-	-	
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	49.1	-	-	-	-	-	-	100.0
Purchases and materials	52.7	-	-	-	-	-	-	100.0
Closing inventory	13.0	-	-	-	-	-	-	80.0
Opening inventory	9.4	-	-	-	-	-	-	60.0
Wages, salaries, and benefits	28.3	-	-	-	-	-	-	100.0
Wages and benefits - direct	24.3	-	-	-	-	-	-	60.0
Wages and benefits - indirect	4.0	-	-	-	-	-	-	80.0
Occupancy expenses	4.4	-	-	-	-	-	-	100.0
Depreciation	2.4	-	-	-	-	-	-	60.0
Repairs and maintenance	--	-	-	-	-	-	-	40.0
Fuel and oil	--	-	-	-	-	-	-	20.0
Utilities	1.7	-	-	-	-	-	-	100.0
Rent	0.3	-	-	-	-	-	-	60.0
Financial expenses	2.4	-	-	-	-	-	-	100.0
Interest and bank charges	1.9	-	-	-	-	-	-	100.0
Professional fees	0.5	-	-	-	-	-	-	80.0
General expenses	2.2	-	-	-	-	-	-	100.0
Advertising	0.1	-	-	-	-	-	-	80.0
Delivery expenses	1.6	-	-	-	-	-	-	80.0
Insurance	0.5	-	-	-	-	-	-	100.0
Other expenses	6.2	-	-	-	-	-	-	100.0
Total expenses	92.6	-	-	-	-	-	-	100.0
Net profit/loss	7.4	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	60						
Sales	243.8	-	-	-	-	-	-
Expenses	197.1	-	-	-	-	-	-
Profit	46.7	-	-	-	-	-	-

Non-Profitable:

Sales	870.9	-	-	-	-	-	-
Expenses	883.6	-	-	-	-	-	-
Loss	-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.)	5							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	207.5	-	-	-	-	-	-	100.0
Total current assets	148.3	-	-	-	-	-	-	100.0
Accounts receivable	62.5	-	-	-	-	-	-	100.0
Closing inventory	53.7	-	-	-	-	-	-	80.0
Other current assets	31.9	-	-	-	-	-	-	100.0
Net fixed assets	58.9	-	-	-	-	-	-	100.0
Other assets and adjustments	0.3	-	-	-	-	-	-	100.0
Total liabilities	78.2	-	-	-	-	-	-	100.0
Total current liabilities	43.3	-	-	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	43.3	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	34.8	-	-	-	-	-	-	100.0
Total equity	129.2	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.4	-	-	-	-	-	-	100.0
Debt to equity	0.6	-	-	-	-	-	-	100.0
Interest coverage	4.9	-	-	-	-	-	-	100.0
Debt ratio	0.3	-	-	-	-	-	-	100.0
Sales to equity	3.2	-	-	-	-	-	-	100.0
Sales to closing inventories	7.7	-	-	-	-	-	-	80.0

(percent)

Current debt to equity	33.5	-	-	-	-	-	-	100.0
Operating profit on equity	23.5	-	-	-	-	-	-	100.0
Net fixed assets to equity	45.5	-	-	-	-	-	-	100.0
Gross margin	22.5	-	-	-	-	-	-	100.0
Return on total assets	18.4	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	55.1	-	-	-	-	-	-	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	15	81,407	2,330.7	1
Less than 20	13	2,658	76.8	1
20-99	1	x	x	-
100-499	-	-	-	-
500 and over	1	x	x	-
1987				
Total	16	73,453	2,350.5	
Less than 20	14	1,571	50.4	
20-99	1	x	x	
100-499	-	-	-	
500 and over	1	x	x	

SIC 3362 Electronic Office, Store and Business Machine Industry

Establishments primarily engaged in manufacturing electronic office, store and business machines. Establishments primarily engaged in manufacturing scientific scales and balances are classified in <3912 - Other Instruments and Related Products Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3371 - ELECTRICAL TRANSFORMER 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.)	8							
Low sales value (\$'000)	25	25	1,269	-	-	-	-	
High sales value (\$'000)	5,000	1,269	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.1	43.8	54.1	-	-	-	-	100.0
Purchases and materials	50.7	43.9	55.0	-	-	-	-	100.0
Closing inventory	11.4	15.8	8.6	-	-	-	-	100.0
Opening inventory	10.8	15.7	7.7	-	-	-	-	100.0
Wages, salaries, and benefits	32.1	37.2	28.9	-	-	-	-	100.0
Wages and benefits - direct	19.6	26.9	15.0	-	-	-	-	87.5
Wages and benefits - indirect	12.5	10.3	13.9	-	-	-	-	100.0
Occupancy expenses	8.3	7.8	8.6	-	-	-	-	100.0
Depreciation	2.1	2.4	2.0	-	-	-	-	100.0
Repairs and maintenance	0.9	0.3	1.3	-	-	-	-	75.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.8	1.6	2.0	-	-	-	-	100.0
Rent	3.5	3.5	3.4	-	-	-	-	87.5
Financial expenses	2.4	3.8	1.5	-	-	-	-	100.0
Interest and bank charges	1.3	1.7	1.0	-	-	-	-	87.5
Professional fees	1.1	2.1	0.5	-	-	-	-	100.0
General expenses	1.5	1.0	1.8	-	-	-	-	100.0
Advertising	0.8	0.1	1.2	-	-	-	-	75.0
Delivery expenses	0.4	0.4	0.3	-	-	-	-	62.5
Insurance	0.4	0.5	0.3	-	-	-	-	100.0
Other expenses	4.8	6.9	3.5	-	-	-	-	100.0
Total expenses	99.3	100.6	98.5	-	-	-	-	100.0
Net profit/loss	0.7	-0.6	1.5	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	63							
Sales	1,622.5	880.3	2,173.3	-	-	-	-	
Expenses	1,586.5	864.9	2,122.1	-	-	-	-	
Profit	36.0	15.4	51.2	-	-	-	-	
Non-Profitable:								
Sales	1,289.8	1,235.9	1,429.8	-	-	-	-	
Expenses	1,318.2	1,261.9	1,464.3	-	-	-	-	
Loss	-28.4	-26.0	-34.5	-	-	-	-	
1987								
Profitable:								
Sales	1,556.2	835.1	1,898.7	714.1	1,258.3	1,590.0	2,503.4	
Expenses	1,414.7	719.9	1,744.7	614.7	1,087.7	1,421.9	2,377.0	
Profit	141.5	115.2	154.0	99.4	170.6	168.1	126.4	
Non-Profitable:								
Sales	802.2	802.2	-	802.2	-	-	-	
Expenses	837.3	837.3	-	837.3	-	-	-	
Loss	-35.1	-35.1	-	-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.)	8							
Low sales value (\$'000)	25	25	1,269	-	-	-	-	
High sales value (\$'000)	5,000	1,269	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	796.4	759.4	840.1	-	-	-	-	100.0
Total current assets	571.6	421.5	748.8	-	-	-	-	100.0
Accounts receivable	298.2	169.8	449.9	-	-	-	-	100.0
Closing inventory	169.8	168.3	171.5	-	-	-	-	100.0
Other current assets	103.5	83.3	127.3	-	-	-	-	100.0
Net fixed assets	209.6	328.5	69.2	-	-	-	-	100.0
Other assets and adjustments	15.1	9.3	22.0	-	-	-	-	100.0
Total liabilities	455.8	404.0	516.9	-	-	-	-	100.0
Total current liabilities	321.1	250.2	404.9	-	-	-	-	100.0
Current bank loans	66.5	79.1	51.7	-	-	-	-	62.5
Other current liabilities	254.5	171.1	353.1	-	-	-	-	100.0
Long-term bank loans	4.6	7.5	1.1	-	-	-	-	25.0
Other liabilities and adjustments	130.0	146.2	110.9	-	-	-	-	87.5
Total equity	340.6	355.4	323.1	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.6	1.8	-	-	-	-	100.0
Debt to equity	1.3	1.1	1.5	-	-	-	-	100.0
Interest coverage	1.5	0.6	2.5	-	-	-	-	87.5
Debt ratio	0.5	0.5	0.6	-	-	-	-	100.0
Sales to equity	4.3	2.9	6.1	-	-	-	-	100.0
Sales to closing inventories	8.7	6.3	11.6	-	-	-	-	100.0

(percent)

Current debt to equity	94.2	70.4	125.3	-	-	-	-	100.0
Operating profit on equity	3.1	-1.7	9.5	-	-	-	-	100.0
Net fixed assets to equity	61.5	92.4	21.4	-	-	-	-	100.0
Gross margin	17.7	18.9	17.0	-	-	-	-	100.0
Return on total assets	3.7	1.6	6.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	72.9	58.2	82.2	-	-	-	-	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
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1989

Total	39	376,698	12,283.5	2
Less than 20	20	6,568	216.9	2
20-99	12	14,962	492.1	1
100-499	3	x	x	1
500 and over	4	x	x	-

1987

Total	37	319,055	11,157.0	
Less than 20	18	3,825	133.8	
20-99	13	13,259	467.8	
100-499	2	x	x	
500 and over	4	x	x	

SIC 3371 Electrical Transformer Industry

Establishments primarily engaged in manufacturing power transformers, ballasts and transformers for lamps and other transformers and transformer parts excluding telephone and telegraph transformers. Establishments primarily engaged in manufacturing telephone and telegraph transformers are classified in <3352 - Electronic Parts and Components Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3372 - ELECTRICAL SWITCHGEAR AND PROTECTIVE EQUIPMENT 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	1,272	25	654	1,272	2,649	
High sales value (\$'000)	5,000	1,272	5,000	654	1,272	2,649	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	45.7	46.1	45.7	45.5	46.6	46.9	41.7	100.0
Purchases and materials	49.8	50.7	49.6	51.8	50.0	52.0	42.0	100.0
Closing inventory	19.4	13.3	20.1	19.2	8.8	23.0	10.9	96.7
Opening inventory	15.4	8.6	16.2	12.9	5.4	17.9	10.6	96.7
Wages, salaries, and benefits	33.2	25.6	34.1	24.1	26.7	34.7	32.1	100.0
Wages and benefits - direct	17.4	14.5	17.8	13.6	15.1	16.9	20.5	80.0
Wages and benefits - indirect	15.8	11.1	16.4	10.5	11.6	17.8	11.6	96.7
Occupancy expenses	3.3	5.5	3.1	6.5	4.7	3.0	3.5	96.7
Depreciation	0.9	2.1	0.7	2.4	1.9	0.6	1.3	96.7
Repairs and maintenance	0.2	0.4	0.1	0.3	0.5	-	0.5	66.7
Fuel and oil	--	-	--	-	-	-	0.1	3.3
Utilities	1.1	1.2	1.0	1.4	1.0	1.1	0.8	86.7
Rent	1.2	1.7	1.2	2.4	1.3	1.3	0.8	63.3
Financial expenses	1.1	3.2	0.8	4.2	2.5	0.5	1.7	100.0
Interest and bank charges	0.5	2.2	0.3	2.7	1.8	0.1	0.9	86.7
Professional fees	0.6	1.0	0.5	1.5	0.7	0.4	0.8	100.0
General expenses	1.5	2.6	1.4	3.8	1.7	1.3	1.6	90.0
Advertising	0.7	0.8	0.6	0.9	0.8	0.7	0.4	60.0
Delivery expenses	0.7	1.1	0.6	2.0	0.5	0.5	0.8	53.3
Insurance	0.2	0.7	0.1	1.0	0.5	-	0.3	73.3
Other expenses	9.9	6.3	10.3	5.2	7.2	9.5	12.9	100.0
Total expenses	94.7	89.4	95.3	89.3	89.4	95.9	93.4	100.0
Net profit/loss	5.3	10.6	4.7	10.7	10.6	4.1	6.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	93							
Sales	2,047.1	644.8	2,711.0	471.5	859.0	2,540.6	3,455.2	
Expenses	1,937.4	570.0	2,584.8	410.0	767.8	2,437.5	3,228.1	
Profit	109.7	74.8	126.2	61.5	91.3	103.1	227.1	

Non-Profitable:

Sales	271.0	271.0	-	271.0	-	-	-	
Expenses	298.7	298.7	-	298.7	-	-	-	
Loss	-27.7	-27.7	-	-27.7	-	-	-	

1987

Profitable:

Sales	1,353.9	635.6	2,381.5	355.3	947.3	1,682.2	3,045.8	
Expenses	1,239.4	547.4	2,229.1	304.6	817.4	1,612.7	2,814.8	
Profit	114.6	88.2	152.3	50.7	129.9	69.5	231.0	

Non-Profitable:

Sales	317.0	317.0	-	317.0	-	-	-	
Expenses	330.7	330.7	-	330.7	-	-	-	
Loss	-13.7	-13.7	-	-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.)	30							
Low sales value (\$'000)	25	25	1,272	25	654	1,272	2,649	
High sales value (\$'000)	5,000	1,272	5,000	654	1,272	2,649	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	994.2	430.0	1,290.7	300.3	622.1	1,239.5	1,514.1	100.0
Total current assets	771.5	254.6	1,043.1	222.9	301.6	1,009.1	1,191.2	100.0
Accounts receivable	316.8	142.8	408.2	126.0	167.7	392.2	478.1	100.0
Closing inventory	385.6	80.6	545.8	83.9	75.6	584.5	376.9	96.7
Other current assets	69.0	31.2	88.9	13.0	58.2	32.3	336.0	80.0
Net fixed assets	195.1	142.6	222.7	39.5	295.4	228.5	197.1	86.7
Other assets and adjustments	27.5	32.6	24.9	37.8	24.9	1.8	125.8	96.7
Total liabilities	631.5	244.8	834.6	202.7	307.2	792.2	1,020.0	100.0
Total current liabilities	529.8	157.9	725.2	153.2	164.8	705.2	812.7	100.0
Current bank loans	15.8	40.8	2.7	52.1	23.9	3.3	-	60.0
Other current liabilities	514.0	117.1	722.5	101.0	140.9	701.8	812.7	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	101.6	86.9	109.3	49.5	142.3	86.9	207.2	90.0
Total equity	362.7	185.1	456.0	97.6	314.8	447.3	494.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.6	1.4	1.4	1.8	1.4	1.4	100.0
Debt to equity	1.7	1.3	1.8	2.0	0.9	1.7	2.0	100.0
Interest coverage	12.3	5.8	18.8	4.9	6.7	65.6	8.3	86.7
Debt ratio	0.6	0.5	0.6	0.6	0.4	0.6	0.6	100.0
Sales to equity	5.4	3.2	5.9	4.4	2.7	5.6	6.9	100.0
Sales to closing inventories	5.1	7.5	4.9	5.2	11.3	4.3	9.1	96.7

(percent)

Current debt to equity	146.0	85.3	159.0	157.0	52.3	157.6	164.4	100.0
Operating profit on equity	28.9	34.9	27.6	47.8	28.9	23.0	45.9	100.0
Net fixed assets to equity	53.7	77.0	48.8	40.5	93.8	51.0	39.8	86.7
Gross margin	21.0	28.2	20.2	30.3	26.7	18.3	26.2	100.0
Return on total assets	11.4	18.1	10.3	19.4	17.2	8.4	17.0	100.0

(days)

Collection period for accounts receivable	58.2	85.7	54.9	104.9	71.2	56.3	50.5	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	230,262	7,491.4	1
Less than 20	49	12,558	401.7	2
20-99	15	24,634	791.6	1
100-499	3	x	x	-
500 and over	1	x	x	-
1987				
Total	69	218,387	7,568.4	
Less than 20	51	7,793	266.2	
20-99	14	16,208	548.9	
100-499	3	x	x	
500 and over	1	x	x	

SIC 3372 Electrical Switchgear and Protective Equipment Industry

Establishments primarily engaged in manufacturing switchgear and protective equipment (electric lighting, distribution and control). Secondary products of establishments in this industry include electric lighting fixtures, (electric) unit heaters, industrial control equipment, inverting and rectifying equipment. Establishments primarily engaged in manufacturing electric lighting fixtures are classified in <3331 - Lighting Fixture Industry>; those primarily engaged in manufacturing (electric) unit heaters are classified in <3071 - Heating Equipment Industry>; those primarily engaged in manufacturing industrial control (except electronic) equipment or inverting and rectifying equipment are classified in <3379 - Other Electrical Industrial Equipment Industries>; those primarily engaged in manufacturing electronic process control equipment are classified in <3359 - Other Communication and Electronic Equipment Industries>; and those primarily engaged in manufacturing finished conduit (metallic Equipment Industries>; and those primarily engaged in manufacturing finished conduit (metallic tubing) fixture and outlet boxes are classified in <3392 - Non-current Carrying Wiring Devices Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3379 - OTHER ELECTRICAL INDUSTRIAL EQUIPMENT 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.)	58							
Low sales value (\$'000)	25	25	925	25	355	925	1,941	
High sales value (\$'000)	5,000	925	5,000	355	925	1,941	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	52.3	43.8	54.2	57.2	37.5	50.5	56.2	98.3
Purchases and materials	53.6	46.3	55.2	58.4	40.5	52.9	56.5	98.3
Closing inventory	13.1	15.1	12.6	18.4	13.5	13.3	12.3	93.1
Opening inventory	11.8	12.6	11.6	17.2	10.5	10.9	12.0	89.7
Wages, salaries, and benefits	25.7	26.8	25.5	17.1	31.3	27.9	24.2	94.8
Wages and benefits - direct	10.0	14.5	9.0	12.6	15.4	12.5	7.1	65.5
Wages and benefits - indirect	15.7	12.3	16.5	4.5	15.9	15.4	17.1	82.8
Occupancy expenses	4.6	6.8	4.0	6.7	6.8	3.2	4.5	100.0
Depreciation	1.3	2.6	1.0	3.6	2.2	1.4	0.8	100.0
Repairs and maintenance	0.3	0.2	0.3	0.3	0.2	0.2	0.4	53.4
Fuel and oil	--	--	--	--	--	--	--	1.7
Utilities	1.5	1.7	1.4	1.8	1.7	0.9	1.7	93.1
Rent	1.5	2.2	1.3	1.0	2.7	0.8	1.5	63.8
Financial expenses	1.6	2.5	1.4	3.5	2.1	1.1	1.6	98.3
Interest and bank charges	1.1	1.6	1.0	2.5	1.1	0.4	1.2	86.2
Professional fees	0.6	1.0	0.5	1.0	1.0	0.6	0.4	93.1
General expenses	2.4	3.4	2.2	1.9	4.1	1.7	2.5	91.4
Advertising	0.7	0.5	0.8	0.5	0.5	0.6	0.9	75.9
Delivery expenses	1.3	2.1	1.1	0.9	2.6	0.8	1.3	72.4
Insurance	0.4	0.8	0.3	0.5	1.0	0.4	0.3	70.7
Other expenses	6.4	7.1	6.2	5.1	8.0	8.6	4.9	100.0
Total expenses	93.0	90.4	93.6	91.5	89.8	93.0	93.9	100.0
Net profit/loss	7.0	9.6	6.4	8.5	10.2	7.0	6.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	90						
Sales	1,221.2	329.0	2,594.6	169.8	652.8	1,669.1	3,537.0
Expenses	1,126.6	287.2	2,418.9	151.6	563.2	1,532.9	3,321.0
Profit	94.5	41.8	175.7	18.3	89.6	136.2	216.0

Non-Profitable:

Sales	625.3	407.3	1,970.5	193.6	544.9	1,970.5	-
Expenses	658.4	429.2	2,073.3	217.5	565.4	2,073.3	-
Loss	-33.1	-21.8	-102.8	-23.8	-20.5	-102.8	-

1987

Profitable:

Sales	895.9	337.3	2,283.6	162.5	539.9	1,582.7	2,946.4
Expenses	823.2	299.5	2,123.7	143.3	480.8	1,488.0	2,724.9
Profit	72.8	37.7	159.8	19.2	59.2	94.7	221.5

Non-Profitable:

Sales	1,084.9	359.9	3,276.7	284.0	550.6	-	3,276.7
Expenses	1,131.8	399.8	3,344.6	315.4	611.9	-	3,344.6
Loss	-46.9	-39.9	-67.9	-31.4	-61.3	-	-67.9

	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.)	57							
Low sales value (\$'000)	25	25	1,001	25	388	1,001	1,956	
High sales value (\$'000)	5,000	1,001	5,000	388	1,001	1,956	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	571.1	249.4	1,111.6	139.2	440.4	964.9	1,273.1	100.0
Total current assets	485.2	207.1	952.3	114.5	367.7	841.7	1,074.1	100.0
Accounts receivable	193.8	58.6	420.8	29.4	109.3	399.7	443.9	100.0
Closing inventory	154.1	52.6	324.7	34.0	84.8	225.5	434.0	94.7
Other current assets	137.2	95.8	206.7	51.0	173.4	216.4	196.1	86.0
Net fixed assets	64.7	39.7	106.7	23.0	68.6	96.2	118.2	100.0
Other assets and adjustments	21.1	2.5	52.5	1.6	4.1	26.9	80.6	82.5
Total liabilities	298.4	118.1	601.2	54.2	228.9	467.7	748.1	100.0
Total current liabilities	237.2	88.7	486.5	34.4	183.0	355.5	630.8	100.0
Current bank loans	44.9	20.0	86.9	8.6	39.7	67.0	108.8	61.4
Other current liabilities	192.2	68.7	399.6	25.7	143.2	288.5	521.9	100.0
Long-term bank loans	5.8	3.6	9.4	5.6	0.1	3.6	15.8	28.1
Other liabilities and adjustments	55.3	25.7	105.1	14.1	45.8	108.5	101.4	86.0
Total equity	272.7	131.2	510.4	85.0	211.4	497.1	524.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.0	2.3	1.9	3.3	2.0	2.3	1.7	100.0
Debt to equity	1.0	0.8	1.1	0.6	1.0	0.9	1.4	100.0
Interest coverage	7.5	7.0	7.6	4.4	9.8	16.9	5.9	86.0
Debt ratio	0.5	0.4	0.5	0.3	0.5	0.4	0.5	100.0
Sales to equity	4.3	2.6	5.0	2.1	3.0	3.4	6.7	100.0
Sales to closing inventories	7.6	6.5	7.9	5.2	7.4	7.5	8.1	94.7

(percent)

Current debt to equity	86.9	67.5	95.3	40.4	86.5	71.5	120.1	100.0
Operating profit on equity	30.1	25.0	32.2	18.1	29.9	23.7	41.1	100.0
Net fixed assets to equity	23.7	30.2	20.9	27.1	32.4	19.3	22.5	100.0
Gross margin	21.9	29.2	20.3	25.9	30.8	21.6	19.6	100.0
Return on total assets	16.5	15.3	17.0	14.2	15.9	13.0	20.3	100.0

(days)

Collection period for accounts receivable	60.1	61.7	59.7	59.8	62.7	86.2	45.8	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	195	343,184	11,186.2	7
Less than 20	143	31,054	1,036.7	6
20-99	34	53,384	1,746.6	-
100-499	13	x	x	1
500 and over	5	x	x	-
1987				
Total	188	295,490	10,297.4	
Less than 20	137	20,710	749.6	
20-99	34	43,085	1,487.4	
100-499	12	x	x	
500 and over	5	x	x	

SIC 3379 Other Electrical Industrial Equipment Industries

Establishments primarily engaged in manufacturing electrical industrial equipment not elsewhere classified. The rebuilding of industrial electric motors is included in this industry. Establishments primarily engaged in manufacturing electrical or electronic instruments are classified in <3911 - Indicating, Recording and Controlling Instruments Industry>; those primarily engaged in manufacturing electronic process control equipment are classified in <3359 - Other Communication and Electronic Equipment Industries>; those primarily engaged in manufacturing automotive generators and starter motors are classified in <3251 - Motor Vehicle Engine and Engine Parts Industry>; and those primarily engaged in manufacturing cast iron pole line hardware are classified in <2941 - Iron Foundries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3381 - COMMUNICATIONS AND ENERGY WIRE AND CABLE 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	1,759	25	877	1,759	2,677	
High sales value (\$'000)	5,000	1,759	5,000	877	1,759	2,677	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	63.5	47.4	66.4	61.0	40.1	64.9	70.4	95.0
Purchases and materials	65.7	48.1	68.9	56.7	43.6	67.8	71.7	95.0
Closing inventory	16.0	16.6	15.9	6.9	21.8	16.6	14.2	90.0
Opening inventory	13.8	15.9	13.4	11.2	18.3	13.7	12.9	90.0
Wages, salaries, and benefits	18.5	19.6	18.3	23.6	17.4	21.1	11.2	95.0
Wages and benefits - direct	1.9	4.5	1.4	1.8	5.9	0.2	4.4	40.0
Wages and benefits - indirect	16.7	15.1	16.9	21.8	11.5	20.9	6.8	95.0
Occupancy expenses	3.0	6.9	2.2	2.3	9.4	1.5	4.3	95.0
Depreciation	1.6	4.0	1.1	0.7	5.7	1.0	1.4	95.0
Repairs and maintenance	0.1	0.3	0.1	0.5	0.2	--	0.3	40.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.5	1.0	0.4	0.5	1.3	0.2	0.8	70.0
Rent	0.8	1.6	0.7	0.6	2.2	0.3	1.8	65.0
Financial expenses	1.5	2.5	1.4	2.8	2.4	1.2	1.8	100.0
Interest and bank charges	1.2	1.4	1.2	1.3	1.5	1.1	1.4	95.0
Professional fees	0.3	1.1	0.1	1.5	0.9	0.1	0.3	90.0
General expenses	0.7	1.9	0.5	1.4	2.1	0.3	1.1	85.0
Advertising	0.3	0.9	0.2	0.1	1.3	0.1	0.5	60.0
Delivery expenses	0.3	0.6	0.2	0.8	0.5	0.1	0.5	65.0
Insurance	0.1	0.4	0.1	0.4	0.3	--	0.1	50.0
Other expenses	5.3	8.5	4.7	4.0	10.9	4.1	6.1	100.0
Total expenses	92.5	86.8	93.6	95.1	82.4	93.1	94.8	100.0
Net profit/loss	7.5	13.2	6.4	4.9	17.6	6.9	5.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	90						
Sales	1,680.8	483.6	2,635.4	246.1	1,197.9	2,391.7	3,573.3
Expenses	1,547.7	396.7	2,465.5	226.7	908.0	2,225.7	3,388.2
Profit	133.1	86.9	170.0	19.4	289.9	166.0	185.1

Non-Profitable:

Sales	1,134.5	1,134.5	-	598.8	1,491.6	-	-
Expenses	1,191.7	1,191.7	-	693.4	1,524.0	-	-
Loss	-57.3	-57.3	-	-94.5	-32.4	-	-

1987

Profitable:

Sales	1,282.2	657.6	2,381.4	310.0	1,162.7	2,064.9	3,664.5
Expenses	1,189.4	581.8	2,258.6	239.8	1,078.9	1,918.1	3,639.2
Profit	92.8	75.7	122.8	70.2	83.9	146.8	25.3

Non-Profitable:

Sales	1,738.8	1,299.4	2,476.0	-	1,299.4	2,476.0	-
Expenses	1,886.2	1,383.3	2,729.9	-	1,383.3	2,729.9	-
Loss	-147.4	-83.9	-253.9	-	-83.9	-253.9	-

	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	1,759	25	877	1,759	2,677	
High sales value (\$'000)	5,000	1,759	5,000	877	1,759	2,677	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	910.5	411.6	1,352.9	124.3	1,132.9	1,251.8	1,742.1	100.0
Total current assets	754.9	308.3	1,150.8	102.1	826.1	1,093.0	1,373.5	100.0
Accounts receivable	203.2	102.8	292.2	26.0	295.7	284.1	323.3	95.0
Closing inventory	265.2	91.2	419.5	18.2	274.7	396.6	507.4	90.0
Other current assets	286.4	114.1	439.1	57.8	255.6	412.2	542.6	100.0
Net fixed assets	69.4	9.9	122.2	4.1	24.3	126.6	105.3	80.0
Other assets and adjustments	86.1	93.3	79.8	18.0	282.4	32.1	263.1	85.0
Total liabilities	331.7	175.2	470.4	90.1	388.8	415.4	682.3	100.0
Total current liabilities	274.8	115.4	416.1	19.8	355.6	407.0	451.1	100.0
Current bank loans	1.0	0.6	1.4	0.2	1.6	1.8	—	25.0
Other current liabilities	273.7	114.8	414.7	19.5	354.0	405.2	451.1	100.0
Long-term bank loans	—	—	—	—	—	—	—	—
Other liabilities and adjustments	56.8	59.7	54.3	70.3	33.1	8.3	231.2	65.0
Total equity	578.8	236.3	882.4	34.1	744.1	836.4	1,059.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.7	2.6	2.7	5.1	2.3	2.6	3.0	100.0
Debt to equity	0.5	0.7	0.5	2.6	0.5	0.4	0.6	100.0
Interest coverage	7.0	10.3	6.3	4.8	12.8	7.2	4.5	95.0
Debt ratio	0.3	0.4	0.3	0.7	0.3	0.3	0.3	100.0
Sales to equity	2.8	2.3	2.9	7.7	1.6	2.8	3.3	100.0
Sales to closing inventories	6.2	6.0	6.2	14.5	4.5	6.0	7.0	90.0

(percent)

Current debt to equity	47.4	48.8	47.1	58.1	47.7	48.6	42.5	100.0
Operating profit on equity	21.4	30.6	19.2	37.9	29.7	19.8	17.4	100.0
Net fixed assets to equity	11.9	4.1	13.8	12.2	3.2	15.1	9.9	80.0
Gross margin	18.0	33.0	15.2	15.3	42.4	13.9	18.3	100.0
Return on total assets	15.8	19.4	14.9	13.1	21.2	15.3	13.5	100.0

(days)

Collection period for accounts receivable	44.8	68.3	40.4	35.7	85.6	43.3	33.0	95.0
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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	46	212,094	6,040.1	7
Less than 20	29	6,136	174.5	8
20-99	9	11,183	333.9	2
100-499	5	x	x	1
500 and over	3	x	x	-
1987				
Total	39	180,611	5,702.1	
Less than 20	21	3,348	112.1	
20-99	11	9,998	345.9	
100-499	4	x	x	
500 and over	3	x	x	

SIC 3381 Communications and Energy Wire and Cable Industry

Establishments primarily engaged in manufacturing electric wire and cable both insulated or armoured and non-insulated including fibre optic cable. Establishments primarily engaged in manufacturing non-electric wire are classified in <2961 - Aluminum Rolling, Casting and Extruding Industry>, <2971 - Copper and Copper Alloy Rolling, Casting and Extruding Industry> or <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 3391 - BATTERY 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	645	-	-	-	-	
High sales value (\$'000)	5,000	645	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	72.1	50.2	73.5	-	-	-	-	100.0
Purchases and materials	71.2	52.5	72.4	-	-	-	-	100.0
Closing inventory	14.8	6.1	15.4	-	-	-	-	90.0
Opening inventory	15.7	3.9	16.5	-	-	-	-	50.0
Wages, salaries, and benefits	12.8	20.9	12.3	-	-	-	-	90.0
Wages and benefits - direct	6.6	19.5	5.7	-	-	-	-	50.0
Wages and benefits - indirect	6.2	1.4	6.5	-	-	-	-	70.0
Occupancy expenses	3.4	9.5	3.1	-	-	-	-	100.0
Depreciation	1.0	3.2	0.9	-	-	-	-	100.0
Repairs and maintenance	0.4	0.8	0.4	-	-	-	-	50.0
Fuel and oil	0.2	0.5	0.2	-	-	-	-	30.0
Utilities	1.5	3.4	1.4	-	-	-	-	90.0
Rent	0.3	1.6	0.2	-	-	-	-	60.0
Financial expenses	2.8	1.2	2.9	-	-	-	-	100.0
Interest and bank charges	1.9	0.6	2.0	-	-	-	-	90.0
Professional fees	1.0	0.6	1.0	-	-	-	-	90.0
General expenses	1.2	5.5	1.0	-	-	-	-	90.0
Advertising	0.2	0.9	0.2	-	-	-	-	60.0
Delivery expenses	0.6	3.2	0.4	-	-	-	-	50.0
Insurance	0.4	1.4	0.4	-	-	-	-	90.0
Other expenses	7.2	7.1	7.2	-	-	-	-	100.0
Total expenses	99.6	94.5	99.9	-	-	-	-	100.0
Net profit/loss	0.4	5.5	0.1	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80						
Sales	1,060.2	295.8	1,391.3	-	-	-	-
Expenses	1,005.5	279.5	1,320.1	-	-	-	-
Profit	54.6	16.3	71.2	-	-	-	-

Non-Profitable:

Sales	3,493.2	-	3,493.2	-	-	-	-
Expenses	3,871.2	-	3,871.2	-	-	-	-
Loss	-378.0	-	-378.0	-	-	-	-

1987

Profitable:

Sales	1,189.5	297.9	1,483.7	-	297.9	721.3	3,382.6
Expenses	1,145.7	283.9	1,430.1	-	283.9	684.3	3,287.4
Profit	43.8	14.0	53.7	-	14.0	37.0	95.2

Non-Profitable:

Sales	748.2	144.7	1,689.6	26.1	237.6	-	1,689.6
Expenses	763.7	165.6	1,696.9	52.9	253.8	-	1,696.9
Loss	-15.6	-20.9	-7.3	-26.9	-16.2	-	-7.3

	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.)	8							
Low sales value (\$'000)	25	25	756	-	-	-	-	
High sales value (\$'000)	5,000	756	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	717.2	144.1	1,137.0	-	-	-	-	100.0
Total current assets	648.0	143.9	1,017.2	-	-	-	-	100.0
Accounts receivable	373.2	114.3	562.8	-	-	-	-	100.0
Closing inventory	214.6	23.9	354.2	-	-	-	-	100.0
Other current assets	60.1	5.6	100.1	-	-	-	-	62.5
Net fixed assets	58.3	0.2	100.8	-	-	-	-	100.0
Other assets and adjustments	10.9	-	18.8	-	-	-	-	75.0
Total liabilities	580.3	118.6	918.5	-	-	-	-	100.0
Total current liabilities	454.6	94.3	718.4	-	-	-	-	100.0
Current bank loans	92.7	5.4	156.7	-	-	-	-	100.0
Other current liabilities	361.8	88.9	561.7	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	125.7	24.3	200.0	-	-	-	-	100.0
Total equity	136.8	25.5	218.4	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.5	1.4	-	-	-	-	100.0
Debt to equity	4.2	4.6	4.2	-	-	-	-	100.0
Interest coverage	1.1	15.9	0.7	-	-	-	-	87.5
Debt ratio	0.8	0.8	0.8	-	-	-	-	100.0
Sales to equity	10.5	22.5	9.5	-	-	-	-	100.0
Sales to closing inventories	6.7	23.9	5.8	-	-	-	-	100.0

(percent)

Current debt to equity	332.0	369.8	328.8	-	-	-	-	100.0
Operating profit on equity	3.4	103.8	-5.0	-	-	-	-	100.0
Net fixed assets to equity	42.5	0.7	46.1	-	-	-	-	100.0
Gross margin	14.8	18.5	14.1	-	-	-	-	100.0
Return on total assets	4.4	19.5	3.0	-	-	-	-	100.0

(days)

Collection period for accounts receivable	94.3	72.6	98.7	-	-	-	-	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	35	81,420	2,869.1	2
Less than 20	21	3,100	110.9	3
20-99	7	9,513	318.2	1
100-499	5	x	x	-
500 and over	2	x	x	-
1987				
Total	33	73,667	2,855.0	
Less than 20	18	1,767	68.7	
20-99	8	9,516	355.3	
100-499	5	x	x	
500 and over	2	x	x	

SIC 3391 Battery Industry

Establishments primarily engaged in manufacturing dry cells, storage batteries and storage cells, parts and supplies for batteries.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3392 - NON-CURRENT CARRYING WIRING DEVICES 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.)	8							
Low sales value (\$'000)	25	25	2,093	-	-	-	-	
High sales value (\$'000)	5,000	2,093	5,000	-	-	-	-	
SELECTED EXPENSE ITEMS								
	(percent of sales)							
Cost of goods sold	59.2	51.1	65.5	-	-	-	-	100.0
Purchases and materials	55.9	45.0	64.4	-	-	-	-	100.0
Closing inventory	10.3	7.8	12.3	-	-	-	-	87.5
Opening inventory	13.6	13.9	13.4	-	-	-	-	100.0
Wages, salaries, and benefits	19.5	20.7	18.6	-	-	-	-	100.0
Wages and benefits - direct	10.5	14.7	7.3	-	-	-	-	75.0
Wages and benefits - indirect	9.0	6.0	11.3	-	-	-	-	100.0
Occupancy expenses	6.6	9.5	4.4	-	-	-	-	100.0
Depreciation	1.8	2.2	1.4	-	-	-	-	100.0
Repairs and maintenance	1.7	3.5	0.4	-	-	-	-	75.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.2	1.8	0.8	-	-	-	-	87.5
Rent	1.9	1.9	1.8	-	-	-	-	87.5
Financial expenses	2.3	4.0	1.0	-	-	-	-	87.5
Interest and bank charges	1.8	3.3	0.7	-	-	-	-	62.5
Professional fees	0.5	0.7	0.3	-	-	-	-	87.5
General expenses	2.1	2.7	1.6	-	-	-	-	87.5
Advertising	0.7	1.0	0.4	-	-	-	-	75.0
Delivery expenses	1.2	1.5	1.0	-	-	-	-	75.0
Insurance	0.2	0.2	0.2	-	-	-	-	75.0
Other expenses	3.0	2.6	3.4	-	-	-	-	100.0
Total expenses	92.8	90.5	94.6	-	-	-	-	100.0
Net profit/loss	7.2	9.5	5.4	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	88							
Sales	2,410.2	1,651.5	3,437.8	-	-	-	-	
Expenses	2,222.2	1,461.7	3,252.2	-	-	-	-	
Profit	188.0	189.9	185.6	-	-	-	-	

Non-Profitable:

Sales	1,663.4	1,663.4	-	-	-	-	-	
Expenses	1,685.7	1,685.7	-	-	-	-	-	
Loss	-22.2	-22.2	-	-	-	-	-	

1987

Profitable:

Sales	1,721.2	840.8	3,088.4	840.8	2,473.0	3,665.3	-	
Expenses	1,565.0	668.5	2,957.3	668.5	2,275.6	3,596.3	-	
Profit	156.2	172.3	131.1	172.3	197.3	69.0	-	

Non-Profitable:

Sales	1,094.8	1,094.8	-	1,094.8	-	-	-	
Expenses	1,143.3	1,143.3	-	1,143.3	-	-	-	
Loss	-48.5	-48.5	-	-48.5	-	-	-	

	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	2,093	-	-	-	-	
High sales value (\$'000)	5,000	2,093	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,365.7	1,300.9	1,469.4	-	-	-	-	100.0
Total current assets	1,253.5	1,217.0	1,311.8	-	-	-	-	100.0
Accounts receivable	460.9	391.2	572.3	-	-	-	-	100.0
Closing inventory	241.8	129.3	421.5	-	-	-	-	87.5
Other current assets	550.6	696.3	317.9	-	-	-	-	100.0
Net fixed assets	97.6	70.1	141.7	-	-	-	-	100.0
Other assets and adjustments	14.5	13.7	15.8	-	-	-	-	100.0
Total liabilities	1,077.4	1,078.0	1,076.4	-	-	-	-	100.0
Total current liabilities	274.4	207.9	380.8	-	-	-	-	100.0
Current bank loans	41.7	--	108.4	-	-	-	-	12.5
Other current liabilities	232.7	207.9	272.4	-	-	-	-	100.0
Long-term bank loans	5.8	--	15.2	-	-	-	-	12.5
Other liabilities and adjustments	797.1	870.1	680.4	-	-	-	-	100.0
Total equity	288.3	222.8	392.9	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	4.5	5.8	3.4	-	-	-	-	100.0
Debt to equity	3.7	4.8	2.7	-	-	-	-	100.0
Interest coverage	4.9	3.9	8.8	-	-	-	-	62.5
Debt ratio	0.7	0.8	0.7	-	-	-	-	100.0
Sales to equity	8.1	7.4	8.7	-	-	-	-	100.0
Sales to closing inventories	9.6	12.7	8.1	-	-	-	-	87.5

(percent)

Current debt to equity	95.1	93.2	96.9	-	-	-	-	100.0
Operating profit on equity	58.3	70.6	47.2	-	-	-	-	100.0
Net fixed assets to equity	33.8	31.4	36.0	-	-	-	-	100.0
Gross margin	21.2	28.2	15.8	-	-	-	-	100.0
Return on total assets	15.4	16.2	14.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	71.9	86.3	60.7	-	-	-	-	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	33	55,149	1,909.6	4
Less than 20	12	2,003	67.2	3
20-99	15	18,993	640.7	-
100-499	6	34,153	1,201.7	1
500 and over	-	-	-	-
1987				
Total	29	49,727	1,931.9	
Less than 20	9	1,293	48.5	
20-99	15	x	x	
100-499	5	x	x	
500 and over	-	-	-	

SIC 3392 Non-Current Carrying Wiring Devices Industry

Establishments primarily engaged in manufacturing conduit and fittings for electrical wiring and non-current carrying electrical wiring devices.
Establishments primarily engaged in manufacturing raw conduit 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 3399 - OTHER ELECTRICAL 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.)	22							
Low sales value (\$'000)	25	25	633	25	235	633	1,878	
High sales value (\$'000)	5,000	633	5,000	235	633	1,878	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	47.4	47.1	47.5	55.9	46.4	41.0	58.0	100.0
Purchases and materials	50.7	47.6	52.2	57.3	46.8	45.7	62.7	100.0
Closing inventory	13.0	11.0	13.9	19.9	10.2	13.4	14.6	81.8
Opening inventory	9.6	10.4	9.2	18.4	9.8	8.8	9.9	81.8
Wages, salaries, and benefits	28.3	22.9	30.8	9.3	24.0	36.4	21.7	86.4
Wages and benefits - direct	17.4	11.1	20.3	2.4	11.8	24.4	13.7	63.6
Wages and benefits - indirect	10.9	11.8	10.5	6.9	12.2	12.0	8.0	81.8
Occupancy expenses	5.4	4.1	6.0	2.5	4.2	6.8	4.7	95.5
Depreciation	2.3	1.5	2.7	0.7	1.6	3.2	2.0	90.9
Repairs and maintenance	0.4	0.4	0.5	0.1	0.4	0.1	1.0	40.9
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.0	0.4	1.3	0.5	0.4	1.4	1.1	77.3
Rent	1.6	1.8	1.5	1.1	1.8	2.1	0.6	59.1
Financial expenses	2.7	2.2	3.0	8.6	1.7	3.9	1.5	95.5
Interest and bank charges	1.8	1.1	2.1	6.6	0.7	2.9	1.0	81.8
Professional fees	0.9	1.1	0.8	1.9	1.0	1.0	0.5	90.9
General expenses	3.1	2.6	3.4	1.4	2.7	4.2	1.9	90.9
Advertising	0.4	0.7	0.3	0.4	0.7	0.2	0.5	72.7
Delivery expenses	2.1	1.7	2.3	1.0	1.7	3.0	1.1	72.7
Insurance	0.6	0.3	0.8	-	0.3	1.1	0.3	63.6
Other expenses	5.8	5.9	5.8	4.7	6.0	5.1	6.8	100.0
Total expenses	92.7	84.9	96.3	82.4	85.1	97.4	94.6	100.0
Net profit/loss	7.3	15.1	3.7	17.6	14.9	2.6	5.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	86							
Sales	694.8	328.4	1,759.8	63.7	429.3	1,392.5	2,569.0	
Expenses	635.6	276.9	1,678.3	45.3	365.1	1,336.9	2,430.4	
Profit	59.2	51.5	81.5	18.5	64.1	55.6	138.6	

Non-Profitable:

Sales	664.8	115.7	968.1	115.7	-	968.1	-	
Expenses	676.0	124.8	980.5	124.8	-	980.5	-	
Loss	-11.2	-9.1	-12.4	-9.1	-	-12.4	-	

1987

Profitable:

Sales	731.2	160.0	1,825.1	121.2	343.8	891.8	2,765.1	
Expenses	610.9	131.0	1,530.2	97.6	289.3	809.9	2,255.5	
Profit	120.2	29.0	295.0	23.6	54.5	81.9	509.6	

Non-Profitable:

Sales	909.1	45.5	1,787.3	45.5	-	1,361.8	2,980.5	
Expenses	943.9	47.9	1,855.1	47.9	-	1,443.5	3,009.3	
Loss	-34.8	-2.4	-67.8	-2.4	-	-81.7	-28.7	

	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.)	18							
Low sales value (\$'000)	25	25	738	25	256	738	1,938	
High sales value (\$'000)	5,000	738	5,000	256	738	1,938	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	449.6	229.8	877.4	30.7	303.4	702.9	1,510.4	100.0
Total current assets	294.5	171.9	533.3	30.5	224.2	405.0	998.5	100.0
Accounts receivable	128.1	50.5	279.1	22.1	61.0	229.7	458.1	100.0
Closing inventory	93.0	32.8	210.1	--	44.9	164.7	374.6	83.3
Other current assets	73.4	88.5	44.0	8.3	118.1	10.5	165.6	77.8
Net fixed assets	144.5	57.7	313.4	--	79.1	259.7	507.8	72.2
Other assets and adjustments	10.5	0.1	30.7	0.2	0.1	38.1	4.0	83.3
Total liabilities	274.4	87.0	639.2	14.5	113.8	511.5	1,102.3	100.0
Total current liabilities	160.7	50.3	375.7	14.5	63.5	310.2	613.4	100.0
Current bank loans	54.8	13.7	135.0	--	18.8	129.0	156.4	50.0
Other current liabilities	105.8	36.6	240.7	14.5	44.7	181.1	457.0	100.0
Long-term bank loans	31.4	11.5	70.0	--	15.8	53.0	131.9	38.9
Other liabilities and adjustments	82.2	25.0	193.4	--	34.3	148.2	356.9	94.4
Total equity	175.1	142.8	238.2	16.2	189.6	191.4	408.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	3.4	1.4	2.1	3.5	1.3	1.6	100.0
Debt to equity	1.5	0.6	2.6	0.8	0.6	2.6	2.7	100.0
Interest coverage	5.2	25.9	2.7	355.7	23.7	1.9	6.4	83.3
Debt ratio	0.6	0.3	0.7	0.4	0.3	0.7	0.7	100.0
Sales to equity	4.2	2.3	6.4	4.0	2.2	6.5	6.2	100.0
Sales to closing inventories	8.0	10.1	7.3	-	9.6	7.6	6.8	83.3

(percent)

Current debt to equity	91.7	35.2	157.7	89.2	33.5	162.0	150.3	100.0
Operating profit on equity	30.7	36.8	23.6	115.6	34.3	17.5	33.9	100.0
Net fixed assets to equity	82.4	40.4	131.5	-	41.7	135.7	124.4	72.2
Gross margin	24.1	30.0	21.7	36.9	29.6	22.5	20.3	100.0
Return on total assets	14.7	23.8	10.1	61.3	22.4	9.7	10.8	100.0

(days)

Collection period for accounts receivable	62.8	55.1	66.0	124.3	51.3	66.6	65.0	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	181,243	6,211.3	16
Less than 20	76	11,878	407.2	11
20-99	24	26,323	936.1	5
100-499	14	x	x	-
500 and over	2	x	x	-
1987				
Total	100	168,183	6,325.9	
Less than 20	65	8,977	335.3	
20-99	19	18,597	731.1	
100-499	14	x	x	
500 and over	2	x	x	

SIC 3399 Other Electrical Products Industries n.e.c.

Establishments primarily engaged in manufacturing electrical products not elsewhere classified including fuses (except power fuses). Establishments primarily engaged in manufacturing power fuses are classified in <3372 - Electrical Switchgear and Protective Equipment Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3511 - CLAY PRODUCTS INDUSTRY (FROM DOMESTIC CLAY)

	Total of all 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	408	-	-	-	-	
High sales value (\$'000)	5,000	408	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	51.7	36.7	54.2	-	-	-	-	100.0
Purchases and materials	53.7	37.4	56.4	-	-	-	-	100.0
Closing inventory	25.4	6.1	28.6	-	-	-	-	100.0
Opening inventory	23.3	5.4	26.4	-	-	-	-	100.0
Wages, salaries, and benefits	21.7	26.9	20.8	-	-	-	-	90.9
Wages and benefits - direct	13.4	10.4	13.8	-	-	-	-	63.6
Wages and benefits - indirect	8.3	16.5	6.9	-	-	-	-	81.8
Occupancy expenses	9.3	13.0	8.7	-	-	-	-	90.9
Depreciation	3.7	6.3	3.3	-	-	-	-	90.9
Repairs and maintenance	3.2	1.1	3.5	-	-	-	-	81.8
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.5	3.3	1.2	-	-	-	-	90.9
Rent	0.9	2.3	0.7	-	-	-	-	72.7
Financial expenses	5.1	4.1	5.2	-	-	-	-	90.9
Interest and bank charges	4.2	3.0	4.4	-	-	-	-	81.8
Professional fees	0.8	1.1	0.8	-	-	-	-	90.9
General expenses	3.8	4.9	3.6	-	-	-	-	100.0
Advertising	1.6	1.3	1.7	-	-	-	-	81.8
Delivery expenses	1.5	3.1	1.3	-	-	-	-	72.7
Insurance	0.6	0.5	0.6	-	-	-	-	90.9
Other expenses	6.8	10.8	6.1	-	-	-	-	100.0
Total expenses	98.2	96.4	98.5	-	-	-	-	100.0
Net profit/loss	1.8	3.6	1.5	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	73							
Sales	853.8	273.6	1,411.2	-	-	-	-	
Expenses	812.5	251.4	1,351.5	-	-	-	-	
Profit	41.3	22.2	59.6	-	-	-	-	

Non-Profitable:

Sales	873.7	118.5	3,819.1	-	-	-	-	
Expenses	928.4	134.8	4,023.5	-	-	-	-	
Loss	-54.7	-16.3	-204.4	-	-	-	-	

1987

Profitable:

Sales	660.1	229.2	1,284.6	169.1	367.4	668.3	2,341.6
Expenses	610.0	195.7	1,210.3	149.4	302.4	597.4	2,261.4
Profit	50.1	33.4	74.3	19.8	65.0	70.9	80.2

Non-Profitable:

Sales	146.0	146.0	-	95.6	240.5	-	-
Expenses	166.2	166.2	-	122.1	249.0	-	-
Loss	-20.2	-20.2	-	-26.5	-8.5	-	-

	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	474	-	-	-	-	
High sales value (\$'000)	5,000	474	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,216.3	338.6	2,111.2	-	-	-	-	100.0
Total current assets	590.9	242.5	946.1	-	-	-	-	100.0
Accounts receivable	192.8	66.8	321.2	-	-	-	-	100.0
Closing inventory	289.1	25.8	557.6	-	-	-	-	100.0
Other current assets	108.8	149.7	67.2	-	-	-	-	90.0
Net fixed assets	625.3	96.1	1,165.0	-	-	-	-	100.0
Other assets and adjustments	-	-	-	-	-	-	-	30.0
Total liabilities	1,043.2	231.1	1,871.2	-	-	-	-	100.0
Total current liabilities	372.9	157.7	592.4	-	-	-	-	100.0
Current bank loans	126.2	126.0	126.5	-	-	-	-	40.0
Other current liabilities	246.7	31.7	465.8	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	670.2	73.3	1,278.7	-	-	-	-	100.0
Total equity	173.0	107.4	240.0	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.5	1.5	-	-	-	-	100.0
Debt to equity	6.0	2.1	7.7	-	-	-	-	100.0
Interest coverage	1.2	2.0	1.2	-	-	-	-	80.0
Debt ratio	0.8	0.6	0.8	-	-	-	-	100.0
Sales to equity	6.0	1.8	7.9	-	-	-	-	100.0
Sales to closing inventories	3.6	7.5	3.4	-	-	-	-	100.0

(percent)

Current debt to equity	215.4	146.8	246.8	-	-	-	-	100.0
Operating profit on equity	7.4	5.4	8.4	-	-	-	-	100.0
Net fixed assets to equity	361.2	89.4	485.4	-	-	-	-	100.0
Gross margin	25.7	42.7	23.9	-	-	-	-	100.0
Return on total assets	4.8	3.4	5.0	-	-	-	-	100.0

(days)

Collection period for accounts receivable	67.5	125.2	61.5	-	-	-	-	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	48	99,330	3,509.0	8
Less than 20	33	3,279	122.8	5
20-99	11	9,897	361.9	3
100-499	3	x	x	-
500 and over	1	x	x	-
1987				
Total	40	84,743	3,308.9	
Less than 20	28	2,797	111.9	
20-99	8	8,110	321.7	
100-499	3	x	x	
500 and over	1	x	x	

SIC 3511 Clay Products Industry (From Domestic Clay)

Establishments primarily engaged in manufacturing structural clay products (except refractories). Establishments primarily engaged in a clay pit operation are included here. Establishments primarily engaged in producing clay refractories are classified in <3591 - Refractories Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3512 - CLAY PRODUCTS INDUSTRY (FROM IMPORTED CLAY)

	Total of all 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	106	25	56	106	268	
High sales value (\$'000)	5,000	106	5,000	56	106	268	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	34.5	23.7	37.4	15.4	29.6	22.2	41.5	96.4
Purchases and materials	36.3	30.1	38.0	16.7	39.6	23.6	41.8	96.4
Closing inventory	14.1	17.3	13.2	5.0	26.1	10.2	14.0	73.2
Opening inventory	12.3	11.0	12.7	3.7	16.1	8.9	13.7	66.1
Wages, salaries, and benefits	30.4	19.6	33.3	3.1	31.3	40.3	31.4	85.7
Wages and benefits - direct	17.7	13.7	18.7	0.8	22.9	18.9	18.7	42.9
Wages and benefits - indirect	12.7	5.9	14.5	2.3	8.4	21.4	12.7	75.0
Occupancy expenses	11.1	15.1	10.0	19.1	12.3	15.0	8.7	98.2
Depreciation	4.0	5.3	3.7	5.9	4.9	2.7	3.9	92.9
Repairs and maintenance	1.1	2.1	0.9	2.4	2.0	2.2	0.5	73.2
Fuel and oil	0.3	0.4	0.2	0.3	0.4	0.1	0.3	12.5
Utilities	2.4	3.3	2.2	4.0	2.9	3.6	1.8	91.1
Rent	3.2	4.0	3.0	6.6	2.1	6.5	2.1	50.0
Financial expenses	3.2	3.4	3.1	3.1	3.6	3.6	3.0	94.6
Interest and bank charges	2.3	2.2	2.3	2.2	2.1	2.5	2.3	83.9
Professional fees	0.9	1.2	0.8	0.9	1.5	1.1	0.7	75.0
General expenses	3.8	9.4	2.4	11.9	7.6	6.8	1.2	94.6
Advertising	1.8	5.7	0.8	7.6	4.3	2.3	0.4	83.9
Delivery expenses	1.4	2.5	1.2	2.7	2.3	3.7	0.5	66.1
Insurance	0.6	1.2	0.4	1.6	0.9	0.8	0.3	69.6
Other expenses	14.4	17.3	13.6	18.8	16.3	6.2	15.6	100.0
Total expenses	97.4	88.5	99.8	71.4	100.7	94.2	101.3	100.0
Net profit/loss	2.6	11.5	0.2	28.6	-0.7	5.8	-1.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	68							
Sales	175.8	53.1	486.4	41.2	74.4	200.9	653.3	
Expenses	151.2	34.7	446.3	21.7	57.8	155.1	616.4	
Profit	24.6	18.4	40.2	19.5	16.6	45.8	36.9	

Non-Profitable:

Sales	178.8	57.7	370.9	42.8	66.9	142.2	1,176.6	
Expenses	204.0	72.5	412.7	52.8	84.6	151.6	1,332.2	
Loss	-25.2	-14.8	-41.7	-10.0	-17.7	-9.4	-155.6	

1987

Profitable:

Sales	259.4	54.3	978.8	36.2	81.0	136.7	1,566.8	
Expenses	224.8	33.7	894.8	23.5	48.7	118.7	1,436.8	
Profit	34.7	20.6	84.0	12.7	32.2	18.0	130.0	

Non-Profitable:

Sales	395.8	55.1	1,020.5	39.6	78.9	146.1	1,508.4	
Expenses	530.2	61.3	1,389.9	42.9	89.6	154.2	2,079.3	
Loss	-134.4	-6.2	-369.4	-3.3	-10.7	-8.1	-570.9	

	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.)	23							
Low sales value (\$'000)	25	25	198	25	83	198	895	
High sales value (\$'000)	5,000	198	5,000	83	198	895	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,000.9	75.9	1,323.0	72.0	85.4	804.1	1,600.2	100.0
Total current assets	720.2	29.7	960.7	26.6	37.4	576.9	1,165.7	100.0
Accounts receivable	303.6	2.2	408.6	0.8	5.3	257.0	489.5	82.6
Closing inventory	170.1	23.9	221.0	22.0	28.4	256.4	202.1	100.0
Other current assets	246.4	3.6	331.0	3.6	3.6	63.3	474.0	82.6
Net fixed assets	179.2	43.0	226.7	45.4	37.2	146.0	269.7	100.0
Other assets and adjustments	101.4	3.1	135.6	--	10.7	81.1	164.7	65.2
Total liabilities	213.1	65.3	264.6	63.9	68.6	167.0	316.8	100.0
Total current liabilities	142.5	11.7	188.1	9.6	16.7	111.3	229.1	100.0
Current bank loans	10.6	6.7	11.9	5.5	9.6	24.7	5.1	34.8
Other current liabilities	131.9	4.9	176.1	4.1	7.1	86.6	223.9	100.0
Long-term bank loans	8.2	--	11.1	--	--	--	17.0	4.3
Other liabilities and adjustments	62.3	53.5	65.4	54.2	51.9	55.6	70.6	78.3
Total equity	787.7	10.6	1,058.3	8.1	16.8	637.1	1,283.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	5.0	2.5	5.1	2.7	2.2	5.1	5.0	100.0
Debt to equity	0.2	6.1	0.2	7.8	4.0	0.2	0.2	100.0
Interest coverage	-1.9	3.2	-2.1	2.9	3.9	-0.8	-3.9	87.0
Debt ratio	0.2	0.8	0.2	0.8	0.8	0.2	0.1	100.0
Sales to equity	1.2	8.7	1.2	7.8	9.7	1.2	1.2	100.0
Sales to closing inventories	5.8	3.8	5.9	2.9	5.7	3.1	7.8	100.0

(percent)

Current debt to equity	18.0	109.9	17.7	119.1	99.2	17.4	17.8	100.0
Operating profit on equity	-6.6	63.5	-6.8	80.3	44.1	-11.3	-5.6	100.0
Net fixed assets to equity	22.7	402.6	21.4	559.6	221.3	22.9	21.0	100.0
Gross margin	31.0	45.3	30.6	57.4	33.9	5.8	37.5	100.0
Return on total assets	-3.4	12.9	-3.7	13.6	11.6	-4.1	-3.6	100.0

(days)

Collection period for accounts receivable	111.3	8.6	113.8	5.0	12.0	116.1	113.2	82.6
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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	123	30,884	1,166.6	9
Less than 20	109	5,188	196.4	8
20-99	11	x	x	-
100-499	3	x	x	1
500 and over	-	-	-	-
1987				
Total	132	32,193	1,261.9	
Less than 20	117	4,616	186.9	
20-99	11	x	x	
100-499	4	x	x	
500 and over	-	-	-	

SIC 3512 Clay Products Industry (From Imported Clay)

Establishments primarily engaged in manufacturing ceramic, porcelain and china products.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3541 - CONCRETE PIPE 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	1,305	-	-	-	-	
High sales value (\$'000)	5,000	1,305	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.8	62.6	48.5	-	-	-	-	100.0
Purchases and materials	53.9	61.1	52.4	-	-	-	-	100.0
Closing inventory	17.4	17.1	17.5	-	-	-	-	100.0
Opening inventory	14.3	18.6	13.5	-	-	-	-	90.9
Wages, salaries, and benefits	24.5	11.9	27.0	-	-	-	-	100.0
Wages and benefits - direct	15.0	4.2	17.1	-	-	-	-	63.6
Wages and benefits - indirect	9.5	7.6	9.9	-	-	-	-	90.9
Occupancy expenses	7.2	10.2	6.6	-	-	-	-	90.9
Depreciation	3.1	2.2	3.2	-	-	-	-	90.9
Repairs and maintenance	2.5	4.3	2.1	-	-	-	-	90.9
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	0.6	1.2	-	-	-	-	90.9
Rent	0.6	3.1	0.1	-	-	-	-	36.4
Financial expenses	3.5	1.9	3.8	-	-	-	-	100.0
Interest and bank charges	2.6	0.9	2.9	-	-	-	-	90.9
Professional fees	0.8	1.0	0.8	-	-	-	-	100.0
General expenses	1.6	2.4	1.4	-	-	-	-	100.0
Advertising	0.6	1.4	0.4	-	-	-	-	90.9
Delivery expenses	0.5	0.1	0.6	-	-	-	-	54.5
Insurance	0.5	0.8	0.5	-	-	-	-	90.9
Other expenses	3.8	3.6	3.8	-	-	-	-	100.0
Total expenses	91.3	92.5	91.1	-	-	-	-	100.0
Net profit/loss	8.7	7.5	8.9	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	100						
Sales	1,512.9	541.2	2,350.7	-	-	-	-
Expenses	1,381.5	500.7	2,140.8	-	-	-	-
Profit	131.4	40.5	209.8	-	-	-	-

Non-Profitable:

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

1987

Profitable:

Sales	1,416.5	529.0	2,998.5	293.2	933.3	1,911.2	4,096.4
Expenses	1,283.0	476.3	2,721.0	255.1	855.7	1,605.9	3,846.8
Profit	133.5	52.7	277.6	38.1	77.6	305.3	249.6

Non-Profitable:

Sales	467.7	216.7	1,877.2	98.5	841.2	1,877.2	-
Expenses	525.0	266.9	1,973.7	111.5	1,088.5	1,973.7	-
Loss	-57.2	-50.2	-96.5	-13.0	-247.2	-96.5	-

	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	1,729	-	-	-	-	
High sales value (\$'000)	5,000	1,729	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,280.5	669.6	2,486.4	-	-	-	-	100.0
Total current assets	519.6	310.6	932.1	-	-	-	-	100.0
Accounts receivable	104.7	65.9	181.1	-	-	-	-	80.0
Closing inventory	280.7	134.2	569.8	-	-	-	-	100.0
Other current assets	134.1	110.3	181.0	-	-	-	-	80.0
Net fixed assets	715.0	348.0	1,439.2	-	-	-	-	100.0
Other assets and adjustments	45.9	10.9	115.0	-	-	-	-	100.0
Total liabilities	872.7	552.6	1,504.4	-	-	-	-	100.0
Total current liabilities	400.0	344.7	509.0	-	-	-	-	100.0
Current bank loans	124.5	171.5	31.6	-	-	-	-	40.0
Other current liabilities	275.4	173.1	477.3	-	-	-	-	100.0
Long-term bank loans	88.6	-	263.5	-	-	-	-	20.0
Other liabilities and adjustments	384.1	207.9	731.8	-	-	-	-	100.0
Total equity	407.8	116.9	981.9	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	0.9	1.8	-	-	-	-	100.0
Debt to equity	2.1	4.7	1.5	-	-	-	-	100.0
Interest coverage	4.3	1.7	9.2	-	-	-	-	90.0
Debt ratio	0.6	0.8	0.6	-	-	-	-	100.0
Sales to equity	3.9	8.5	2.8	-	-	-	-	100.0
Sales to closing inventories	5.7	7.4	4.9	-	-	-	-	100.0

(percent)

Current debt to equity	98.0	294.7	51.8	-	-	-	-	100.0
Operating profit on equity	34.4	26.2	36.3	-	-	-	-	100.0
Net fixed assets to equity	175.3	297.5	146.5	-	-	-	-	100.0
Gross margin	24.4	17.4	29.4	-	-	-	-	100.0
Return on total assets	14.2	10.7	16.0	-	-	-	-	100.0

(days)

Collection period for accounts receivable	23.8	24.1	23.6	-	-	-	-	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	35	29,927	1,018.5	3
Less than 20	16	2,142	75.9	4
20-99	17	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-
1987				
Total	38	26,939	975.1	
Less than 20	20	1,940	74.7	
20-99	16	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 3541 Concrete Pipe Industry

Establishments primarily engaged in manufacturing concrete culvert and sewer pipe including fittings.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3542 - STRUCTURAL CONCRETE 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.)	50							
Low sales value (\$'000)	25	25	967	25	432	967	1,444	
High sales value (\$'000)	5,000	967	5,000	432	967	1,444	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	46.9	35.6	49.3	38.7	34.8	49.8	49.0	98.0
Purchases and materials	47.7	38.3	49.6	37.9	38.3	48.5	50.2	98.0
Closing inventory	9.6	14.2	8.7	12.4	14.6	6.6	9.8	84.0
Opening inventory	8.9	11.5	8.3	13.2	11.1	7.9	8.6	90.0
Wages, salaries, and benefits	25.2	27.1	24.8	23.2	28.1	21.0	26.8	94.0
Wages and benefits - direct	13.5	13.9	13.4	12.3	14.3	13.8	13.1	60.0
Wages and benefits - indirect	11.7	13.2	11.4	10.9	13.8	7.2	13.7	88.0
Occupancy expenses	10.0	12.3	9.6	10.4	12.8	11.8	8.4	98.0
Depreciation	3.9	5.2	3.7	5.4	5.1	4.1	3.5	94.0
Repairs and maintenance	2.1	2.7	2.0	2.0	2.9	2.0	2.0	70.0
Fuel and oil	0.4	1.6	0.1	0.9	1.7	0.2	0.1	20.0
Utilities	1.0	1.2	1.0	1.7	1.1	0.8	1.1	78.0
Rent	2.6	1.7	2.8	0.4	2.0	4.8	1.7	56.0
Financial expenses	2.8	3.9	2.6	3.6	4.0	3.7	2.0	96.0
Interest and bank charges	1.9	3.0	1.7	3.0	2.9	2.4	1.4	90.0
Professional fees	0.8	1.0	0.8	0.6	1.0	1.4	0.5	88.0
General expenses	2.6	2.7	2.6	2.8	2.7	2.8	2.5	92.0
Advertising	0.8	0.7	0.8	0.6	0.7	0.7	0.8	80.0
Delivery expenses	1.4	1.7	1.3	1.4	1.7	1.6	1.1	38.0
Insurance	0.5	0.3	0.5	0.7	0.3	0.6	0.5	64.0
Other expenses	8.8	10.5	8.4	13.0	9.9	14.5	5.2	100.0
Total expenses	96.4	92.1	97.2	91.6	92.3	103.6	93.9	100.0
Net profit/loss	3.6	7.9	2.8	8.4	7.7	-3.6	6.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	76							
Sales	1,145.0	415.1	1,871.4	145.7	637.5	1,204.3	2,239.6	
Expenses	1,046.9	370.3	1,720.3	119.8	577.2	1,075.6	2,076.1	
Profit	98.1	44.8	151.2	25.9	60.4	128.7	163.5	

Non-Profitable:

Sales	1,008.1	327.4	1,490.6	160.5	877.4	1,297.8	2,437.7	
Expenses	1,144.3	346.4	1,710.0	176.9	904.8	1,537.9	2,555.3	
Loss	-136.2	-19.0	-219.4	-16.4	-27.4	-240.1	-117.5	

1987

Profitable:

Sales	1,014.9	232.4	2,508.1	125.4	650.2	1,114.9	2,879.6	
Expenses	924.6	207.0	2,293.8	107.0	597.9	1,056.7	2,623.7	
Profit	90.3	25.4	214.3	18.5	52.3	58.2	255.9	

Non-Profitable:

Sales	516.8	450.6	1,021.9	328.5	744.4	1,021.9	-	
Expenses	551.3	487.4	1,039.8	361.2	791.0	1,039.8	-	
Loss	-34.6	-36.8	-17.9	-32.7	-46.6	-17.9	-	

	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.)	34							
Low sales value (\$'000)	25	25	1,037	25	563	1,037	1,524	
High sales value (\$'000)	5,000	1,037	5,000	563	1,037	1,524	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	731.4	417.4	1,085.5	327.7	529.1	554.8	1,408.1	100.0
Total current assets	347.3	205.6	507.2	172.0	247.3	257.6	659.0	100.0
Accounts receivable	156.2	96.0	224.1	69.6	129.0	60.1	323.8	100.0
Closing inventory	124.4	78.2	176.6	73.9	83.5	70.0	241.5	88.2
Other current assets	66.6	31.2	106.4	28.5	34.7	127.4	93.6	79.4
Net fixed assets	381.4	206.9	578.2	147.1	281.5	297.1	749.1	100.0
Other assets and adjustments	2.5	4.8	--	8.5	0.2	--	--	82.4
Total liabilities	669.3	348.8	1,030.9	256.3	463.9	517.4	1,343.1	100.0
Total current liabilities	363.3	233.9	509.3	186.4	293.1	240.9	672.4	100.0
Current bank loans	193.0	91.2	307.9	71.4	115.7	154.8	401.1	76.5
Other current liabilities	170.2	142.7	201.3	114.9	177.3	86.1	271.3	100.0
Long-term bank loans	110.6	31.2	200.2	--	70.1	35.1	300.6	32.4
Other liabilities and adjustments	195.3	83.6	321.3	69.9	100.6	241.2	370.0	97.1
Total equity	62.0	68.6	54.5	71.3	65.1	37.4	65.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.8	0.9	0.9	0.8	1.0	0.9	100.0
Debt to equity	10.7	5.0	18.8	3.5	7.1	13.8	20.6	100.0
Interest coverage	2.6	3.5	2.2	2.8	4.3	-0.3	3.9	97.1
Debt ratio	0.9	0.8	0.9	0.7	0.8	0.9	0.9	100.0
Sales to equity	18.7	8.4	33.2	5.2	12.9	34.8	32.6	100.0
Sales to closing inventories	9.3	7.4	10.2	5.0	10.1	18.6	8.7	88.2

(percent)

Current debt to equity	585.8	340.9	933.1	261.1	449.9	643.8	1,034.4	100.0
Operating profit on equity	74.0	54.4	101.8	37.6	77.2	-157.4	192.6	100.0
Net fixed assets to equity	615.0	301.6	1,059.4	206.0	432.0	794.0	1,152.4	100.0
Gross margin	28.8	34.8	26.6	38.4	32.8	26.1	26.9	100.0
Return on total assets	10.1	12.4	9.1	12.5	12.3	-2.5	11.8	100.0

(days)

Collection period for accounts receivable	49.1	60.2	45.1	68.4	55.7	16.8	55.7	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	100	84,257	2,823.4	20
Less than 20	66	12,160	402.9	14
20-99	26	34,943	1,170.6	5
100-499	8	37,154	1,249.9	1
500 and over	-	-	-	-
1987				
Total	80	59,412	2,088.8	
Less than 20	52	6,755	230.8	
20-99	21	24,387	857.2	
100-499	7	28,270	1,000.8	
500 and over	-	-	-	

SIC 3542 Structural Concrete Products Industry

Establishments primarily engaged in manufacturing precast concrete products for structural and other architectural purposes. These establishments may be secondarily engaged in installing the products they manufacture. Secondary products of establishments in this industry include concrete bricks and concrete building blocks. Establishments primarily engaged in manufacturing concrete bricks or building blocks are classified in <3549 - Other Concrete Products Industries>; those primarily engaged in manufacturing concrete pipe are classified in <3541 - Concrete Pipe Industry>; and those primarily engaged in the erection, placing and finishing of concrete on the site of construction are classified in <4224 - Concrete Pouring and Finishing>, construction or <4225 - Precast Concrete Installation>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3549 - OTHER CONCRETE 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.)	107							
Low sales value (\$'000)	25	25	706	25	298	706	1,469	
High sales value (\$'000)	5,000	706	5,000	298	706	1,469	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	45.2	45.6	45.1	43.1	47.2	39.9	46.6	98.1
Purchases and materials	46.5	51.2	45.6	47.6	53.6	37.5	48.1	98.1
Closing inventory	14.2	17.4	13.7	20.2	15.7	23.0	10.9	90.7
Opening inventory	12.9	11.8	13.1	15.8	9.2	25.4	9.5	89.7
Wages, salaries, and benefits	21.6	31.1	19.9	39.4	25.8	24.5	18.5	97.2
Wages and benefits - direct	11.6	14.9	11.0	16.9	13.6	14.6	10.0	74.8
Wages and benefits - indirect	10.0	16.2	8.9	22.4	12.2	10.0	8.6	89.7
Occupancy expenses	10.2	15.9	9.2	23.2	11.2	10.1	9.0	98.1
Depreciation	5.0	6.6	4.7	11.1	3.7	3.8	5.0	93.5
Repairs and maintenance	2.1	2.8	2.0	3.8	2.1	3.1	1.6	79.4
Fuel and oil	0.5	1.1	0.4	1.6	0.8	0.6	0.4	24.3
Utilities	1.7	2.3	1.6	2.7	2.1	1.5	1.6	95.3
Rent	1.0	3.1	0.6	4.0	2.5	1.1	0.5	50.5
Financial expenses	2.7	4.6	2.3	6.1	3.6	2.3	2.4	96.3
Interest and bank charges	1.8	3.3	1.6	4.5	2.5	1.3	1.7	91.6
Professional fees	0.8	1.3	0.8	1.7	1.1	1.0	0.7	95.3
General expenses	3.9	7.5	3.3	7.5	7.5	4.0	3.1	99.1
Advertising	0.9	2.9	0.6	2.3	3.3	1.0	0.4	75.7
Delivery expenses	2.4	3.5	2.2	3.7	3.4	2.3	2.1	61.7
Insurance	0.6	1.0	0.6	1.5	0.7	0.8	0.5	83.2
Other expenses	14.1	8.5	15.0	9.2	8.0	14.5	15.2	100.0
Total expenses	97.6	113.1	95.0	128.5	103.2	95.6	94.8	100.0
Net profit/loss	2.4	-13.1	5.0	-28.5	-3.2	4.4	5.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	73						
Sales	1,209.0	244.9	2,197.5	128.5	424.0	1,004.2	3,031.8
Expenses	1,121.8	223.4	2,042.9	116.2	388.1	906.7	2,837.3
Profit	87.2	21.6	154.6	12.2	35.9	97.5	194.5

Non-Profitable:

Sales	494.3	207.3	1,574.2	139.6	385.2	1,136.1	2,318.6
Expenses	582.3	293.3	1,669.7	224.1	475.2	1,224.3	2,426.4
Loss	-88.0	-86.0	-95.5	-84.5	-89.9	-88.3	-107.8

1987

Profitable:

Sales	818.7	277.3	1,770.5	159.9	460.9	1,024.5	2,322.6
Expenses	749.6	245.6	1,635.9	139.8	411.1	911.3	2,172.1
Profit	69.0	31.7	134.7	20.1	49.9	113.2	150.5

Non-Profitable:

Sales	391.9	229.0	1,197.4	119.8	461.8	1,060.0	1,605.3
Expenses	409.0	245.9	1,215.2	132.9	487.0	1,078.7	1,620.4
Loss	-17.1	-17.0	-17.8	-13.1	-25.2	-18.7	-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.)	99							
Low sales value (\$'000)	25	25	733	25	320	733	1,514	
High sales value (\$'000)	5,000	733	5,000	320	733	1,514	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	722.7	240.2	1,554.6	232.1	258.1	1,135.4	1,910.6	100.0
Total current assets	285.7	102.9	600.8	82.9	147.5	488.7	696.0	100.0
Accounts receivable	102.1	34.0	219.5	21.5	61.8	153.6	275.5	93.9
Closing inventory	133.8	38.6	298.0	31.2	55.0	266.9	324.5	91.9
Other current assets	49.6	30.2	83.1	30.1	30.5	68.1	95.9	78.8
Net fixed assets	358.0	117.8	772.0	126.8	97.8	455.1	1,041.0	100.0
Other assets and adjustments	79.0	19.4	181.7	22.4	12.8	191.4	173.4	82.8
Total liabilities	498.8	180.8	1,047.1	175.8	191.9	799.4	1,257.4	100.0
Total current liabilities	241.4	81.4	517.1	80.4	83.7	443.7	579.5	100.0
Current bank loans	50.5	26.4	92.2	30.3	17.5	115.8	72.2	64.6
Other current liabilities	190.8	55.0	424.9	50.0	66.1	327.8	507.3	100.0
Long-term bank loans	76.9	1.2	207.5	1.0	1.7	54.2	337.7	29.3
Other liabilities and adjustments	180.4	98.1	322.3	94.3	106.4	301.4	340.1	90.9
Total equity	223.9	59.4	507.5	56.3	66.2	335.9	653.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.2	1.1	1.0	1.7	1.1	1.2	100.0
Debt to equity	2.2	3.0	2.0	3.1	2.8	2.3	1.9	100.0
Interest coverage	2.2	-3.0	4.3	-6.8	2.6	3.8	4.5	90.9
Debt ratio	0.6	0.7	0.6	0.7	0.7	0.7	0.6	100.0
Sales to equity	4.1	4.0	4.1	2.6	6.7	3.2	4.5	100.0
Sales to closing inventories	6.9	6.2	7.1	4.7	8.1	4.0	9.2	91.9

(percent)

Current debt to equity	107.8	137.1	101.9	142.8	126.3	132.0	88.7	100.0
Operating profit on equity	9.4	-49.2	21.3	-87.1	22.6	14.9	24.1	100.0
Net fixed assets to equity	159.8	198.3	152.1	225.0	147.6	135.4	159.3	100.0
Gross margin	33.5	23.5	35.5	15.2	29.7	35.3	35.5	100.0
Return on total assets	5.2	-9.1	9.0	-18.4	9.4	5.9	10.6	100.0

(days)

Collection period for accounts receivable	40.0	51.3	37.7	52.4	50.5	51.7	33.4	93.9
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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	347	243,558	8,352.9	11
Less than 20	287	48,463	1,611.5	14
20-99	49	71,712	2,382.2	2
100-499	9	x	x	1
500 and over	2	x	x	-
1987				
Total	358	196,568	7,143.9	
Less than 20	301	36,694	1,278.3	
20-99	47	57,968	2,003.3	
100-499	8	x	x	
500 and over	2	x	x	

SIC 3549 Other Concrete Products Industries

Establishments primarily engaged in manufacturing concrete products not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3551 - READY-MIX CONCRETE 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.)	204							
Low sales value (\$'000)	25	25	959	25	314	959	1,876	
High sales value (\$'000)	5,000	959	5,000	314	959	1,876	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	43.6	41.4	44.3	40.2	41.7	34.4	50.7	97.1
Purchases and materials	44.0	42.3	44.5	40.5	42.8	35.0	50.8	95.6
Closing inventory	3.2	4.1	2.9	6.0	3.6	4.1	2.2	81.9
Opening inventory	2.8	3.2	2.7	5.7	2.5	3.5	2.1	80.9
Wages, salaries, and benefits	21.7	22.7	21.4	20.3	23.4	22.9	20.4	95.1
Wages and benefits - direct	8.2	7.1	8.5	5.6	7.5	7.2	9.4	48.0
Wages and benefits - indirect	13.5	15.7	12.9	14.8	15.9	15.7	11.0	87.3
Occupancy expenses	17.6	18.3	17.3	19.6	18.0	21.7	14.5	99.0
Depreciation	5.9	6.0	5.9	6.7	5.8	7.8	4.6	94.6
Repairs and maintenance	5.9	6.2	5.8	5.3	6.4	7.1	4.9	77.9
Fuel and oil	3.1	3.1	3.0	2.9	3.2	3.9	2.5	52.9
Utilities	1.2	1.4	1.1	2.2	1.2	1.3	1.0	91.7
Rent	1.5	1.6	1.5	2.5	1.4	1.6	1.4	62.3
Financial expenses	2.9	3.5	2.7	5.0	3.1	3.1	2.5	98.0
Interest and bank charges	2.2	2.7	2.1	3.5	2.5	2.3	2.0	90.7
Professional fees	0.7	0.9	0.6	1.6	0.7	0.8	0.5	92.6
General expenses	2.1	3.3	1.8	6.2	2.4	2.0	1.6	90.7
Advertising	0.4	0.5	0.4	0.6	0.5	0.4	0.4	76.0
Delivery expenses	0.8	1.6	0.6	4.2	0.8	0.6	0.6	27.9
Insurance	0.8	1.2	0.7	1.4	1.1	0.9	0.6	70.1
Other expenses	7.7	8.1	7.5	9.2	7.8	9.2	6.4	98.5
Total expenses	95.5	97.3	95.0	100.7	96.4	93.3	96.2	100.0
Net profit/loss	4.5	2.7	5.0	-0.7	3.6	6.7	3.8	97.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	66							
Sales	1,216.3	426.3	2,020.7	186.6	609.9	1,384.7	2,893.7	
Expenses	1,127.2	393.0	1,874.9	167.0	566.1	1,261.5	2,716.8	
Profit	89.1	33.3	145.8	19.6	43.8	123.2	176.9	

Non-Profitable:

Sales	657.7	281.8	2,038.4	125.2	545.2	1,314.2	3,167.2	
Expenses	695.5	301.7	2,141.9	144.0	567.0	1,357.4	3,364.7	
Loss	-37.8	-19.9	-103.5	-18.8	-21.8	-43.2	-197.5	

1987

Profitable:

Sales	1,295.1	449.9	2,178.7	148.6	607.8	1,313.3	3,105.9	
Expenses	1,179.4	410.9	1,982.9	135.2	555.3	1,201.8	2,819.9	
Profit	115.7	39.0	195.8	13.5	52.4	111.5	286.1	

Non-Profitable:

Sales	767.3	338.8	2,265.7	145.3	532.5	1,302.6	3,385.6	
Expenses	809.5	358.0	2,388.7	159.3	556.9	1,403.2	3,534.5	
Loss	-42.3	-19.2	-123.0	-14.0	-24.3	-100.6	-148.9	

	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.)	165							
Low sales value (\$'000)	25	25	1,008	25	395	1,008	1,958	
High sales value (\$'000)	5,000	1,008	5,000	395	1,008	1,958	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	724.3	299.9	1,400.7	177.7	433.7	1,150.3	1,695.4	100.0
Total current assets	303.2	120.2	594.9	69.5	175.6	463.9	749.0	100.0
Accounts receivable	146.2	49.3	300.7	26.2	74.5	229.5	384.6	99.4
Closing inventory	33.2	15.5	61.5	7.7	24.0	49.7	75.5	83.0
Other current assets	123.6	55.3	232.5	35.6	77.0	184.6	288.9	89.7
Net fixed assets	373.3	168.9	699.2	106.4	237.3	604.3	810.8	100.0
Other assets and adjustments	47.6	10.7	106.5	1.6	20.6	82.0	135.4	87.3
Total liabilities	402.3	173.8	766.6	118.4	234.4	646.0	908.5	100.0
Total current liabilities	242.7	86.7	491.3	56.3	119.9	337.7	672.2	100.0
Current bank loans	38.6	5.6	91.3	8.3	2.7	69.3	117.1	38.2
Other current liabilities	204.0	81.0	400.0	48.0	117.2	268.3	555.0	100.0
Long-term bank loans	17.0	16.4	18.0	5.4	28.4	21.1	14.4	21.8
Other liabilities and adjustments	142.5	70.6	257.2	56.6	85.9	287.2	221.9	98.8
Total equity	321.9	126.1	634.0	59.2	199.2	504.2	786.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.3	1.2	1.2	1.4	1.3	1.1	100.0
Debt to equity	1.2	1.3	1.2	1.9	1.1	1.2	1.1	100.0
Interest coverage	2.6	1.6	2.9	0.2	2.4	2.8	3.0	90.9
Debt ratio	0.5	0.5	0.5	0.6	0.5	0.5	0.5	100.0
Sales to equity	3.3	3.2	3.3	3.6	3.1	2.6	3.8	100.0
Sales to closing inventories	32.1	26.4	34.5	27.6	25.9	26.6	40.5	83.0

(percent)

Current debt to equity	75.3	68.7	77.4	95.1	60.2	66.9	85.4	100.0
Operating profit on equity	12.2	5.9	14.3	-8.9	10.7	13.2	15.1	97.0
Net fixed assets to equity	115.9	133.9	110.2	179.5	119.1	119.8	103.0	100.0
Gross margin	32.3	34.0	31.7	36.0	33.3	38.2	28.4	100.0
Return on total assets	8.8	6.0	9.7	0.9	8.3	8.9	10.4	99.4

(days)

Collection period for accounts receivable	49.8	43.8	51.6	44.6	43.5	63.1	45.8	99.4
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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	446	365,842	11,110.9	18
Less than 20	351	85,886	2,665.0	13
20-99	82	118,298	3,587.3	5
100-499	12	x	x	-
500 and over	1	x	x	-
1987				
Total	464	311,327	9,939.9	
Less than 20	364	65,644	2,170.0	
20-99	87	99,980	3,206.1	
100-499	12	x	x	
500 and over	1	x	x	

SIC 3551 Ready-Mix Concrete Industry

Establishments primarily engaged in manufacturing and delivering mixed concrete. Establishments primarily engaged in concrete work on the site of construction are classified in <4224 - Concrete Pouring and Finishing>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3561 - PRIMARY GLASS AND GLASS CONTAINERS 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	920	25	399	920	2,509	
High sales value (\$'000)	5,000	920	5,000	399	920	2,509	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	61.3	57.8	63.7	51.9	58.3	52.9	72.2	100.0
Purchases and materials	64.4	62.1	65.9	51.4	63.1	53.9	75.5	100.0
Closing inventory	10.2	8.1	11.5	11.9	7.7	12.4	10.9	100.0
Opening inventory	7.1	3.7	9.3	12.4	2.9	11.4	7.6	88.9
Wages, salaries, and benefits	23.9	24.1	23.7	27.6	23.8	33.4	16.0	100.0
Wages and benefits - direct	16.3	16.9	15.9	13.4	17.2	22.4	10.8	77.8
Wages and benefits - indirect	7.5	7.2	7.7	14.2	6.6	11.1	5.1	100.0
Occupancy expenses	6.6	6.2	6.9	5.5	6.3	8.1	5.9	100.0
Depreciation	2.6	2.0	2.9	2.7	1.9	4.2	2.0	100.0
Repairs and maintenance	0.7	0.5	0.8	0.4	0.5	1.2	0.5	72.2
Fuel and oil	--	-	0.1	-	-	0.1	-	5.6
Utilities	1.2	1.2	1.3	2.1	1.1	1.9	0.8	94.4
Rent	2.1	2.5	1.8	0.4	2.7	0.7	2.7	72.2
Financial expenses	2.3	1.4	2.9	4.4	1.1	4.8	1.4	94.4
Interest and bank charges	1.6	1.0	2.1	2.9	0.8	3.6	0.8	83.3
Professional fees	0.7	0.4	0.9	1.5	0.3	1.2	0.6	94.4
General expenses	1.9	1.7	2.0	2.0	1.7	2.6	1.5	94.4
Advertising	0.6	0.3	0.8	0.6	0.3	0.6	0.9	88.9
Delivery expenses	1.0	1.1	0.8	1.0	1.2	1.4	0.4	77.8
Insurance	0.4	0.3	0.4	0.4	0.3	0.7	0.2	77.8
Other expenses	3.6	2.9	4.1	11.2	2.1	4.9	3.4	100.0
Total expenses	99.5	94.1	103.2	102.6	93.3	106.8	100.3	100.0
Net profit/loss	0.5	5.9	-3.2	-2.6	6.7	-6.8	-0.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	56							
Sales	1,534.3	764.8	3,048.4	272.6	858.2	2,193.9	3,841.0	
Expenses	1,395.6	623.8	2,914.0	240.9	696.4	2,085.4	3,682.6	
Profit	138.8	141.0	134.4	31.7	161.8	108.5	158.4	

Non-Profitable:

Sales	925.9	564.4	2,388.2	215.5	713.2	1,857.1	4,351.1	
Expenses	1,030.2	596.1	2,786.0	235.1	750.0	2,203.6	4,938.6	
Loss	-104.3	-31.7	-397.8	-19.6	-36.9	-346.5	-587.5	

1987

Profitable:

Sales	938.2	343.2	2,366.6	272.4	595.3	1,924.0	2,949.5	
Expenses	849.1	309.2	2,144.9	258.1	491.1	1,665.6	2,776.1	
Profit	89.2	34.0	221.7	14.2	104.2	258.4	173.4	

Non-Profitable:

Sales	268.6	268.6	-	206.5	518.5	-	-	
Expenses	281.4	281.4	-	220.6	525.9	-	-	
Loss	-12.8	-12.8	-	-14.1	-7.4	-	-	

	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.)	15							
Low sales value (\$'000)	25	25	920	25	399	920	2,509	
High sales value (\$'000)	5,000	920	5,000	399	920	2,509	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	703.7	301.3	1,603.1	171.8	306.6	1,402.7	1,914.6	100.0
Total current assets	646.9	278.7	1,469.6	99.9	286.1	1,313.3	1,712.6	100.0
Accounts receivable	252.1	110.4	568.6	45.6	113.1	509.4	660.8	100.0
Closing inventory	139.9	59.3	320.0	45.9	59.9	248.7	430.9	100.0
Other current assets	254.8	108.9	580.8	8.4	113.1	555.0	620.9	86.7
Net fixed assets	55.4	21.5	131.1	71.2	19.4	88.8	197.0	100.0
Other assets and adjustments	1.4	1.0	2.3	0.6	1.0	0.5	4.9	93.3
Total liabilities	476.6	205.2	1,083.2	83.1	210.3	797.7	1,527.1	100.0
Total current liabilities	407.4	180.4	914.7	44.1	186.0	760.7	1,154.3	100.0
Current bank loans	21.5	9.9	47.6	1.1	10.2	1.1	120.0	26.7
Other current liabilities	385.8	170.5	867.0	43.0	175.7	759.5	1,034.2	100.0
Long-term bank loans	35.0	16.2	77.2	--	16.9	--	197.3	13.3
Other liabilities and adjustments	34.1	8.5	91.2	38.9	7.3	37.0	175.4	80.0
Total equity	227.0	96.0	519.8	88.7	96.3	604.9	387.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.5	1.6	2.2	1.5	1.7	1.4	100.0
Debt to equity	2.0	2.1	2.0	0.9	2.1	1.3	3.9	100.0
Interest coverage	1.3	9.3	-0.5	5.0	9.5	-0.8	0.6	80.0
Debt ratio	0.6	0.6	0.6	0.4	0.6	0.5	0.7	100.0
Sales to equity	6.0	7.9	5.3	4.3	8.0	3.3	10.2	100.0
Sales to closing inventories	9.8	12.8	8.6	8.3	12.9	8.0	9.1	100.0

(percent)

Current debt to equity	179.4	187.9	175.9	49.7	193.1	125.7	297.8	100.0
Operating profit on equity	3.7	53.4	-16.8	26.8	54.4	-22.5	-2.7	100.0
Net fixed assets to equity	24.4	22.3	25.2	80.2	20.1	14.6	50.8	100.0
Gross margin	14.6	17.9	12.6	23.8	17.8	13.6	11.8	100.0
Return on total assets	4.2	19.0	-1.9	17.2	19.0	-4.5	1.1	100.0

(days)

Collection period for accounts receivable	66.4	52.8	74.8	43.5	53.0	92.4	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	40	10,876	349.6	3
Less than 20	36	x	x	4
20-99	4	x	x	-
100-499	-	-	-	-
500 and over	0	-	-	1
1987				
Total	37	23,160	788.4	
Less than 20	32	3,968	142.7	
20-99	4	x	x	
100-499	-	-	-	
500 and over	1	x	x	

SIC 3561 Primary Glass and Glass Containers Industry

Establishments primarily engaged in manufacturing sheet and plate glass including hermetically sealed glass for installation in window units and glass containers. Secondary products of this industry are glass window units. Establishments in this industry may be secondarily engaged in installing the glass they manufacture. Establishments primarily engaged in installing glass are classified in <4233 - Glass and Glazing Work>, construction and those primarily engaged in manufacturing metal framed glass window units 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 3562 - GLASS PRODUCTS INDUSTRY (EXCEPT GLASS CONTAINERS)

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	97							
Low sales value (\$'000)	25	25	337	25	84	337	1,400	
High sales value (\$'000)	5,000	337	5,000	84	337	1,400	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.2	46.5	50.8	38.8	50.3	51.6	50.2	100.0
Purchases and materials	53.0	60.7	51.7	78.2	52.1	52.8	51.1	100.0
Closing inventory	12.7	25.0	10.7	55.4	10.1	9.3	11.6	93.8
Opening inventory	9.9	10.8	9.7	15.9	8.2	8.1	10.8	91.8
Wages, salaries, and benefits	25.8	14.4	27.6	4.9	19.0	28.3	27.1	85.6
Wages and benefits - direct	15.3	4.9	17.0	0.1	7.2	16.7	17.1	55.7
Wages and benefits - indirect	10.4	9.5	10.6	4.8	11.8	11.6	10.0	79.4
Occupancy expenses	6.5	7.8	6.3	9.5	7.0	5.7	6.7	100.0
Depreciation	2.2	1.9	2.2	2.6	1.5	1.6	2.6	93.8
Repairs and maintenance	0.9	0.5	1.0	0.5	0.5	0.6	1.2	57.7
Fuel and oil	--	--	--	--	--	--	--	4.1
Utilities	1.4	1.7	1.4	1.6	1.7	1.5	1.3	87.6
Rent	2.0	3.7	1.7	4.7	3.2	2.0	1.5	74.2
Financial expenses	1.8	2.1	1.8	3.9	1.2	1.9	1.7	96.9
Interest and bank charges	1.1	0.9	1.1	1.7	0.5	1.2	1.1	82.5
Professional fees	0.7	1.2	0.6	2.2	0.7	0.7	0.6	84.5
General expenses	2.3	3.6	2.1	3.4	3.7	3.0	1.6	96.9
Advertising	0.9	1.3	0.8	1.9	1.0	1.1	0.7	78.4
Delivery expenses	1.0	1.5	0.9	0.4	2.0	1.3	0.7	64.9
Insurance	0.4	0.7	0.4	1.0	0.6	0.6	0.3	75.3
Other expenses	5.6	9.9	4.9	20.0	5.0	4.1	5.4	100.0
Total expenses	92.2	84.3	93.4	80.5	86.1	94.6	92.7	100.0
Net profit/loss	7.8	15.7	6.6	19.5	13.9	5.4	7.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	79						
Sales	497.1	92.4	1,549.5	41.6	228.5	939.6	2,732.2
Expenses	448.6	74.2	1,422.4	30.7	190.8	877.0	2,480.1
Profit	48.4	18.2	127.1	10.9	37.7	62.6	252.1

Non-Profitable:

Sales	432.8	85.1	1,507.3	36.6	245.7	648.9	2,727.1
Expenses	450.8	90.9	1,562.5	43.3	248.6	696.2	2,793.6
Loss	-17.9	-5.8	-55.2	-6.7	-2.9	-47.3	-66.5

1987

Profitable:

Sales	505.4	82.1	1,287.0	43.7	193.6	727.7	2,873.8
Expenses	464.8	64.6	1,203.8	25.4	178.5	681.1	2,686.8
Profit	40.5	17.5	83.2	18.3	15.1	46.6	187.0

Non-Profitable:

Sales	291.8	91.6	568.3	56.9	145.3	568.3	-
Expenses	317.0	103.5	612.1	61.5	168.6	612.1	-
Loss	-25.3	-11.9	-43.8	-4.6	-23.3	-43.8	-

	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.)	59							
Low sales value (\$'000)	25	25	950	25	260	950	1,723	
High sales value (\$'000)	5,000	950	5,000	260	950	1,723	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	352.7	120.1	1,060.0	47.1	208.2	640.7	1,700.4	100.0
Total current assets	267.8	87.6	815.6	26.4	161.5	520.1	1,267.0	100.0
Accounts receivable	112.7	42.0	327.5	2.8	89.2	164.1	577.2	76.3
Closing inventory	70.4	29.3	195.5	12.6	49.3	118.9	312.6	96.6
Other current assets	84.6	16.3	292.4	10.8	22.9	237.0	377.2	89.8
Net fixed assets	73.0	24.8	219.4	19.5	31.2	82.8	428.0	100.0
Other assets and adjustments	11.8	7.6	24.9	1.1	15.4	37.7	5.3	72.9
Total liabilities	181.0	74.4	505.2	29.0	129.1	371.2	709.9	100.0
Total current liabilities	154.4	58.9	444.6	11.8	115.8	348.4	591.6	98.3
Current bank loans	26.9	16.7	57.9	0.5	36.2	78.1	27.0	40.7
Other current liabilities	127.4	42.2	386.7	11.3	79.5	270.2	564.6	98.3
Long-term bank loans	2.3	1.1	5.7	1.6	0.6	3.3	9.4	10.2
Other liabilities and adjustments	24.3	14.3	54.8	15.6	12.7	19.4	108.8	94.9
Total equity	171.6	45.7	554.7	18.0	79.0	269.4	990.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.4	1.8	2.2	1.3	1.4	2.1	98.3
Debt to equity	1.0	1.6	0.9	1.6	1.6	1.3	0.7	100.0
Interest coverage	6.4	8.9	5.2	5.1	9.9	5.6	5.0	84.7
Debt ratio	0.5	0.6	0.4	0.6	0.6	0.5	0.4	100.0
Sales to equity	3.9	5.7	3.5	3.7	6.3	4.6	3.1	100.0
Sales to closing inventories	9.7	8.9	10.0	5.3	10.0	10.4	9.8	96.6

(percent)

Current debt to equity	89.9	128.9	80.1	65.4	146.5	129.2	59.7	98.3
Operating profit on equity	19.4	43.6	13.3	20.6	49.9	17.0	11.8	100.0
Net fixed assets to equity	42.5	54.4	39.5	108.1	39.5	30.7	43.2	100.0
Gross margin	20.8	25.4	18.9	44.1	22.3	18.1	19.4	100.0
Return on total assets	11.2	18.6	8.6	9.7	21.0	8.7	8.6	100.0

(days)

Collection period for accounts receivable	60.0	58.2	60.7	15.5	65.3	48.0	68.6	76.3
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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	265	376,351	12,225.9	25
Less than 20	228	28,847	899.7	28
20-99	28	39,516	1,218.4	3
100-499	5	x	x	-
500 and over	4	x	x	-
1987				
Total	240	382,837	13,759.5	
Less than 20	200	19,930	693.7	
20-99	31	34,967	1,211.2	
100-499	5	x	x	
500 and over	4	x	x	

SIC 3562 Glass Products Industry (except Glass Containers)

Establishments primarily engaged in manufacturing glass products, except glass containers. Establishments primarily engaged in manufacturing glass containers are classified in <3561 - Primary Glass and Glass Containers Industry> and those primarily engaged in manufacturing fibreglass insulation are classified in <3594 - Non-Metallic Mineral Insulating Materials Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3571 - ABRASIVES 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	1,187	-	-	-	-	
High sales value (\$'000)	5,000	1,187	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.4	54.9	48.5	-	-	-	-	100.0
Purchases and materials	51.9	61.9	47.7	-	-	-	-	100.0
Closing inventory	24.6	24.4	24.8	-	-	-	-	100.0
Opening inventory	23.1	17.4	25.6	-	-	-	-	90.0
Wages, salaries, and benefits	22.1	14.6	25.3	-	-	-	-	100.0
Wages and benefits - direct	11.4	9.8	12.1	-	-	-	-	70.0
Wages and benefits - indirect	10.7	4.7	13.2	-	-	-	-	90.0
Occupancy expenses	7.8	13.0	5.7	-	-	-	-	90.0
Depreciation	2.6	4.3	1.9	-	-	-	-	90.0
Repairs and maintenance	1.4	2.3	1.1	-	-	-	-	60.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.8	2.2	1.6	-	-	-	-	80.0
Rent	2.0	4.2	1.1	-	-	-	-	60.0
Financial expenses	2.1	4.0	1.3	-	-	-	-	100.0
Interest and bank charges	1.1	2.2	0.6	-	-	-	-	80.0
Professional fees	1.0	1.7	0.7	-	-	-	-	90.0
General expenses	3.6	4.7	3.1	-	-	-	-	100.0
Advertising	0.8	0.8	0.8	-	-	-	-	60.0
Delivery expenses	2.3	3.4	1.9	-	-	-	-	70.0
Insurance	0.4	0.5	0.4	-	-	-	-	60.0
Other expenses	8.6	7.9	8.9	-	-	-	-	100.0
Total expenses	94.6	99.0	92.8	-	-	-	-	100.0
Net profit/loss	5.4	1.0	7.2	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80						
Sales	1,449.5	889.1	1,780.7	-	-	-	-
Expenses	1,348.0	834.1	1,651.7	-	-	-	-
Profit	101.5	55.0	129.0	-	-	-	-

Non-Profitable:

Sales	101.9	101.9	-	-	-	-	-
Expenses	112.7	112.7	-	-	-	-	-
Loss	-10.9	-10.9	-	-	-	-	-

1987

Profitable:

Sales	632.5	459.2	1,643.4	173.1	850.2	1,382.5	1,904.3
Expenses	583.5	421.1	1,530.6	154.6	785.4	1,343.7	1,717.4
Profit	49.0	38.1	112.8	18.5	64.8	38.7	186.9

Non-Profitable:

Sales	1,785.0	567.0	2,327.5	-	567.0	-	2,327.5
Expenses	1,971.9	900.5	2,449.1	-	900.5	-	2,449.1
Loss	-186.9	-333.5	-121.6	-	-333.5	-	-121.6

	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.)	10							
Low sales value (\$'000)	25	25	1,187	-	-	-	-	
High sales value (\$'000)	5,000	1,187	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	543.2	335.8	1,142.1	-	-	-	-	100.0
Total current assets	393.0	239.9	834.9	-	-	-	-	100.0
Accounts receivable	110.6	70.6	226.1	-	-	-	-	100.0
Closing inventory	161.0	64.0	440.9	-	-	-	-	100.0
Other current assets	121.3	105.2	167.7	-	-	-	-	70.0
Net fixed assets	149.6	95.4	306.0	-	-	-	-	100.0
Other assets and adjustments	0.5	0.3	1.1	-	-	-	-	90.0
Total liabilities	236.4	139.8	515.5	-	-	-	-	100.0
Total current liabilities	181.4	115.8	370.6	-	-	-	-	100.0
Current bank loans	0.7	0.4	1.5	-	-	-	-	50.0
Other current liabilities	180.6	115.3	369.0	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	55.0	23.9	144.8	-	-	-	-	100.0
Total equity	306.7	195.9	626.6	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	2.0	2.2	-	-	-	-	100.0
Debt to equity	0.7	0.7	0.8	-	-	-	-	100.0
Interest coverage	6.0	1.4	13.5	-	-	-	-	80.0
Debt ratio	0.4	0.4	0.4	-	-	-	-	100.0
Sales to equity	2.1	1.3	2.8	-	-	-	-	100.0
Sales to closing inventories	4.0	4.1	4.0	-	-	-	-	100.0

(percent)

Current debt to equity	59.1	59.1	59.1	-	-	-	-	100.0
Operating profit on equity	11.4	1.3	20.5	-	-	-	-	100.0
Net fixed assets to equity	48.7	48.7	48.8	-	-	-	-	100.0
Gross margin	27.4	30.5	26.2	-	-	-	-	100.0
Return on total assets	7.7	2.5	12.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	61.7	98.0	46.3	-	-	-	-	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	37	44,467	1,394.4	5
Less than 20	24	4,878	155.7	5
20-99	8	x	x	1
100-499	5	x	x	1
500 and over	-	-	-	-
1987				
Total	32	41,616	1,358.8	
Less than 20	19	3,186	107.4	
20-99	9	x	x	
100-499	4	x	x	
500 and over	-	-	-	

SIC 3571 Abrasives Industry

Establishments primarily engaged in manufacturing grinding wheels and other abrasive products. This industry includes the manufacture of primary abrasive materials such as fused alumina and silicon carbide.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 359 - OTHER NON-METALLIC MINERAL 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.)	123							
Low sales value (\$'000)	25	25	586	25	269	586	1,096	
High sales value (\$'000)	5,000	586	5,000	269	586	1,096	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.2	43.9	52.4	42.8	44.8	46.7	54.8	96.7
Purchases and materials	51.6	44.3	54.2	41.3	46.3	45.4	58.0	96.7
Closing inventory	17.7	15.3	18.5	10.7	18.5	21.8	17.1	91.1
Opening inventory	16.2	15.0	16.7	12.2	16.9	23.2	13.8	88.6
Wages, salaries, and benefits	23.1	24.2	22.7	20.0	27.1	24.7	21.9	95.1
Wages and benefits - direct	11.8	12.0	11.7	14.1	10.6	10.8	12.0	62.6
Wages and benefits - indirect	11.3	12.2	11.1	6.0	16.4	13.9	9.8	86.2
Occupancy expenses	8.1	10.2	7.4	12.6	8.6	10.3	6.1	100.0
Depreciation	3.5	3.9	3.4	5.2	2.9	4.6	2.9	94.3
Repairs and maintenance	1.2	1.1	1.2	0.7	1.4	1.5	1.2	72.4
Fuel and oil	0.2	0.3	0.1	0.6	--	0.1	0.2	7.3
Utilities	1.6	2.2	1.4	2.2	2.2	1.8	1.1	90.2
Rent	1.7	2.7	1.3	3.7	2.0	2.4	0.8	57.7
Financial expenses	3.0	3.8	2.8	4.6	3.2	4.0	2.2	96.7
Interest and bank charges	2.2	2.6	2.0	3.7	1.9	3.1	1.5	83.7
Professional fees	0.9	1.1	0.8	0.9	1.3	0.9	0.7	90.2
General expenses	3.5	4.3	3.2	4.6	4.1	2.7	3.5	94.3
Advertising	0.9	1.1	0.9	0.9	1.2	1.0	0.8	80.5
Delivery expenses	2.0	2.2	1.9	2.1	2.2	1.1	2.3	59.3
Insurance	0.6	1.1	0.4	1.5	0.8	0.5	0.4	82.1
Other expenses	8.2	10.5	7.4	14.2	8.0	8.4	7.0	100.0
Total expenses	96.2	97.0	95.9	98.8	95.7	96.9	95.5	100.0
Net profit/loss	3.8	3.0	4.1	1.2	4.3	3.1	4.5	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	72							
Sales	588.4	180.6	1,443.1	111.0	429.3	863.1	2,231.9	
Expenses	525.2	158.0	1,294.8	96.9	376.0	781.8	1,992.5	
Profit	63.2	22.6	148.3	14.1	53.3	81.3	239.4	

Non-Profitable:

Sales	607.8	292.2	1,657.6	179.9	418.0	707.0	2,441.8	
Expenses	670.6	315.3	1,852.4	212.8	430.1	888.6	2,647.4	
Loss	-62.8	-23.1	-194.8	-32.9	-12.1	-181.7	-205.6	

1987

Profitable:

Sales	877.3	255.2	1,739.4	117.4	422.0	819.4	2,225.9	
Expenses	812.2	225.3	1,625.5	101.3	375.5	754.7	2,085.9	
Profit	65.1	29.9	113.9	16.1	46.5	64.7	140.0	

Non-Profitable:

Sales	593.1	207.7	1,885.4	107.0	429.3	783.6	2,263.5	
Expenses	669.3	230.6	2,140.2	123.3	466.7	884.7	2,570.9	
Loss	-76.2	-22.9	-254.8	-16.3	-37.4	-101.0	-307.5	

	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.)	98							
Low sales value (\$'000)	25	25	676	25	397	676	1,224	
High sales value (\$'000)	5,000	676	5,000	397	676	1,224	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	514.8	262.5	1,125.4	129.7	537.8	625.6	1,688.6	100.0
Total current assets	294.0	130.1	690.6	70.5	253.6	353.9	1,070.1	100.0
Accounts receivable	117.0	34.4	316.9	17.4	69.5	137.5	519.1	98.0
Closing inventory	133.9	73.6	280.0	32.2	159.3	141.7	435.8	94.9
Other current assets	43.0	22.1	93.6	20.8	24.7	74.6	115.1	78.6
Net fixed assets	166.1	122.9	270.6	54.8	264.0	180.2	372.4	98.0
Other assets and adjustments	54.6	9.4	164.1	4.2	20.1	91.4	246.1	73.5
Total liabilities	323.2	168.3	698.3	90.3	329.7	417.9	1,014.2	100.0
Total current liabilities	181.7	60.7	474.5	42.0	99.4	249.1	728.5	100.0
Current bank loans	43.4	11.9	119.8	10.5	14.9	62.3	184.7	65.3
Other current liabilities	138.2	48.7	354.6	31.5	84.5	186.8	543.7	100.0
Long-term bank loans	1.5	--	5.4	--	--	10.2	--	1.0
Other liabilities and adjustments	139.9	107.5	218.3	48.3	230.2	158.6	285.7	98.0
Total equity	191.5	94.2	427.0	39.3	208.0	207.6	674.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	2.1	1.4	1.6	2.5	1.4	1.4	100.0
Debt to equity	1.6	1.7	1.6	2.2	1.5	2.0	1.5	100.0
Interest coverage	2.8	0.4	7.0	0.5	0.4	7.8	6.5	85.7
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.6	0.6	100.0
Sales to equity	3.7	3.6	3.8	6.2	2.5	4.5	3.5	100.0
Sales to closing inventories	5.3	4.6	5.8	7.6	3.3	6.7	5.4	94.9

(percent)

Current debt to equity	94.8	64.4	111.1	106.8	47.8	119.9	108.0	100.0
Operating profit on equity	13.5	-6.9	24.4	-8.6	-6.2	38.4	19.6	99.0
Net fixed assets to equity	86.7	130.4	63.3	139.4	126.8	86.8	55.2	98.0
Gross margin	26.0	26.9	25.5	26.8	27.0	31.5	22.9	100.0
Return on total assets	7.7	2.3	10.8	3.0	2.0	14.6	9.2	100.0

(days)

Collection period for accounts receivable	59.5	36.6	71.1	25.7	47.0	52.6	79.5	98.0
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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	320,183	10,013.6	30
Less than 20	299	46,123	1,625.9	30
20-99	51	62,679	2,116.0	1
100-499	10	x	x	1
500 and over	3	x	x	-
1987				
Total	333	314,926	10,747.9	
Less than 20	269	31,998	1,288.6	
20-99	50	54,727	2,075.8	
100-499	11	x	x	
500 and over	3	x	x	

SIC 359 Other Non-Metallic Mineral Products Industries

Establishments primarily engaged in manufacturing refractories; asbestos products; gypsum products; non-metallic mineral insulation and non-metallic mineral products not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3591 - REFRACTORIES 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	611	-	-	-	-	
High sales value (\$'000)	5,000	611	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	52.2	50.5	53.4	-	-	-	-	100.0
Purchases and materials	50.2	45.9	52.9	-	-	-	-	100.0
Closing inventory	19.9	25.4	16.3	-	-	-	-	91.7
Opening inventory	21.9	30.0	16.7	-	-	-	-	91.7
Wages, salaries, and benefits	19.0	19.0	19.0	-	-	-	-	100.0
Wages and benefits - direct	7.6	10.1	6.0	-	-	-	-	58.3
Wages and benefits - indirect	11.4	8.8	13.0	-	-	-	-	91.7
Occupancy expenses	7.5	11.7	4.7	-	-	-	-	100.0
Depreciation	4.2	7.0	2.3	-	-	-	-	100.0
Repairs and maintenance	0.7	0.7	0.7	-	-	-	-	41.7
Fuel and oil	0.1	0.3	-	-	-	-	-	8.3
Utilities	1.4	2.5	0.7	-	-	-	-	83.3
Rent	1.1	1.2	1.0	-	-	-	-	66.7
Financial expenses	3.0	4.9	1.8	-	-	-	-	91.7
Interest and bank charges	1.9	3.6	0.8	-	-	-	-	58.3
Professional fees	1.1	1.3	0.9	-	-	-	-	91.7
General expenses	5.1	9.1	2.6	-	-	-	-	83.3
Advertising	0.3	0.2	0.4	-	-	-	-	66.7
Delivery expenses	3.7	6.6	1.9	-	-	-	-	58.3
Insurance	1.1	2.3	0.3	-	-	-	-	75.0
Other expenses	11.4	16.7	8.0	-	-	-	-	100.0
Total expenses	98.3	111.9	89.5	-	-	-	-	100.0
Net profit/loss	1.7	-11.9	10.5	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	83						
Sales	927.0	329.8	1,431.5	-	-	-	-
Expenses	836.3	310.4	1,280.5	-	-	-	-
Profit	90.7	19.3	151.0	-	-	-	-

Non-Profitable:

Sales	231.6	231.6	-	-	-	-	-
Expenses	276.9	276.9	-	-	-	-	-
Loss	-45.4	-45.4	-	-	-	-	-

1987

Profitable:

Sales	2,539.8	515.3	2,927.3	-	515.3	781.2	3,382.4
Expenses	2,387.0	376.9	2,771.7	-	376.9	680.5	3,215.1
Profit	152.8	138.4	155.6	-	138.4	100.7	167.3

Non-Profitable:

Sales	1,592.4	323.9	3,562.4	263.7	384.1	-	3,562.4
Expenses	1,738.3	334.8	3,917.7	283.1	386.5	-	3,917.7
Loss	-145.8	-10.9	-355.3	-19.4	-2.5	-	-355.3

	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	611	-	-	-	-	
High sales value (\$'000)	5,000	611	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	368.1	242.1	969.8	-	-	-	-	100.0
Total current assets	223.2	134.2	647.9	-	-	-	-	100.0
Accounts receivable	95.5	39.5	363.1	-	-	-	-	100.0
Closing inventory	88.3	61.7	215.1	-	-	-	-	90.9
Other current assets	39.2	32.9	69.6	-	-	-	-	81.8
Net fixed assets	124.3	83.9	317.1	-	-	-	-	81.8
Other assets and adjustments	20.6	24.0	4.7	-	-	-	-	63.6
Total liabilities	272.6	168.4	769.9	-	-	-	-	100.0
Total current liabilities	140.5	53.4	556.3	-	-	-	-	100.0
Current bank loans	18.3	10.6	55.3	-	-	-	-	63.6
Other current liabilities	122.1	42.7	501.0	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	132.0	114.9	213.6	-	-	-	-	90.9
Total equity	95.5	73.7	199.8	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	2.5	1.1	-	-	-	-	100.0
Debt to equity	2.8	2.2	3.8	-	-	-	-	100.0
Interest coverage	1.7	-1.6	66.5	-	-	-	-	54.5
Debt ratio	0.7	0.6	0.7	-	-	-	-	100.0
Sales to equity	5.0	3.7	7.4	-	-	-	-	100.0
Sales to closing inventories	5.4	4.4	6.9	-	-	-	-	90.9

(percent)

Current debt to equity	147.0	72.4	278.3	-	-	-	-	100.0
Operating profit on equity	7.0	-38.0	86.3	-	-	-	-	100.0
Net fixed assets to equity	130.0	113.8	158.6	-	-	-	-	81.8
Gross margin	28.2	31.0	25.9	-	-	-	-	100.0
Return on total assets	4.3	-7.2	18.0	-	-	-	-	100.0

(days)

Collection period for accounts receivable	71.9	52.8	88.5	-	-	-	-	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	21	29,047	836.9	-
Less than 20	15	3,313	94.5	-
20-99	5	x	x	1
100-499	1	x	x	1
500 and over	-	-	-	-
1987				
Total	21	29,004	913.8	
Less than 20	15	2,303	73.3	
20-99	4	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 3591 Refractories Industry

Establishments primarily engaged in manufacturing refractory products.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3592 - ASBESTOS 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.)	5							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	63.8	-	-	-	-	-	-	100.0
Purchases and materials	69.8	-	-	-	-	-	-	100.0
Closing inventory	20.8	-	-	-	-	-	-	100.0
Opening inventory	14.8	-	-	-	-	-	-	100.0
Wages, salaries, and benefits	13.5	-	-	-	-	-	-	80.0
Wages and benefits - direct	8.4	-	-	-	-	-	-	80.0
Wages and benefits - indirect	5.2	-	-	-	-	-	-	80.0
Occupancy expenses	5.0	-	-	-	-	-	-	100.0
Depreciation	2.0	-	-	-	-	-	-	100.0
Repairs and maintenance	1.0	-	-	-	-	-	-	60.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.9	-	-	-	-	-	-	80.0
Rent	1.1	-	-	-	-	-	-	80.0
Financial expenses	2.0	-	-	-	-	-	-	100.0
Interest and bank charges	1.2	-	-	-	-	-	-	100.0
Professional fees	0.8	-	-	-	-	-	-	80.0
General expenses	1.8	-	-	-	-	-	-	80.0
Advertising	0.6	-	-	-	-	-	-	60.0
Delivery expenses	0.8	-	-	-	-	-	-	40.0
Insurance	0.4	-	-	-	-	-	-	80.0
Other expenses	5.9	-	-	-	-	-	-	100.0
Total expenses	92.1	-	-	-	-	-	-	100.0
Net profit/loss	7.9	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	80							
Sales	929.3	-	-	-	-	-	-	
Expenses	818.2	-	-	-	-	-	-	
Profit	111.1	-	-	-	-	-	-	
Non-Profitable:								
Sales	2,953.5	-	-	-	-	-	-	
Expenses	3,015.8	-	-	-	-	-	-	
Loss	-62.2	-	-	-	-	-	-	
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.)	5							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	686.0	-	-	-	-	-	-	100.0
Total current assets	558.1	-	-	-	-	-	-	100.0
Accounts receivable	148.8	-	-	-	-	-	-	100.0
Closing inventory	240.3	-	-	-	-	-	-	100.0
Other current assets	168.9	-	-	-	-	-	-	100.0
Net fixed assets	121.3	-	-	-	-	-	-	100.0
Other assets and adjustments	6.5	-	-	-	-	-	-	80.0
Total liabilities	136.6	-	-	-	-	-	-	100.0
Total current liabilities	132.5	-	-	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	132.5	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	4.0	-	-	-	-	-	-	80.0
Total equity	549.4	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	4.2	-	-	-	-	-	-	100.0
Debt to equity	0.2	-	-	-	-	-	-	100.0
Interest coverage	7.7	-	-	-	-	-	-	100.0
Debt ratio	0.1	-	-	-	-	-	-	100.0
Sales to equity	2.1	-	-	-	-	-	-	100.0
Sales to closing inventories	4.8	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	24.1	-	-	-	-	-	-	100.0
Operating profit on equity	16.6	-	-	-	-	-	-	100.0
Net fixed assets to equity	22.0	-	-	-	-	-	-	100.0
Gross margin	22.6	-	-	-	-	-	-	100.0
Return on total assets	15.3	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	47.0	-	-	-	-	-	-	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
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1989

Total	14	6,661	221.8	4
Less than 20	9	x	x	5
20-99	5	x	x	1
100-499	-	-	-	-
500 and over	-	-	-	-

1987

Total	10	8,518	308.2	
Less than 20	4	x	x	
20-99	6	x	x	
100-499	-	-	-	
500 and over	-	-	-	

SIC 3592 Asbestos Products Industry

Establishments primarily engaged in manufacturing asbestos basic products. Fibrous glass products are secondary products of establishments in this industry. Establishments primarily engaged in manufacturing fibrous glass products are classified in <3594 - Non-Metallic Mineral Insulating Materials Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3594 - NON-METALLIC MINERAL INSULATING 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.)	13							
Low sales value (\$'000)	25	25	549	25	164	549	1,234	
High sales value (\$'000)	5,000	549	5,000	164	549	1,234	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	52.8	39.9	56.1	37.8	43.6	47.1	60.8	100.0
Purchases and materials	52.5	35.0	56.9	31.3	41.5	46.2	62.5	100.0
Closing inventory	8.7	15.2	7.1	17.6	11.1	8.7	6.3	100.0
Opening inventory	9.1	20.1	6.3	24.1	13.2	9.5	4.6	100.0
Wages, salaries, and benefits	26.1	30.2	25.1	27.9	34.1	30.1	22.5	92.3
Wages and benefits - direct	18.5	24.6	17.0	27.9	18.8	16.7	17.1	92.3
Wages and benefits - indirect	7.6	5.6	8.2	-	15.3	13.4	5.5	61.5
Occupancy expenses	6.0	11.4	4.6	12.1	10.2	6.2	3.8	100.0
Depreciation	2.4	3.1	2.2	4.0	1.5	1.4	2.6	100.0
Repairs and maintenance	1.2	2.2	0.9	2.9	1.1	1.1	0.8	76.9
Fuel and oil	--	0.1	-	-	0.3	-	-	7.7
Utilities	0.9	1.3	0.8	1.2	1.5	1.6	0.4	84.6
Rent	1.5	4.7	0.7	4.0	5.8	2.1	-	53.8
Financial expenses	2.4	3.8	2.1	5.0	1.6	1.7	2.3	92.3
Interest and bank charges	1.9	3.1	1.6	4.4	0.8	0.8	2.0	84.6
Professional fees	0.6	0.7	0.5	0.6	0.8	0.9	0.3	84.6
General expenses	2.9	2.8	2.9	3.5	1.6	3.3	2.7	92.3
Advertising	0.7	0.9	0.7	1.1	0.6	1.7	0.2	69.2
Delivery expenses	1.4	0.2	1.7	0.3	-	1.0	2.1	46.2
Insurance	0.7	1.8	0.5	2.2	1.0	0.7	0.4	84.6
Other expenses	9.0	10.7	8.6	13.4	5.9	3.6	11.1	100.0
Total expenses	99.3	98.8	99.4	99.8	97.0	92.0	103.3	100.0
Net profit/loss	0.7	1.2	0.6	0.2	3.0	8.0	-3.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	69							
Sales	525.2	172.8	1,426.3	161.5	213.6	884.0	4,771.0	
Expenses	498.2	168.5	1,341.4	160.1	198.7	813.1	4,599.0	
Profit	27.0	4.3	85.0	1.4	14.9	70.9	172.1	

Non-Profitable:

Sales	988.6	191.3	2,881.7	160.4	208.2	-	2,881.7	
Expenses	1,069.6	197.5	3,140.3	169.4	212.8	-	3,140.3	
Loss	-81.0	-6.2	-258.6	-9.0	-4.6	-	-258.6	

1987

Profitable:

Sales	1,149.4	168.6	1,489.5	-	168.6	944.8	2,108.9	
Expenses	1,068.8	146.1	1,388.6	-	146.1	857.5	1,992.7	
Profit	80.7	22.5	100.8	-	22.5	87.3	116.2	

Non-Profitable:

Sales	672.8	-	672.8	-	-	672.8	-	
Expenses	848.9	-	848.9	-	-	848.9	-	
Loss	-176.1	-	-176.1	-	-	-176.1	-	

	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.)	5							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	94.9	-	-	-	-	-	-	100.0
Total current assets	68.8	-	-	-	-	-	-	100.0
Accounts receivable	19.4	-	-	-	-	-	-	100.0
Closing inventory	34.6	-	-	-	-	-	-	100.0
Other current assets	14.7	-	-	-	-	-	-	80.0
Net fixed assets	26.0	-	-	-	-	-	-	100.0
Other assets and adjustments	-	-	-	-	-	-	-	80.0
Total liabilities	66.9	-	-	-	-	-	-	100.0
Total current liabilities	53.7	-	-	-	-	-	-	100.0
Current bank loans	33.9	-	-	-	-	-	-	100.0
Other current liabilities	19.7	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	13.1	-	-	-	-	-	-	100.0
Total equity	28.0	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	-	-	-	-	-	-	100.0
Debt to equity	2.3	-	-	-	-	-	-	100.0
Interest coverage	3.5	-	-	-	-	-	-	80.0
Debt ratio	0.7	-	-	-	-	-	-	100.0
Sales to equity	8.3	-	-	-	-	-	-	100.0
Sales to closing inventories	6.7	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	191.6	-	-	-	-	-	-	100.0
Operating profit on equity	54.4	-	-	-	-	-	-	100.0
Net fixed assets to equity	93.0	-	-	-	-	-	-	100.0
Gross margin	29.5	-	-	-	-	-	-	100.0
Return on total assets	22.3	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	30.2	-	-	-	-	-	-	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	37	148,031	4,215.7	3
Less than 20	24	5,662	162.6	3
20-99	7	14,562	397.2	-
100-499	5	x	x	-
500 and over	1	x	x	-
1987				
Total	40	136,934	4,303.7	
Less than 20	27	3,902	125.1	
20-99	7	8,308	258.8	
100-499	5	x	x	
500 and over	1	x	x	

SIC 3594 Non-Metallic Mineral Insulating Materials Industry

Establishments primarily engaged in manufacturing fibrous glass basic products, mineral wool, expanded vermiculite and perlite. Establishments primarily engaged in manufacturing cellulosic insulation are classified in <2799 - Other Converted Paper Products Industries n.e.c.> and those primarily engaged in manufacturing insulation of plastic material are classified in <1611 - Foamed and Expanded Plastic Products Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3599 - OTHER NON-METALLIC MINERAL 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.)	90							
Low sales value (\$'000)	25	25	539	25	268	539	1,068	
High sales value (\$'000)	5,000	539	5,000	268	539	1,068	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	48.6	42.4	50.7	36.8	45.4	45.4	52.8	95.6
Purchases and materials	50.3	43.8	52.5	36.9	47.4	42.3	56.6	95.6
Closing inventory	18.6	13.1	20.4	10.8	14.4	23.9	19.0	88.9
Opening inventory	16.9	11.7	18.6	10.6	12.3	27.1	15.2	86.7
Wages, salaries, and benefits	23.8	25.0	23.4	20.0	27.7	27.6	21.7	95.6
Wages and benefits - direct	11.3	10.7	11.5	13.3	9.3	10.2	12.1	56.7
Wages and benefits - indirect	12.5	14.3	11.9	6.6	18.4	17.5	9.6	90.0
Occupancy expenses	8.8	10.2	8.3	14.2	8.1	12.7	6.6	100.0
Depreciation	3.7	3.6	3.7	5.5	2.6	5.5	3.0	92.2
Repairs and maintenance	1.3	1.1	1.4	0.4	1.5	1.8	1.2	76.7
Fuel and oil	0.2	0.3	0.2	0.9	-	0.1	0.2	7.8
Utilities	1.8	2.5	1.5	2.6	2.5	2.0	1.3	93.3
Rent	1.8	2.7	1.5	4.8	1.5	3.3	0.8	55.6
Financial expenses	3.3	3.4	3.2	5.4	2.4	5.4	2.3	98.9
Interest and bank charges	2.4	2.7	2.3	4.5	1.7	3.9	1.6	87.8
Professional fees	0.9	0.8	0.9	1.0	0.7	1.5	0.7	92.2
General expenses	3.5	3.7	3.4	4.0	3.6	2.3	3.9	97.8
Advertising	1.1	1.3	1.0	1.2	1.3	1.0	1.0	85.6
Delivery expenses	1.9	1.6	2.0	1.7	1.5	0.8	2.5	62.2
Insurance	0.5	0.8	0.4	1.0	0.7	0.4	0.4	83.3
Other expenses	7.8	9.8	7.2	11.7	8.8	8.0	6.8	100.0
Total expenses	95.8	94.6	96.2	92.1	96.0	101.5	94.1	100.0
Net profit/loss	4.2	5.4	3.8	7.9	4.0	-1.5	5.9	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	69							
Sales	547.4	155.9	1,474.5	95.0	393.7	858.3	2,082.4	
Expenses	483.0	133.3	1,311.1	78.6	346.7	795.5	1,819.9	
Profit	64.4	22.6	163.3	16.4	47.0	62.8	262.5	

Non-Profitable:

Sales	650.8	316.8	1,378.7	170.1	397.5	680.0	2,296.4	
Expenses	717.0	332.7	1,554.8	202.8	404.1	830.6	2,505.9	
Loss	-66.3	-15.9	-176.0	-32.7	-6.7	-150.6	-209.5	

1987

Profitable:

Sales	601.7	234.2	1,296.2	115.4	396.7	739.2	1,699.4	
Expenses	550.8	208.7	1,197.6	99.7	357.8	676.2	1,574.9	
Profit	50.8	25.5	98.7	15.7	38.8	63.0	124.5	

Non-Profitable:

Sales	378.2	179.1	1,368.0	98.2	437.4	796.7	1,545.6	
Expenses	442.4	194.9	1,672.1	114.4	452.3	851.4	1,927.2	
Loss	-64.1	-15.9	-304.1	-16.2	-14.9	-54.6	-381.6	

	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.)	74							
Low sales value (\$'000)	25	25	641	25	387	641	1,109	
High sales value (\$'000)	5,000	641	5,000	387	641	1,109	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	615.4	204.5	1,219.9	153.9	299.3	839.4	1,696.6	100.0
Total current assets	333.2	99.2	677.5	85.3	125.1	369.6	1,063.2	100.0
Accounts receivable	138.1	27.2	301.1	23.6	34.1	108.2	542.7	97.3
Closing inventory	157.3	54.2	308.9	38.6	83.6	213.1	428.8	94.6
Other current assets	37.7	17.6	67.4	23.0	7.3	48.1	91.6	75.7
Net fixed assets	206.1	96.8	366.9	65.7	154.9	390.6	337.2	100.0
Other assets and adjustments	76.1	8.5	175.5	2.7	19.3	79.2	296.1	74.3
Total liabilities	389.4	151.4	739.4	109.9	229.2	479.7	1,064.8	100.0
Total current liabilities	218.6	57.8	455.0	44.7	82.4	198.3	776.6	100.0
Current bank loans	54.2	7.1	123.4	4.5	12.0	49.5	216.0	70.3
Other current liabilities	164.3	50.7	331.5	40.2	70.3	148.7	560.6	100.0
Long-term bank loans	2.3	--	5.8	--	--	10.4	--	1.4
Other liabilities and adjustments	168.4	93.5	278.6	65.1	146.7	270.9	288.2	100.0
Total equity	226.0	53.0	480.5	43.9	70.1	359.7	631.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.7	1.4	1.9	1.5	1.8	1.3	100.0
Debt to equity	1.7	2.8	1.5	2.5	3.2	1.3	1.6	100.0
Interest coverage	2.6	1.5	3.1	1.5	1.7	1.0	6.8	91.9
Debt ratio	0.6	0.7	0.6	0.7	0.7	0.5	0.6	100.0
Sales to equity	3.6	6.7	3.1	6.6	6.9	2.4	3.6	100.0
Sales to closing inventories	5.2	6.5	4.9	7.5	5.7	4.2	5.3	94.6

(percent)

Current debt to equity	96.7	109.0	94.7	101.8	117.5	55.1	122.9	100.0
Operating profit on equity	12.3	10.0	12.7	10.4	9.6	0.8	21.2	98.6
Net fixed assets to equity	91.1	182.3	76.3	149.6	220.7	108.5	53.3	100.0
Gross margin	25.7	26.2	25.6	25.1	27.5	27.9	24.4	100.0
Return on total assets	7.2	7.0	7.3	8.7	5.3	4.2	9.2	100.0

(days)

Collection period for accounts receivable	60.7	27.8	72.0	29.7	25.6	44.0	85.6	97.3
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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	271	127,634	4,486.2	28
Less than 20	232	30,265	1,168.8	26
20-99	34	36,279	1,354.6	2
100-499	3	x	x	-
500 and over	2	x	x	-

1987

Total	243	132,553	4,971.7	
Less than 20	206	21,264	945.0	
20-99	32	32,720	1,349.8	
100-499	3	x	x	
500 and over	2	x	x	

SIC 3599 Other Non-Metallic Mineral Products Industries n.e.c.

Establishments primarily engaged in manufacturing non-metallic mineral products not elsewhere classified. Establishments primarily engaged in buying and selling monuments and tombstones, even though they do some lettering and finishing are classified in either <5999 - Other Products, n.e.c., Wholesale> or <6595 - Monument and Tombstone Dealers>, retail.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 361 - REFINED PETROLEUM 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.)	20							
Low sales value (\$'000)	25	25	599	25	174	599	1,568	
High sales value (\$'000)	5,000	599	5,000	174	599	1,568	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	37.4	39.3	36.9	20.0	40.5	47.1	33.0	85.0
Purchases and materials	37.7	44.0	36.2	20.0	45.4	45.0	32.9	85.0
Closing inventory	8.7	4.9	9.6	-	5.2	12.8	8.5	60.0
Opening inventory	8.3	0.3	10.3	-	0.3	14.9	8.6	60.0
Wages, salaries, and benefits	31.2	51.2	26.3	11.1	53.6	15.3	30.5	80.0
Wages and benefits - direct	7.5	15.5	5.6	8.2	16.0	6.3	5.3	30.0
Wages and benefits - indirect	23.7	35.7	20.8	2.9	37.6	9.0	25.2	75.0
Occupancy expenses	13.4	21.8	11.3	19.9	21.9	8.2	12.4	90.0
Depreciation	3.3	2.3	3.6	9.3	1.9	4.1	3.3	90.0
Repairs and maintenance	2.3	0.8	2.7	2.2	0.7	1.0	3.3	55.0
Fuel and oil	0.2	0.2	0.2	-	0.2	0.7	-	15.0
Utilities	3.2	6.6	2.4	5.0	6.7	1.5	2.7	75.0
Rent	4.3	11.8	2.5	3.3	12.3	0.8	3.1	55.0
Financial expenses	4.6	8.9	3.6	31.8	7.5	5.9	2.7	90.0
Interest and bank charges	3.1	3.8	2.9	22.6	2.8	5.0	2.1	85.0
Professional fees	1.5	5.0	0.7	9.1	4.8	0.9	0.6	80.0
General expenses	6.7	9.8	5.9	15.2	9.5	1.6	7.5	80.0
Advertising	0.9	2.0	0.7	2.7	1.9	0.4	0.8	70.0
Delivery expenses	3.3	0.6	4.0	9.4	0.1	0.4	5.4	50.0
Insurance	2.4	7.3	1.2	3.1	7.5	0.9	1.4	55.0
Other expenses	14.2	25.8	11.4	41.5	24.9	17.0	9.2	100.0
Total expenses	107.5	156.8	95.3	139.4	157.9	95.2	95.3	100.0
Net profit/loss	-7.5	-56.8	4.7	-39.4	-57.9	4.8	4.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	65							
Sales	1,272.8	257.2	1,559.7	121.5	392.9	781.4	2,210.7	
Expenses	1,129.5	227.9	1,384.2	110.1	345.7	630.7	2,014.5	
Profit	143.3	29.3	175.5	11.4	47.2	150.7	196.3	

Non-Profitable:

Sales	458.6	260.4	1,942.1	100.8	270.5	1,367.0	2,933.5	
Expenses	663.1	439.8	2,334.8	229.4	453.1	1,686.5	3,452.3	
Loss	-204.5	-179.3	-392.6	-128.7	-182.5	-319.5	-518.8	

1987

Profitable:

Sales	810.1	302.8	1,660.0	71.0	382.8	845.7	1,943.0	
Expenses	713.4	226.5	1,529.0	68.0	281.2	790.4	1,785.8	
Profit	96.7	76.3	131.0	3.0	101.6	55.3	157.3	

Non-Profitable:

Sales	724.2	266.1	1,556.2	38.5	309.4	1,408.6	1,768.3	
Expenses	745.8	289.2	1,575.2	45.1	335.5	1,435.2	1,776.4	
Loss	-21.6	-23.1	-19.0	-6.6	-26.2	-26.6	-8.1	

	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.)	15							
Low sales value (\$'000)	25	25	599	25	174	599	1,568	
High sales value (\$'000)	5,000	599	5,000	174	599	1,568	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,648.7	198.6	1,807.8	86.5	313.2	939.6	2,058.9	100.0
Total current assets	1,313.1	113.2	1,444.7	24.0	204.5	498.0	1,718.6	100.0
Accounts receivable	247.5	52.8	268.8	18.6	87.7	141.9	305.5	93.3
Closing inventory	409.0	4.1	453.4	-	8.4	119.4	550.1	60.0
Other current assets	656.5	56.2	722.4	5.4	108.3	236.7	862.9	93.3
Net fixed assets	310.9	75.7	336.7	52.6	99.3	427.1	310.5	100.0
Other assets and adjustments	24.6	9.6	26.3	9.9	9.3	14.4	29.7	80.0
Total liabilities	337.3	69.3	366.7	57.2	81.8	576.5	306.0	100.0
Total current liabilities	231.3	44.8	251.7	31.7	58.1	404.2	207.6	100.0
Current bank loans	19.0	10.6	20.0	13.4	7.8	69.0	5.8	53.3
Other current liabilities	212.2	34.1	231.7	18.3	50.3	335.2	201.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	106.0	24.5	114.9	25.4	23.6	172.2	98.3	80.0
Total equity	1,311.4	129.2	1,441.1	29.3	231.4	363.1	1,752.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	5.6	2.5	5.7	0.7	3.5	1.2	8.2	100.0
Debt to equity	0.2	0.5	0.2	1.9	0.3	1.5	0.1	100.0
Interest coverage	10.8	9.2	10.8	5.1	11.9	2.0	22.1	80.0
Debt ratio	0.2	0.3	0.2	0.6	0.2	0.6	0.1	100.0
Sales to equity	1.3	1.9	1.2	4.1	1.6	2.5	1.2	100.0
Sales to closing inventories	4.1	61.2	4.1	-	46.2	7.6	3.9	60.0

(percent)

Current debt to equity	17.6	34.6	17.4	108.1	25.1	111.3	11.8	100.0
Operating profit on equity	12.7	22.3	12.6	38.6	20.2	13.2	12.5	100.0
Net fixed assets to equity	23.7	58.5	23.3	179.0	42.9	117.6	17.7	100.0
Gross margin	46.0	51.1	45.9	80.2	41.7	37.8	46.9	100.0
Return on total assets	11.1	16.2	11.0	16.2	16.3	10.0	11.2	100.0

(days)

Collection period for accounts receivable	52.7	75.6	52.4	55.0	82.2	56.3	51.9	93.3
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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	72	1,347,488	31,751.9	4
Less than 20	48	22,445	457.1	4
20-99	10	113,318	2,257.7	-
100-499	6	61,613	1,430.7	-
500 and over	8	1,150,112	27,606.4	-
1987				
Total	68	1,090,023	28,882.5	
Less than 20	44	9,464	146.5	
20-99	10	14,999	357.2	
100-499	6	43,422	1,138.4	
500 and over	8	1,022,138	27,240.4	

SIC 361 Refined Petroleum Products Industries

Establishments primarily engaged in manufacturing a family of refined petroleum products including fuels and blended oils and greases.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3612 - LUBRICATING OIL AND GREASE 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	603	25	192	603	1,984	
High sales value (\$'000)	5,000	603	5,000	192	603	1,984	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	34.9	37.3	34.3	23.8	37.9	40.8	31.6	88.2
Purchases and materials	35.5	39.8	34.4	23.8	40.7	41.2	31.6	88.2
Closing inventory	8.5	2.9	10.0	-	3.0	18.9	6.2	58.8
Opening inventory	8.0	0.3	9.9	-	0.3	18.6	6.3	64.7
Wages, salaries, and benefits	32.8	53.8	27.6	13.1	55.9	14.4	33.0	82.4
Wages and benefits - direct	7.9	16.4	5.8	9.7	16.7	5.7	5.8	29.4
Wages and benefits - indirect	24.9	37.4	21.8	3.4	39.1	8.7	27.2	76.5
Occupancy expenses	13.6	22.7	11.4	23.6	22.7	6.0	13.6	94.1
Depreciation	3.2	2.2	3.5	11.1	1.8	3.1	3.6	94.1
Repairs and maintenance	2.4	0.9	2.7	2.6	0.8	0.6	3.6	58.8
Fuel and oil	0.2	0.2	0.2	-	0.2	0.7	-	11.8
Utilities	3.3	7.0	2.4	6.0	7.0	0.9	3.0	76.5
Rent	4.6	12.4	2.6	4.0	12.9	0.8	3.3	58.8
Financial expenses	3.9	7.9	2.9	10.0	7.7	2.7	2.9	88.2
Interest and bank charges	2.4	2.7	2.3	1.7	2.8	2.5	2.3	82.4
Professional fees	1.4	5.1	0.5	8.3	5.0	0.2	0.7	76.5
General expenses	6.9	10.1	6.1	14.4	9.9	1.2	8.2	76.5
Advertising	1.0	2.1	0.7	3.3	2.0	0.4	0.9	70.6
Delivery expenses	3.5	0.6	4.2	11.1	0.1	0.4	5.8	58.8
Insurance	2.4	7.5	1.2	-	7.9	0.4	1.5	52.9
Other expenses	14.1	26.1	11.1	26.1	26.1	21.9	6.6	100.0
Total expenses	106.1	157.8	93.3	111.0	160.2	87.0	95.9	100.0
Net profit/loss	-6.1	-57.8	6.7	-11.0	-60.2	13.0	4.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	76							
Sales	1,272.8	257.2	1,559.7	121.5	392.9	928.6	2,220.9	
Expenses	1,129.5	227.9	1,384.2	110.1	345.7	769.3	2,028.5	
Profit	143.3	29.3	175.5	11.4	47.2	159.4	192.4	

Non-Profitable:

Sales	429.5	264.0	2,373.0	112.0	269.1	1,448.9	2,933.5	
Expenses	634.1	451.0	2,785.3	198.4	459.3	1,685.5	3,452.3	
Loss	-204.6	-186.9	-412.3	-86.4	-190.3	-236.7	-518.8	

1987

Profitable:

Sales	842.1	313.1	1,660.0	71.0	406.3	1,367.8	2,119.0	
Expenses	746.2	239.9	1,529.0	68.0	306.0	1,276.1	1,926.3	
Profit	95.9	73.2	131.0	3.0	100.2	91.7	192.7	

Non-Profitable:

Sales	546.1	266.1	1,408.6	38.5	309.4	1,408.6	-	
Expenses	570.1	289.2	1,435.2	45.1	335.5	1,435.2	-	
Loss	-23.9	-23.1	-26.6	-6.6	-26.2	-26.6	-	

	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.)	14							
Low sales value (\$'000)	25	25	603	25	192	603	1,984	
High sales value (\$'000)	5,000	603	5,000	192	603	1,984	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,663.6	198.6	1,829.7	86.5	313.2	1,906.1	1,524.7	100.0
Total current assets	1,347.7	113.2	1,487.7	24.0	204.5	1,628.8	923.9	100.0
Accounts receivable	251.7	52.8	274.3	18.6	87.7	309.6	133.3	92.9
Closing inventory	419.5	4.1	466.6	--	8.4	559.7	94.7	57.1
Other current assets	676.3	56.2	746.6	5.4	108.3	759.4	695.8	100.0
Net fixed assets	290.5	75.7	314.8	52.6	99.3	273.1	481.7	100.0
Other assets and adjustments	25.4	9.6	27.1	9.9	9.3	4.1	119.1	78.6
Total liabilities	291.6	69.3	316.8	57.2	81.8	295.0	403.8	100.0
Total current liabilities	184.0	44.8	199.8	31.7	58.1	223.8	104.2	100.0
Current bank loans	19.6	10.6	20.6	13.4	7.8	20.0	23.3	57.1
Other current liabilities	164.3	34.1	179.1	18.3	50.3	203.7	80.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	107.5	24.5	116.9	25.4	23.6	71.2	299.6	78.6
Total equity	1,372.0	129.2	1,512.9	29.3	231.4	1,611.0	1,120.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	7.3	2.5	7.4	0.7	3.5	7.2	8.8	100.0
Debt to equity	0.2	0.5	0.2	1.9	0.3	0.1	0.3	100.0
Interest coverage	15.2	9.2	15.3	5.1	11.9	29.9	5.6	78.6
Debt ratio	0.1	0.3	0.1	0.6	0.2	0.1	0.2	100.0
Sales to equity	1.2	1.9	1.2	4.1	1.6	1.1	1.9	100.0
Sales to closing inventories	4.1	61.2	4.0	-	46.2	3.2	23.4	57.1

(percent)

Current debt to equity	13.4	34.6	13.2	108.1	25.1	13.8	9.2	100.0
Operating profit on equity	13.3	22.3	13.2	38.6	20.2	12.5	17.2	100.0
Net fixed assets to equity	21.1	58.5	20.8	179.0	42.9	16.9	42.9	100.0
Gross margin	46.7	51.1	46.6	80.2	41.7	48.3	41.2	100.0
Return on total assets	11.7	16.2	11.7	16.2	16.3	10.9	15.4	100.0

(days)

Collection period for accounts receivable	53.3	75.6	52.9	55.0	82.2	62.5	21.9	92.9
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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	49	1,165,488	26,970.4	1
Less than 20	32	7,376	160.2	-
20-99	8	110,054	2,157.3	1
100-499	3	x	x	-
500 and over	6	x	x	-

1987

Total	50	943,500	24,454.6	
Less than 20	32	5,285	126.5	
20-99	9	12,763	270.4	
100-499	3	x	x	
500 and over	6	x	x	

SIC 3612 Lubricating Oil and Grease Industry

Establishments primarily engaged in manufacturing and blending lubricating oils and greases. Establishments primarily engaged in reprocessing waste oil are classified in this industry.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3699 - OTHER PETROLEUM AND COAL 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.)	27							
Low sales value (\$'000)	25	25	946	25	329	946	1,666	
High sales value (\$'000)	5,000	946	5,000	329	946	1,666	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	56.7	41.7	58.6	35.1	43.7	57.3	59.7	92.6
Purchases and materials	63.0	91.3	59.4	237.0	46.4	57.9	60.6	88.9
Closing inventory	12.6	56.0	7.1	202.6	10.7	8.2	6.2	81.5
Opening inventory	6.3	6.4	6.3	0.7	8.1	7.6	5.3	70.4
Wages, salaries, and benefits	10.1	21.4	8.7	34.3	17.4	17.3	2.1	70.4
Wages and benefits - direct	4.3	10.3	3.5	2.1	12.8	6.5	1.3	51.9
Wages and benefits - indirect	5.8	11.1	5.1	32.2	4.5	10.8	0.8	66.7
Occupancy expenses	11.1	15.7	10.5	23.1	13.5	9.4	11.3	85.2
Depreciation	4.9	6.1	4.8	9.3	5.2	3.2	6.0	85.2
Repairs and maintenance	2.7	2.8	2.6	3.6	2.6	2.8	2.6	66.7
Fuel and oil	0.4	2.2	0.2	6.6	0.8	0.2	0.2	18.5
Utilities	1.6	2.6	1.5	1.1	3.1	2.0	1.1	70.4
Rent	1.4	2.0	1.4	2.6	1.8	1.3	1.4	44.4
Financial expenses	3.8	6.3	3.5	5.5	6.6	3.0	3.8	88.9
Interest and bank charges	3.3	4.9	3.0	3.5	5.3	2.5	3.4	74.1
Professional fees	0.5	1.4	0.4	1.9	1.3	0.5	0.3	85.2
General expenses	1.3	2.7	1.1	2.2	2.8	1.9	0.5	66.7
Advertising	0.3	0.7	0.3	0.1	0.9	0.5	0.1	55.6
Delivery expenses	0.6	1.1	0.5	1.0	1.2	1.2	-	33.3
Insurance	0.4	0.8	0.3	1.0	0.8	0.2	0.4	51.9
Other expenses	13.3	13.2	13.3	7.4	15.0	7.2	17.8	92.6
Total expenses	96.3	101.0	95.7	107.5	99.0	96.2	95.2	100.0
Net profit/loss	3.7	-1.0	4.3	-7.5	1.0	3.8	4.8	96.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70							
Sales	1,305.5	333.2	1,804.3	434.3	556.4	1,363.9	2,490.4	
Expenses	1,218.3	285.9	1,696.7	74.5	523.1	1,291.3	2,328.1	
Profit	87.2	47.3	107.7	59.8	33.3	72.6	162.3	

Non-Profitable:

Sales	1,129.8	387.8	2,465.9	162.4	806.3	1,282.8	3,954.5	
Expenses	1,221.5	485.1	2,547.5	279.4	867.0	1,381.1	4,015.1	
Loss	-91.7	-97.3	-81.6	-117.0	-60.7	-98.3	-60.5	

1987

Profitable:

Sales	1,484.9	576.8	2,023.1	-	576.8	1,554.9	2,116.8	
Expenses	1,349.1	526.4	1,836.5	-	526.4	1,434.6	1,917.0	
Profit	135.9	50.4	186.5	-	50.4	120.3	199.8	

Non-Profitable:

Sales	1,083.1	751.9	1,168.3	-	751.9	1,168.3	-	
Expenses	1,127.0	965.6	1,168.5	-	965.6	1,168.5	-	
Loss	-43.9	-213.7	-0.2	-	-213.7	-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.)	20							
Low sales value (\$'000)	25	25	965	25	462	965	1,781	
High sales value (\$'000)	5,000	965	5,000	462	965	1,781	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,044.2	1,420.6	793.8	2,664.3	729.2	752.9	1,002.9	100.0
Total current assets	418.8	352.2	463.1	615.0	206.1	426.3	651.3	100.0
Accounts receivable	203.4	60.3	298.6	71.4	54.1	290.0	342.6	85.0
Closing inventory	159.3	250.0	99.0	490.3	116.5	87.6	157.2	90.0
Other current assets	56.0	41.8	65.4	53.2	35.5	48.6	151.4	75.0
Net fixed assets	592.6	1,031.7	300.3	2,040.4	470.9	290.3	351.6	100.0
Other assets and adjustments	32.8	36.5	30.2	8.7	52.0	36.2	-	90.0
Total liabilities	906.9	1,255.2	675.1	2,604.7	505.1	675.0	675.9	100.0
Total current liabilities	664.5	1,036.2	417.3	2,604.7	164.2	366.7	675.9	100.0
Current bank loans	34.6	13.4	48.7	-	20.9	57.2	5.0	40.0
Other current liabilities	629.9	1,022.7	368.5	2,604.7	143.3	309.4	670.9	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	242.3	219.0	257.8	-	340.8	308.2	-	80.0
Total equity	137.2	165.3	118.6	59.5	224.1	77.9	326.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.6	0.3	1.1	0.2	1.2	1.1	0.9	100.0
Debt to equity	6.6	7.5	5.6	43.7	2.2	8.6	2.0	100.0
Interest coverage	3.2	1.5	4.9	29.2	0.9	4.2	7.6	75.0
Debt ratio	0.8	0.8	0.8	0.9	0.6	0.8	0.6	100.0
Sales to equity	8.5	3.0	13.5	2.2	3.1	18.6	7.4	100.0
Sales to closing inventories	7.3	2.0	16.2	0.2	6.0	16.5	15.4	90.0

(percent)

Current debt to equity	484.0	626.7	351.7	4,375.3	73.2	470.6	206.7	100.0
Operating profit on equity	48.6	12.0	82.5	100.4	-0.9	96.1	65.9	95.0
Net fixed assets to equity	431.6	624.0	253.1	3,427.4	210.1	372.6	107.5	100.0
Gross margin	26.5	40.2	23.6	57.2	38.4	24.6	20.9	100.0
Return on total assets	9.1	3.9	15.4	2.3	7.2	12.9	24.7	100.0

(days)

Collection period for accounts receivable	63.5	43.6	67.6	194.0	27.8	72.9	51.4	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	46	36,980	1,163.3	3
Less than 20	33	9,709	289.9	4
20-99	10	x	x	1
100-499	3	x	x	-
500 and over	-	-	-	-
1987				
Total	49	30,419	1,042.2	
Less than 20	37	6,529	214.0	
20-99	9	x	x	
100-499	3	x	x	
500 and over	-	-	-	

SIC 3699 Other Petroleum and Coal Products Industries

Establishments primarily engaged in manufacturing petroleum and coal products not elsewhere classified. This industry also includes coking plants operated as separate establishments and not as a secondary activity in iron and steel or chemical plants. Establishments primarily engaged in producing paraffin wax, tar and pitch are classified in <3799 - Other Chemical Products Industries n.e.c.> and coking plants which are operated in connection with blast furnaces are classified in <2919 - Other Primary Steel Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3711 - INDUSTRIAL INORGANIC CHEMICAL 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.)	23							
Low sales value (\$'000)	25	25	499	25	208	499	873	
High sales value (\$'000)	5,000	499	5,000	208	499	873	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	51.4	30.6	55.4	47.2	23.3	43.5	62.6	87.0
Purchases and materials	49.7	34.7	52.6	59.6	23.8	44.6	57.4	87.0
Closing inventory	7.1	7.6	7.1	16.8	3.5	8.0	6.5	78.3
Opening inventory	8.9	3.4	9.9	4.4	3.0	6.9	11.7	69.6
Wages, salaries, and benefits	21.4	28.4	20.1	36.8	24.6	29.0	14.8	100.0
Wages and benefits - direct	8.2	7.4	8.3	21.6	1.2	11.6	6.4	43.5
Wages and benefits - indirect	13.3	21.0	11.8	15.2	23.5	17.4	8.4	91.3
Occupancy expenses	9.5	12.4	9.0	14.3	11.6	14.9	5.4	100.0
Depreciation	3.4	5.0	3.1	4.5	5.3	5.3	1.8	100.0
Repairs and maintenance	1.5	1.7	1.5	1.2	1.9	2.7	0.7	60.9
Fuel and oil	--	--	--	0.1	--	--	--	4.3
Utilities	2.3	2.7	2.3	4.4	1.9	3.7	1.4	95.7
Rent	2.3	3.0	2.1	4.1	2.6	3.1	1.5	82.6
Financial expenses	3.5	2.4	3.7	2.6	2.4	6.8	1.8	100.0
Interest and bank charges	2.2	1.3	2.4	1.8	1.1	4.8	1.0	100.0
Professional fees	1.3	1.1	1.3	0.7	1.3	2.1	0.8	100.0
General expenses	6.2	9.4	5.5	3.9	11.9	7.6	4.3	91.3
Advertising	0.8	1.1	0.7	1.8	0.8	1.0	0.6	60.9
Delivery expenses	4.6	7.4	4.1	0.4	10.5	5.3	3.4	56.5
Insurance	0.7	1.0	0.7	1.7	0.6	1.3	0.3	60.9
Other expenses	7.1	10.6	6.5	12.8	9.6	9.7	4.5	100.0
Total expenses	99.2	93.8	100.2	117.7	83.4	111.4	93.5	100.0
Net profit/loss	0.8	6.2	-0.2	-17.7	16.6	-11.4	6.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	809.4	272.4	1,137.8	96.2	331.0	566.4	1,722.6	
Expenses	740.2	217.7	1,059.8	73.8	265.5	521.4	1,610.6	
Profit	69.2	54.7	78.1	22.4	65.5	44.9	112.0	

Non-Profitable:

Sales	355.7	159.1	735.8	126.0	388.6	735.8	-	
Expenses	466.3	188.8	1,002.7	160.0	388.9	1,002.7	-	
Loss	-110.6	-29.7	-267.0	-34.0	-0.3	-267.0	-	

1987

Profitable:

Sales	905.6	254.4	1,695.2	112.7	293.8	672.4	2,028.7	
Expenses	815.4	226.2	1,530.0	88.9	264.3	609.9	1,830.0	
Profit	90.2	28.3	165.2	23.8	29.5	62.5	198.8	

Non-Profitable:

Sales	586.1	169.4	2,045.2	56.3	291.6	-	2,045.2	
Expenses	645.6	184.1	2,261.2	82.1	294.4	-	2,261.2	
Loss	-59.5	-14.7	-216.0	-25.8	-2.8	-	-216.0	

	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.)	18							
Low sales value (\$'000)	25	25	499	25	208	499	873	
High sales value (\$'000)	5,000	499	5,000	208	499	873	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	377.2	198.8	517.2	86.5	278.2	239.8	800.9	100.0
Total current assets	266.1	157.8	351.0	69.1	220.6	166.1	540.1	100.0
Accounts receivable	128.6	78.2	168.1	44.4	102.1	75.8	262.7	94.4
Closing inventory	54.6	11.2	88.6	16.1	7.7	66.0	111.7	77.8
Other current assets	82.8	68.4	94.1	8.5	110.7	24.2	165.6	88.9
Net fixed assets	79.5	32.4	116.5	12.3	46.7	51.0	183.4	100.0
Other assets and adjustments	31.5	8.4	49.6	5.0	10.7	22.6	77.3	94.4
Total liabilities	289.7	141.9	405.5	59.6	200.1	216.7	598.7	100.0
Total current liabilities	148.9	108.2	180.8	59.6	142.6	99.4	264.0	100.0
Current bank loans	35.3	16.6	49.9	--	28.5	26.9	73.5	61.1
Other current liabilities	113.5	91.5	130.8	59.6	114.0	72.5	190.5	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	140.7	33.7	224.7	--	57.5	117.2	334.7	83.3
Total equity	87.5	56.8	111.6	26.9	78.1	23.1	202.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.4	1.9	1.1	1.5	1.6	2.0	100.0
Debt to equity	3.3	2.4	3.6	2.2	2.5	9.3	2.9	100.0
Interest coverage	6.9	13.4	5.9	-8.9	20.1	2.9	7.4	100.0
Debt ratio	0.7	0.7	0.7	0.6	0.7	0.9	0.7	100.0
Sales to equity	8.6	4.3	10.3	4.7	4.2	26.0	8.5	100.0
Sales to closing inventories	13.8	21.9	13.0	7.8	42.6	9.1	15.4	77.8

(percent)

Current debt to equity	169.9	190.2	161.9	221.5	182.5	429.8	130.5	100.0
Operating profit on equity	57.5	57.1	57.7	-52.6	83.8	78.0	55.3	100.0
Net fixed assets to equity	90.8	57.1	104.3	45.7	59.8	220.7	90.6	100.0
Gross margin	26.1	52.7	21.7	31.3	58.6	19.4	22.5	100.0
Return on total assets	15.6	17.6	15.0	-14.7	24.7	11.3	16.1	100.0

(days)

Collection period for accounts receivable	62.0	115.7	53.0	126.9	112.6	45.9	55.6	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	88	849,780	19,846.8	15
Less than 20	57	29,933	688.4	17
20-99	15	33,861	782.4	1
100-499	9	67,320	1,563.6	1
500 and over	7	718,666	16,812.4	-
1987				
Total	73	752,015	19,074.9	
Less than 20	40	7,791	195.3	
20-99	16	31,076	794.6	
100-499	10	86,464	2,154.9	
500 and over	7	626,684	15,930.1	

SIC 3711 Industrial Inorganic Chemical Industries n.e.c.

Establishments primarily engaged in manufacturing basic industrial inorganic chemicals such as acids (except organic), alkalis, salts, compressed gases, radioactive chemical elements and other inorganic compounds.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3712 - INDUSTRIAL ORGANIC CHEMICAL 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.)	9							
Low sales value (\$'000)	25	25	836	-	-	-	-	
High sales value (\$'000)	5,000	836	5,000	-	-	-	-	
SELECTED EXPENSE ITEMS								
				(percent of sales)				
Cost of goods sold	49.4	53.5	49.3	-	-	-	-	100.0
Purchases and materials	49.4	52.0	49.3	-	-	-	-	100.0
Closing inventory	8.7	18.2	8.6	-	-	-	-	88.9
Opening inventory	8.8	19.7	8.6	-	-	-	-	88.9
Wages, salaries, and benefits	22.6	12.9	22.8	-	-	-	-	88.9
Wages and benefits - direct	5.2	-	5.3	-	-	-	-	55.6
Wages and benefits - indirect	17.4	12.9	17.5	-	-	-	-	88.9
Occupancy expenses	3.4	10.1	3.3	-	-	-	-	100.0
Depreciation	1.7	1.4	1.7	-	-	-	-	100.0
Repairs and maintenance	0.3	0.7	0.3	-	-	-	-	77.8
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	2.8	1.1	-	-	-	-	88.9
Rent	0.2	5.3	0.1	-	-	-	-	66.7
Financial expenses	1.1	4.0	1.1	-	-	-	-	100.0
Interest and bank charges	0.8	1.7	0.8	-	-	-	-	88.9
Professional fees	0.3	2.3	0.2	-	-	-	-	100.0
General expenses	3.6	3.3	3.6	-	-	-	-	100.0
Advertising	1.0	1.3	1.0	-	-	-	-	88.9
Delivery expenses	2.3	1.6	2.3	-	-	-	-	88.9
Insurance	0.3	0.4	0.3	-	-	-	-	66.7
Other expenses	15.7	5.4	15.9	-	-	-	-	100.0
Total expenses	95.8	89.3	95.9	-	-	-	-	100.0
Net profit/loss	4.2	10.7	4.1	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	100						
Sales	2,561.1	287.5	2,975.4	-	-	-	-
Expenses	2,453.9	256.8	2,854.3	-	-	-	-
Profit	107.1	30.7	121.1	-	-	-	-

Non-Profitable:

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

1987

Profitable:

Sales	1,192.7	72.7	2,185.7	72.7	-	1,508.7	4,527.0
Expenses	1,107.9	60.4	2,036.6	60.4	-	1,368.8	4,345.9
Profit	84.8	12.3	149.1	12.3	-	139.9	181.1

Non-Profitable:

Sales	503.8	503.8	-	-	503.8	-	-
Expenses	524.9	524.9	-	-	524.9	-	-
Loss	-21.1	-21.1	-	-	-21.1	-	-

	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.)	9							
Low sales value (\$'000)	25	25	836	-	-	-	-	
High sales value (\$'000)	5,000	836	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,351.3	203.2	1,560.5	-	-	-	-	100.0
Total current assets	731.9	200.9	828.6	-	-	-	-	100.0
Accounts receivable	335.8	46.1	388.6	-	-	-	-	55.6
Closing inventory	223.8	52.2	255.1	-	-	-	-	88.9
Other current assets	172.1	102.5	184.8	-	-	-	-	88.9
Net fixed assets	322.2	2.3	380.4	-	-	-	-	100.0
Other assets and adjustments	297.2	--	351.4	-	-	-	-	66.7
Total liabilities	942.4	65.7	1,102.2	-	-	-	-	100.0
Total current liabilities	659.6	65.7	767.8	-	-	-	-	100.0
Current bank loans	134.1	--	158.6	-	-	-	-	33.3
Other current liabilities	525.4	65.7	609.2	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	282.8	--	334.3	-	-	-	-	77.8
Total equity	408.8	137.5	458.3	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	3.0	1.0	-	-	-	-	100.0
Debt to equity	2.3	0.4	2.4	-	-	-	-	100.0
Interest coverage	5.9	7.2	5.9	-	-	-	-	88.9
Debt ratio	0.6	0.3	0.7	-	-	-	-	100.0
Sales to equity	6.2	2.0	6.4	-	-	-	-	100.0
Sales to closing inventories	11.4	5.5	11.6	-	-	-	-	88.9

(percent)

Current debt to equity	161.3	47.7	167.5	-	-	-	-	100.0
Operating profit on equity	26.2	22.2	26.4	-	-	-	-	100.0
Net fixed assets to equity	78.7	1.7	83.0	-	-	-	-	100.0
Gross margin	27.9	33.5	27.8	-	-	-	-	100.0
Return on total assets	9.5	17.5	9.3	-	-	-	-	100.0

(days)

Collection period for accounts receivable	47.8	58.5	47.6	-	-	-	-	55.6
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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	42	48,518	1,152.1	5
Less than 20	26	5,865	138.0	6
20-99	12	x	x	1
100-499	4	x	x	-
500 and over	-	-	-	-
1987				
Total	37	44,501	1,112.4	
Less than 20	20	3,560	93.4	
20-99	13	x	x	
100-499	4	x	x	
500 and over	-	-	-	

SIC 3712 Industrial Organic Chemical Industries n.e.c.

Establishments primarily engaged in manufacturing organic industrial chemicals such as aliphatic acids, alcohols (except ethyl alcohol), glycols, unsaturated monomers, amine function compounds and betone and quinine compounds. Secondary products of establishments in this industry include plastic materials not shaped and additives for petroleum products. Establishments primarily engaged in manufacturing plastic materials not shaped are classified in <3731 - Plastic and Synthetic Resin Industry>; those primarily engaged in manufacturing additives for petroleum products are classified in <3799 - Other Chemical Products Industries n.e.c.> and those primarily engaged in manufacturing ethyl alcohol are classified in <1121 - Distillery Products Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 372 - AGRICULTURAL CHEMICAL 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.)	35							
Low sales value (\$'000)	25	25	1,300	25	637	1,300	2,679	
High sales value (\$'000)	5,000	1,300	5,000	637	1,300	2,679	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	74.7	58.9	77.6	51.6	61.6	79.6	77.0	100.0
Purchases and materials	73.4	56.1	76.6	53.9	56.9	79.6	75.7	100.0
Closing inventory	5.5	10.7	4.5	8.8	11.4	7.7	3.5	94.3
Opening inventory	6.8	13.5	5.5	6.5	16.1	7.7	4.8	97.1
Wages, salaries, and benefits	9.7	17.2	8.3	13.8	18.4	6.7	8.9	100.0
Wages and benefits - direct	3.0	7.3	2.3	3.4	8.7	0.6	2.8	28.6
Wages and benefits - indirect	6.6	9.9	6.0	10.4	9.7	6.0	6.0	97.1
Occupancy expenses	4.4	8.1	3.7	11.0	7.0	4.9	3.3	100.0
Depreciation	2.2	5.0	1.7	5.8	4.7	1.7	1.7	100.0
Repairs and maintenance	1.0	1.1	0.9	1.5	1.0	1.0	0.9	80.0
Fuel and oil	0.1	0.1	0.2	0.3	--	0.5	--	28.6
Utilities	0.5	0.6	0.5	0.8	0.6	0.4	0.5	80.0
Rent	0.6	1.2	0.4	2.5	0.7	1.2	0.2	57.1
Financial expenses	3.3	3.0	3.4	3.0	2.9	2.2	3.8	97.1
Interest and bank charges	2.9	2.5	3.0	2.5	2.4	1.9	3.4	88.6
Professional fees	0.4	0.5	0.4	0.6	0.5	0.3	0.4	88.6
General expenses	1.7	3.1	1.5	5.6	2.2	1.1	1.6	94.3
Advertising	0.4	0.5	0.4	0.8	0.4	0.2	0.5	85.7
Delivery expenses	0.7	2.2	0.4	4.5	1.3	0.2	0.4	62.9
Insurance	0.6	0.5	0.7	0.3	0.5	0.6	0.7	62.9
Other expenses	3.8	6.2	3.4	3.7	7.1	2.4	3.7	100.0
Total expenses	97.6	96.5	97.9	88.7	99.3	96.7	98.2	100.0
Net profit/loss	2.4	3.5	2.1	11.3	0.7	3.3	1.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	1,827.7	470.0	2,736.4	221.6	1,016.5	1,754.1	3,359.1	
Expenses	1,755.8	421.0	2,649.1	181.4	947.9	1,687.9	3,258.5	
Profit	72.0	49.0	87.3	40.2	68.5	66.3	100.6	

Non-Profitable:

Sales	1,331.4	756.1	3,790.1	461.2	893.2	2,578.6	4,807.8	
Expenses	1,419.9	796.4	4,084.8	476.6	945.0	2,592.3	5,338.6	
Loss	-88.5	-40.3	-294.7	-15.4	-51.8	-13.6	-530.8	

1987

Profitable:

Sales	1,162.1	425.1	2,895.0	397.1	1,083.7	1,971.6	3,721.3	
Expenses	1,099.4	367.0	2,821.1	340.2	998.9	1,907.5	3,638.7	
Profit	62.8	58.1	73.8	56.9	84.8	64.0	82.6	

Non-Profitable:

Sales	1,086.2	459.0	2,262.1	275.2	785.9	1,960.6	3,393.4	
Expenses	1,229.8	599.3	2,412.0	438.5	885.0	2,086.8	3,632.0	
Loss	-143.6	-140.2	-149.9	-163.4	-99.1	-126.2	-238.6	

	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.)	11							
Low sales value (\$'000)	25	25	1,300	-	-	-	-	
High sales value (\$'000)	5,000	1,300	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	254.2	224.0	1,087.9	-	-	-	-	100.0
Total current assets	167.8	163.1	297.8	-	-	-	-	100.0
Accounts receivable	20.8	17.2	119.9	-	-	-	-	81.8
Closing inventory	31.0	29.7	67.4	-	-	-	-	100.0
Other current assets	115.9	116.1	110.4	-	-	-	-	81.8
Net fixed assets	86.2	60.8	790.1	-	-	-	-	100.0
Other assets and adjustments	--	--	--	-	-	-	-	72.7
Total liabilities	68.9	64.2	197.8	-	-	-	-	100.0
Total current liabilities	43.9	45.0	14.7	-	-	-	-	100.0
Current bank loans	0.1	0.1	--	-	-	-	-	36.4
Other current liabilities	43.8	44.9	14.7	-	-	-	-	100.0
Long-term bank loans	4.0	4.2	--	-	-	-	-	18.2
Other liabilities and adjustments	20.8	14.9	183.0	-	-	-	-	81.8
Total equity	185.2	159.7	890.1	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.8	3.6	20.1	-	-	-	-	100.0
Debt to equity	0.3	0.4	0.2	-	-	-	-	100.0
Interest coverage	5.3	5.4	4.0	-	-	-	-	81.8
Debt ratio	0.2	0.2	0.1	-	-	-	-	100.0
Sales to equity	2.0	1.8	2.6	-	-	-	-	100.0
Sales to closing inventories	11.9	10.0	35.2	-	-	-	-	100.0

(percent)

Current debt to equity	23.7	28.1	1.6	-	-	-	-	100.0
Operating profit on equity	26.9	30.7	8.2	-	-	-	-	100.0
Net fixed assets to equity	46.5	38.0	88.7	-	-	-	-	100.0
Gross margin	33.2	38.0	16.5	-	-	-	-	100.0
Return on total assets	24.1	26.8	8.9	-	-	-	-	100.0

(days)

Collection period for accounts receivable	20.4	21.0	18.4	-	-	-	-	81.8
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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	90	155,327	4,240.0	4
Less than 20	75	15,707	571.0	2
20-99	9	14,350	513.7	1
100-499	3	x	x	1
500 and over	3	x	x	-
1987				
Total	94	147,128	4,243.9	
Less than 20	77	13,256	492.1	
20-99	10	11,100	412.6	
100-499	4	x	x	
500 and over	3	x	x	

SIC 372 Agricultural Chemical Industries

Establishments primarily engaged in manufacturing chemical fertilizers and fertilizer materials; mixed fertilizers and other agricultural chemicals.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3722 - MIXED FERTILIZER 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	1,300	25	637	1,300	2,679	
High sales value (\$'000)	5,000	1,300	5,000	637	1,300	2,679	5,000	
SELECTED EXPENSE ITEMS		(percent of sales)						
Cost of goods sold	74.7	58.3	77.7	49.8	61.4	79.2	77.2	100.0
Purchases and materials	73.5	55.8	76.7	52.2	57.0	79.2	75.8	100.0
Closing inventory	5.4	9.7	4.6	9.5	9.8	8.0	3.5	93.5
Opening inventory	6.7	12.3	5.7	7.1	14.2	8.0	4.9	96.8
Wages, salaries, and benefits	9.7	17.3	8.4	14.2	18.4	6.8	8.9	100.0
Wages and benefits - direct	3.1	7.1	2.3	3.8	8.3	0.7	2.9	25.8
Wages and benefits - indirect	6.7	10.2	6.0	10.4	10.2	6.2	6.0	96.8
Occupancy expenses	4.2	8.1	3.5	11.1	7.0	4.9	3.1	100.0
Depreciation	2.2	5.1	1.6	6.0	4.7	1.8	1.6	100.0
Repairs and maintenance	0.9	1.1	0.8	1.5	1.0	1.0	0.8	77.4
Fuel and oil	0.1	0.1	0.2	0.2	0.1	0.5	--	25.8
Utilities	0.5	0.6	0.5	0.9	0.5	0.5	0.5	77.4
Rent	0.5	1.2	0.4	2.6	0.7	1.1	0.1	51.6
Financial expenses	3.4	2.9	3.5	3.3	2.8	2.2	3.9	96.8
Interest and bank charges	3.0	2.4	3.1	2.7	2.3	1.9	3.5	87.1
Professional fees	0.4	0.5	0.4	0.6	0.5	0.3	0.4	87.1
General expenses	1.7	3.0	1.5	6.1	1.8	1.1	1.6	93.5
Advertising	0.4	0.5	0.4	0.8	0.4	0.2	0.5	87.1
Delivery expenses	0.7	2.1	0.4	4.9	1.1	0.3	0.5	67.7
Insurance	0.6	0.3	0.7	0.3	0.3	0.6	0.7	64.5
Other expenses	3.8	6.5	3.3	3.7	7.5	2.5	3.6	100.0
Total expenses	97.6	96.0	97.9	88.1	98.9	96.7	98.3	100.0
Net profit/loss	2.4	4.0	2.1	11.9	1.1	3.3	1.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74						
Sales	1,836.3	476.6	2,763.5	211.0	1,016.5	1,760.1	3,377.5
Expenses	1,763.1	425.8	2,675.2	168.9	947.9	1,692.9	3,276.2
Profit	73.1	50.8	88.3	42.1	68.5	67.2	101.3

Non-Profitable:

Sales	1,360.0	723.4	3,790.1	461.2	867.9	2,578.6	4,807.8
Expenses	1,453.3	764.0	4,084.8	476.6	922.4	2,592.3	5,338.6
Loss	-93.3	-40.6	-294.7	-15.4	-54.5	-13.6	-530.8

1987

Profitable:

Sales	2,265.3	532.4	3,123.5	343.1	1,083.7	1,744.6	3,721.3
Expenses	2,191.6	457.2	3,050.6	271.3	998.9	1,694.0	3,638.7
Profit	73.7	75.2	72.9	71.9	84.8	50.6	82.6

Non-Profitable:

Sales	1,248.4	555.9	2,262.1	359.1	785.9	1,960.6	3,393.4
Expenses	1,346.8	619.0	2,412.0	391.4	885.0	2,086.8	3,632.0
Loss	-98.3	-63.1	-149.9	-32.3	-99.1	-126.2	-238.6

	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.)	7							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	218.5	-	-	-	-	-	-	100.0
Total current assets	158.5	-	-	-	-	-	-	100.0
Accounts receivable	16.6	-	-	-	-	-	-	71.4
Closing inventory	25.4	-	-	-	-	-	-	100.0
Other current assets	116.4	-	-	-	-	-	-	71.4
Net fixed assets	59.9	-	-	-	-	-	-	100.0
Other assets and adjustments	-	-	-	-	-	-	-	71.4
Total liabilities	66.1	-	-	-	-	-	-	100.0
Total current liabilities	46.5	-	-	-	-	-	-	100.0
Current bank loans	0.1	-	-	-	-	-	-	57.1
Other current liabilities	46.4	-	-	-	-	-	-	100.0
Long-term bank loans	4.3	-	-	-	-	-	-	28.6
Other liabilities and adjustments	15.1	-	-	-	-	-	-	71.4
Total equity	152.4	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.4	-	-	-	-	-	-	100.0
Debt to equity	0.4	-	-	-	-	-	-	100.0
Interest coverage	5.7	-	-	-	-	-	-	71.4
Debt ratio	0.3	-	-	-	-	-	-	100.0
Sales to equity	1.8	-	-	-	-	-	-	100.0
Sales to closing inventories	11.1	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	30.5	-	-	-	-	-	-	100.0
Operating profit on equity	33.6	-	-	-	-	-	-	100.0
Net fixed assets to equity	39.3	-	-	-	-	-	-	100.0
Gross margin	39.8	-	-	-	-	-	-	100.0
Return on total assets	28.4	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	21.3	-	-	-	-	-	-	71.4
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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	73	48,408	1,727.4	4
Less than 20	63	13,489	500.6	3
20-99	8	12,118	455.4	1
100-499	1	x	x	-
500 and over	1	x	x	-
1987				
Total	77	47,174	1,713.1	
Less than 20	66	11,833	443.9	
20-99	9	9,525	365.8	
100-499	1	x	x	
500 and over	1	x	x	

SIC 3722 Mixed Fertilizer Industry

Establishments primarily engaged in manufacturing mixed chemical fertilizers, including custom mixing.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3731 - PLASTIC AND SYNTHETIC RESIN 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	1,161	25	505	1,161	2,220	
High sales value (\$'000)	5,000	1,161	5,000	505	1,161	2,220	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	62.9	81.6	50.2	94.6	65.5	39.5	56.5	100.0
Purchases and materials	78.4	119.6	50.5	162.1	67.3	41.3	56.0	100.0
Closing inventory	23.7	45.4	9.0	70.7	14.2	11.0	7.9	92.9
Opening inventory	8.2	7.3	8.7	3.2	12.4	9.3	8.4	85.7
Wages, salaries, and benefits	20.0	14.7	23.6	11.7	18.3	32.5	18.2	92.9
Wages and benefits - direct	10.3	3.0	15.3	2.6	3.6	22.6	10.9	57.1
Wages and benefits - indirect	9.6	11.6	8.3	9.1	14.7	9.9	7.3	92.9
Occupancy expenses	6.9	6.8	7.0	6.4	7.4	7.6	6.6	92.9
Depreciation	2.2	0.7	3.1	0.4	1.0	3.7	2.8	92.9
Repairs and maintenance	0.3	0.5	0.2	0.2	0.8	0.5	-	42.9
Fuel and oil	--	--	-	-	0.1	-	-	7.1
Utilities	2.2	1.2	2.9	0.1	2.6	2.6	3.1	85.7
Rent	2.2	4.4	0.7	5.6	2.9	0.8	0.7	78.6
Financial expenses	2.5	1.9	2.9	0.6	3.6	3.2	2.7	92.9
Interest and bank charges	1.6	1.0	1.9	0.5	1.5	1.3	2.3	85.7
Professional fees	1.0	1.0	1.0	0.1	2.0	1.9	0.4	85.7
General expenses	1.7	2.1	1.4	0.9	3.6	1.4	1.3	92.9
Advertising	0.6	0.7	0.5	0.3	1.1	0.5	0.5	64.3
Delivery expenses	0.8	1.1	0.6	0.5	1.9	0.6	0.6	71.4
Insurance	0.3	0.3	0.3	0.1	0.6	0.3	0.2	78.6
Other expenses	11.7	20.5	5.7	26.8	12.7	6.5	5.2	100.0
Total expenses	105.6	127.6	90.7	141.0	111.1	90.8	90.7	100.0
Net profit/loss	-5.6	-27.6	9.3	-41.0	-11.1	9.2	9.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	71						
Sales	899.0	367.1	2,778.6	190.1	743.8	2,219.6	3,058.0
Expenses	809.4	343.6	2,455.3	182.8	686.1	1,818.7	2,773.6
Profit	89.6	23.4	323.2	7.3	57.8	400.9	284.4

Non-Profitable:

Sales	373.4	270.4	1,403.6	238.7	872.9	1,403.6	-
Expenses	567.4	477.1	1,470.3	401.1	1,921.4	1,470.3	-
Loss	-194.0	-206.7	-66.7	-162.4	-1,048.5	-66.7	-

1987

Profitable:

Sales	883.2	310.6	2,209.8	240.7	841.7	1,868.6	2,793.9
Expenses	805.6	283.0	2,016.7	215.6	794.6	1,682.8	2,588.3
Profit	77.6	27.7	193.1	25.1	47.1	185.8	205.6

Non-Profitable:

Sales	693.2	248.6	2,345.0	140.5	644.4	2,156.3	2,588.2
Expenses	759.4	297.3	2,476.1	197.9	661.6	2,279.9	2,729.0
Loss	-66.2	-48.7	-131.1	-57.4	-17.2	-123.6	-140.8

	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.)	11							
Low sales value (\$'000)	25	25	1,161	-	-	-	-	
High sales value (\$'000)	5,000	1,161	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	6,265.7	8,662.6	1,634.1	-	-	-	-	100.0
Total current assets	5,342.6	7,606.5	967.9	-	-	-	-	100.0
Accounts receivable	1,637.3	2,205.0	540.3	-	-	-	-	100.0
Closing inventory	206.6	198.6	222.2	-	-	-	-	90.9
Other current assets	3,498.5	5,202.7	205.3	-	-	-	-	100.0
Net fixed assets	543.5	485.2	656.2	-	-	-	-	100.0
Other assets and adjustments	379.5	570.8	9.8	-	-	-	-	100.0
Total liabilities	1,892.9	2,436.9	841.7	-	-	-	-	100.0
Total current liabilities	1,654.2	2,151.2	693.7	-	-	-	-	100.0
Current bank loans	114.5	-	335.9	-	-	-	-	54.5
Other current liabilities	1,539.6	2,151.2	357.7	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	238.7	285.7	147.9	-	-	-	-	81.8
Total equity	4,372.7	6,225.6	792.3	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.2	3.5	1.3	-	-	-	-	100.0
Debt to equity	0.4	0.3	1.0	-	-	-	-	100.0
Interest coverage	3.5	-30.4	9.6	-	-	-	-	81.8
Debt ratio	0.3	0.2	0.5	-	-	-	-	100.0
Sales to equity	0.2	-	3.0	-	-	-	-	100.0
Sales to closing inventories	5.5	2.4	10.9	-	-	-	-	90.9

(percent)

Current debt to equity	37.8	34.5	87.5	-	-	-	-	100.0
Operating profit on equity	0.7	-1.4	33.2	-	-	-	-	100.0
Net fixed assets to equity	12.4	7.7	82.8	-	-	-	-	100.0
Gross margin	21.7	5.7	27.8	-	-	-	-	100.0
Return on total assets	0.6	-1.0	17.9	-	-	-	-	100.0

(days)

Collection period for accounts receivable	519.7	1,667.9	80.8	-	-	-	-	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	86	255,939	6,854.8	4
Less than 20	64	14,959	396.0	7
20-99	16	30,182	801.8	2
100-499	3	x	x	-
500 and over	3	x	x	1

1987

Total	82	236,098	6,798.1	
Less than 20	57	8,992	256.3	
20-99	18	25,507	752.5	
100-499	3	x	x	
500 and over	4	x	x	

SIC 3731 Plastic and Synthetic Resin Industry

Establishments primarily engaged in manufacturing synthetic resins in such forms as powders, granules, flakes or liquids, or in compounding synthetic resins into moulding compounds. Establishments primarily engaged in producing chemicals for use in making synthetic resins are classified in <3712 - Industrial Organic Chemical Industry n.e.c.>

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3741 - PHARMACEUTICAL AND MEDICINE 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	563	25	250	563	1,195	
High sales value (\$'000)	5,000	563	5,000	250	563	1,195	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	32.4	23.2	33.8	25.1	22.3	53.1	30.1	97.6
Purchases and materials	33.7	24.3	35.2	26.2	23.3	43.2	33.6	95.2
Closing inventory	17.1	9.9	18.2	6.2	11.8	11.6	19.5	85.7
Opening inventory	15.8	8.8	16.9	5.1	10.7	21.5	15.9	85.7
Wages, salaries, and benefits	30.7	43.5	28.7	34.5	48.0	23.1	29.8	95.2
Wages and benefits - direct	8.2	7.9	8.3	2.4	10.6	12.1	7.5	45.2
Wages and benefits - indirect	22.5	35.6	20.5	32.1	37.4	11.0	22.3	88.1
Occupancy expenses	4.9	7.1	4.6	6.0	7.7	6.2	4.3	100.0
Depreciation	1.3	1.8	1.2	1.2	2.1	1.3	1.2	90.5
Repairs and maintenance	1.0	0.7	1.0	1.1	0.5	1.0	1.0	71.4
Fuel and oil	--	--	--	--	--	--	--	2.4
Utilities	1.1	1.0	1.1	1.2	0.9	1.7	1.0	90.5
Rent	1.6	3.6	1.3	2.5	4.2	2.2	1.1	71.4
Financial expenses	1.8	2.4	1.7	3.0	2.0	2.6	1.6	97.6
Interest and bank charges	1.0	1.0	1.0	1.5	0.8	1.3	0.9	76.2
Professional fees	0.8	1.3	0.7	1.4	1.3	1.3	0.6	95.2
General expenses	14.1	5.3	15.4	4.6	5.7	4.3	17.5	97.6
Advertising	9.5	1.8	10.7	2.2	1.6	1.8	12.4	76.2
Delivery expenses	4.0	2.9	4.2	2.1	3.4	1.7	4.7	66.7
Insurance	0.6	0.6	0.6	0.4	0.7	0.9	0.5	85.7
Other expenses	8.1	8.3	8.1	13.5	5.7	7.9	8.1	100.0
Total expenses	92.0	89.8	92.3	86.6	91.4	97.2	91.4	100.0
Net profit/loss	8.0	10.2	7.7	13.4	8.6	2.8	8.6	95.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	1,114.7	257.8	2,257.8	148.0	361.8	755.6	3,274.4	
Expenses	1,002.2	225.8	2,038.0	117.5	328.2	696.6	2,945.7	
Profit	112.5	32.0	219.9	30.4	33.5	59.1	328.6	

Non-Profitable:

Sales	883.6	258.4	1,391.5	203.2	563.0	895.3	1,889.4	
Expenses	921.5	266.2	1,453.8	212.4	563.0	982.7	1,926.7	
Loss	-37.9	-7.8	-62.3	-9.2	--	-87.3	-37.3	

1987

Profitable:

Sales	1,053.9	297.2	1,971.9	140.1	415.8	795.9	2,394.1	
Expenses	939.7	258.2	1,766.5	128.6	356.1	709.9	2,145.8	
Profit	114.2	39.0	205.4	11.5	59.7	86.0	248.3	

Non-Profitable:

Sales	613.3	177.0	1,865.5	59.0	435.2	823.8	2,066.5	
Expenses	718.6	260.3	2,034.1	65.4	686.6	916.1	2,249.8	
Loss	-105.3	-83.3	-168.6	-6.4	-251.4	-92.2	-183.3	

	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.)	41							
Low sales value (\$'000)	25	25	563	25	250	563	1,195	
High sales value (\$'000)	5,000	563	5,000	250	563	1,195	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	972.0	174.0	1,915.1	106.9	249.0	536.8	2,959.2	100.0
Total current assets	674.3	102.0	1,350.7	48.5	161.7	402.0	2,069.4	100.0
Accounts receivable	257.3	37.1	517.7	11.7	65.5	136.6	806.3	100.0
Closing inventory	188.9	26.1	381.4	10.2	43.7	94.0	599.2	85.4
Other current assets	227.9	38.7	451.5	26.5	52.4	171.3	663.8	95.1
Net fixed assets	191.1	42.4	366.7	36.9	48.6	98.4	570.1	87.8
Other assets and adjustments	106.5	29.5	197.6	21.5	38.6	36.4	319.7	95.1
Total liabilities	586.1	127.9	1,127.6	74.9	187.1	353.9	1,713.8	100.0
Total current liabilities	382.8	52.2	773.6	27.7	79.7	215.8	1,196.2	100.0
Current bank loans	166.3	18.3	341.2	2.4	36.0	100.5	523.6	48.8
Other current liabilities	216.5	33.9	432.3	25.2	43.6	115.3	672.5	100.0
Long-term bank loans	48.0	13.5	88.9	14.9	11.8	2.3	154.4	48.8
Other liabilities and adjustments	155.1	62.1	265.0	32.3	95.5	135.7	363.1	97.6
Total equity	385.8	46.1	787.4	31.9	61.8	182.9	1,245.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.9	1.7	1.7	2.0	1.8	1.7	100.0
Debt to equity	1.5	2.7	1.4	2.3	3.0	1.9	1.3	100.0
Interest coverage	8.7	11.9	8.3	11.8	12.0	2.9	9.8	75.6
Debt ratio	0.6	0.7	0.5	0.7	0.7	0.6	0.5	100.0
Sales to equity	2.8	5.5	2.6	4.9	5.9	4.3	2.4	100.0
Sales to closing inventories	5.7	9.8	5.4	15.2	8.4	8.4	5.0	85.4

(percent)

Current debt to equity	99.2	113.3	98.2	86.6	128.7	118.0	96.0	100.0
Operating profit on equity	22.3	58.5	19.8	71.0	51.3	11.3	20.8	95.1
Net fixed assets to equity	49.5	92.0	46.5	115.5	78.5	53.8	45.7	87.8
Gross margin	36.7	33.4	37.2	41.5	29.7	23.7	39.9	100.0
Return on total assets	10.0	16.9	9.2	23.1	13.9	5.8	9.7	100.0

(days)

Collection period for accounts receivable	86.5	52.5	91.5	27.2	64.5	62.9	97.2	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	192	741,366	22,492.4	-
Less than 20	113	43,481	1,315.5	4
20-99	37	65,466	2,020.7	3
100-499	31	288,406	8,604.7	1
500 and over	11	344,013	10,551.5	-
1987				
Total	192	597,295	19,915.1	
Less than 20	109	13,347	450.5	
20-99	40	52,938	1,778.2	
100-499	32	247,007	8,243.4	
500 and over	11	284,003	9,443.0	

SIC 3741 Pharmaceutical and Medicine Industry

Establishments primarily engaged in manufacturing drugs and medicines for human or animal use.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3751 - PAINT AND VARNISH 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	1,004	25	487	1,004	2,400	
High sales value (\$'000)	5,000	1,004	5,000	487	1,004	2,400	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.2	35.0	56.0	48.8	32.0	52.6	59.6	100.0
Purchases and materials	52.5	37.0	58.5	48.6	34.4	56.9	60.1	100.0
Closing inventory	14.4	10.2	16.0	12.0	9.8	19.5	12.3	97.6
Opening inventory	12.1	8.3	13.5	12.2	7.4	15.1	11.9	97.6
Wages, salaries, and benefits	23.0	26.3	21.7	19.5	27.8	20.1	23.4	97.6
Wages and benefits - direct	10.7	16.7	8.4	12.9	17.6	9.1	7.7	68.3
Wages and benefits - indirect	12.2	9.6	13.2	6.6	10.2	11.0	15.7	85.4
Occupancy expenses	7.9	17.0	4.4	17.1	16.9	4.7	4.2	100.0
Depreciation	2.5	5.5	1.4	9.2	4.6	1.1	1.7	97.6
Repairs and maintenance	1.1	0.4	1.3	1.1	0.2	1.6	1.0	63.4
Fuel and oil	--	0.1	-	-	0.1	-	-	4.9
Utilities	2.5	6.1	1.1	2.4	6.9	1.3	1.0	95.1
Rent	1.8	5.0	0.6	4.5	5.1	0.7	0.4	61.0
Financial expenses	2.3	4.5	1.5	7.8	3.8	1.4	1.6	95.1
Interest and bank charges	1.4	3.0	0.8	5.3	2.5	0.7	0.8	87.8
Professional fees	0.9	1.5	0.7	2.5	1.3	0.7	0.7	92.7
General expenses	2.5	3.6	2.0	2.3	3.9	2.3	1.7	95.1
Advertising	0.8	1.0	0.7	0.6	1.1	0.9	0.5	73.2
Delivery expenses	1.2	1.7	1.0	0.5	1.9	1.1	0.8	70.7
Insurance	0.5	1.0	0.4	1.2	0.9	0.3	0.5	78.0
Other expenses	7.5	8.0	7.4	9.8	7.6	9.7	5.0	100.0
Total expenses	93.4	94.5	93.0	105.5	92.0	90.7	95.4	100.0
Net profit/loss	6.6	5.5	7.0	-5.5	8.0	9.3	4.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	83						
Sales	1,395.0	669.7	2,226.7	340.6	827.9	1,617.9	3,561.2
Expenses	1,287.9	612.6	2,062.3	323.1	751.7	1,453.4	3,397.0
Profit	107.1	57.1	164.4	17.4	76.2	164.5	164.2

Non-Profitable:

Sales	404.6	262.6	2,273.8	109.9	648.5	2,273.8	-
Expenses	450.3	304.5	2,370.9	162.0	664.4	2,370.9	-
Loss	-45.7	-41.8	-97.1	-52.1	-15.9	-97.1	-

1987

Profitable:

Sales	1,573.5	486.1	2,755.8	234.0	715.6	1,816.0	3,411.8
Expenses	1,455.2	442.9	2,555.9	220.6	645.1	1,686.9	3,162.4
Profit	118.3	43.3	200.0	13.3	70.5	129.1	249.4

Non-Profitable:

Sales	526.6	295.5	1,723.9	234.6	678.8	1,723.9	-
Expenses	571.0	340.6	1,764.7	261.6	838.3	1,764.7	-
Loss	-44.4	-45.1	-40.8	-26.9	-159.5	-40.8	-

	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.)	40							
Low sales value (\$'000)	25	25	1,098	25	491	1,098	2,443	
High sales value (\$'000)	5,000	1,098	5,000	491	1,098	2,443	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	736.9	331.2	1,302.6	187.1	414.0	1,001.5	1,956.3	100.0
Total current assets	584.2	190.4	1,133.3	137.3	220.9	911.5	1,614.7	100.0
Accounts receivable	310.5	101.9	601.5	64.4	123.4	492.5	838.1	100.0
Closing inventory	191.3	66.1	365.9	44.3	78.6	332.3	439.0	97.5
Other current assets	82.3	22.4	165.8	28.5	18.8	86.6	337.6	80.0
Net fixed assets	140.0	118.9	169.3	49.6	158.8	89.9	341.4	100.0
Other assets and adjustments	12.7	21.7	--	0.1	34.2	--	--	62.5
Total liabilities	408.9	243.4	639.6	89.1	332.2	439.6	1,073.6	100.0
Total current liabilities	317.2	133.0	574.0	51.4	179.9	384.2	985.9	100.0
Current bank loans	50.1	19.3	92.9	8.7	25.4	82.4	115.7	47.5
Other current liabilities	267.1	113.6	481.0	42.6	154.4	301.7	870.1	100.0
Long-term bank loans	23.8	39.2	2.4	3.0	60.0	--	7.6	15.0
Other liabilities and adjustments	67.8	71.2	63.2	34.6	92.2	55.4	80.1	87.5
Total equity	328.0	87.7	663.0	98.0	81.8	561.8	882.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.4	1.9	2.6	1.2	2.3	1.6	100.0
Debt to equity	1.2	2.7	0.9	0.9	4.0	0.7	1.2	100.0
Interest coverage	6.8	3.9	10.2	2.2	4.1	14.3	6.6	87.5
Debt ratio	0.5	0.7	0.4	0.4	0.8	0.4	0.5	100.0
Sales to equity	4.0	7.3	3.4	3.1	10.1	2.9	4.0	100.0
Sales to closing inventories	6.9	9.7	6.2	7.0	10.6	5.0	8.1	97.5

(percent)

Current debt to equity	96.7	151.6	86.5	52.4	219.8	68.3	111.7	100.0
Operating profit on equity	28.3	49.9	24.3	6.8	79.5	28.4	18.6	100.0
Net fixed assets to equity	42.6	135.5	25.5	50.6	194.0	16.0	38.6	100.0
Gross margin	26.6	36.9	22.5	26.1	39.2	27.8	17.0	100.0
Return on total assets	14.7	17.7	13.7	6.3	20.6	17.1	9.8	100.0

(days)

Collection period for accounts receivable	85.6	57.7	96.6	75.0	54.0	107.2	85.9	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	169	393,930	13,157.7	7
Less than 20	97	20,439	681.2	5
20-99	49	68,019	2,360.9	-
100-499	17	92,212	3,295.9	2
500 and over	6	213,260	6,819.7	-
1987				
Total	162	340,372	12,740.7	
Less than 20	92	16,053	582.1	
20-99	49	53,462	2,003.1	
100-499	15	70,739	2,735.9	
500 and over	6	200,118	7,419.6	

SIC 3751 Paint and Varnish Industry

Establishments primarily engaged in manufacturing paints, varnishes, lacquers, enamels and shellac. This industry also includes establishments primarily engaged in manufacturing products such as putty, filler, oil stain and thinner.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3761 - SOAP AND CLEANING COMPOUNDS 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.)	56							
Low sales value (\$'000)	25	25	568	25	238	568	1,367	
High sales value (\$'000)	5,000	568	5,000	238	568	1,367	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.6	45.4	57.0	41.6	56.9	59.6	54.3	100.0
Purchases and materials	54.7	46.3	56.8	44.9	50.8	58.2	55.3	100.0
Closing inventory	13.9	11.5	14.6	10.4	14.9	16.6	12.4	94.6
Opening inventory	13.9	10.5	14.7	7.2	21.0	18.0	11.3	96.4
Wages, salaries, and benefits	20.5	24.5	19.4	25.7	20.6	20.1	18.8	94.6
Wages and benefits - direct	5.9	8.7	5.2	9.8	5.3	6.9	3.4	48.2
Wages and benefits - indirect	14.6	15.8	14.2	15.9	15.3	13.2	15.3	87.5
Occupancy expenses	8.6	14.4	7.1	16.4	8.3	8.4	5.9	100.0
Depreciation	2.0	3.6	1.6	3.9	2.7	1.8	1.3	100.0
Repairs and maintenance	1.5	2.3	1.3	2.8	0.9	1.7	0.8	78.6
Fuel and oil	0.1	0.7	--	0.9	0.1	--	--	7.1
Utilities	2.1	2.9	1.8	3.3	1.5	1.8	1.9	89.3
Rent	3.0	4.9	2.5	5.4	3.1	3.1	1.8	78.6
Financial expenses	2.1	2.5	2.0	2.4	2.9	2.2	1.8	96.4
Interest and bank charges	1.4	1.5	1.4	1.5	1.5	1.7	1.1	80.4
Professional fees	0.7	1.0	0.6	0.8	1.4	0.6	0.6	96.4
General expenses	2.2	2.7	2.1	2.5	3.1	2.0	2.3	94.6
Advertising	0.6	0.7	0.6	0.7	0.6	0.3	1.0	69.6
Delivery expenses	1.1	1.3	1.0	1.1	1.7	1.1	0.9	73.2
Insurance	0.5	0.7	0.5	0.7	0.8	0.5	0.4	71.4
Other expenses	9.7	6.5	10.6	6.1	7.8	8.5	12.7	100.0
Total expenses	97.8	95.9	98.3	94.7	99.5	100.7	95.7	100.0
Net profit/loss	2.2	4.1	1.7	5.3	0.5	-0.7	4.3	98.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	64						
Sales	631.3	189.2	1,385.7	167.1	386.4	895.0	1,977.3
Expenses	593.2	168.8	1,317.3	148.7	348.2	848.6	1,882.2
Profit	38.1	20.4	68.5	18.4	38.2	46.4	95.1

Non-Profitable:

Sales	587.6	230.9	1,159.9	202.5	336.7	1,104.1	1,824.0
Expenses	622.9	247.3	1,225.5	214.3	370.2	1,172.2	1,860.6
Loss	-35.3	-16.3	-65.6	-11.7	-33.5	-68.1	-36.6

1987

Profitable:

Sales	1,176.6	216.8	2,096.7	82.1	353.9	832.0	2,597.9
Expenses	1,104.8	184.1	1,987.5	74.2	295.9	774.7	2,468.1
Profit	71.7	32.7	109.2	7.9	57.9	57.3	129.7

Non-Profitable:

Sales	314.0	150.6	1,306.8	112.9	323.0	794.6	2,016.7
Expenses	331.5	161.4	1,364.4	123.9	333.2	866.1	2,055.1
Loss	-17.5	-10.9	-57.7	-11.0	-10.2	-71.5	-38.4

	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.)	51							
Low sales value (\$'000)	25	25	730	25	270	730	1,460	
High sales value (\$'000)	5,000	730	5,000	270	730	1,460	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	314.9	112.8	667.2	99.5	206.1	529.2	961.9	100.0
Total current assets	236.8	68.2	530.5	55.7	155.8	417.1	772.7	100.0
Accounts receivable	85.3	25.0	190.4	18.5	70.1	185.1	201.9	100.0
Closing inventory	87.3	25.7	194.6	19.4	69.7	170.0	247.2	98.0
Other current assets	64.1	17.4	145.4	17.6	15.8	62.0	323.6	80.4
Net fixed assets	56.8	37.8	89.8	36.8	45.2	62.6	147.9	100.0
Other assets and adjustments	21.3	6.7	46.8	6.9	4.9	49.4	41.2	80.4
Total liabilities	249.5	77.2	549.8	62.3	181.6	453.6	755.4	100.0
Total current liabilities	158.5	45.1	356.2	36.7	103.8	239.6	605.1	100.0
Current bank loans	29.3	4.0	73.4	3.8	5.5	19.3	189.1	43.1
Other current liabilities	129.1	41.1	282.7	32.9	98.2	220.3	415.9	100.0
Long-term bank loans	1.5	0.6	3.0	0.7	--	0.3	8.7	11.8
Other liabilities and adjustments	89.4	31.4	190.6	24.7	77.8	213.5	141.6	90.2
Total equity	65.4	35.6	117.3	37.2	24.4	75.6	206.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.5	1.4	1.5	1.5	1.7	1.2	100.0
Debt to equity	3.8	2.1	4.6	1.6	7.4	5.9	3.6	100.0
Interest coverage	2.5	3.4	2.2	3.6	2.8	0.6	5.1	84.3
Debt ratio	0.7	0.6	0.8	0.6	0.8	0.8	0.7	100.0
Sales to equity	9.5	6.1	11.4	4.9	18.7	13.6	9.6	100.0
Sales to closing inventories	7.1	8.4	6.8	9.4	6.5	6.0	8.0	98.0

(percent)

Current debt to equity	242.3	126.7	303.5	98.7	424.7	316.9	293.0	100.0
Operating profit on equity	20.7	23.5	19.2	21.6	44.0	-8.9	41.3	100.0
Net fixed assets to equity	86.8	106.3	76.5	98.9	185.3	82.8	71.6	100.0
Gross margin	24.8	28.8	23.6	31.5	21.5	20.9	26.7	100.0
Return on total assets	7.1	10.4	6.1	11.1	8.0	2.1	11.0	100.0

(days)

Collection period for accounts receivable	49.6	41.9	51.8	36.9	55.9	65.5	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	172	368,477	10,969.0	2
Less than 20	139	20,541	706.5	2
20-99	20	31,584	1,005.6	1
100-499	8	x	x	1
500 and over	5	x	x	-
1987				
Total	170	336,308	10,909.7	
Less than 20	137	15,933	572.8	
20-99	19	27,717	943.3	
100-499	9	x	x	
500 and over	5	x	x	

SIC 3761 Soap and Cleaning Compounds Industry

Establishments primarily engaged in manufacturing soap in any form, detergents, cleaners, cleansers, bleaches and fabric softeners. Secondary products of establishments in this industry include hair shampoo and dentifrices. Establishments primarily engaged in manufacturing hair shampoo and dentifrices are classified in <3771 - Toilet Preparations Industry>.

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

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

SIC 3771 - TOILET PREPARATIONS 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.)	33							
Low sales value (\$'000)	25	25	342	25	83	342	1,068	
High sales value (\$'000)	5,000	342	5,000	83	342	1,068	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	46.6	23.7	50.7	45.8	21.7	44.3	56.7	100.0
Purchases and materials	48.4	38.1	50.3	52.6	36.8	42.8	57.2	100.0
Closing inventory	25.4	36.8	23.4	70.4	33.8	30.5	16.8	90.9
Opening inventory	23.6	22.4	23.8	63.6	18.8	31.9	16.3	81.8
Wages, salaries, and benefits	17.6	19.3	17.3	12.2	20.0	14.2	20.1	87.9
Wages and benefits - direct	8.5	1.1	9.8	4.1	0.8	7.4	12.1	39.4
Wages and benefits - indirect	9.1	18.2	7.5	8.0	19.1	6.8	8.1	84.8
Occupancy expenses	8.4	9.0	8.3	14.0	8.6	12.1	4.8	97.0
Depreciation	3.2	1.1	3.6	3.3	0.9	5.3	1.9	84.8
Repairs and maintenance	2.0	1.3	2.1	2.7	1.2	3.0	1.2	69.7
Fuel and oil	--	--	--	--	--	--	--	6.1
Utilities	1.9	2.9	1.7	3.0	2.9	2.5	0.9	90.9
Rent	1.4	3.7	1.0	5.1	3.5	1.3	0.7	60.6
Financial expenses	6.1	11.2	5.3	7.4	11.5	8.2	2.5	93.9
Interest and bank charges	4.2	8.2	3.5	5.3	8.4	5.1	2.1	84.8
Professional fees	1.9	3.0	1.7	2.1	3.1	3.1	0.4	87.9
General expenses	6.4	24.5	3.2	7.2	26.0	5.0	1.5	90.9
Advertising	4.4	20.0	1.6	3.1	21.4	2.9	0.3	72.7
Delivery expenses	1.1	2.9	0.8	1.9	3.0	0.7	0.8	63.6
Insurance	1.0	1.6	0.9	2.1	1.5	1.4	0.4	72.7
Other expenses	17.8	60.3	10.2	29.9	62.9	10.7	9.8	100.0
Total expenses	103.0	147.9	95.0	116.6	150.7	94.5	95.5	100.0
Net profit/loss	-3.0	-47.9	5.0	-16.6	-50.7	5.5	4.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	64							
Sales	997.2	168.3	1,299.9	56.5	219.0	855.5	2,560.9	
Expenses	928.7	132.8	1,219.3	48.2	171.2	793.3	2,428.2	
Profit	68.5	35.4	80.6	8.3	47.7	62.2	132.7	

Non-Profitable:

Sales	252.7	159.9	1,001.1	63.5	181.6	540.8	2,560.9	
Expenses	357.2	271.0	1,052.9	83.0	313.1	604.2	2,573.5	
Loss	-104.5	-111.0	-51.8	-19.5	-131.6	-63.3	-12.7	

1987

Profitable:

Sales	1,124.7	135.1	1,802.9	44.5	177.3	660.2	2,964.1	
Expenses	1,040.9	118.8	1,672.9	41.7	154.7	595.0	2,768.2	
Profit	83.8	16.3	130.0	2.8	22.6	65.2	195.9	

Non-Profitable:

Sales	1,079.7	166.7	1,499.6	51.6	220.7	817.8	2,062.4	
Expenses	1,134.5	201.1	1,563.9	138.2	230.6	872.9	2,134.2	
Loss	-54.9	-34.4	-64.3	-86.7	-9.9	-55.0	-71.9	

	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.)	22							
Low sales value (\$'000)	25	25	364	25	77	364	1,138	
High sales value (\$'000)	5,000	364	5,000	77	364	1,138	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	960.5	133.2	1,217.9	108.8	153.5	947.7	1,794.6	100.0
Total current assets	543.8	86.8	685.9	58.3	110.5	391.0	1,315.3	100.0
Accounts receivable	216.9	29.7	275.1	8.2	47.6	35.0	787.7	100.0
Closing inventory	257.0	41.7	324.0	45.9	38.3	263.5	453.0	95.5
Other current assets	69.7	15.2	86.7	4.1	24.5	92.4	74.5	90.9
Net fixed assets	380.0	27.6	489.7	45.3	12.9	500.1	467.3	100.0
Other assets and adjustments	36.6	18.7	42.2	5.2	30.0	56.4	11.9	77.3
Total liabilities	639.9	76.6	815.2	79.9	73.9	579.4	1,318.3	100.0
Total current liabilities	448.5	44.0	574.3	32.6	53.5	322.1	1,112.7	100.0
Current bank loans	83.8	7.2	107.7	6.3	7.9	33.0	267.1	90.9
Other current liabilities	364.6	36.8	466.6	26.3	45.6	289.0	845.5	100.0
Long-term bank loans	2.4	--	3.2	0.1	--	4.5	0.3	22.7
Other liabilities and adjustments	188.9	32.5	237.6	47.1	20.3	252.7	205.2	90.9
Total equity	320.5	56.5	402.7	28.9	79.5	368.2	476.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.9	1.1	1.7	2.0	1.2	1.1	100.0
Debt to equity	1.9	1.3	2.0	2.7	0.9	1.5	2.7	100.0
Interest coverage	2.1	-6.1	2.2	-5.9	-6.9	1.5	3.2	86.4
Debt ratio	0.6	0.5	0.6	0.7	0.4	0.6	0.7	100.0
Sales to equity	3.6	3.6	3.6	2.1	4.0	2.2	5.8	100.0
Sales to closing inventories	4.5	4.9	4.5	1.3	8.4	3.1	6.1	95.5

(percent)

Current debt to equity	139.9	77.9	142.6	112.9	67.3	87.4	233.6	100.0
Operating profit on equity	12.8	-13.7	14.0	-44.3	-4.5	6.3	26.6	100.0
Net fixed assets to equity	118.5	48.9	121.6	156.6	16.2	135.8	98.1	100.0
Gross margin	28.1	28.6	28.1	53.8	24.6	37.0	22.3	100.0
Return on total assets	8.0	-5.0	8.4	-10.0	-2.0	6.9	10.1	100.0

(days)

Collection period for accounts receivable	68.1	52.7	68.8	48.9	53.3	15.1	103.7	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	135	261,111	10,094.6	5
Less than 20	91	11,991	468.3	6
20-99	24	37,357	1,402.7	-
100-499	15	x	x	1
500 and over	5	x	x	-
1987				
Total	130	232,623	9,328.3	
Less than 20	85	8,945	358.2	
20-99	24	31,097	1,215.0	
100-499	16	x	x	
500 and over	5	x	x	

SIC 3771 Toilet Preparations Industry

Establishments primarily engaged in manufacturing perfumes, cosmetics and other toilet preparations.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3791 - PRINTING INK 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	1,136	-	-	-	-	
High sales value (\$'000)	5,000	1,136	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	63.5	50.2	72.7	-	-	-	-	100.0
Purchases and materials	80.7	56.7	97.3	-	-	-	-	100.0
Closing inventory	29.8	29.6	30.0	-	-	-	-	100.0
Opening inventory	12.7	23.1	5.4	-	-	-	-	91.7
Wages, salaries, and benefits	18.7	21.6	16.7	-	-	-	-	100.0
Wages and benefits - direct	5.3	8.4	3.1	-	-	-	-	75.0
Wages and benefits - indirect	13.5	13.2	13.7	-	-	-	-	75.0
Occupancy expenses	4.5	6.7	3.1	-	-	-	-	100.0
Depreciation	1.5	1.0	1.8	-	-	-	-	91.7
Repairs and maintenance	0.3	0.6	0.1	-	-	-	-	41.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.2	2.1	0.5	-	-	-	-	91.7
Rent	1.6	2.9	0.7	-	-	-	-	91.7
Financial expenses	1.5	1.0	1.9	-	-	-	-	83.3
Interest and bank charges	1.3	0.8	1.6	-	-	-	-	75.0
Professional fees	0.2	0.1	0.3	-	-	-	-	75.0
General expenses	1.6	1.6	1.6	-	-	-	-	83.3
Advertising	0.5	0.4	0.6	-	-	-	-	58.3
Delivery expenses	0.9	1.0	0.9	-	-	-	-	50.0
Insurance	0.2	0.2	0.2	-	-	-	-	66.7
Other expenses	12.6	24.7	4.2	-	-	-	-	91.7
Total expenses	102.5	105.7	100.3	-	-	-	-	100.0
Net profit/loss	-2.5	-5.7	-0.3	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	67						
Sales	1,843.3	631.6	2,517.1	-	-	-	-
Expenses	1,711.1	553.0	2,355.1	-	-	-	-
Profit	132.2	78.6	162.0	-	-	-	-

Non-Profitable:

Sales	755.6	550.8	1,713.0	-	-	-	-
Expenses	823.1	595.9	1,885.4	-	-	-	-
Loss	-67.5	-45.1	-172.4	-	-	-	-

1987

Profitable:

Sales	1,476.8	594.8	1,734.6	-	594.8	1,461.6	2,205.3
Expenses	1,315.7	562.0	1,536.0	-	562.0	1,267.9	1,998.2
Profit	161.1	32.8	198.6	-	32.8	193.7	207.1

Non-Profitable:

Sales	290.1	290.1	-	130.3	626.1	-	-
Expenses	323.5	323.5	-	138.3	712.6	-	-
Loss	-33.4	-33.4	-	-8.1	-86.6	-	-

	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.)	12							
Low sales value (\$'000)	25	25	1,136	-	-	-	-	
High sales value (\$'000)	5,000	1,136	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	905.1	318.4	2,443.6	-	-	-	-	100.0
Total current assets	780.4	278.5	2,096.6	-	-	-	-	100.0
Accounts receivable	257.9	92.5	691.8	-	-	-	-	100.0
Closing inventory	294.7	165.6	633.3	-	-	-	-	100.0
Other current assets	227.6	20.3	771.4	-	-	-	-	100.0
Net fixed assets	86.1	25.6	244.8	-	-	-	-	100.0
Other assets and adjustments	38.5	14.2	102.1	-	-	-	-	75.0
Total liabilities	648.3	238.2	1,723.8	-	-	-	-	100.0
Total current liabilities	235.2	87.1	623.7	-	-	-	-	100.0
Current bank loans	165.3	62.8	434.2	-	-	-	-	75.0
Other current liabilities	69.8	24.2	189.4	-	-	-	-	100.0
Long-term bank loans	3.7	--	13.5	-	-	-	-	16.7
Other liabilities and adjustments	409.3	151.1	1,086.5	-	-	-	-	83.3
Total equity	256.7	80.1	719.8	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.3	3.1	3.3	-	-	-	-	100.0
Debt to equity	2.5	2.9	2.3	-	-	-	-	100.0
Interest coverage	-0.9	-6.0	0.8	-	-	-	-	75.0
Debt ratio	0.7	0.7	0.7	-	-	-	-	100.0
Sales to equity	3.8	6.9	2.9	-	-	-	-	100.0
Sales to closing inventories	3.3	3.3	3.3	-	-	-	-	100.0

(percent)

Current debt to equity	91.6	108.7	86.6	-	-	-	-	100.0
Operating profit on equity	-9.6	-39.9	-0.7	-	-	-	-	100.0
Net fixed assets to equity	33.5	31.9	34.0	-	-	-	-	100.0
Gross margin	17.7	28.1	10.5	-	-	-	-	100.0
Return on total assets	-1.3	-8.6	1.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	95.2	60.3	119.4	-	-	-	-	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	35	24,615	700.4	6
Less than 20	24	5,461	156.7	6
20-99	11	19,154	543.7	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	29	19,908	633.1	
Less than 20	18	3,658	118.1	
20-99	11	16,250	515.0	
100-499	-	-	-	
500 and over	-	-	-	

SIC 3791 Printing Ink Industry

Establishments primarily engaged in manufacturing printing inks.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3792 - ADHESIVES 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	1,241	25	721	1,241	1,699	
High sales value (\$'000)	5,000	1,241	5,000	721	1,241	1,699	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

	51.4	35.7	57.0	14.6	58.2	58.1	56.3	100.0
Cost of goods sold	51.4	35.7	57.0	14.6	58.2	58.1	56.3	100.0
Purchases and materials	53.7	37.5	59.5	18.7	57.6	56.2	61.7	100.0
Closing inventory	16.5	27.1	12.7	12.5	42.7	12.4	13.0	100.0
Opening inventory	14.2	25.3	10.2	8.4	43.3	14.4	7.6	92.3
Wages, salaries, and benefits	22.9	30.5	20.2	41.1	19.2	15.5	23.1	92.3
Wages and benefits - direct	5.8	5.9	5.8	1.1	11.1	6.1	5.6	69.2
Wages and benefits - indirect	17.1	24.6	14.4	40.0	8.1	9.5	17.5	84.6
Occupancy expenses	7.5	12.9	5.5	8.5	17.5	3.9	6.5	100.0
Depreciation	2.1	3.4	1.7	2.2	4.7	1.2	2.0	92.3
Repairs and maintenance	1.2	2.3	0.8	0.8	4.0	0.5	1.0	76.9
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.5	2.0	1.3	2.3	1.7	1.4	1.2	84.6
Rent	2.6	5.2	1.7	3.3	7.2	0.9	2.3	84.6
Financial expenses	3.3	4.2	3.0	1.9	6.6	3.7	2.6	100.0
Interest and bank charges	2.0	2.9	1.7	0.3	5.7	1.8	1.6	84.6
Professional fees	1.3	1.2	1.4	1.6	0.9	1.9	1.0	92.3
General expenses	4.6	5.1	4.4	8.1	2.0	5.6	3.6	92.3
Advertising	1.0	1.7	0.8	3.0	0.3	1.6	0.3	61.5
Delivery expenses	3.0	2.4	3.2	4.7	-	3.6	2.9	61.5
Insurance	0.6	1.0	0.4	0.4	1.7	0.5	0.4	76.9
Other expenses	8.1	16.2	5.2	19.1	13.1	6.6	4.3	100.0
Total expenses	97.8	104.6	95.3	93.3	116.6	93.6	96.4	100.0
Net profit/loss	2.2	-4.6	4.7	6.7	-16.6	6.4	3.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses 85

Sales	732.3	221.2	2,236.6	150.9	931.6	1,553.0	3,120.8
Expenses	693.7	205.0	2,131.9	139.1	871.1	1,453.2	3,009.8
Profit	38.6	16.2	104.7	11.8	60.4	99.8	111.0

Non-Profitable:

Sales	516.6	516.6	-	61.7	907.5	-	-
Expenses	810.0	810.0	-	91.5	1,427.4	-	-
Loss	-293.4	-293.4	-	-29.9	-519.9	-	-

1987

Profitable:

Sales	1,217.3	629.6	1,821.2	318.1	1,145.0	1,436.0	3,286.1
Expenses	1,137.3	557.5	1,732.9	285.8	1,007.1	1,352.6	3,178.8
Profit	80.1	72.1	88.3	32.2	138.0	83.3	107.3

Non-Profitable:

Sales	506.8	231.5	1,462.1	140.6	1,030.3	1,462.1	-
Expenses	557.5	277.3	1,530.0	190.4	1,040.9	1,530.0	-
Loss	-50.7	-45.8	-67.8	-49.8	-10.6	-67.8	-

	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.)	13							
Low sales value (\$'000)	25	25	1,241	25	721	1,241	1,699	
High sales value (\$'000)	5,000	1,241	5,000	721	1,241	1,699	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	534.0	329.3	1,194.9	86.2	1,960.4	818.7	1,681.6	100.0
Total current assets	280.4	162.5	661.1	71.2	774.8	456.5	925.7	100.0
Accounts receivable	137.1	65.5	368.3	18.5	381.0	249.9	521.6	100.0
Closing inventory	118.5	67.0	284.6	18.3	393.8	192.2	404.1	100.0
Other current assets	24.7	29.8	8.1	34.3	--	14.3	--	46.2
Net fixed assets	125.0	131.2	104.8	10.0	944.7	71.1	148.4	100.0
Other assets and adjustments	128.5	35.5	428.9	4.9	240.8	291.0	607.3	100.0
Total liabilities	404.2	258.0	876.2	77.4	1,470.6	602.5	1,230.3	100.0
Total current liabilities	249.6	158.2	544.8	34.1	991.2	369.6	771.4	100.0
Current bank loans	58.9	47.9	94.5	--	369.5	64.1	133.8	76.9
Other current liabilities	190.7	110.3	450.3	34.1	621.6	305.5	637.6	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	154.5	99.8	331.3	43.2	479.3	232.8	458.8	92.3
Total equity	129.7	71.2	318.7	8.8	489.8	216.2	451.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.0	1.2	2.0	0.7	1.2	1.1	100.0
Debt to equity	3.1	3.6	2.7	8.7	3.0	2.7	2.7	100.0
Interest coverage	2.1	-0.5	3.7	20.3	-1.9	4.6	3.2	84.6
Debt ratio	0.7	0.7	0.7	0.8	0.7	0.7	0.7	100.0
Sales to equity	5.5	3.4	7.0	16.5	1.8	7.1	6.9	100.0
Sales to closing inventories	6.0	3.6	7.8	7.9	2.3	8.0	7.7	100.0

(percent)

Current debt to equity	192.4	222.1	170.9	385.5	202.3	170.9	170.9	100.0
Operating profit on equity	12.4	-15.8	32.8	111.0	-31.2	46.1	24.6	100.0
Net fixed assets to equity	96.3	184.2	32.8	113.2	192.8	32.8	32.8	100.0
Gross margin	25.6	33.8	22.7	44.3	22.5	26.3	20.5	100.0
Return on total assets	5.7	-1.2	11.9	11.9	-5.1	15.5	9.5	100.0

(days)

Collection period for accounts receivable	69.7	96.7	60.1	46.1	150.7	58.7	61.0	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
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1989

Total	37	20,351	597.1	-2
Less than 20	29	4,911	144.8	1
20-99	7	x	x	-
100-499	1	x	x	1
500 and over	-	-	-	-

1987

Total	39	21,608	681.6	
Less than 20	30	3,219	104.5	
20-99	7	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 3792 Adhesives Industry

Establishments primarily engaged in manufacturing industrial and household adhesives, glues, caulking compounds, sealants and rubber cements from vegetable, animal or synthetic plastic materials.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3799 - OTHER CHEMICAL 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.)	77							
Low sales value (\$'000)	25	25	646	25	184	646	1,912	
High sales value (\$'000)	5,000	646	5,000	184	646	1,912	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	55.9	46.6	57.6	61.2	37.7	54.8	58.5	100.0
Purchases and materials	58.4	43.5	61.1	52.2	38.1	59.0	61.8	100.0
Closing inventory	17.6	20.9	16.9	38.6	10.1	16.6	17.0	93.5
Opening inventory	15.1	24.0	13.4	47.6	9.6	12.4	13.7	90.9
Wages, salaries, and benefits	20.1	33.1	17.7	38.9	29.5	16.4	18.1	93.5
Wages and benefits - direct	5.4	8.8	4.8	17.9	3.3	6.2	4.3	48.1
Wages and benefits - indirect	14.7	24.3	12.9	21.1	26.2	10.1	13.8	87.0
Occupancy expenses	6.3	15.6	4.5	24.1	10.4	5.7	4.2	97.4
Depreciation	2.4	4.4	2.0	7.1	2.7	2.4	1.9	90.9
Repairs and maintenance	0.6	0.6	0.6	0.7	0.6	0.9	0.6	59.7
Fuel and oil	--	--	0.1	--	--	--	0.1	1.3
Utilities	1.4	4.0	1.0	6.0	2.8	1.2	0.9	85.7
Rent	1.7	6.6	0.8	10.2	4.4	1.2	0.7	66.2
Financial expenses	2.0	4.1	1.6	5.3	3.3	3.0	1.2	92.2
Interest and bank charges	1.2	1.8	1.1	1.2	2.2	1.9	0.9	76.6
Professional fees	0.8	2.2	0.5	4.1	1.1	1.1	0.3	85.7
General expenses	3.0	5.4	2.6	4.2	6.2	2.6	2.6	88.3
Advertising	0.7	1.0	0.7	0.8	1.1	1.2	0.5	72.7
Delivery expenses	1.8	3.3	1.5	1.7	4.3	0.9	1.7	59.7
Insurance	0.6	1.1	0.5	1.6	0.8	0.5	0.4	66.2
Other expenses	10.4	16.8	9.2	33.2	6.8	10.4	8.9	100.0
Total expenses	97.7	121.5	93.3	166.8	93.8	92.8	93.4	100.0
Net profit/loss	2.3	-21.5	6.7	-66.8	6.2	7.2	6.6	97.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74						
Sales	1,032.5	134.5	2,313.3	52.8	428.8	1,121.0	3,321.0
Expenses	936.6	111.9	2,112.9	45.4	351.4	1,023.9	3,033.3
Profit	95.9	22.7	200.4	7.5	77.4	97.1	287.7

Non-Profitable:

Sales	230.3	171.9	2,075.9	106.8	321.6	1,777.4	2,957.2
Expenses	338.5	258.1	2,876.0	224.0	336.7	1,867.3	5,853.2
Loss	-108.2	-86.3	-800.0	-117.2	-15.1	-90.0	-2,895.9

1987

Profitable:

Sales	953.7	281.8	1,744.4	85.6	419.5	1,153.1	2,845.3
Expenses	866.8	252.7	1,589.6	75.9	376.7	1,019.8	2,650.4
Profit	86.9	29.1	154.8	9.7	42.8	133.3	194.9

Non-Profitable:

Sales	456.0	232.7	1,194.0	115.8	372.7	1,194.0	-
Expenses	535.1	276.6	1,389.8	119.7	464.4	1,389.8	-
Loss	-79.1	-43.9	-195.8	-3.9	-91.7	-195.8	-

	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.)	69							
Low sales value (\$'000)	25	25	832	25	264	832	1,961	
High sales value (\$'000)	5,000	832	5,000	264	832	1,961	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	838.2	198.7	1,727.4	158.9	229.0	832.5	2,399.4	100.0
Total current assets	559.7	107.9	1,188.0	70.2	136.5	462.8	1,732.5	100.0
Accounts receivable	155.5	57.6	291.6	30.7	78.0	117.4	422.4	100.0
Closing inventory	198.4	27.3	436.2	15.3	36.5	213.3	603.5	94.2
Other current assets	205.8	22.9	460.1	24.1	22.0	132.0	706.5	79.7
Net fixed assets	168.2	61.1	317.1	87.6	40.9	188.7	413.5	97.1
Other assets and adjustments	110.2	29.6	222.2	0.9	51.5	180.9	253.3	89.9
Total liabilities	460.4	155.3	884.4	92.6	203.1	633.9	1,072.6	100.0
Total current liabilities	283.3	108.0	527.0	65.2	140.6	325.6	678.3	100.0
Current bank loans	92.5	34.2	173.5	4.4	56.8	137.1	200.8	56.5
Other current liabilities	190.8	73.8	353.5	60.8	83.7	188.4	477.5	100.0
Long-term bank loans	39.5	17.8	69.5	4.2	28.1	20.9	106.1	34.8
Other liabilities and adjustments	137.5	29.4	287.7	23.0	34.3	287.3	288.1	84.1
Total equity	377.8	43.3	842.9	66.2	25.9	198.5	1,326.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	0.9	2.2	1.0	0.9	1.4	2.5	100.0
Debt to equity	1.2	3.5	1.0	1.3	7.8	3.1	0.8	100.0
Interest coverage	6.2	3.3	7.1	1.0	3.6	4.8	8.5	78.3
Debt ratio	0.5	0.7	0.5	0.5	0.8	0.7	0.4	100.0
Sales to equity	3.1	6.4	2.9	1.4	16.1	6.4	2.5	100.0
Sales to closing inventories	6.0	10.1	5.7	6.1	11.4	6.0	5.6	94.2

(percent)

Current debt to equity	74.9	249.1	62.5	98.5	541.6	164.0	51.1	100.0
Operating profit on equity	20.0	31.6	19.1	0.1	92.9	43.2	16.4	97.1
Net fixed assets to equity	44.5	140.9	37.6	132.3	157.8	95.0	31.1	97.1
Gross margin	25.5	31.4	24.6	30.6	31.5	28.8	23.4	100.0
Return on total assets	10.7	9.9	10.8	1.1	14.5	12.9	10.3	98.6

(days)

Collection period for accounts receivable	47.0	75.5	42.6	119.6	68.0	33.4	45.1	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	327	497,133	14,960.3	5
Less than 20	239	41,619	1,203.4	2
20-99	58	109,568	3,181.1	1
100-499	23	176,023	5,311.8	1
500 and over	7	169,923	5,264.0	1
1987				
Total	332	447,237	14,616.4	
Less than 20	241	28,721	895.8	
20-99	59	83,541	2,659.6	
100-499	24	151,149	5,025.3	
500 and over	8	183,826	6,035.7	

SIC 3799 Other Chemical Products Industries n.e.c.

Establishments primarily engaged in manufacturing chemical products not elsewhere classified. Establishments primarily engaged in manufacturing ion exchange resins are classified in <3731 - Plastic and Synthetic Resin Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3911 - INDICATING, RECORDING AND CONTROLLING INSTRUMENTS 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.)	81							
Low sales value (\$'000)	25	25	980	25	347	980	1,686	
High sales value (\$'000)	5,000	980	5,000	347	980	1,686	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	46.3	41.5	47.7	33.2	50.4	53.9	43.0	100.0
Purchases and materials	50.3	47.5	51.1	39.1	56.4	54.9	48.3	100.0
Closing inventory	18.4	16.8	18.9	19.5	13.9	16.4	20.8	91.4
Opening inventory	14.4	10.8	15.5	13.6	7.9	15.4	15.5	82.7
Wages, salaries, and benefits	26.2	30.4	25.0	41.1	19.1	20.8	28.2	93.8
Wages and benefits - direct	11.6	20.0	9.2	29.4	9.9	8.3	9.8	64.2
Wages and benefits - indirect	14.6	10.5	15.8	11.7	9.1	12.5	18.3	84.0
Occupancy expenses	4.7	7.6	3.9	10.6	4.5	3.9	3.9	95.1
Depreciation	2.0	2.4	1.9	3.4	1.4	1.5	2.3	92.6
Repairs and maintenance	0.2	0.2	0.2	0.2	0.2	0.3	0.1	39.5
Fuel and oil	--	--	--	--	--	--	--	2.5
Utilities	0.9	1.0	0.8	0.9	1.1	1.1	0.6	80.2
Rent	1.7	4.0	1.0	6.1	1.7	1.0	0.9	66.7
Financial expenses	3.1	4.7	2.7	6.4	2.9	3.9	1.8	95.1
Interest and bank charges	2.3	3.1	2.1	4.0	2.2	3.2	1.3	84.0
Professional fees	0.8	1.6	0.6	2.4	0.8	0.7	0.4	91.4
General expenses	2.6	3.2	2.5	4.4	2.0	2.1	2.7	88.9
Advertising	1.3	0.8	1.5	1.0	0.6	0.8	2.0	70.4
Delivery expenses	0.9	1.4	0.7	1.8	1.1	1.0	0.5	60.5
Insurance	0.4	1.0	0.3	1.6	0.3	0.3	0.2	65.4
Other expenses	14.2	9.0	15.7	9.9	8.1	15.5	15.8	100.0
Total expenses	97.2	96.5	97.4	105.4	87.0	100.1	95.3	100.0
Net profit/loss	2.8	3.5	2.6	-5.4	13.0	-0.1	4.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	682.1	227.3	1,792.3	109.7	640.3	1,193.7	2,526.6	
Expenses	606.5	191.6	1,619.4	94.9	530.8	1,129.6	2,220.4	
Profit	75.6	35.8	172.8	14.8	109.5	64.1	306.2	

Non-Profitable:

Sales	718.4	200.3	2,159.4	175.5	578.8	1,625.8	3,564.5	
Expenses	809.8	246.5	2,376.1	217.8	685.2	1,735.7	4,062.5	
Loss	-91.4	-46.3	-216.7	-42.3	-106.5	-109.9	-498.0	

1987

Profitable:

Sales	647.9	286.0	2,007.8	111.8	617.3	1,239.1	3,123.7	
Expenses	558.4	245.4	1,734.6	83.6	553.2	1,085.0	2,677.5	
Profit	89.5	40.6	273.2	28.2	64.1	154.1	446.2	

Non-Profitable:

Sales	737.5	345.2	2,382.3	124.0	567.1	1,261.1	3,456.2	
Expenses	814.4	403.9	2,535.2	166.7	641.9	1,371.7	3,649.6	
Loss	-76.9	-58.7	-152.9	-42.7	-74.8	-110.6	-193.4	

	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.)	63							
Low sales value (\$'000)	25	25	1,001	25	350	1,001	1,687	
High sales value (\$'000)	5,000	1,001	5,000	350	1,001	1,687	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	687.8	214.7	1,425.5	168.2	354.3	879.3	1,785.5	100.0
Total current assets	449.0	149.5	916.1	109.0	270.6	556.2	1,153.3	100.0
Accounts receivable	198.0	67.1	402.2	50.3	117.5	274.4	486.4	96.8
Closing inventory	202.2	52.8	435.0	41.8	85.9	250.2	556.8	93.7
Other current assets	48.7	29.4	78.8	16.8	67.1	31.5	110.0	61.9
Net fixed assets	135.1	31.1	297.3	23.2	54.6	154.8	391.2	100.0
Other assets and adjustments	103.6	34.1	211.9	35.8	29.0	168.1	240.8	87.3
Total liabilities	442.2	160.5	881.3	125.9	264.2	491.6	1,138.2	100.0
Total current liabilities	269.1	101.1	530.9	80.7	162.5	306.3	678.9	100.0
Current bank loans	58.9	11.8	132.3	5.8	29.7	52.8	184.6	71.4
Other current liabilities	210.2	89.3	398.5	74.8	132.7	253.4	494.2	100.0
Long-term bank loans	46.4	4.4	111.9	5.9	—	—	185.7	15.9
Other liabilities and adjustments	126.6	54.8	238.4	39.2	101.7	185.2	273.5	95.2
Total equity	245.6	54.2	544.1	42.2	90.1	387.7	647.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.4	1.7	1.3	1.6	1.8	1.6	100.0
Debt to equity	1.8	2.9	1.6	2.9	2.9	1.2	1.7	100.0
Interest coverage	2.8	1.7	3.2	-1.7	9.9	1.0	4.6	81.0
Debt ratio	0.6	0.7	0.6	0.7	0.7	0.5	0.6	100.0
Sales to equity	4.3	5.4	4.1	4.3	7.0	3.6	4.4	100.0
Sales to closing inventories	5.2	5.5	5.2	4.3	7.3	5.6	5.1	93.7

(percent)

Current debt to equity	109.5	186.6	97.5	191.1	180.2	79.0	104.8	100.0
Operating profit on equity	16.4	11.5	17.1	-52.6	101.6	0.4	23.7	100.0
Net fixed assets to equity	55.0	57.3	54.6	55.0	60.5	39.9	60.4	100.0
Gross margin	24.0	25.1	23.8	18.9	30.5	24.6	23.5	100.0
Return on total assets	8.9	6.8	9.4	-8.4	28.7	4.8	10.9	100.0

(days)

Collection period for accounts receivable	67.6	82.9	64.5	100.3	67.8	71.3	62.2	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	325	368,771	12,660.9	15
Less than 20	255	41,293	1,415.9	16
20-99	54	65,249	2,283.7	2
100-499	13	x	x	1
500 and over	3	x	x	-
1987				
Total	310	279,649	10,601.1	
Less than 20	239	28,212	1,059.6	
20-99	56	53,581	2,066.8	
100-499	12	x	x	
500 and over	3	x	x	

SIC 3911 Indicating, Recording and Controlling Instruments Industry

Establishments primarily engaged in manufacturing mechanical, electrical or electronic instruments for indicating, recording and controlling (except electronic process control and electrical industrial control). Establishments primarily engaged in manufacturing electrical industrial control equipment are classified in <3379 - Other Electrical Industrial Equipment Industries> and those primarily engaged in manufacturing electronic process control equipment are classified in <3359 - Other Communication and Electronic Equipment Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3912 - OTHER INSTRUMENTS 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.)	70							
Low sales value (\$'000)	25	25	974	25	424	974	1,776	
High sales value (\$'000)	5,000	974	5,000	424	974	1,776	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	46.7	40.5	49.0	34.8	42.5	51.4	47.4	95.7
Purchases and materials	52.8	63.0	49.1	34.5	72.9	51.4	47.6	94.3
Closing inventory	17.4	31.4	12.4	16.1	36.7	12.9	12.1	84.3
Opening inventory	11.4	8.9	12.3	16.4	6.2	12.9	11.9	84.3
Wages, salaries, and benefits	27.8	31.7	26.3	31.2	31.9	25.2	27.0	95.7
Wages and benefits - direct	12.6	16.5	11.2	8.4	19.4	12.2	10.6	60.0
Wages and benefits - indirect	15.1	15.2	15.1	22.8	12.5	13.0	16.4	91.4
Occupancy expenses	7.0	9.4	6.1	10.1	9.2	6.2	6.0	97.1
Depreciation	3.1	4.4	2.7	5.9	3.8	2.8	2.6	92.9
Repairs and maintenance	0.8	0.7	0.8	0.5	0.7	0.9	0.7	64.3
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.0	1.5	0.8	1.6	1.4	0.8	0.9	84.3
Rent	2.0	2.9	1.7	2.1	3.2	1.7	1.8	75.7
Financial expenses	3.5	3.6	3.4	6.8	2.5	2.7	3.9	95.7
Interest and bank charges	1.8	1.6	1.9	2.9	1.1	1.7	2.0	87.1
Professional fees	1.7	2.0	1.6	3.9	1.4	1.0	1.9	92.9
General expenses	3.1	5.1	2.4	4.6	5.3	2.0	2.6	98.6
Advertising	1.5	1.4	1.5	1.3	1.5	1.3	1.6	72.9
Delivery expenses	1.1	2.8	0.5	2.0	3.0	0.3	0.6	68.6
Insurance	0.5	0.9	0.3	1.3	0.8	0.3	0.3	67.1
Other expenses	8.5	10.0	7.9	11.8	9.4	5.6	9.4	100.0
Total expenses	96.5	100.4	95.1	99.2	100.8	93.2	96.2	100.0
Net profit/loss	3.5	-0.4	4.9	0.8	-0.8	6.8	3.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	77							
Sales	1,069.0	363.6	2,049.7	128.1	759.4	1,506.2	2,570.5	
Expenses	957.9	288.9	1,888.0	79.6	640.6	1,358.3	2,395.7	
Profit	111.1	74.7	161.6	48.5	118.7	147.9	174.8	

Non-Profitable:

Sales	468.5	278.7	1,675.7	129.4	583.3	1,198.9	3,006.4	
Expenses	568.8	361.2	1,889.6	175.8	739.7	1,265.6	3,631.0	
Loss	-100.4	-82.6	-213.9	-46.4	-156.4	-66.7	-624.7	

1987

Profitable:

Sales	821.3	320.1	1,992.9	166.9	620.2	1,281.1	2,834.7	
Expenses	733.8	275.6	1,805.0	140.4	540.6	1,102.5	2,635.7	
Profit	87.5	44.5	188.0	26.6	79.6	178.7	199.0	

Non-Profitable:

Sales	442.6	173.1	2,334.5	120.9	708.3	1,161.0	2,668.6	
Expenses	499.7	229.8	2,394.3	160.1	944.7	1,176.3	2,741.1	
Loss	-57.1	-56.7	-59.8	-39.2	-236.4	-15.3	-72.5	

	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.)	61							
Low sales value (\$'000)	25	25	1,045	25	472	1,045	1,791	
High sales value (\$'000)	5,000	1,045	5,000	472	1,045	1,791	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	977.5	383.9	1,772.8	93.3	748.3	961.2	2,782.0	100.0
Total current assets	599.1	334.9	953.0	64.9	673.4	646.0	1,334.8	100.0
Accounts receivable	182.8	103.7	288.8	22.3	205.7	238.9	351.0	100.0
Closing inventory	185.2	135.2	252.2	25.7	272.4	190.1	329.4	88.5
Other current assets	231.0	95.9	411.9	16.8	195.2	216.9	654.3	90.2
Net fixed assets	189.2	43.5	384.3	18.8	74.6	202.6	610.3	96.7
Other assets and adjustments	189.2	5.4	435.4	9.5	0.2	112.5	836.9	77.0
Total liabilities	537.1	227.1	952.5	71.4	422.4	463.8	1,560.1	100.0
Total current liabilities	360.6	193.8	583.9	42.0	384.2	328.6	901.5	100.0
Current bank loans	41.2	22.1	66.8	2.7	46.3	79.4	51.0	31.1
Other current liabilities	319.3	171.7	517.1	39.2	337.9	249.1	850.4	100.0
Long-term bank loans	0.6	1.1	--	2.1	--	--	--	3.3
Other liabilities and adjustments	175.8	32.0	368.5	27.2	38.1	135.2	658.6	83.6
Total equity	440.3	156.8	820.3	21.9	325.9	497.4	1,221.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.7	1.6	1.5	1.7	1.9	1.4	100.0
Debt to equity	1.2	1.4	1.1	3.2	1.2	0.9	1.2	100.0
Interest coverage	3.3	2.9	3.4	-3.5	9.0	4.9	2.5	86.9
Debt ratio	0.5	0.5	0.5	0.7	0.5	0.4	0.5	100.0
Sales to equity	2.5	2.9	2.4	7.7	2.5	3.0	2.2	100.0
Sales to closing inventories	6.1	3.4	8.0	6.6	3.0	7.8	8.2	88.5

(percent)

Current debt to equity	81.8	123.6	71.1	191.6	117.9	66.0	73.7	100.0
Operating profit on equity	10.6	7.7	11.4	-111.6	17.8	20.1	6.9	100.0
Net fixed assets to equity	42.9	27.7	46.8	85.7	22.9	40.7	49.9	96.7
Gross margin	26.1	30.5	24.7	20.7	33.0	23.4	25.6	100.0
Return on total assets	6.8	4.7	7.4	-20.5	8.7	13.0	5.0	100.0

(days)

Collection period for accounts receivable	58.7	82.3	51.6	47.7	91.3	58.2	47.0	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	310	260,615	8,813.3	53
Less than 20	267	42,419	1,484.2	51
20-99	29	36,528	1,277.8	1
100-499	13	x	x	1
500 and over	1	x	x	-
1987				
Total	257	219,980	8,212.1	
Less than 20	216	25,191	978.1	
20-99	28	31,779	1,234.7	
100-499	12	x	x	
500 and over	1	x	x	

SIC 3912 Other Instruments and Related Products Industry

Establishments primarily engaged in manufacturing professional and scientific instruments excluding electronic navigational instruments. Establishments primarily engaged in manufacturing electronic navigational instruments are classified in <3359 - Other Communication and Electronic Equipment Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3913 - CLOCK AND WATCH 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	395	25	234	395	1,859	
High sales value (\$'000)	5,000	395	5,000	234	395	1,859	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	64.1	41.7	65.2	36.3	48.0	64.4	65.3	100.0
Purchases and materials	70.8	42.7	72.1	36.9	49.2	76.8	71.6	100.0
Closing inventory	15.6	31.9	14.8	23.6	41.3	49.1	11.3	100.0
Opening inventory	9.0	31.0	7.9	22.9	40.1	36.8	5.0	100.0
Wages, salaries, and benefits	24.0	26.4	23.9	32.1	20.0	18.9	24.4	92.9
Wages and benefits - direct	1.6	2.0	1.6	2.5	1.5	8.9	0.8	42.9
Wages and benefits - indirect	22.4	24.4	22.3	29.6	18.5	10.0	23.6	92.9
Occupancy expenses	2.7	8.7	2.4	8.2	9.2	3.3	2.4	100.0
Depreciation	0.5	2.5	0.4	2.9	2.1	0.5	0.3	92.9
Repairs and maintenance	0.1	1.6	--	1.3	1.9	0.1	-	57.1
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.3	2.3	0.2	2.6	2.0	1.2	0.1	100.0
Rent	1.9	2.3	1.9	1.5	3.3	1.5	1.9	71.4
Financial expenses	0.8	3.5	0.7	3.7	3.4	3.6	0.4	100.0
Interest and bank charges	0.5	2.3	0.5	2.1	2.5	3.0	0.2	85.7
Professional fees	0.2	1.2	0.2	1.6	0.8	0.6	0.1	100.0
General expenses	1.0	5.2	0.8	4.6	5.8	1.3	0.8	100.0
Advertising	0.6	2.0	0.5	1.1	3.0	1.1	0.5	100.0
Delivery expenses	0.3	1.6	0.2	1.7	1.5	-	0.2	57.1
Insurance	0.2	1.5	0.1	1.8	1.3	0.2	0.1	64.3
Other expenses	2.1	5.7	1.9	6.7	4.6	5.3	1.6	100.0
Total expenses	94.8	91.3	95.0	91.6	91.0	96.8	94.8	100.0
Net profit/loss	5.2	8.7	5.0	8.4	9.0	3.2	5.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	79						
Sales	1,964.9	154.8	3,471.2	116.2	298.1	1,417.3	4,017.3
Expenses	1,859.2	135.9	3,293.4	104.1	253.9	1,360.5	3,807.3
Profit	105.6	18.9	177.8	12.1	44.2	56.8	210.0

Non-Profitable:

Sales	397.8	290.7	736.7	186.7	394.8	736.7	-
Expenses	414.0	301.4	770.6	194.8	408.0	770.6	-
Loss	-16.3	-10.7	-33.9	-8.2	-13.2	-33.9	-

1987

Profitable:

Sales	1,044.9	204.1	2,228.7	168.9	277.1	1,354.7	4,761.0
Expenses	991.5	155.9	2,167.9	102.0	267.9	1,333.5	4,585.5
Profit	53.4	48.2	60.8	66.9	9.3	21.2	175.5

Non-Profitable:

Sales	667.1	393.5	937.4	-	393.5	937.4	-
Expenses	709.9	400.1	1,016.1	-	400.1	1,016.1	-
Loss	-42.9	-6.6	-78.7	-	-6.6	-78.7	-

	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.)	11							
Low sales value (\$'000)	25	25	764	-	-	-	-	
High sales value (\$'000)	5,000	764	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,285.5	176.3	1,894.9	-	-	-	-	100.0
Total current assets	1,236.4	154.5	1,830.7	-	-	-	-	100.0
Accounts receivable	803.3	63.1	1,210.0	-	-	-	-	100.0
Closing inventory	357.8	89.6	505.1	-	-	-	-	100.0
Other current assets	75.2	1.7	115.5	-	-	-	-	63.6
Net fixed assets	48.4	21.0	63.4	-	-	-	-	100.0
Other assets and adjustments	0.6	0.7	0.6	-	-	-	-	81.8
Total liabilities	1,055.0	130.1	1,563.0	-	-	-	-	100.0
Total current liabilities	999.6	88.9	1,500.0	-	-	-	-	100.0
Current bank loans	154.9	9.0	235.0	-	-	-	-	54.5
Other current liabilities	844.7	79.8	1,264.9	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	55.3	41.2	63.0	-	-	-	-	100.0
Total equity	230.5	46.1	331.8	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.7	1.2	-	-	-	-	100.0
Debt to equity	4.5	2.8	4.7	-	-	-	-	100.0
Interest coverage	10.7	2.6	12.7	-	-	-	-	81.8
Debt ratio	0.8	0.7	0.8	-	-	-	-	100.0
Sales to equity	10.1	5.5	10.4	-	-	-	-	100.0
Sales to closing inventories	6.5	2.8	6.8	-	-	-	-	100.0

(percent)

Current debt to equity	433.5	192.6	451.9	-	-	-	-	100.0
Operating profit on equity	51.5	24.2	53.5	-	-	-	-	100.0
Net fixed assets to equity	21.0	45.6	19.1	-	-	-	-	100.0
Gross margin	11.4	27.0	10.7	-	-	-	-	100.0
Return on total assets	10.1	10.1	10.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	125.7	89.1	127.2	-	-	-	-	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	38	12,130	442.3	3
Less than 20	35	3,534	129.3	2
20-99	2	x	x	1
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	41	13,263	534.8	
Less than 20	37	3,286	136.3	
20-99	3	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 3913 Clock and Watch Industry

Establishments primarily engaged in manufacturing and/or assembling clocks; watches and watch parts; chronometers and special time recorders.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3914 - OPHTHALMIC 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.)	95							
Low sales value (\$'000)	25	25	616	25	301	616	960	
High sales value (\$'000)	5,000	616	5,000	301	616	960	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	46.0	43.5	47.0	40.8	48.5	46.6	47.2	100.0
Purchases and materials	46.5	43.1	47.8	40.1	48.7	47.0	48.1	98.9
Closing inventory	12.2	11.1	12.6	11.4	10.6	10.4	13.5	93.7
Opening inventory	11.7	11.5	11.8	12.1	10.4	10.1	12.6	95.8
Wages, salaries, and benefits	27.0	25.5	27.6	24.5	27.3	29.0	26.9	97.9
Wages and benefits - direct	12.2	6.8	14.3	7.9	4.8	17.6	12.8	47.4
Wages and benefits - indirect	14.8	18.6	13.3	16.6	22.5	11.4	14.2	90.5
Occupancy expenses	7.5	9.6	6.7	10.5	8.0	7.5	6.3	100.0
Depreciation	2.5	3.0	2.4	3.2	2.5	2.0	2.5	96.8
Repairs and maintenance	0.9	0.7	1.0	0.7	0.5	1.7	0.7	68.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.5	1.8	1.4	2.0	1.5	1.2	1.5	89.5
Rent	2.5	4.1	1.9	4.5	3.4	2.5	1.6	77.9
Financial expenses	2.1	3.1	1.7	3.3	2.8	1.7	1.7	100.0
Interest and bank charges	1.3	1.6	1.2	1.3	2.0	1.1	1.2	94.7
Professional fees	0.8	1.5	0.6	1.9	0.8	0.6	0.5	94.7
General expenses	2.7	3.4	2.5	3.6	3.1	2.0	2.7	93.7
Advertising	1.0	1.1	1.0	1.1	1.0	0.5	1.2	72.6
Delivery expenses	1.3	1.6	1.2	1.7	1.5	1.1	1.3	65.3
Insurance	0.4	0.7	0.3	0.7	0.6	0.3	0.3	81.1
Other expenses	7.5	7.9	7.3	10.0	4.1	6.3	7.7	100.0
Total expenses	92.8	93.0	92.7	92.6	93.7	93.1	92.5	100.0
Net profit/loss	7.2	7.0	7.3	7.4	6.3	6.9	7.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	84							
Sales	526.2	195.4	1,229.3	150.7	415.7	770.9	1,672.4	
Expenses	480.8	174.7	1,131.4	134.5	372.9	712.3	1,536.6	
Profit	45.4	20.7	97.9	16.2	42.8	58.6	135.9	

Non-Profitable:

Sales	324.2	196.0	1,251.1	156.5	436.9	845.6	1,681.1	
Expenses	339.8	210.9	1,271.1	164.8	491.9	855.3	1,712.1	
Loss	-15.5	-14.9	-20.1	-8.3	-55.1	-9.7	-31.1	

1987

Profitable:

Sales	519.6	233.6	1,377.4	159.7	427.7	758.9	1,958.9	
Expenses	468.5	204.3	1,260.9	138.0	378.4	667.8	1,818.6	
Profit	51.1	29.3	116.5	21.7	49.4	91.2	140.4	

Non-Profitable:

Sales	457.8	196.8	1,140.6	161.2	399.5	755.1	1,944.6	
Expenses	473.7	203.9	1,179.7	167.6	410.0	781.5	2,010.1	
Loss	-15.9	-7.1	-39.1	-6.4	-10.6	-26.5	-65.5	

	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.)	87							
Low sales value (\$'000)	25	25	623	25	306	623	960	
High sales value (\$'000)	5,000	623	5,000	306	623	960	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	406.0	153.4	831.5	136.1	220.0	727.9	936.1	100.0
Total current assets	292.8	92.1	630.6	71.3	172.8	639.0	622.1	100.0
Accounts receivable	84.7	36.1	166.6	37.8	29.6	103.2	230.6	98.9
Closing inventory	73.3	25.6	153.5	20.3	46.3	81.2	226.4	94.3
Other current assets	134.7	30.3	310.5	13.1	96.8	454.5	165.0	92.0
Net fixed assets	98.3	53.2	174.4	55.4	44.6	66.9	282.9	97.7
Other assets and adjustments	14.8	8.0	26.4	9.4	2.5	22.0	31.0	78.2
Total liabilities	254.8	92.8	527.7	82.2	133.6	415.2	641.3	100.0
Total current liabilities	155.4	66.4	305.5	60.0	91.0	248.2	363.3	100.0
Current bank loans	30.3	20.8	46.2	22.4	14.9	12.9	79.9	42.5
Other current liabilities	125.1	45.5	259.2	37.5	76.1	235.2	283.4	98.9
Long-term bank loans	8.4	3.6	16.6	3.9	2.4	--	33.3	25.3
Other liabilities and adjustments	90.9	22.7	205.6	18.2	40.2	166.9	244.6	87.4
Total equity	151.2	60.5	303.8	53.9	86.3	312.7	294.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.3	2.0	1.1	1.8	2.5	1.7	100.0
Debt to equity	1.6	1.5	1.7	1.5	1.5	1.3	2.1	100.0
Interest coverage	6.8	4.9	7.6	5.5	4.3	10.2	6.7	95.4
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.5	0.6	100.0
Sales to equity	4.0	3.8	4.1	3.2	5.1	2.5	5.7	100.0
Sales to closing inventories	8.3	8.9	8.1	8.7	9.5	9.8	7.4	94.3

(percent)

Current debt to equity	102.8	109.5	100.5	111.3	105.4	79.3	123.2	100.0
Operating profit on equity	29.5	21.5	32.2	16.3	33.9	22.4	42.8	100.0
Net fixed assets to equity	65.0	87.8	57.4	102.8	51.6	21.4	95.9	97.7
Gross margin	26.8	28.3	26.3	31.5	23.3	25.8	26.5	100.0
Return on total assets	12.8	10.6	13.5	7.8	17.3	10.6	15.8	100.0

(days)

Collection period for accounts receivable	50.7	57.1	48.7	78.1	24.5	47.0	49.5	98.9
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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	190	45,025	1,752.6	2
Less than 20	166	20,613	781.7	2
20-99	23	x	x	4
100-499	1	x	x	-
500 and over	-	-	-	-

1987

Total	188	37,404	1,614.7	
Less than 20	168	17,857	752.6	
20-99	19	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 3914 Ophthalmic Goods Industry

Establishments primarily engaged in manufacturing ophthalmic lenses, frames and mountings.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3921 - JEWELLERY AND SILVERWARE 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.)	164							
Low sales value (\$'000)	25	25	508	25	166	508	1,244	
High sales value (\$'000)	5,000	508	5,000	166	508	1,244	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.3	40.8	59.8	36.9	44.3	61.8	58.3	98.8
Purchases and materials	55.3	41.9	60.9	34.1	48.7	60.4	61.2	98.2
Closing inventory	25.8	23.6	26.8	15.8	30.3	26.1	27.2	93.3
Opening inventory	24.7	22.5	25.7	18.6	25.8	27.5	24.4	90.2
Wages, salaries, and benefits	25.3	24.6	25.5	21.8	27.1	24.0	26.6	89.6
Wages and benefits - direct	13.2	5.8	16.2	0.4	10.5	15.0	17.1	50.0
Wages and benefits - indirect	12.1	18.8	9.3	21.4	16.6	9.0	9.5	84.1
Occupancy expenses	5.2	8.7	3.8	10.5	7.2	3.2	4.2	98.2
Depreciation	1.8	2.9	1.4	3.5	2.4	1.2	1.5	93.9
Repairs and maintenance	0.3	0.4	0.2	0.5	0.3	0.1	0.3	52.4
Fuel and oil	--	--	--	0.1	--	--	--	2.4
Utilities	1.1	1.8	0.8	1.7	1.9	0.6	0.9	86.0
Rent	2.0	3.6	1.4	4.8	2.6	1.2	1.5	70.1
Financial expenses	2.8	3.1	2.7	3.3	2.8	2.6	2.7	95.1
Interest and bank charges	2.0	1.8	2.1	2.1	1.5	1.9	2.2	82.3
Professional fees	0.8	1.3	0.6	1.3	1.3	0.7	0.5	85.4
General expenses	2.7	3.7	2.3	4.5	3.0	2.3	2.2	93.9
Advertising	1.3	1.7	1.1	2.0	1.5	1.2	1.1	76.2
Delivery expenses	0.8	1.1	0.7	1.5	0.8	0.7	0.8	69.5
Insurance	0.5	0.8	0.4	1.0	0.6	0.4	0.4	68.3
Other expenses	6.3	10.0	4.8	8.9	10.9	4.9	4.7	99.4
Total expenses	96.5	90.9	98.8	85.9	95.2	98.8	98.7	100.0
Net profit/loss	3.5	9.1	1.2	14.1	4.8	1.2	1.3	98.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74						
Sales	355.3	144.8	1,400.0	91.3	344.4	857.2	2,406.8
Expenses	328.0	125.8	1,331.1	74.9	315.5	818.0	2,282.6
Profit	27.4	19.0	68.9	16.3	28.9	39.1	124.2

Non-Profitable:

Sales	499.5	143.6	1,071.5	62.3	345.2	651.1	2,273.5
Expenses	532.0	156.9	1,134.8	70.8	370.2	681.5	2,431.1
Loss	-32.5	-13.3	-63.3	-8.6	-25.0	-30.4	-157.5

1987

Profitable:

Sales	402.2	131.8	1,306.0	62.8	291.2	763.4	2,066.8
Expenses	369.9	110.2	1,238.0	41.7	268.4	708.7	1,980.1
Profit	32.3	21.6	68.1	21.1	22.8	54.8	86.7

Non-Profitable:

Sales	307.4	133.2	1,456.5	77.3	252.9	737.4	2,431.0
Expenses	333.0	145.9	1,567.8	86.3	273.6	795.6	2,614.2
Loss	-25.7	-12.7	-111.3	-9.0	-20.7	-58.2	-183.2

	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.)	131							
Low sales value (\$'000)	25	25	669	25	337	669	1,377	
High sales value (\$'000)	5,000	669	5,000	337	669	1,377	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	376.7	205.9	994.2	91.8	418.1	576.0	1,595.5	100.0
Total current assets	323.9	171.2	875.8	66.6	365.8	513.2	1,397.2	100.0
Accounts receivable	63.6	22.0	214.2	12.4	39.7	102.8	374.4	90.8
Closing inventory	151.0	75.7	423.5	27.4	165.4	235.8	693.3	96.9
Other current assets	109.2	73.5	238.1	26.7	160.6	174.6	329.3	86.3
Net fixed assets	41.7	24.0	105.6	19.4	32.5	55.6	177.7	95.4
Other assets and adjustments	11.0	10.5	12.6	5.6	19.7	7.1	20.6	86.3
Total liabilities	264.1	160.8	637.5	65.5	338.3	345.0	1,058.0	100.0
Total current liabilities	137.7	60.2	417.6	36.6	104.1	211.5	714.0	98.5
Current bank loans	48.1	15.3	166.6	14.5	16.9	28.1	365.8	57.3
Other current liabilities	89.5	44.8	251.0	22.1	87.2	183.4	348.2	98.5
Long-term bank loans	7.8	0.4	34.4	0.4	0.6	14.2	63.5	11.5
Other liabilities and adjustments	118.5	100.1	185.3	28.4	233.5	119.2	280.4	93.1
Total equity	112.5	45.0	356.7	26.3	79.8	230.9	537.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.3	2.8	2.0	1.8	3.5	2.4	1.9	98.5
Debt to equity	2.3	3.5	1.7	2.4	4.2	1.4	1.9	100.0
Interest coverage	1.8	1.9	1.8	3.4	1.3	2.4	1.4	85.5
Debt ratio	0.7	0.7	0.6	0.7	0.8	0.5	0.6	100.0
Sales to equity	5.0	5.8	4.7	5.2	6.2	4.5	4.7	100.0
Sales to closing inventories	3.7	3.4	3.9	4.9	3.0	4.4	3.7	96.9

(percent)

Current debt to equity	122.3	133.8	117.0	139.4	130.4	91.5	132.8	98.5
Operating profit on equity	8.8	11.6	7.5	23.9	4.0	11.5	5.0	98.5
Net fixed assets to equity	37.0	53.4	29.6	73.9	40.7	24.0	33.0	95.4
Gross margin	18.3	23.5	15.3	32.3	19.1	16.1	14.9	100.0
Return on total assets	5.6	5.1	6.0	9.7	3.3	7.7	5.1	100.0

(days)

Collection period for accounts receivable	40.7	30.4	46.6	33.2	28.9	35.7	52.9	90.8
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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
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1989

Total	628	146,983	7,286.0	13
Less than 20	564	41,005	2,086.9	8
20-99	53	54,180	2,711.5	4
100-499	11	51,798	2,487.6	1
500 and over	-	-	-	-

1987

Total	641	139,410	6,916.4	
Less than 20	572	38,042	1,971.5	
20-99	57	45,365	2,307.2	
100-499	12	56,003	2,637.7	
500 and over	-	-	-	

SIC 3921 Jewellery and Silverware Industry

Establishments primarily engaged in manufacturing articles of precious metals with or without precious stones and imitation precious metals and stones.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3922 - PRECIOUS METAL SECONDARY REFINING 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.)	8							
Low sales value (\$'000)	25	25	333	-	-	-	-	
High sales value (\$'000)	5,000	333	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	75.6	84.0	45.2	-	-	-	-	100.0
Purchases and materials	45.0	44.1	48.4	-	-	-	-	100.0
Closing inventory	48.9	59.7	10.0	-	-	-	-	87.5
Opening inventory	79.4	99.6	6.8	-	-	-	-	87.5
Wages, salaries, and benefits	11.7	9.7	18.7	-	-	-	-	100.0
Wages and benefits - direct	2.4	-	11.0	-	-	-	-	37.5
Wages and benefits - indirect	9.3	9.7	7.7	-	-	-	-	100.0
Occupancy expenses	8.4	4.5	22.5	-	-	-	-	100.0
Depreciation	4.6	3.6	8.4	-	-	-	-	87.5
Repairs and maintenance	1.8	--	8.0	-	-	-	-	50.0
Fuel and oil	0.4	-	1.8	-	-	-	-	12.5
Utilities	0.7	0.6	1.2	-	-	-	-	100.0
Rent	0.9	0.3	3.2	-	-	-	-	62.5
Financial expenses	1.2	0.6	3.5	-	-	-	-	87.5
Interest and bank charges	0.7	--	2.9	-	-	-	-	75.0
Professional fees	0.6	0.5	0.6	-	-	-	-	87.5
General expenses	3.9	4.4	1.9	-	-	-	-	100.0
Advertising	0.4	0.3	0.7	-	-	-	-	75.0
Delivery expenses	3.3	4.0	0.8	-	-	-	-	37.5
Insurance	0.1	0.1	0.4	-	-	-	-	87.5
Other expenses	11.6	13.3	5.6	-	-	-	-	100.0
Total expenses	112.4	116.5	97.4	-	-	-	-	100.0
Net profit/loss	-12.4	-16.5	2.6	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	50							
Sales	548.9	270.4	851.9	-	-	-	-	
Expenses	509.8	251.4	790.9	-	-	-	-	
Profit	39.2	19.1	61.0	-	-	-	-	

Non-Profitable:

Sales	243.0	215.1	1,475.0	-	-	-	-	
Expenses	280.5	253.0	1,493.9	-	-	-	-	
Loss	-37.5	-37.9	-18.8	-	-	-	-	

1987

Profitable:

Sales	1,291.4	253.2	1,504.9	253.2	598.6	2,307.5	-	
Expenses	1,202.5	242.2	1,399.9	242.2	497.5	2,199.1	-	
Profit	88.9	11.0	105.0	11.0	101.1	108.4	-	

Non-Profitable:

Sales	484.2	-	484.2	-	484.2	-	-	
Expenses	486.5	-	486.5	-	486.5	-	-	
Loss	-2.4	-	-2.4	-	-2.4	-	-	

	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.)	5							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	200.2	-	-	-	-	-	-	100.0
Total current assets	157.1	-	-	-	-	-	-	100.0
Accounts receivable	1.6	-	-	-	-	-	-	60.0
Closing inventory	132.0	-	-	-	-	-	-	100.0
Other current assets	23.4	-	-	-	-	-	-	100.0
Net fixed assets	38.1	-	-	-	-	-	-	100.0
Other assets and adjustments	4.9	-	-	-	-	-	-	80.0
Total liabilities	195.0	-	-	-	-	-	-	100.0
Total current liabilities	8.1	-	-	-	-	-	-	100.0
Current bank loans	2.8	-	-	-	-	-	-	60.0
Other current liabilities	5.2	-	-	-	-	-	-	100.0
Long-term bank loans	0.8	-	-	-	-	-	-	20.0
Other liabilities and adjustments	186.0	-	-	-	-	-	-	100.0
Total equity	5.2	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	19.3	-	-	-	-	-	-	100.0
Debt to equity	37.3	-	-	-	-	-	-	100.0
Interest coverage	-19.1	-	-	-	-	-	-	80.0
Debt ratio	0.9	-	-	-	-	-	-	100.0
Sales to equity	47.2	-	-	-	-	-	-	100.0
Sales to closing inventories	1.8	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	155.3	-	-	-	-	-	-	100.0
Operating profit on equity	-667.8	-	-	-	-	-	-	100.0
Net fixed assets to equity	732.3	-	-	-	-	-	-	100.0
Gross margin	12.0	-	-	-	-	-	-	100.0
Return on total assets	-16.5	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	2.5	-	-	-	-	-	-	60.0
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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	23	9,118	450.9	2
Less than 20	15	1,159	62.3	1
20-99	7	x	x	1
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	21	9,420	418.8	
Less than 20	14	810	37.4	
20-99	6	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 3922 Precious Metal Secondary Refining Industry

Establishments primarily engaged in re-refining, re-melting and/or rolling precious metals including gold, silver and platinum, or making precious metal alloys.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3931 - SPORTING 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.)	87							
Low sales value (\$'000)	25	25	921	25	270	921	1,798	
High sales value (\$'000)	5,000	921	5,000	270	921	1,798	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.9	51.3	55.8	47.4	53.4	49.9	58.0	100.0
Purchases and materials	56.9	57.2	56.8	53.5	59.3	55.7	57.2	100.0
Closing inventory	22.2	25.9	21.3	27.8	24.8	27.3	19.0	95.4
Opening inventory	20.2	19.9	20.3	21.7	18.9	21.6	19.8	89.7
Wages, salaries, and benefits	22.9	21.9	23.1	25.1	20.2	27.2	21.6	95.4
Wages and benefits - direct	11.2	9.5	11.6	9.0	9.8	18.6	9.0	58.6
Wages and benefits - indirect	11.7	12.4	11.5	16.2	10.3	8.6	12.6	90.8
Occupancy expenses	4.4	7.3	3.6	7.6	7.2	4.8	3.2	97.7
Depreciation	1.4	2.1	1.2	2.2	2.1	1.3	1.2	90.8
Repairs and maintenance	0.4	0.5	0.4	0.6	0.5	0.6	0.3	70.1
Fuel and oil	-	0.1	-	0.1	--	-	-	6.9
Utilities	1.1	1.9	0.9	2.3	1.7	1.2	0.8	92.0
Rent	1.5	2.7	1.1	2.3	3.0	1.8	0.9	60.9
Financial expenses	3.4	3.9	3.3	3.9	3.9	2.3	3.7	96.6
Interest and bank charges	2.6	2.0	2.8	2.5	1.8	1.6	3.2	88.5
Professional fees	0.8	1.9	0.5	1.4	2.1	0.7	0.5	93.1
General expenses	3.3	4.2	3.1	4.0	4.3	1.9	3.6	94.3
Advertising	2.2	2.2	2.2	1.9	2.4	0.9	2.7	85.1
Delivery expenses	0.7	1.2	0.6	1.2	1.1	0.6	0.5	70.1
Insurance	0.5	0.7	0.4	0.9	0.7	0.4	0.4	79.3
Other expenses	7.8	7.3	8.0	8.7	6.5	7.4	8.2	100.0
Total expenses	96.7	95.9	97.0	96.6	95.5	93.6	98.2	100.0
Net profit/loss	3.3	4.1	3.0	3.4	4.5	6.4	1.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	69							
Sales	769.0	190.2	2,047.7	80.7	480.1	1,269.4	2,647.4	
Expenses	728.7	172.7	1,957.2	70.1	443.9	1,157.4	2,573.6	
Profit	40.3	17.6	90.4	10.6	36.2	112.1	73.7	

Non-Profitable:

Sales	514.0	215.0	2,244.8	140.9	437.9	1,308.8	3,316.1	
Expenses	557.3	237.2	2,410.8	160.1	468.7	1,436.6	3,525.8	
Loss	-43.3	-22.1	-166.0	-19.3	-30.8	-127.8	-209.7	

1987

Profitable:

Sales	591.9	262.9	1,620.3	115.1	532.0	1,272.0	2,601.2	
Expenses	527.9	221.5	1,485.4	82.4	474.8	1,154.1	2,418.8	
Profit	64.0	41.4	134.8	32.7	57.2	117.9	182.4	

Non-Profitable:

Sales	391.2	166.9	2,151.7	116.8	564.7	1,372.2	3,969.6	
Expenses	424.1	192.5	2,242.8	135.2	647.6	1,399.6	4,209.5	
Loss	-33.0	-25.6	-91.1	-18.3	-82.9	-27.3	-239.9	

	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.)	73							
Low sales value (\$'000)	25	25	950	25	342	950	1,830	
High sales value (\$'000)	5,000	950	5,000	342	950	1,830	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	641.7	221.8	1,448.7	124.9	529.1	977.4	2,225.9	100.0
Total current assets	509.1	163.9	1,172.5	87.6	406.0	772.2	1,832.8	100.0
Accounts receivable	157.7	52.3	360.4	46.3	71.1	146.8	712.7	94.5
Closing inventory	179.2	75.0	379.5	32.3	210.6	192.7	687.5	95.9
Other current assets	172.1	36.6	432.5	8.9	124.3	432.5	432.5	90.4
Net fixed assets	95.0	44.4	192.2	26.0	102.7	146.4	267.8	100.0
Other assets and adjustments	37.5	13.4	83.9	11.2	20.3	58.8	125.3	86.3
Total liabilities	505.3	146.0	1,195.8	101.5	287.1	749.3	1,932.2	100.0
Total current liabilities	357.1	84.6	880.6	61.8	157.0	624.0	1,303.9	100.0
Current bank loans	81.7	7.0	225.2	5.9	10.7	138.9	367.6	49.3
Other current liabilities	275.3	77.6	655.4	55.9	146.2	485.1	936.2	100.0
Long-term bank loans	--	--	--	--	0.1	--	--	2.7
Other liabilities and adjustments	148.1	61.2	315.1	39.6	129.9	125.3	628.3	90.4
Total equity	136.3	75.7	252.8	23.4	241.9	228.0	293.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.9	1.3	1.4	2.5	1.2	1.4	100.0
Debt to equity	3.7	1.9	4.7	4.3	1.1	3.2	6.5	100.0
Interest coverage	2.1	3.8	1.9	3.1	4.2	2.6	1.6	89.0
Debt ratio	0.7	0.6	0.8	0.8	0.5	0.7	0.8	100.0
Sales to equity	6.7	3.5	8.5	5.7	2.9	6.7	10.7	100.0
Sales to closing inventories	5.1	3.6	5.6	4.1	3.3	8.0	4.5	95.9

(percent)

Current debt to equity	261.8	111.7	348.2	264.3	64.9	273.6	443.8	100.0
Operating profit on equity	21.1	19.2	22.2	22.1	18.3	18.9	26.3	100.0
Net fixed assets to equity	69.6	58.6	76.0	111.4	42.4	64.1	91.1	100.0
Gross margin	22.2	25.9	21.3	24.8	26.5	20.6	21.9	100.0
Return on total assets	8.3	8.8	8.1	6.0	10.9	7.0	8.9	100.0

(days)

Collection period for accounts receivable	62.8	70.0	61.1	126.1	36.4	34.6	82.4	94.5
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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
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1989

Total	381	195,872	9,636.2	27
Less than 20	306	29,472	1,440.3	26
20-99	57	56,609	2,744.6	1
100-499	16	x	x	-
500 and over	2	x	x	-

1987

Total	354	165,810	8,474.4	
Less than 20	280	21,686	1,116.3	
20-99	56	44,762	2,280.9	
100-499	16	x	x	
500 and over	2	x	x	

SIC 3931 Sporting Goods Industry

Establishments primarily engaged in manufacturing sporting, athletic and recreation equipment. While skate boots with blades or wheels attached are manufactured in this industry, establishments primarily engaged in manufacturing skate boots without attachments or ski boots are classified in <1712 - Footwear Industry> and those primarily engaged in manufacturing firearms are classified in <3099 - Other Metal Fabricating Industries n.e.c.>

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3932 - TOYS AND GAMES 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	195	25	98	195	1,253	
High sales value (\$'000)	5,000	195	5,000	98	195	1,253	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	46.5	48.6	46.0	34.6	60.3	31.2	64.3	95.2
Purchases and materials	48.1	52.2	47.0	38.3	63.8	30.9	67.1	95.2
Closing inventory	13.5	7.3	15.1	6.1	8.4	14.2	16.4	90.5
Opening inventory	11.9	3.8	14.1	2.4	4.9	14.5	13.5	81.0
Wages, salaries, and benefits	22.2	6.1	26.4	6.1	6.1	29.9	22.1	85.7
Wages and benefits - direct	16.9	-	21.5	-	-	27.6	13.8	42.9
Wages and benefits - indirect	5.2	6.1	5.0	6.1	6.1	2.3	8.3	76.2
Occupancy expenses	4.0	4.8	3.8	1.5	7.6	2.3	5.7	95.2
Depreciation	1.3	1.8	1.2	0.7	2.7	0.9	1.5	90.5
Repairs and maintenance	0.4	0.3	0.4	0.1	0.5	0.2	0.7	52.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	1.0	1.2	0.7	1.2	1.0	1.4	85.7
Rent	1.2	1.7	1.0	-	3.2	0.1	2.1	38.1
Financial expenses	2.7	0.7	3.3	0.5	0.9	2.2	4.6	95.2
Interest and bank charges	1.7	0.4	2.0	0.4	0.5	0.7	3.6	76.2
Professional fees	1.1	0.3	1.3	0.1	0.4	1.5	1.0	81.0
General expenses	3.5	3.1	3.6	2.2	3.8	4.5	2.3	85.7
Advertising	0.8	1.2	0.7	1.4	1.1	0.4	1.1	71.4
Delivery expenses	2.2	1.2	2.4	0.2	2.1	4.0	0.4	52.4
Insurance	0.5	0.7	0.4	0.6	0.7	0.1	0.8	61.9
Other expenses	15.1	18.1	14.3	24.5	12.7	22.2	4.6	100.0
Total expenses	94.0	81.5	97.4	69.5	91.4	92.3	103.7	100.0
Net profit/loss	6.0	18.5	2.6	30.5	8.6	7.7	-3.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	67							
Sales	194.4	61.8	569.2	44.4	165.1	421.3	2,072.8	
Expenses	166.6	42.7	517.0	30.9	112.7	374.8	1,963.3	
Profit	27.8	19.1	52.2	13.5	52.4	46.6	109.5	

Non-Profitable:

Sales	500.3	125.1	1,205.2	-	125.1	620.8	2,335.0	
Expenses	552.3	145.8	1,315.9	-	145.8	647.4	2,608.4	
Loss	-52.0	-20.8	-110.7	-	-20.8	-26.6	-273.4	

1987

Profitable:

Sales	295.5	54.5	1,340.7	46.9	117.5	388.4	2,164.3	
Expenses	270.6	42.1	1,261.4	35.1	99.9	380.0	2,023.7	
Profit	24.9	12.4	79.3	11.7	17.6	8.3	140.6	

Non-Profitable:

Sales	519.4	170.6	653.5	-	170.6	462.8	1,870.6	
Expenses	571.2	193.8	716.3	-	193.8	484.1	2,198.3	
Loss	-51.8	-23.2	-62.7	-	-23.2	-21.2	-327.7	

	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.)	9							
Low sales value (\$'000)	25	25	709	-	-	-	-	
High sales value (\$'000)	5,000	709	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	262.7	175.7	917.3	-	-	-	-	100.0
Total current assets	199.8	128.0	740.2	-	-	-	-	100.0
Accounts receivable	31.7	18.0	134.1	-	-	-	-	100.0
Closing inventory	49.8	19.0	282.2	-	-	-	-	100.0
Other current assets	118.2	90.9	323.8	-	-	-	-	100.0
Net fixed assets	45.8	28.3	177.0	-	-	-	-	100.0
Other assets and adjustments	17.0	19.3	-	-	-	-	-	88.9
Total liabilities	160.3	94.2	657.3	-	-	-	-	100.0
Total current liabilities	160.3	94.2	657.3	-	-	-	-	100.0
Current bank loans	1.3	1.5	-	-	-	-	-	44.4
Other current liabilities	158.9	92.7	657.3	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	-	-	-	-	-	-	-	77.8
Total equity	102.4	81.4	260.0	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.3	1.1	-	-	-	-	100.0
Debt to equity	1.5	1.1	2.5	-	-	-	-	100.0
Interest coverage	2.9	17.4	-1.0	-	-	-	-	77.8
Debt ratio	0.6	0.5	0.7	-	-	-	-	100.0
Sales to equity	5.3	4.3	7.7	-	-	-	-	100.0
Sales to closing inventories	10.9	18.5	7.1	-	-	-	-	100.0

(percent)

Current debt to equity	156.5	115.7	252.8	-	-	-	-	100.0
Operating profit on equity	20.4	52.7	-55.4	-	-	-	-	100.0
Net fixed assets to equity	44.7	34.8	68.1	-	-	-	-	100.0
Gross margin	32.7	48.8	11.5	-	-	-	-	100.0
Return on total assets	12.0	25.9	-7.9	-	-	-	-	100.0

(days)

Collection period for accounts receivable	21.1	18.7	24.2	-	-	-	-	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	154	53,797	2,607.2	2
Less than 20	132	11,653	579.0	6
20-99	15	18,045	893.9	3
100-499	7	24,099	1,134.3	1
500 and over	-	-	-	-
1987				
Total	152	63,820	3,263.5	
Less than 20	126	7,785	405.8	
20-99	18	15,793	809.4	
100-499	8	40,242	2,048.3	
500 and over	-	-	-	

SIC 3932 Toys and Games Industry

Establishments primarily engaged in manufacturing toys and games of any material including handicraft and hobby craft kits.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3971 - SIGN AND DISPLAY 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.)	321							
Low sales value (\$'000)	25	25	510	25	227	510	1,121	
High sales value (\$'000)	5,000	510	5,000	227	510	1,121	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	39.2	35.3	40.6	32.9	37.0	40.4	40.7	99.7
Purchases and materials	41.0	36.7	42.6	33.6	39.0	42.7	42.5	99.7
Closing inventory	9.1	6.2	10.2	4.0	7.7	9.2	10.7	84.4
Opening inventory	7.3	4.7	8.2	3.3	5.7	6.9	8.8	78.8
Wages, salaries, and benefits	33.5	31.2	34.4	25.3	35.5	33.8	34.6	95.3
Wages and benefits - direct	18.4	13.8	20.1	6.9	18.8	20.2	20.0	58.3
Wages and benefits - indirect	15.1	17.5	14.3	18.5	16.7	13.6	14.6	89.1
Occupancy expenses	8.1	11.7	6.8	12.3	11.3	7.6	6.4	98.4
Depreciation	2.7	3.6	2.3	3.6	3.5	2.2	2.4	94.7
Repairs and maintenance	0.8	1.0	0.8	0.5	1.3	0.8	0.8	66.0
Fuel and oil	0.1	0.3	--	0.3	0.2	--	--	5.3
Utilities	1.9	2.6	1.6	3.0	2.4	1.9	1.5	92.5
Rent	2.6	4.3	2.0	4.8	3.9	2.7	1.7	76.0
Financial expenses	3.3	3.2	3.4	3.2	3.2	4.0	3.0	96.9
Interest and bank charges	2.4	2.1	2.6	1.7	2.3	3.1	2.3	90.7
Professional fees	0.9	1.1	0.8	1.4	0.9	0.9	0.7	92.2
General expenses	3.0	4.3	2.5	4.4	4.1	3.0	2.3	95.6
Advertising	0.9	1.5	0.7	1.6	1.4	0.8	0.7	83.2
Delivery expenses	1.4	1.9	1.3	2.1	1.8	1.6	1.1	67.9
Insurance	0.6	0.8	0.6	0.7	0.9	0.7	0.5	81.6
Other expenses	8.4	8.9	8.3	12.9	6.0	6.9	8.9	100.0
Total expenses	95.6	94.5	95.9	91.0	97.1	95.8	96.0	100.0
Net profit/loss	4.4	5.5	4.1	9.0	2.9	4.2	4.0	99.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	534.2	168.2	1,348.6	108.7	330.7	769.5	2,095.6	
Expenses	495.2	147.9	1,267.9	91.9	300.9	722.5	1,971.3	
Profit	39.0	20.3	80.7	16.8	29.8	46.9	124.3	

Non-Profitable:

Sales	403.1	216.2	1,140.0	123.5	339.1	711.2	1,948.7	
Expenses	426.9	230.5	1,201.3	133.5	359.2	734.7	2,081.4	
Loss	-23.8	-14.3	-61.3	-10.0	-20.1	-23.5	-132.7	

1987

Profitable:

Sales	440.3	153.0	1,435.9	89.3	343.7	760.5	2,136.8	
Expenses	397.4	127.1	1,333.9	68.6	302.1	699.6	1,992.3	
Profit	42.9	25.9	102.0	20.6	41.6	61.0	144.5	

Non-Profitable:

Sales	290.8	156.7	881.3	88.4	339.6	716.7	1,368.1	
Expenses	309.4	167.0	936.7	95.2	359.3	774.1	1,417.4	
Loss	-18.6	-10.3	-55.3	-6.8	-19.7	-57.4	-49.3	

	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.)	264							
Low sales value (\$'000)	25	25	590	25	317	590	1,238	
High sales value (\$'000)	5,000	590	5,000	317	590	1,238	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	400.8	150.2	870.3	121.9	210.6	513.2	1,403.2	100.0
Total current assets	240.0	79.1	541.7	55.9	128.6	317.2	876.7	100.0
Accounts receivable	125.1	33.5	296.7	19.9	62.5	177.1	475.2	100.0
Closing inventory	63.2	17.5	148.9	10.2	33.1	82.4	248.1	91.3
Other current assets	51.6	28.0	96.0	25.7	32.9	57.6	153.3	82.6
Net fixed assets	124.3	47.3	268.6	34.8	74.0	153.8	439.8	100.0
Other assets and adjustments	36.3	23.7	60.0	31.1	7.9	42.2	86.6	84.8
Total liabilities	297.6	103.4	661.7	76.0	161.8	402.9	1,048.0	100.0
Total current liabilities	162.3	52.9	367.3	34.9	91.1	244.3	550.8	100.0
Current bank loans	41.4	9.6	101.0	8.1	12.8	54.2	170.9	70.1
Other current liabilities	120.8	43.2	266.2	26.8	78.2	190.1	379.8	100.0
Long-term bank loans	16.8	8.8	31.7	8.4	9.7	18.5	51.5	28.8
Other liabilities and adjustments	118.5	41.6	262.6	32.5	60.9	140.0	445.6	95.1
Total equity	103.1	46.8	208.6	45.9	48.8	110.3	355.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.4	1.4	1.5	1.4	1.2	1.5	100.0
Debt to equity	2.8	2.2	3.1	1.6	3.3	3.6	2.9	100.0
Interest coverage	2.4	2.1	2.4	3.0	1.4	2.1	2.7	90.9
Debt ratio	0.7	0.6	0.7	0.6	0.7	0.7	0.7	100.0
Sales to equity	6.4	5.8	6.7	4.3	8.7	7.6	6.3	100.0
Sales to closing inventories	10.5	15.5	9.4	19.5	12.9	10.1	9.0	91.3

(percent)

Current debt to equity	157.3	112.8	176.0	76.1	186.5	221.4	155.0	100.0
Operating profit on equity	23.1	13.7	27.0	15.7	9.8	31.0	25.2	100.0
Net fixed assets to equity	120.5	100.9	128.7	75.8	151.5	139.3	123.8	100.0
Gross margin	26.4	29.2	25.4	34.6	23.8	26.0	25.1	100.0
Return on total assets	10.1	8.0	10.8	8.8	7.0	12.3	10.0	100.0

(days)

Collection period for accounts receivable	68.5	44.6	77.2	36.1	53.2	77.0	77.3	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	1,036	273,335	11,070.5	92
Less than 20	909	91,306	3,691.9	93
20-99	115	121,387	4,878.6	1
100-499	11	x	x	-
500 and over	1	x	x	-
1987				
Total	944	230,605	10,564.1	
Less than 20	816	68,553	3,074.9	
20-99	116	108,763	4,967.2	
100-499	11	x	x	
500 and over	1	x	x	

SIC 3971 Sign and Display Industry

Establishments primarily engaged in manufacturing signs, signboards of a permanent nature, advertising display stands, name plates (excluding office), etc. Establishments in this industry are secondarily engaged in performing work on other establishments' materials. Establishments primarily engaged in the rental of signs, signboards and display booths are classified in <7743 - Outdoor Display and Billboard Advertising>, services and those primarily engaged in manufacturing engraved, office name plates 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 3991 - BROOM, BRUSH AND MOP 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	628	25	338	628	1,485	
High sales value (\$'000)	5,000	628	5,000	338	628	1,485	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	29.1	-33.3	55.1	46.7	-38.7	49.7	56.5	100.0
Purchases and materials	75.0	113.7	58.9	46.8	118.2	49.7	61.2	100.0
Closing inventory	74.1	184.6	28.0	18.5	195.8	18.7	30.4	92.9
Opening inventory	28.2	37.6	24.2	18.4	38.9	18.7	25.6	100.0
Wages, salaries, and benefits	52.1	124.9	21.8	7.3	132.7	24.3	21.1	92.9
Wages and benefits - direct	38.6	96.6	14.4	3.3	102.8	17.0	13.7	85.7
Wages and benefits - indirect	13.5	28.3	7.4	4.1	29.9	7.3	7.4	92.9
Occupancy expenses	18.2	43.3	7.7	17.3	45.0	9.3	7.3	100.0
Depreciation	9.4	26.4	2.2	2.5	28.0	3.2	2.0	100.0
Repairs and maintenance	1.6	3.2	0.9	1.8	3.3	0.6	0.9	64.3
Fuel and oil	0.2	0.7	-	-	0.8	-	-	7.1
Utilities	2.1	4.1	1.3	2.1	4.2	1.7	1.3	100.0
Rent	4.9	8.9	3.3	11.0	8.7	3.7	3.2	71.4
Financial expenses	12.1	33.3	3.3	1.4	35.4	4.6	3.0	100.0
Interest and bank charges	7.1	17.1	2.9	0.6	18.2	3.8	2.7	100.0
Professional fees	5.0	16.1	0.4	0.8	17.1	0.8	0.3	100.0
General expenses	8.1	18.6	3.7	5.7	19.5	3.3	3.8	100.0
Advertising	4.2	11.4	1.1	1.0	12.1	1.3	1.1	78.6
Delivery expenses	3.4	6.3	2.2	3.7	6.5	1.1	2.5	78.6
Insurance	0.6	0.9	0.4	0.9	0.9	1.0	0.3	64.3
Other expenses	9.7	19.2	5.7	9.1	19.9	4.9	5.9	100.0
Total expenses	129.3	205.9	97.4	87.6	213.8	96.2	97.7	100.0
Net profit/loss	-29.3	-105.9	2.6	12.4	-113.8	3.8	2.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	79						
Sales	1,859.2	360.6	2,820.3	229.6	444.4	1,184.5	3,871.8
Expenses	1,785.8	298.0	2,740.0	150.3	392.4	1,119.8	3,781.6
Profit	73.4	62.6	80.3	79.3	52.0	64.8	90.3

Non-Profitable:

Sales	420.0	389.7	1,018.8	153.7	402.3	1,018.8	-
Expenses	919.2	913.2	1,038.2	232.3	949.6	1,038.2	-
Loss	-499.2	-523.5	-19.3	-78.6	-547.3	-19.3	-

1987

Profitable:

Sales	872.8	145.9	2,673.3	73.4	488.4	967.3	3,525.5
Expenses	809.5	127.4	2,498.9	69.2	402.2	945.2	3,275.1
Profit	63.3	18.5	174.3	4.2	86.1	22.1	250.4

Non-Profitable:

Sales	178.1	132.2	775.0	71.9	415.4	775.0	-
Expenses	325.0	288.8	795.2	255.6	444.8	795.2	-
Loss	-146.9	-156.6	-20.3	-183.7	-29.4	-20.3	-

	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.)	13							
Low sales value (\$'000)	25	25	652	25	347	652	1,601	
High sales value (\$'000)	5,000	652	5,000	347	652	1,601	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,750.8	1,824.4	1,549.7	176.9	2,063.0	633.6	2,334.9	100.0
Total current assets	1,199.7	1,249.1	1,064.5	121.1	1,412.4	432.6	1,606.1	100.0
Accounts receivable	300.2	339.3	193.2	33.1	383.6	100.1	273.1	100.0
Closing inventory	734.7	735.9	731.6	62.3	833.4	213.9	1,175.3	92.3
Other current assets	164.7	173.8	139.6	25.6	195.3	118.6	157.6	100.0
Net fixed assets	543.4	566.2	481.0	54.9	640.2	198.4	723.2	100.0
Other assets and adjustments	7.7	9.0	4.0	0.8	10.2	2.4	5.4	92.3
Total liabilities	1,339.9	1,518.6	851.1	148.6	1,717.0	439.5	1,203.9	100.0
Total current liabilities	607.7	694.9	369.1	68.0	785.7	199.7	514.4	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	607.7	694.9	369.1	68.0	785.7	199.7	514.4	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	732.1	823.6	481.9	80.5	931.2	239.7	689.5	100.0
Total equity	410.9	305.7	698.5	28.3	345.9	194.0	1,130.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.7	2.8	1.7	1.7	2.1	3.1	100.0
Debt to equity	3.2	4.9	1.2	5.2	4.9	2.2	1.0	100.0
Interest coverage	-3.1	-5.2	1.9	2.9	-5.3	2.0	1.8	100.0
Debt ratio	0.7	0.8	0.5	0.8	0.8	0.6	0.5	100.0
Sales to equity	2.4	1.2	3.7	9.7	1.1	5.8	3.4	100.0
Sales to closing inventories	1.3	0.5	3.5	4.4	0.4	5.3	3.2	92.3

(percent)

Current debt to equity	147.9	227.2	52.8	239.8	227.1	102.9	45.4	100.0
Operating profit on equity	-71.0	-138.5	9.8	56.5	-140.8	22.5	7.9	100.0
Net fixed assets to equity	132.2	185.1	68.8	193.5	185.0	102.2	63.9	100.0
Gross margin	18.6	7.8	23.1	35.8	5.1	25.9	22.4	100.0
Return on total assets	-12.6	-19.4	9.3	13.6	-19.8	13.8	8.2	100.0

(days)

Collection period for accounts receivable	110.9	314.0	27.0	43.7	340.4	31.9	25.7	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	50	23,875	975.1	2
Less than 20	38	4,739	190.7	1
20-99	11	x	x	1
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	52	21,000	959.8	
Less than 20	39	4,335	201.2	
20-99	12	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 3991 Broom, Brush and Mop Industry

Establishments primarily engaged in manufacturing brooms, brushes, mops and similar products. Establishments primarily engaged in manufacturing artists' paint brushes 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 3992 - BUTTON, BUCKLE AND CLOTHES FASTENER 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	803	25	493	803	1,611	
High sales value (\$'000)	5,000	803	5,000	493	803	1,611	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.4	41.3	57.4	49.3	38.4	50.8	59.5	100.0
Purchases and materials	56.6	41.0	60.1	49.5	37.9	53.0	62.3	100.0
Closing inventory	12.8	5.6	14.4	6.4	5.3	13.5	14.7	92.9
Opening inventory	10.7	5.9	11.7	6.1	5.8	11.2	11.9	92.9
Wages, salaries, and benefits	25.7	36.6	23.3	25.1	40.8	24.0	23.0	100.0
Wages and benefits - direct	9.4	16.3	7.8	5.1	20.4	14.7	5.6	71.4
Wages and benefits - indirect	16.3	20.3	15.5	20.0	20.4	9.3	17.4	100.0
Occupancy expenses	3.6	7.2	2.8	12.0	5.5	4.9	2.1	100.0
Depreciation	1.0	1.6	0.9	3.0	1.0	1.8	0.6	92.9
Repairs and maintenance	0.4	0.3	0.4	0.9	0.1	1.4	0.1	64.3
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.9	2.1	0.7	3.5	1.5	0.9	0.6	100.0
Rent	1.2	3.3	0.7	4.5	2.9	0.7	0.7	92.9
Financial expenses	1.6	2.2	1.5	3.7	1.7	1.1	1.6	92.9
Interest and bank charges	1.1	1.4	1.1	2.7	0.9	0.6	1.2	92.9
Professional fees	0.5	0.8	0.4	1.0	0.8	0.6	0.4	92.9
General expenses	1.8	3.4	1.4	2.6	3.6	2.4	1.1	100.0
Advertising	0.7	0.9	0.7	0.9	1.0	1.7	0.4	78.6
Delivery expenses	0.9	1.9	0.7	1.4	2.1	0.6	0.7	85.7
Insurance	0.1	0.5	0.1	0.4	0.6	0.1	-	50.0
Other expenses	6.2	8.8	5.6	13.9	6.9	1.9	6.8	100.0
Total expenses	93.3	99.6	92.0	106.6	97.0	85.1	94.1	100.0
Net profit/loss	6.7	0.4	8.0	-6.6	3.0	14.9	5.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	64							
Sales	1,938.5	743.5	2,566.6	-	743.5	1,459.0	3,540.3	
Expenses	1,778.3	716.9	2,336.2	-	716.9	1,242.3	3,297.9	
Profit	160.2	26.6	230.4	-	26.6	216.8	242.4	

Non-Profitable:

Sales	358.2	192.7	2,175.5	149.0	628.9	-	2,175.5	
Expenses	369.3	201.7	2,210.4	158.8	629.4	-	2,210.4	
Loss	-11.1	-9.0	-34.9	-9.8	-0.5	-	-34.9	

1987

Profitable:

Sales	964.1	466.5	1,525.9	382.4	564.5	966.5	2,421.8	
Expenses	859.2	396.8	1,381.4	357.1	443.1	857.2	2,220.8	
Profit	104.8	69.7	144.6	25.3	121.4	109.3	201.0	

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	1,047	-	-	-	-	
High sales value (\$'000)	5,000	1,047	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	525.5	77.2	1,217.1	-	-	-	-	100.0
Total current assets	377.5	49.3	883.7	-	-	-	-	100.0
Accounts receivable	215.8	27.7	505.9	-	-	-	-	100.0
Closing inventory	154.2	17.9	364.4	-	-	-	-	100.0
Other current assets	7.4	3.6	13.3	-	-	-	-	83.3
Net fixed assets	95.5	21.8	209.1	-	-	-	-	100.0
Other assets and adjustments	52.5	6.0	124.2	-	-	-	-	91.7
Total liabilities	444.0	73.5	1,015.4	-	-	-	-	100.0
Total current liabilities	351.0	44.0	824.6	-	-	-	-	100.0
Current bank loans	147.9	17.4	349.2	-	-	-	-	91.7
Other current liabilities	203.1	26.6	475.4	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	92.9	29.4	190.8	-	-	-	-	100.0
Total equity	81.5	3.6	201.6	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.1	1.0	-	-	-	-	100.0
Debt to equity	5.4	19.9	5.0	-	-	-	-	100.0
Interest coverage	6.9	1.1	8.6	-	-	-	-	100.0
Debt ratio	0.8	0.9	0.8	-	-	-	-	100.0
Sales to equity	13.9	65.8	12.5	-	-	-	-	100.0
Sales to closing inventories	7.3	13.5	6.9	-	-	-	-	100.0

(percent)

Current debt to equity	430.3	1,193.9	408.8	-	-	-	-	100.0
Operating profit on equity	98.6	22.4	100.7	-	-	-	-	100.0
Net fixed assets to equity	117.1	592.7	103.6	-	-	-	-	100.0
Gross margin	19.7	22.7	19.3	-	-	-	-	100.0
Return on total assets	17.8	7.3	18.8	-	-	-	-	100.0

(days)

Collection period for accounts receivable	69.0	41.7	73.0	-	-	-	-	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	32	24,584	1,019.1	1
Less than 20	23	3,179	134.2	1
20-99	6	x	x	-
100-499	3	x	x	-
500 and over	-	-	-	-
1987				
Total	33	19,396	960.4	
Less than 20	24	1,649	78.9	
20-99	6	x	x	
100-499	3	x	x	
500 and over	-	-	-	

SIC 3992 Button, Buckle and Clothes Fastener Industry

Establishments primarily engaged in manufacturing buttons, buckles and clothes fasteners. Establishments primarily engaged in manufacturing shoe buckles 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 3993 - FLOOR TILE, LINOLEUM AND COATED 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.)	5							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	54.2	-	-	-	-	-	-	100.0
Purchases and materials	59.0	-	-	-	-	-	-	100.0
Closing inventory	16.1	-	-	-	-	-	-	100.0
Opening inventory	11.2	-	-	-	-	-	-	80.0
Wages, salaries, and benefits	25.4	-	-	-	-	-	-	100.0
Wages and benefits - direct	16.8	-	-	-	-	-	-	100.0
Wages and benefits - indirect	8.6	-	-	-	-	-	-	80.0
Occupancy expenses	7.3	-	-	-	-	-	-	100.0
Depreciation	2.1	-	-	-	-	-	-	100.0
Repairs and maintenance	0.7	-	-	-	-	-	-	40.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.8	-	-	-	-	-	-	100.0
Rent	2.6	-	-	-	-	-	-	80.0
Financial expenses	1.6	-	-	-	-	-	-	100.0
Interest and bank charges	1.0	-	-	-	-	-	-	100.0
Professional fees	0.6	-	-	-	-	-	-	100.0
General expenses	1.2	-	-	-	-	-	-	80.0
Advertising	0.4	-	-	-	-	-	-	40.0
Delivery expenses	-0.4	-	-	-	-	-	-	60.0
Insurance	0.3	-	-	-	-	-	-	60.0
Other expenses	4.4	-	-	-	-	-	-	100.0
Total expenses	94.1	-	-	-	-	-	-	100.0
Net profit/loss	5.9	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80						
Sales	900.0	-	-	-	-	-	-
Expenses	845.5	-	-	-	-	-	-
Profit	54.5	-	-	-	-	-	-

Non-Profitable:

Sales	62.4	-	-	-	-	-	-
Expenses	78.9	-	-	-	-	-	-
Loss	-16.5	-	-	-	-	-	-

1987

Profitable:

Sales	975.0	184.2	2,439.6	184.2	1,875.6	3,003.6	-
Expenses	943.8	172.1	2,373.0	172.1	1,859.4	2,886.7	-
Profit	31.2	12.0	66.6	12.0	16.2	116.9	-

Non-Profitable:

Sales	208.5	208.5	-	208.5	-	-	-
Expenses	220.6	220.6	-	220.6	-	-	-
Loss	-12.2	-12.2	-	-12.2	-	-	-

	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.)	5							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	415.3	-	-	-	-	-	-	100.0
Total current assets	379.6	-	-	-	-	-	-	100.0
Accounts receivable	106.7	-	-	-	-	-	-	100.0
Closing inventory	134.7	-	-	-	-	-	-	100.0
Other current assets	138.1	-	-	-	-	-	-	100.0
Net fixed assets	35.7	-	-	-	-	-	-	100.0
Other assets and adjustments	-	-	-	-	-	-	-	40.0
Total liabilities	96.5	-	-	-	-	-	-	100.0
Total current liabilities	92.1	-	-	-	-	-	-	100.0
Current bank loans	27.8	-	-	-	-	-	-	40.0
Other current liabilities	64.3	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	4.3	-	-	-	-	-	-	80.0
Total equity	318.8	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	4.1	-	-	-	-	-	-	100.0
Debt to equity	0.3	-	-	-	-	-	-	100.0
Interest coverage	6.8	-	-	-	-	-	-	100.0
Debt ratio	0.2	-	-	-	-	-	-	100.0
Sales to equity	2.6	-	-	-	-	-	-	100.0
Sales to closing inventories	6.2	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	28.9	-	-	-	-	-	-	100.0
Operating profit on equity	15.4	-	-	-	-	-	-	100.0
Net fixed assets to equity	11.2	-	-	-	-	-	-	100.0
Gross margin	20.4	-	-	-	-	-	-	100.0
Return on total assets	13.8	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	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	35	28,923	1,015.8	12
Less than 20	28	2,655	100.1	13
20-99	5	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-
1987				
Total	23	27,758	1,075.4	
Less than 20	15	2,689	116.2	
20-99	6	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 3993 Floor Tile, Linoleum and Coated Fabric Industry

Establishments primarily engaged in manufacturing floor tile, linoleum and coated fabric including waterproof fabrics (except vulcanized). Establishments primarily engaged in manufacturing floor carpeting are classified in <1921 - Carpet, Mat and Rug Industry> and those primarily engaged in manufacturing vulcanized waterproof fabrics 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 3994 - MUSICAL INSTRUMENT AND SOUND RECORDING 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.)	29							
Low sales value (\$'000)	25	25	623	25	254	623	1,324	
High sales value (\$'000)	5,000	623	5,000	254	623	1,324	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	48.5	46.3	49.1	26.6	53.7	59.5	44.4	100.0
Purchases and materials	44.0	27.0	49.0	25.3	27.6	60.8	43.6	100.0
Closing inventory	12.7	24.1	9.3	6.5	30.7	18.4	5.1	75.9
Opening inventory	17.2	43.4	9.4	7.7	56.8	17.1	5.9	79.3
Wages, salaries, and benefits	19.7	21.8	19.0	25.3	20.5	22.1	17.6	93.1
Wages and benefits - direct	7.5	10.4	6.7	1.6	13.7	10.2	5.0	44.8
Wages and benefits - indirect	12.2	11.4	12.4	23.7	6.8	11.8	12.6	89.7
Occupancy expenses	5.6	8.7	4.6	5.2	10.0	7.1	3.5	100.0
Depreciation	2.8	6.1	1.8	3.6	7.0	1.6	1.8	93.1
Repairs and maintenance	0.5	0.4	0.6	0.2	0.5	1.0	0.3	72.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.9	1.4	0.8	0.4	1.7	1.2	0.6	86.2
Rent	1.4	0.9	1.5	1.0	0.9	3.2	0.8	62.1
Financial expenses	3.8	7.0	2.9	2.5	8.8	3.0	2.8	100.0
Interest and bank charges	2.1	5.7	1.0	0.8	7.6	2.0	0.6	82.8
Professional fees	1.7	1.3	1.8	1.7	1.2	1.1	2.2	96.6
General expenses	3.0	3.4	2.9	5.3	2.7	2.2	3.2	100.0
Advertising	2.0	1.6	2.1	3.0	1.0	0.7	2.7	89.7
Delivery expenses	0.8	1.6	0.5	2.0	1.5	1.1	0.2	62.1
Insurance	0.3	0.2	0.3	0.2	0.2	0.4	0.2	62.1
Other expenses	12.6	7.0	14.3	10.4	5.7	6.0	18.0	100.0
Total expenses	93.2	94.3	92.8	75.3	101.5	99.9	89.6	100.0
Net profit/loss	6.8	5.7	7.2	24.7	-1.5	0.1	10.4	96.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	62						
Sales	540.0	126.7	1,589.1	73.0	492.1	995.1	1,900.1
Expenses	462.2	94.5	1,395.4	50.6	393.7	968.8	1,618.8
Profit	77.8	32.2	193.7	22.5	98.4	26.3	281.3

Non-Profitable:

Sales	560.4	288.1	1,062.3	157.1	310.9	805.5	1,626.2
Expenses	593.4	319.8	1,097.5	168.4	346.2	822.7	1,701.1
Loss	-33.0	-31.8	-35.2	-11.3	-35.3	-17.2	-74.8

1987

Profitable:

Sales	968.9	180.6	1,639.2	72.5	352.8	900.7	2,480.1
Expenses	904.0	150.6	1,544.6	48.0	314.2	818.2	2,371.8
Profit	64.9	29.9	94.6	24.5	38.6	82.6	108.3

Non-Profitable:

Sales	451.4	254.7	984.4	225.8	390.5	745.4	1,553.5
Expenses	477.8	268.1	1,046.3	229.8	447.6	784.4	1,670.3
Loss	-26.4	-13.3	-61.9	-4.0	-57.1	-38.9	-116.8

	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.)	26							
Low sales value (\$'000)	25	25	671	25	383	671	1,362	
High sales value (\$'000)	5,000	671	5,000	383	671	1,362	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	408.3	126.1	878.4	37.4	615.3	576.2	1,121.6	100.0
Total current assets	340.0	81.1	771.5	22.7	402.7	461.8	1,020.7	100.0
Accounts receivable	77.2	40.8	137.8	14.9	183.1	130.3	143.8	100.0
Closing inventory	55.4	13.7	124.9	5.4	59.6	169.5	88.9	80.8
Other current assets	207.3	26.4	508.7	2.2	159.9	161.8	787.8	92.3
Net fixed assets	62.5	44.5	92.3	14.6	209.4	104.0	82.9	100.0
Other assets and adjustments	5.7	0.4	14.5	--	3.1	10.3	17.9	88.5
Total liabilities	307.3	74.2	695.5	15.2	399.5	436.5	903.9	100.0
Total current liabilities	262.5	49.8	616.7	11.1	263.0	320.5	855.1	100.0
Current bank loans	84.5	5.6	215.9	1.4	29.0	94.8	313.3	73.1
Other current liabilities	177.9	44.2	400.8	9.7	234.0	225.6	541.7	100.0
Long-term bank loans	7.3	1.4	17.2	--	9.1	25.5	10.6	42.3
Other liabilities and adjustments	37.4	22.9	61.4	4.0	127.2	90.3	38.2	96.2
Total equity	101.0	51.9	182.8	22.1	215.8	139.6	217.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.6	1.2	2.0	1.5	1.4	1.1	100.0
Debt to equity	3.0	1.4	3.8	0.6	1.8	3.1	4.1	100.0
Interest coverage	10.5	17.7	8.9	34.1	9.9	0.9	20.9	80.8
Debt ratio	0.7	0.5	0.7	0.4	0.6	0.7	0.8	100.0
Sales to equity	6.1	2.7	7.7	3.5	2.3	6.5	8.3	100.0
Sales to closing inventories	11.1	10.4	11.3	14.3	8.4	5.4	20.3	80.8

(percent)

Current debt to equity	259.8	96.1	337.2	50.5	121.8	229.4	392.8	100.0
Operating profit on equity	57.6	55.1	58.7	97.2	31.3	-1.1	89.7	96.2
Net fixed assets to equity	61.8	85.9	50.5	66.1	97.0	74.4	38.1	100.0
Gross margin	33.6	41.0	32.4	50.2	33.1	18.1	38.2	100.0
Return on total assets	15.7	24.0	13.7	59.3	12.2	2.8	18.2	100.0

(days)

Collection period for accounts receivable	45.4	103.6	35.5	69.7	132.7	51.7	28.9	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
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1989

Total	110	56,877	2,221.4	1
Less than 20	93	10,116	406.6	1
20-99	10	7,486	304.3	1
100-499	7	39,275	1,510.5	1
500 and over	-	-	-	-

1987

Total	111	51,334	2,286.0	
Less than 20	94	8,622	399.4	
20-99	9	5,444	252.7	
100-499	8	37,268	1,633.9	
500 and over	-	-	-	

SIC 3994 Musical Instrument and Sound Recording Industry

Establishments primarily engaged in manufacturing musical instruments and parts. Establishments primarily engaged in pressing phonographic records and duplicating tapes are included here. Establishments primarily engaged in operating sound recording studios are classified in <9614 - Sound Recording Services>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 3999 - OTHER MANUFACTURED 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.)	574							
Low sales value (\$'000)	25	25	430	25	198	430	984	
High sales value (\$'000)	5,000	430	5,000	198	430	984	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	40.9	38.3	42.1	35.3	41.0	35.1	44.8	97.0
Purchases and materials	44.8	43.9	45.2	38.3	48.7	37.3	48.3	96.3
Closing inventory	11.7	10.4	12.2	7.9	12.5	8.5	13.7	84.7
Opening inventory	7.7	4.8	9.1	4.8	4.7	6.3	10.2	76.8
Wages, salaries, and benefits	29.1	26.7	30.1	25.0	28.2	33.8	28.7	93.7
Wages and benefits - direct	14.6	10.6	16.4	6.7	14.0	17.3	16.0	52.8
Wages and benefits - indirect	14.5	16.1	13.7	18.3	14.2	16.5	12.7	85.5
Occupancy expenses	7.3	9.5	6.4	11.3	8.0	7.7	5.9	98.6
Depreciation	2.4	2.7	2.2	3.2	2.3	2.5	2.1	93.7
Repairs and maintenance	0.7	0.8	0.7	1.0	0.6	0.8	0.7	65.7
Fuel and oil	0.1	0.1	0.1	0.2	0.1	0.1	0.1	5.4
Utilities	1.5	1.7	1.5	2.0	1.5	1.6	1.4	88.5
Rent	2.6	4.3	1.9	5.0	3.6	2.6	1.6	72.6
Financial expenses	2.7	3.0	2.6	3.5	2.5	3.0	2.4	96.7
Interest and bank charges	1.7	1.6	1.8	1.9	1.3	1.8	1.7	83.8
Professional fees	1.0	1.4	0.8	1.6	1.2	1.1	0.7	90.6
General expenses	3.5	4.7	2.9	5.8	3.7	3.8	2.6	94.9
Advertising	1.4	1.8	1.2	2.0	1.5	1.6	1.0	77.4
Delivery expenses	1.6	2.2	1.3	3.0	1.5	1.7	1.1	70.0
Insurance	0.5	0.7	0.5	0.7	0.7	0.5	0.4	69.9
Other expenses	9.7	9.9	9.6	9.1	10.5	6.7	10.8	99.7
Total expenses	93.2	92.2	93.7	90.1	93.9	90.1	95.1	100.0
Net profit/loss	6.8	7.8	6.3	9.9	6.1	9.9	4.9	99.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	442.5	150.9	1,301.5	98.7	269.9	676.2	2,027.3	
Expenses	394.0	122.7	1,193.6	73.0	235.9	590.0	1,894.2	
Profit	48.4	28.2	108.0	25.7	34.0	86.2	133.2	

Non-Profitable:

Sales	202.3	116.5	1,128.4	68.9	315.1	671.3	1,540.8	
Expenses	223.8	132.9	1,204.9	83.5	339.3	731.0	1,632.5	
Loss	-21.6	-16.5	-76.5	-14.6	-24.2	-59.7	-91.7	

1987

Profitable:

Sales	348.7	128.6	1,207.4	78.4	297.0	646.2	2,024.8	
Expenses	309.0	107.3	1,096.1	64.3	252.0	562.2	1,873.7	
Profit	39.6	21.2	111.3	14.2	45.0	84.0	151.1	

Non-Profitable:

Sales	296.3	113.9	1,197.3	77.6	291.8	659.8	1,784.8	
Expenses	318.9	128.5	1,259.6	88.9	322.4	698.4	1,873.1	
Loss	-22.6	-14.6	-62.4	-11.3	-30.7	-38.6	-88.3	

	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.)	471							
Low sales value (\$'000)	25	25	506	25	266	506	1,102	
High sales value (\$'000)	5,000	506	5,000	266	506	1,102	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	300.4	129.3	764.8	93.5	264.3	445.7	1,169.7	100.0
Total current assets	189.8	76.5	497.1	49.9	177.1	266.6	789.6	100.0
Accounts receivable	73.9	27.8	199.0	15.5	74.2	116.5	303.6	98.5
Closing inventory	62.2	21.7	172.4	11.0	61.9	85.9	282.1	89.4
Other current assets	53.5	27.0	125.6	23.3	40.9	64.1	203.8	89.0
Net fixed assets	84.5	40.0	205.2	32.9	66.5	134.6	294.9	98.9
Other assets and adjustments	26.1	12.7	62.4	10.6	20.7	44.5	85.1	86.6
Total liabilities	205.8	88.9	523.1	64.4	181.5	270.0	844.3	100.0
Total current liabilities	123.8	50.9	321.6	31.1	125.3	171.8	511.7	100.0
Current bank loans	31.7	7.3	97.8	6.6	9.8	45.2	164.5	46.9
Other current liabilities	92.1	43.5	223.7	24.5	115.5	126.5	347.1	100.0
Long-term bank loans	9.2	1.9	29.0	0.9	5.8	27.2	31.2	24.6
Other liabilities and adjustments	72.8	36.1	172.4	32.3	50.3	70.8	301.3	86.6
Total equity	94.5	40.3	241.6	29.0	82.8	175.7	325.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.5	1.5	1.6	1.4	1.5	1.5	100.0
Debt to equity	2.1	2.2	2.1	2.2	2.1	1.5	2.5	100.0
Interest coverage	4.7	5.4	4.5	5.3	5.5	5.9	3.8	85.8
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.6	0.7	100.0
Sales to equity	5.4	4.9	5.7	5.1	4.6	4.5	6.4	100.0
Sales to closing inventories	8.3	9.2	7.9	13.6	6.2	9.2	7.4	89.4

(percent)

Current debt to equity	130.9	126.2	133.0	107.2	151.3	97.8	157.2	100.0
Operating profit on equity	35.2	33.3	36.0	39.0	25.9	40.7	32.8	99.8
Net fixed assets to equity	89.3	99.1	84.9	113.4	80.3	76.6	90.6	98.9
Gross margin	29.3	33.4	27.7	35.2	30.7	30.5	26.4	100.0
Return on total assets	14.0	12.7	14.6	14.9	9.9	19.3	12.3	99.8

(days)

Collection period for accounts receivable	52.1	50.8	52.7	37.6	70.2	53.3	52.4	98.5
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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	2,104	729,965	27,552.3	69
Less than 20	1,893	192,872	7,484.5	69
20-99	172	174,121	6,728.2	1
100-499	33	182,253	6,723.8	1
500 and over	6	180,719	6,615.8	-
1987				
Total	2,035	630,296	27,032.4	
Less than 20	1,824	148,534	6,469.2	
20-99	171	147,481	6,454.2	
100-499	34	164,826	7,000.6	
500 and over	6	169,455	7,108.4	

SIC 3999 Other Manufactured Products Industries n.e.c.

Establishments primarily engaged in manufacturing products not elsewhere classified. Establishments primarily engaged in manufacturing Christmas tree lighting sets are classified in <3399 - Other Electrical Products Industries n.e.c.>; those primarily engaged in manufacturing articles of precious metals are classified in <3921 - Jewellery and Silverware Industry>; those primarily engaged in manufacturing rubber or asbestos gaskets are classified in <1599 - Other Rubber Products Industries> or <3592 - Asbestos Products Industry> respectively; and those primarily engaged in manufacturing foundry patterns are classified in <3062 - Metal Dies, Moulds and Patterns Industry>. Building, developing, general contracting and other establishments primarily engaged in the construction and development of residential, commercial and institutional (non-residential) buildings and real estate. Establishments classified here build for sale and bid on contracts for projects designed by architects and engineers. The project will cover several components, varying proportions of which can be sub-contracted out to trade contractors or can be done by the builder's own labour force. Included in this major group are establishments of integrated real estate companies engaged in land assembly, development, financing, building and sale of large projects or community facilities, as are establishments engaged in building under such arrangements as joint venture, design-build, turnkey, lease-back and engineer/procure/construct. Also included are establishments primarily engaged in erecting pre-fabricated buildings on site or in building alterations and repairs involving more than one trade. Establishments primarily engaged in specialized aspects of construction or repair, e.g. mechanical and electrical work, are classified in the appropriate class of trade contractor in <Major Group 42 - Trade Contractor Industries>. Establishments engaged in building but having another primary activity such as renting, leasing, managing-operating, land subdivision, manufacturing, mining or utility supply are not included here but are classified to the industry of principal activity.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4011 - SINGLE FAMILY HOUSING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	3,289							
Low sales value (\$'000)	25	25	1,210	25	361	1,210	1,842	
High sales value (\$'000)	5,000	1,210	5,000	361	1,210	1,842	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	69.2	63.4	74.0	56.5	66.5	75.2	73.5	97.1
Purchases and materials	72.0	67.3	76.0	57.1	71.9	78.4	74.9	96.9
Closing inventory	18.2	17.0	19.2	11.2	19.6	19.2	19.3	57.9
Opening inventory	15.4	13.0	17.3	10.5	14.2	16.0	17.9	52.7
Wages, salaries, and benefits	13.1	15.7	10.9	17.7	14.9	10.8	10.9	87.1
Wages and benefits - direct	5.5	6.5	4.8	6.1	6.7	4.6	4.8	37.3
Wages and benefits - indirect	7.6	9.2	6.1	11.6	8.2	6.2	6.1	79.1
Occupancy expenses	3.2	3.9	2.6	6.0	3.0	1.9	2.9	92.5
Depreciation	1.1	1.6	0.7	2.4	1.3	0.7	0.7	82.9
Repairs and maintenance	0.6	0.7	0.5	1.2	0.4	0.2	0.6	36.1
Fuel and oil	0.2	0.2	0.2	0.5	0.1	0.1	0.2	6.3
Utilities	0.4	0.5	0.3	0.5	0.5	0.4	0.3	71.4
Rent	0.9	0.9	0.9	1.4	0.7	0.5	1.0	53.1
Financial expenses	2.7	3.4	2.1	5.1	2.7	1.9	2.1	96.4
Interest and bank charges	1.8	2.1	1.5	2.5	1.9	1.3	1.6	85.8
Professional fees	0.9	1.3	0.5	2.6	0.7	0.6	0.5	91.0
General expenses	1.5	2.0	1.2	3.0	1.6	1.4	1.1	91.1
Advertising	0.4	0.4	0.4	0.6	0.3	0.4	0.4	70.4
Delivery expenses	0.7	1.0	0.4	1.6	0.8	0.6	0.3	55.8
Insurance	0.4	0.5	0.3	0.8	0.4	0.3	0.3	69.8
Other expenses	6.1	6.8	5.4	8.3	6.2	4.1	6.0	99.0
Total expenses	95.8	95.3	96.1	96.5	94.7	95.4	96.5	99.9
Net profit/loss	4.2	4.7	3.9	3.5	5.3	4.6	3.5	99.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78						
Sales	652.4	329.6	2,248.6	140.7	646.2	1,481.9	2,905.7
Expenses	605.4	298.4	2,123.0	122.1	594.1	1,383.6	2,756.7
Profit	47.1	31.2	125.6	18.7	52.1	98.3	149.0

Non-Profitable:

Sales	406.5	257.2	2,293.1	142.6	627.5	1,522.0	2,973.9
Expenses	435.0	278.3	2,415.8	161.6	655.2	1,609.1	3,128.1
Loss	-28.6	-21.1	-122.7	-19.1	-27.7	-87.1	-154.2

1987

Profitable:

Sales	570.4	300.3	2,198.3	154.4	659.9	1,481.8	2,876.0
Expenses	527.0	271.6	2,066.9	134.0	610.6	1,378.6	2,717.7
Profit	43.3	28.7	131.4	20.4	49.3	103.1	158.2

Non-Profitable:

Sales	328.9	245.9	1,947.5	136.7	655.7	1,473.5	2,410.3
Expenses	344.9	260.5	1,988.7	147.5	684.6	1,519.3	2,446.9
Loss	-15.9	-14.6	-41.2	-10.8	-28.9	-45.8	-36.7

	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.)	2,628							
Low sales value (\$'000)	25	25	1,381	25	638	1,381	2,046	
High sales value (\$'000)	5,000	1,381	5,000	638	1,381	2,046	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	412.6	235.4	1,399.1	141.0	604.8	904.0	1,845.8	99.9
Total current assets	318.6	173.2	1,127.9	100.3	458.4	724.9	1,491.5	99.7
Accounts receivable	73.2	34.7	287.8	19.1	95.5	141.9	419.4	84.9
Closing inventory	132.9	70.6	479.9	29.8	230.1	326.2	618.6	65.8
Other current assets	112.4	67.9	360.1	51.3	132.7	256.6	453.5	85.7
Net fixed assets	71.7	49.8	193.5	33.7	112.8	107.4	271.1	91.4
Other assets and adjustments	22.2	12.3	77.6	6.8	33.5	71.6	83.1	81.7
Total liabilities	318.6	175.9	1,113.1	106.0	449.2	663.6	1,518.8	99.9
Total current liabilities	197.4	108.1	694.7	68.0	264.9	403.0	957.8	99.8
Current bank loans	37.8	21.6	128.0	14.5	49.1	59.1	190.2	47.4
Other current liabilities	159.6	86.5	566.6	53.4	215.7	343.9	767.6	99.7
Long-term bank loans	4.3	3.6	8.3	4.0	2.2	2.1	13.8	9.7
Other liabilities and adjustments	116.8	64.1	410.1	34.0	182.0	258.3	547.0	89.1
Total equity	93.9	59.5	285.9	34.9	155.6	240.4	326.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.6	1.6	1.4	1.7	1.7	1.5	99.5
Debt to equity	3.3	2.9	3.8	3.0	2.8	2.7	4.6	99.9
Interest coverage	3.2	3.0	3.3	2.6	3.7	4.2	3.0	88.0
Debt ratio	0.7	0.7	0.7	0.7	0.7	0.7	0.8	99.8
Sales to equity	7.4	6.5	8.4	7.0	6.1	6.9	9.4	100.0
Sales to closing inventories	5.2	5.5	5.0	8.3	4.1	5.0	5.0	65.8

(percent)

Current debt to equity	210.1	181.7	242.9	194.9	170.2	167.6	292.9	99.8
Operating profit on equity	29.9	28.1	31.9	28.3	28.0	30.0	33.2	99.2
Net fixed assets to equity	76.3	83.8	67.6	96.6	72.5	44.7	82.9	91.4
Gross margin	16.9	19.0	15.0	21.7	16.3	16.0	14.5	100.0
Return on total assets	9.8	10.5	9.2	11.3	9.8	10.4	8.7	99.7

(days)

Collection period for accounts receivable	38.2	32.3	43.5	28.2	36.5	31.1	49.4	84.9
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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	15,743	1,960,551	66,301.6	3,078
Less than 20	15,371	1,193,855	39,831.6	3,033
20-99	330	469,016	16,797.0	39
100-499	41	x	x	6
500 and over	1	x	x	-
1987				
Total	12,665	1,236,066	47,238.9	
Less than 20	12,338	765,048	29,320.9	
20-99	291	271,483	10,195.2	
100-499	35	x	x	
500 and over	1	x	x	

SIC 4011 Single Family Housing

Establishments primarily engaged in the development and construction of single detached and single attached dwellings.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4012 - APARTMENT AND OTHER MULTIPLE HOUSING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	118							
Low sales value (\$'000)	25	25	1,497	25	760	1,497	2,503	
High sales value (\$'000)	5,000	1,497	5,000	760	1,497	2,503	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	71.4	75.7	69.1	46.8	83.6	60.2	74.2	97.5
Purchases and materials	63.4	60.4	65.0	46.0	64.3	55.9	70.3	96.6
Closing inventory	26.9	29.3	25.6	2.2	36.8	27.3	24.6	54.2
Opening inventory	34.9	44.7	29.7	3.0	56.1	31.6	28.5	52.5
Wages, salaries, and benefits	10.7	8.8	11.7	24.3	4.5	25.4	3.7	74.6
Wages and benefits - direct	7.2	5.0	8.4	14.5	2.4	20.1	1.4	39.8
Wages and benefits - indirect	3.5	3.7	3.4	9.9	2.1	5.3	2.2	66.1
Occupancy expenses	2.2	2.8	1.9	8.6	1.2	2.2	1.7	78.8
Depreciation	0.8	1.0	0.7	4.0	0.2	1.2	0.4	64.4
Repairs and maintenance	0.4	0.4	0.3	0.3	0.4	0.4	0.3	35.6
Fuel and oil	--	0.1	--	0.3	--	--	--	5.1
Utilities	0.5	0.7	0.3	1.5	0.5	0.3	0.4	67.8
Rent	0.5	0.6	0.5	2.4	0.1	0.3	0.6	40.7
Financial expenses	3.6	3.1	3.9	4.1	2.8	2.2	4.9	94.1
Interest and bank charges	2.9	2.4	3.2	2.8	2.3	1.5	4.2	77.1
Professional fees	0.7	0.7	0.7	1.3	0.5	0.7	0.7	91.5
General expenses	1.3	2.6	0.6	4.3	2.1	0.6	0.6	78.8
Advertising	0.6	1.2	0.3	0.3	1.5	0.3	0.3	63.6
Delivery expenses	0.4	0.8	0.1	2.8	0.3	0.1	0.1	33.9
Insurance	0.3	0.5	0.2	1.3	0.3	0.2	0.1	60.2
Other expenses	9.1	6.8	10.4	6.9	6.7	6.1	12.9	95.8
Total expenses	98.3	99.6	97.5	95.0	100.9	96.7	98.0	100.0
Net profit/loss	1.7	0.4	2.5	5.0	-0.9	3.3	2.0	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	64							
Sales	1,475.3	779.8	2,386.1	359.2	1,139.5	1,759.3	3,409.2	
Expenses	1,381.8	733.1	2,231.3	308.3	1,096.3	1,676.4	3,137.0	
Profit	93.5	46.7	154.8	50.8	43.2	82.9	272.2	

Non-Profitable:

Sales	1,239.6	682.1	3,198.9	296.2	1,079.1	1,876.4	3,775.1	
Expenses	1,320.8	727.9	3,404.3	314.3	1,153.4	1,966.8	4,030.6	
Loss	-81.2	-45.8	-205.5	-18.1	-74.3	-90.5	-255.6	

1987

Profitable:

Sales	623.6	329.0	2,346.1	228.7	1,163.1	2,020.6	3,268.1	
Expenses	574.3	296.7	2,197.4	201.2	1,090.6	1,916.4	2,993.2	
Profit	49.3	32.3	148.7	27.5	72.5	104.1	274.9	

Non-Profitable:

Sales	1,552.6	379.5	2,696.6	334.4	1,153.3	1,878.0	2,820.4	
Expenses	1,708.2	412.6	2,971.6	368.5	1,168.5	1,975.4	3,122.2	
Loss	-155.6	-33.1	-275.0	-34.2	-15.2	-97.5	-301.8	

	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.)	94							
Low sales value (\$'000)	25	25	1,602	25	961	1,602	2,540	
High sales value (\$'000)	5,000	1,602	5,000	961	1,602	2,540	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,317.7	769.2	2,357.8	728.3	808.3	1,315.1	3,283.7	98.9
Total current assets	667.2	437.2	1,103.3	349.2	521.2	936.7	1,251.2	98.9
Accounts receivable	95.1	60.4	160.8	43.5	76.5	172.7	150.2	91.5
Closing inventory	307.6	173.5	561.9	41.9	299.1	481.7	633.1	59.6
Other current assets	264.5	203.3	380.5	263.8	145.5	282.1	467.9	87.2
Net fixed assets	427.7	237.8	787.8	294.0	184.2	202.5	1,307.4	94.7
Other assets and adjustments	222.7	94.1	466.7	84.9	102.8	175.8	725.0	91.5
Total liabilities	1,017.7	468.1	2,059.8	372.9	559.1	1,012.0	2,990.1	100.0
Total current liabilities	402.6	214.2	759.9	152.4	273.2	622.0	882.4	100.0
Current bank loans	3.2	1.7	6.2	--	3.3	12.7	0.3	18.1
Other current liabilities	399.4	212.5	753.7	152.4	269.9	609.2	882.0	100.0
Long-term bank loans	49.1	6.6	129.7	2.7	10.2	23.4	224.1	13.8
Other liabilities and adjustments	565.8	247.2	1,170.1	217.6	275.5	366.6	1,883.5	90.4
Total equity	300.0	301.1	298.0	355.3	249.2	303.0	293.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	2.0	1.4	2.2	1.9	1.5	1.4	98.9
Debt to equity	3.3	1.5	6.9	1.0	2.2	3.3	10.1	100.0
Interest coverage	3.1	2.1	3.6	2.9	1.8	2.9	3.9	74.5
Debt ratio	0.7	0.6	0.8	0.5	0.6	0.7	0.9	98.9
Sales to equity	5.2	2.9	9.5	1.3	5.2	6.6	12.1	100.0
Sales to closing inventories	5.0	5.1	5.0	11.1	4.3	4.1	5.6	59.6

(percent)

Current debt to equity	134.2	71.1	254.9	42.9	109.6	205.2	300.5	100.0
Operating profit on equity	25.8	7.6	60.7	6.0	9.9	30.9	88.0	98.9
Net fixed assets to equity	142.5	79.0	264.3	82.7	73.9	66.8	445.3	94.7
Gross margin	18.5	17.6	19.0	27.4	14.3	16.8	20.1	100.0
Return on total assets	8.6	5.6	10.5	4.4	6.6	10.7	10.5	97.9

(days)

Collection period for accounts receivable	22.1	24.6	20.7	34.0	21.4	31.5	15.3	91.5
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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	963	210,164	6,938.9	70
Less than 20	903	88,719	2,960.4	64
20-99	51	78,855	2,554.6	5
100-499	9	42,590	1,423.9	1
500 and over	-	-	-	-
1987				
Total	893	134,971	5,164.0	
Less than 20	839	58,381	2,240.2	
20-99	46	42,493	1,651.0	
100-499	8	34,097	1,272.8	
500 and over	-	-	-	

SIC 4012 Apartment and Other Multiple Housing

Establishments primarily engaged in the development and construction of buildings containing three or more dwellings. Included in this industry are establishments primarily engaged in the construction of collective dwellings.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4013 - RESIDENTIAL RENOVATION

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,114							
Low sales value (\$'000)	25	25	194	25	76	194	671	
High sales value (\$'000)	5,000	194	5,000	76	194	671	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	49.0	36.9	53.7	30.9	39.9	49.8	56.3	88.8
Purchases and materials	49.7	37.9	54.3	32.4	40.7	50.2	56.9	88.8
Closing inventory	3.8	1.7	4.6	1.7	1.6	2.7	5.8	31.9
Opening inventory	3.1	0.6	4.1	0.1	0.9	2.3	5.3	28.9
Wages, salaries, and benefits	20.4	17.6	21.5	12.2	20.4	22.8	20.6	79.4
Wages and benefits - direct	7.4	3.1	9.1	1.0	4.1	7.4	10.2	27.3
Wages and benefits - indirect	13.0	14.6	12.4	11.1	16.3	15.5	10.4	72.6
Occupancy expenses	4.2	6.2	3.4	7.2	5.7	3.6	3.3	96.1
Depreciation	1.5	2.5	1.1	3.1	2.2	1.5	0.9	83.4
Repairs and maintenance	0.5	1.0	0.3	1.1	1.0	0.4	0.3	39.2
Fuel and oil	0.2	0.6	0.1	0.6	0.6	0.1	--	9.5
Utilities	0.7	0.7	0.7	0.8	0.7	0.7	0.7	68.6
Rent	1.2	1.4	1.2	1.6	1.2	0.9	1.4	60.5
Financial expenses	1.7	2.2	1.4	2.3	2.2	1.5	1.4	95.2
Interest and bank charges	1.1	1.4	0.9	1.3	1.5	0.9	1.0	79.3
Professional fees	0.6	0.8	0.5	1.0	0.7	0.6	0.4	84.7
General expenses	3.1	3.7	2.8	4.2	3.4	2.8	2.9	93.2
Advertising	0.8	0.9	0.8	1.0	0.8	0.5	1.0	69.7
Delivery expenses	1.6	2.1	1.5	2.3	2.0	1.6	1.4	55.7
Insurance	0.6	0.7	0.6	1.0	0.6	0.7	0.5	70.8
Other expenses	13.6	14.6	13.3	20.8	11.5	13.4	13.1	99.7
Total expenses	92.0	81.2	96.1	77.5	83.2	93.9	97.6	99.9
Net profit/loss	8.0	18.8	3.9	22.5	16.8	6.1	2.4	99.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	82							
Sales	196.1	78.5	614.8	46.3	120.4	321.0	1,784.2	
Expenses	173.2	60.7	573.6	33.2	96.5	292.4	1,693.3	
Profit	22.9	17.8	41.2	13.1	23.9	28.7	91.0	

Non-Profitable:

Sales	275.0	73.8	603.3	43.9	122.5	300.6	1,231.5	
Expenses	289.7	79.8	632.0	49.7	128.8	314.4	1,291.4	
Loss	-14.7	-6.0	-28.8	-5.8	-6.3	-13.8	-59.9	

1987

Profitable:

Sales	201.5	75.5	698.8	46.7	121.8	324.4	1,493.1	
Expenses	179.5	59.3	654.1	33.9	100.0	297.0	1,411.7	
Profit	22.0	16.2	44.7	12.8	21.8	27.4	81.4	

Non-Profitable:

Sales	209.4	66.6	525.2	42.4	128.1	317.7	1,342.5	
Expenses	219.3	72.8	543.1	48.6	134.3	331.9	1,375.0	
Loss	-9.9	-6.2	-18.0	-6.2	-6.2	-14.2	-32.6	

	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.)	514							
Low sales value (\$'000)	25	25	662	25	258	662	1,417	
High sales value (\$'000)	5,000	662	5,000	258	662	1,417	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	151.9	70.5	535.4	45.5	145.4	272.9	846.0	100.0
Total current assets	106.1	43.3	401.9	26.3	94.2	185.1	658.3	99.2
Accounts receivable	56.2	17.0	240.9	7.9	44.5	78.8	432.8	90.7
Closing inventory	20.2	5.7	88.7	1.9	17.0	30.9	157.1	51.4
Other current assets	29.5	20.4	72.1	16.4	32.5	75.3	68.4	85.6
Net fixed assets	31.9	18.4	95.4	16.8	23.2	69.5	126.0	94.0
Other assets and adjustments	13.9	8.8	38.1	2.4	27.9	18.2	61.6	74.3
Total liabilities	108.6	43.5	415.2	30.3	83.0	200.7	669.0	100.0
Total current liabilities	78.9	33.3	293.5	22.2	66.7	142.2	472.5	99.6
Current bank loans	19.2	5.0	86.2	3.3	10.1	26.1	157.4	54.7
Other current liabilities	59.6	28.3	207.2	18.8	56.6	116.1	315.1	99.4
Long-term bank loans	1.2	0.7	3.2	0.2	2.3	3.3	3.2	13.0
Other liabilities and adjustments	28.4	9.4	118.4	7.8	13.9	55.1	193.2	78.2
Total equity	43.3	27.0	120.2	15.2	62.3	72.2	177.0	99.4

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.2	1.3	1.1	1.4	1.3	1.3	98.8
Debt to equity	2.5	1.6	3.4	1.9	1.3	2.7	3.7	99.4
Interest coverage	4.6	5.5	4.0	5.8	5.1	4.8	3.6	87.0
Debt ratio	0.7	0.6	0.7	0.6	0.5	0.7	0.7	100.0
Sales to equity	10.2	7.0	13.6	7.8	6.4	13.0	13.9	99.4
Sales to closing inventories	21.9	33.1	18.4	60.9	23.6	30.5	15.6	51.4

(percent)

Current debt to equity	182.1	123.4	244.1	145.9	107.0	196.9	266.9	99.0
Operating profit on equity	36.2	35.4	37.0	46.7	27.1	42.1	34.6	98.2
Net fixed assets to equity	73.6	68.2	79.3	110.4	37.3	96.3	71.2	94.0
Gross margin	23.8	25.4	22.9	28.2	23.0	35.1	17.4	100.0
Return on total assets	13.1	16.5	11.0	18.8	14.4	14.0	9.9	99.6

(days)

Collection period for accounts receivable	46.2	32.7	53.6	24.2	40.2	30.5	64.0	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
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1989

Total	6,504	439,132	14,610.4	231
Less than 20	6,455	373,487	12,432.5	231
20-99	47	x	x	-
100-499	2	x	x	-
500 and over	-	-	-	-

1987

Total	6,273	316,073	12,059.8	
Less than 20	6,224	267,068	10,185.8	
20-99	47	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 4013 Residential Renovation

Establishments primarily engaged in residential additions, major improvements and repairs, renovation, rehabilitation, retro-fitting and conversions involving more than one trade.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4021 - MANUFACTURING AND LIGHT INDUSTRIAL BUILDING

	Total of all 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	1,512	25	722	1,512	2,199	
High sales value (\$'000)	5,000	1,512	5,000	722	1,512	2,199	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	77.0	64.7	80.3	68.0	61.2	65.7	83.6	97.0
Purchases and materials	73.2	65.7	75.1	66.6	64.8	61.3	78.3	97.0
Closing inventory	2.9	5.3	2.2	2.9	7.8	2.8	2.1	49.3
Opening inventory	6.7	4.3	7.4	4.3	4.2	7.2	7.4	44.8
Wages, salaries, and benefits	10.9	16.2	9.5	14.4	18.1	16.9	7.9	95.5
Wages and benefits - direct	4.6	6.0	4.2	4.5	7.6	9.5	3.0	49.3
Wages and benefits - indirect	6.3	10.2	5.3	9.9	10.5	7.4	4.9	91.0
Occupancy expenses	1.9	4.8	1.1	4.4	5.3	1.9	0.9	95.5
Depreciation	0.8	2.7	0.3	2.6	2.7	0.6	0.2	92.5
Repairs and maintenance	0.2	0.5	0.1	--	1.0	0.2	0.1	43.3
Fuel and oil	--	0.2	--	--	0.3	--	--	4.5
Utilities	0.3	0.7	0.2	0.8	0.7	0.3	0.2	85.1
Rent	0.5	0.7	0.5	0.9	0.6	0.8	0.4	67.2
Financial expenses	1.3	2.1	1.1	1.8	2.4	0.8	1.2	95.5
Interest and bank charges	0.9	1.3	0.8	1.0	1.7	0.4	0.9	86.6
Professional fees	0.4	0.8	0.4	0.7	0.8	0.5	0.3	94.0
General expenses	1.9	3.6	1.5	4.9	2.3	1.0	1.6	92.5
Advertising	0.6	0.7	0.5	0.9	0.5	0.2	0.6	79.1
Delivery expenses	1.0	1.7	0.8	2.4	1.0	0.6	0.9	56.7
Insurance	0.4	1.2	0.1	1.6	0.8	0.2	0.1	74.6
Other expenses	3.4	4.1	3.3	2.4	5.8	11.3	1.4	100.0
Total expenses	96.5	95.5	96.8	95.9	95.2	97.6	96.7	100.0
Net profit/loss	3.5	4.5	3.2	4.1	4.8	2.4	3.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	642.3	145.4	2,801.2	78.7	1,226.8	1,768.4	3,201.6	
Expenses	613.2	132.8	2,700.3	70.8	1,137.3	1,712.0	3,083.5	
Profit	29.1	12.6	100.9	7.9	89.5	56.4	118.1	

Non-Profitable:

Sales	812.2	383.9	2,901.4	235.1	1,108.0	2,048.4	3,400.9	
Expenses	847.8	421.5	2,927.0	272.3	1,147.6	2,099.7	3,411.5	
Loss	-35.6	-37.6	-25.7	-37.2	-39.7	-51.3	-10.6	

1987

Profitable:

Sales	920.1	576.6	3,048.3	309.9	1,080.0	2,000.1	3,571.1	
Expenses	870.0	544.0	2,890.2	286.1	1,030.7	1,868.6	3,399.7	
Profit	50.1	32.7	158.1	23.8	49.3	131.5	171.4	

Non-Profitable:

Sales	322.5	322.5	-	280.2	861.3	-	-	
Expenses	333.2	333.2	-	291.4	865.8	-	-	
Loss	-10.7	-10.7	-	-11.2	-4.6	-	-	

	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	1,557	25	790	1,557	2,203	
High sales value (\$'000)	5,000	1,557	5,000	790	1,557	2,203	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	347.0	137.3	865.8	74.4	554.2	617.2	961.7	100.0
Total current assets	292.4	108.1	748.6	46.1	519.0	566.0	818.9	100.0
Accounts receivable	208.8	51.7	597.6	32.4	179.9	412.6	668.9	96.6
Closing inventory	30.6	15.9	67.0	5.3	86.3	45.1	75.4	46.6
Other current assets	52.9	40.4	83.9	8.4	252.7	108.2	74.6	81.0
Net fixed assets	22.8	22.7	22.9	21.0	33.8	43.2	15.1	94.8
Other assets and adjustments	31.7	6.4	94.3	7.2	1.3	7.9	127.6	79.3
Total liabilities	262.9	96.8	673.9	65.6	304.1	438.4	764.7	100.0
Total current liabilities	213.6	45.2	630.3	27.8	160.4	369.9	730.7	100.0
Current bank loans	19.2	2.8	59.8	1.3	12.3	19.1	75.5	46.6
Other current liabilities	194.3	42.4	570.4	26.5	148.0	350.7	655.1	100.0
Long-term bank loans	5.9	8.4	--	9.6	--	--	--	5.2
Other liabilities and adjustments	43.3	43.2	43.6	28.0	143.7	68.4	34.0	82.8
Total equity	84.0	40.4	191.8	8.8	250.0	178.7	196.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	2.3	1.1	1.6	3.2	1.5	1.1	100.0
Debt to equity	3.1	2.3	3.5	7.4	1.2	2.4	3.8	100.0
Interest coverage	4.1	1.9	5.0	-0.5	5.2	9.4	4.7	89.7
Debt ratio	0.7	0.7	0.7	0.8	0.5	0.7	0.7	100.0
Sales to equity	11.9	6.3	14.9	12.0	4.9	10.2	16.5	100.0
Sales to closing inventories	32.8	16.0	42.7	20.1	14.3	40.7	43.1	46.6

(percent)

Current debt to equity	254.1	111.8	328.4	315.4	64.1	206.9	371.0	100.0
Operating profit on equity	36.4	9.9	50.3	-47.2	23.3	32.4	56.5	100.0
Net fixed assets to equity	27.1	56.2	11.9	238.4	13.5	24.1	7.6	94.8
Gross margin	12.0	18.0	10.7	17.8	18.2	19.1	8.8	100.0
Return on total assets	11.6	5.9	13.8	-1.9	13.0	10.5	14.7	100.0

(days)

Collection period for accounts receivable	75.8	74.0	76.2	110.8	53.0	81.7	75.0	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	456	233,813	7,751.6	7
Less than 20	370	63,758	2,092.1	7
20-99	74	101,935	3,296.7	4
100-499	12	68,120	2,362.8	4
500 and over	-	-	-	-
1987				
Total	449	167,503	6,183.2	
Less than 20	363	51,690	1,922.6	
20-99	78	80,500	2,975.7	
100-499	8	35,313	1,284.9	
500 and over	-	-	-	

SIC 4021 Manufacturing and Light Industrial Building

Establishments primarily engaged in the construction of manufacturing and light industrial buildings including related warehouses. Establishments primarily engaged in constructing warehouses are included in <4022 - Commercial Building>, construction and those primarily engaged in heavy industrial structures are classified in <Industry Group 411 - Industrial Construction (Other Than Buildings)>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4022 - COMMERCIAL BUILDING

	Total of all 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	1,390	25	581	1,390	2,012	
High sales value (\$'000)	5,000	1,390	5,000	581	1,390	2,012	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	64.5	62.6	65.6	61.1	63.5	63.3	66.3	95.2
Purchases and materials	62.7	60.4	64.1	60.6	60.3	64.9	63.9	95.2
Closing inventory	30.1	6.8	44.5	2.0	9.6	5.8	55.7	48.7
Opening inventory	31.9	9.0	46.1	2.4	12.7	4.1	58.2	47.6
Wages, salaries, and benefits	17.5	22.8	14.2	19.2	24.9	18.5	12.9	92.9
Wages and benefits - direct	8.8	13.6	5.9	6.3	17.6	7.3	5.4	51.7
Wages and benefits - indirect	8.7	9.3	8.3	12.9	7.3	11.2	7.5	81.4
Occupancy expenses	3.5	4.0	3.2	4.3	3.9	3.9	3.0	97.0
Depreciation	1.6	1.8	1.6	1.6	1.8	1.2	1.7	91.1
Repairs and maintenance	0.4	0.4	0.4	0.8	0.1	0.6	0.4	50.9
Fuel and oil	0.1	0.1	0.1	0.2	0.1	0.3	--	11.5
Utilities	0.6	0.6	0.5	0.8	0.5	0.6	0.5	82.5
Rent	0.8	1.1	0.6	0.9	1.3	1.2	0.4	70.6
Financial expenses	6.7	1.8	9.7	2.4	1.5	1.5	12.1	97.0
Interest and bank charges	6.1	1.1	9.2	1.3	1.0	1.1	11.5	84.8
Professional fees	0.6	0.7	0.6	1.1	0.5	0.4	0.6	92.2
General expenses	2.0	3.4	1.1	4.3	2.9	1.3	1.0	94.1
Advertising	0.4	0.5	0.4	1.1	0.2	0.3	0.4	75.8
Delivery expenses	1.0	2.0	0.4	2.0	1.9	0.6	0.3	62.5
Insurance	0.6	0.9	0.3	1.2	0.7	0.4	0.3	74.3
Other expenses	8.2	5.0	10.3	7.0	3.9	5.2	11.7	99.6
Total expenses	102.4	99.7	104.1	98.2	100.5	93.6	107.1	100.0
Net profit/loss	-2.4	0.3	-4.1	1.8	-0.5	6.4	-7.1	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	1,037.2	415.7	2,611.1	198.2	871.2	1,665.9	3,233.1	
Expenses	976.1	375.4	2,497.4	175.7	793.7	1,534.4	3,131.1	
Profit	61.0	40.3	113.7	22.5	77.5	131.5	101.9	

Non-Profitable:

Sales	510.9	309.2	3,302.2	163.8	716.2	1,551.5	3,999.6	
Expenses	603.3	336.2	4,298.4	173.3	792.1	1,588.0	5,378.2	
Loss	-92.3	-27.0	-996.2	-9.6	-75.9	-36.4	-1,378.5	

1987

Profitable:

Sales	861.8	410.5	2,484.3	193.1	976.4	1,698.4	3,090.1	
Expenses	815.7	375.8	2,397.0	167.1	919.1	1,604.6	3,007.8	
Profit	46.1	34.7	87.3	26.0	57.3	93.8	82.3	

Non-Profitable:

Sales	409.0	314.3	2,661.1	225.5	872.9	1,778.7	3,117.5	
Expenses	429.6	333.1	2,725.0	244.7	889.0	1,836.3	3,184.6	
Loss	-20.6	-18.8	-63.9	-19.2	-16.0	-57.5	-67.1	

	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.)	223							
Low sales value (\$'000)	25	25	1,418	25	705	1,418	2,081	
High sales value (\$'000)	5,000	1,418	5,000	705	1,418	2,081	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	470.7	265.1	1,298.7	230.0	410.2	799.0	1,626.8	100.0
Total current assets	369.1	221.0	965.6	197.4	318.4	650.5	1,172.4	100.0
Accounts receivable	144.3	90.8	359.5	84.0	119.2	398.2	334.1	94.6
Closing inventory	51.4	36.2	112.6	37.8	29.4	97.5	122.5	50.2
Other current assets	173.4	93.9	493.4	75.5	169.8	154.7	715.7	88.8
Net fixed assets	84.4	35.5	281.3	24.5	81.0	136.8	376.2	96.9
Other assets and adjustments	17.1	8.5	51.7	8.0	10.6	11.6	78.1	78.5
Total liabilities	370.3	222.3	966.0	200.9	310.9	650.1	1,173.3	100.0
Total current liabilities	209.4	128.8	533.9	124.7	145.8	561.8	515.5	100.0
Current bank loans	27.0	10.2	94.9	9.1	14.8	57.0	119.7	44.4
Other current liabilities	182.3	118.6	438.9	115.5	131.0	504.7	395.8	100.0
Long-term bank loans	1.4	0.1	6.3	--	0.6	14.4	1.0	9.4
Other liabilities and adjustments	159.4	93.3	425.7	76.1	164.4	73.8	656.7	90.6
Total equity	100.4	42.7	332.7	29.0	99.2	148.8	453.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.7	1.8	1.5	2.1	1.1	2.2	100.0
Debt to equity	3.6	5.1	2.9	6.9	3.1	4.3	2.5	100.0
Interest coverage	2.6	0.8	4.0	-1.0	8.2	9.1	2.7	86.1
Debt ratio	0.7	0.8	0.7	0.8	0.7	0.8	0.7	100.0
Sales to equity	9.0	11.5	7.8	12.9	9.8	11.4	7.0	100.0
Sales to closing inventories	17.7	13.6	23.0	9.9	33.3	17.4	26.0	50.2

(percent)

Current debt to equity	208.4	301.2	160.4	428.8	146.9	377.3	113.6	100.0
Operating profit on equity	17.4	-1.6	27.3	-39.4	44.1	80.5	15.8	98.7
Net fixed assets to equity	84.0	83.1	84.5	84.3	81.6	91.8	82.9	96.9
Gross margin	13.6	12.9	14.2	9.5	18.2	18.5	12.7	100.0
Return on total assets	5.9	1.8	9.3	-2.5	12.1	16.8	6.9	100.0

(days)

Collection period for accounts receivable	57.6	66.9	50.5	81.1	44.3	85.5	38.2	94.6
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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	1,468	674,160	22,414.5	15
Less than 20	1,251	198,539	6,690.9	21
20-99	181	238,134	7,928.1	2
100-499	32	x	x	4
500 and over	4	x	x	-

1987

Total	1,483	533,079	20,504.0
Less than 20	1,272	147,676	5,677.0
20-99	179	185,249	7,100.7
100-499	28	x	x
500 and over	4	x	x

SIC 4022 Commercial Building

Establishments primarily engaged in the construction and development of commercial buildings.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4023 - INSTITUTIONAL BUILDING

	Total of all 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	1,329	25	539	1,329	1,731	
High sales value (\$'000)	5,000	1,329	5,000	539	1,329	1,731	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	77.5	74.6	81.8	46.6	81.3	70.6	87.7	96.8
Purchases and materials	76.6	74.2	80.1	46.4	80.9	67.2	86.9	96.8
Closing inventory	1.9	1.5	2.5	3.2	1.1	6.9	0.2	48.4
Opening inventory	2.8	1.9	4.2	3.3	1.5	10.2	1.0	48.4
Wages, salaries, and benefits	10.0	10.4	9.3	16.6	8.9	16.8	5.3	90.3
Wages and benefits - direct	2.9	1.4	5.0	2.4	1.1	9.4	2.8	58.1
Wages and benefits - indirect	7.1	9.0	4.3	14.3	7.8	7.5	2.6	77.4
Occupancy expenses	1.9	2.2	1.5	2.2	2.2	2.6	1.0	93.5
Depreciation	0.6	0.7	0.5	0.8	0.7	1.0	0.3	93.5
Repairs and maintenance	0.2	0.2	0.2	0.4	0.2	0.4	--	48.4
Fuel and oil	--	--	--	0.2	--	--	--	6.5
Utilities	0.4	0.4	0.2	0.4	0.4	0.4	0.1	87.1
Rent	0.7	0.8	0.6	0.4	0.9	0.8	0.5	71.0
Financial expenses	0.6	0.6	0.5	0.7	0.6	0.8	0.4	93.5
Interest and bank charges	0.2	0.2	0.3	0.2	0.2	0.5	0.2	58.1
Professional fees	0.3	0.4	0.2	0.6	0.4	0.3	0.2	93.5
General expenses	1.2	1.5	0.9	2.3	1.3	1.8	0.5	87.1
Advertising	0.3	0.4	0.1	1.4	0.2	0.2	--	67.7
Delivery expenses	0.7	0.9	0.5	0.6	1.0	1.1	0.1	54.8
Insurance	0.2	0.1	0.4	0.3	0.1	0.5	0.3	51.6
Other expenses	3.7	5.3	1.4	21.5	1.4	2.7	0.7	93.5
Total expenses	94.9	94.5	95.5	89.9	95.7	95.3	95.5	100.0
Net profit/loss	5.1	5.5	4.5	10.1	4.3	4.7	4.5	96.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	81							
Sales	1,166.4	920.3	2,135.3	445.2	1,192.1	1,505.3	2,828.8	
Expenses	1,099.6	868.3	2,010.6	392.8	1,140.3	1,422.4	2,657.9	
Profit	66.8	52.0	124.8	52.3	51.8	82.9	170.9	

Non-Profitable:

Sales	1,222.4	418.2	1,911.9	418.2	--	1,329.6	2,200.9	
Expenses	1,253.5	433.8	1,956.2	433.8	--	1,362.2	2,251.0	
Loss	-31.0	-15.6	-44.3	-15.6	--	-32.6	-50.1	

1987

Profitable:

Sales	783.2	536.3	2,244.6	272.2	979.2	1,444.5	2,815.4	
Expenses	720.7	482.9	2,128.3	214.6	932.8	1,385.5	2,658.3	
Profit	62.5	53.4	116.3	57.6	46.4	59.0	157.2	

Non-Profitable:

Sales	1,912.4	389.6	2,092.2	389.6	--	--	2,092.2	
Expenses	2,408.5	397.9	2,646.0	397.9	--	--	2,646.0	
Loss	-496.2	-8.3	-553.8	-8.3	--	--	-553.8	

	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.)	31							
Low sales value (\$'000)	25	25	1,329	25	539	1,329	1,731	
High sales value (\$'000)	5,000	1,329	5,000	539	1,329	1,731	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	418.0	347.3	658.2	331.7	357.4	661.7	654.8	100.0
Total current assets	364.7	302.1	577.3	302.5	301.8	600.4	555.0	100.0
Accounts receivable	276.1	229.8	433.1	275.2	200.5	450.0	416.9	100.0
Closing inventory	22.5	13.6	52.7	14.1	13.3	101.7	5.6	48.4
Other current assets	66.0	58.6	91.3	13.1	87.9	48.6	132.4	61.3
Net fixed assets	52.9	45.0	79.8	29.1	55.2	61.2	97.6	100.0
Other assets and adjustments	0.3	0.1	1.0	--	0.2	--	2.1	80.6
Total liabilities	295.8	245.4	466.9	281.1	222.3	489.0	445.5	100.0
Total current liabilities	268.5	229.4	401.4	263.5	207.3	397.7	404.9	100.0
Current bank loans	4.7	4.1	6.9	7.0	2.3	7.1	6.8	38.7
Other current liabilities	263.7	225.2	394.4	256.5	205.0	390.6	398.1	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	27.2	15.9	65.4	17.5	14.9	91.3	40.6	90.3
Total equity	122.2	101.9	191.3	50.5	135.0	172.6	209.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.3	1.4	1.1	1.4	1.5	1.3	100.0
Debt to equity	2.4	2.4	2.4	5.5	1.6	2.8	2.1	100.0
Interest coverage	24.4	35.0	16.1	66.3	27.9	9.6	27.0	58.1
Debt ratio	0.7	0.7	0.7	0.8	0.6	0.7	0.6	100.0
Sales to equity	9.5	8.8	10.9	8.7	8.8	8.5	12.8	100.0
Sales to closing inventories	51.9	65.7	39.7	31.1	89.5	14.5	473.0	48.4

(percent)

Current debt to equity	219.6	225.0	209.8	521.0	153.5	230.3	193.5	100.0
Operating profit on equity	48.6	48.0	49.6	88.2	38.3	40.0	57.3	96.8
Net fixed assets to equity	43.3	44.1	41.7	57.6	40.9	35.4	46.6	100.0
Gross margin	12.5	15.0	8.9	36.7	9.8	12.5	6.9	96.8
Return on total assets	14.8	14.5	15.3	13.6	15.0	11.6	19.0	96.8

(days)

Collection period for accounts receivable	86.1	93.4	75.4	227.2	61.4	110.6	56.6	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	290	159,627	5,285.1	9
Less than 20	217	46,581	1,579.9	12
20-99	69	x	x	2
100-499	4	x	x	1
500 and over	-	-	-	-
1987				
Total	299	118,918	4,520.9	
Less than 20	229	39,565	1,512.3	
20-99	67	x	x	
100-499	3	x	x	
500 and over	-	-	-	

SIC 4023 Institutional Building

General contracting establishments primarily engaged in erecting institutional buildings. Industrial and heavy construction contractors primarily engaged in the construction of projects other than buildings. Establishments classified here undertake complete projects which will cover several components, varying proportions of which can be either sub-contracted to trade contractors or can be done by the general contractor's own labour force. Establishments that do some construction work but which are primarily engaged in another activity such as utility operation, manufacturing or mining are classified by their principal activity.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4112 - GAS, OIL AND OTHER ENERGY RELATED STRUCTURES (EXCEPT PIPELINES)

	Total of all 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	647	25	196	647	1,915	
High sales value (\$'000)	5,000	647	5,000	196	647	1,915	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	17.4	7.1	21.6	0.4	7.8	16.6	23.8	73.9
Purchases and materials	17.6	7.2	21.7	0.4	7.9	16.5	24.1	73.9
Closing inventory	0.8	0.8	0.8	-	0.8	1.0	0.8	30.4
Opening inventory	0.7	0.7	0.7	-	0.8	1.0	0.5	32.6
Wages, salaries, and benefits	29.9	32.6	28.9	33.6	32.5	26.8	29.8	97.8
Wages and benefits - direct	6.7	-	9.4	-	-	6.5	10.7	17.4
Wages and benefits - indirect	23.2	32.6	19.5	33.6	32.5	20.3	19.1	97.8
Occupancy expenses	31.0	35.5	29.2	41.4	34.8	30.1	28.8	100.0
Depreciation	8.8	14.9	6.4	15.0	14.9	7.5	5.9	93.5
Repairs and maintenance	10.4	11.2	10.1	14.7	10.8	8.8	10.6	76.1
Fuel and oil	6.4	5.5	6.7	5.2	5.5	3.9	8.0	63.0
Utilities	1.1	1.4	1.0	1.0	1.4	1.0	0.9	80.4
Rent	4.4	2.5	5.1	5.5	2.2	8.9	3.4	69.6
Financial expenses	3.2	3.1	3.2	4.7	2.9	4.3	2.7	97.8
Interest and bank charges	2.5	2.2	2.7	4.1	2.0	3.5	2.3	89.1
Professional fees	0.7	0.9	0.6	0.7	0.9	0.8	0.5	93.5
General expenses	3.0	3.3	2.9	5.1	3.1	2.9	3.0	89.1
Advertising	0.7	0.8	0.6	0.4	0.9	0.7	0.6	80.4
Delivery expenses	1.7	2.0	1.6	3.4	1.8	1.8	1.4	52.2
Insurance	0.7	0.5	0.7	1.3	0.4	0.4	0.9	63.0
Other expenses	10.6	12.8	9.7	9.3	13.2	14.6	7.5	100.0
Total expenses	95.2	94.3	95.6	94.5	94.3	95.4	95.7	100.0
Net profit/loss	4.8	5.7	4.4	5.5	5.7	4.6	4.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70							
Sales	891.8	257.9	1,814.0	91.9	340.9	889.7	3,123.2	
Expenses	821.7	218.3	1,699.7	76.8	289.0	822.5	2,942.3	
Profit	70.0	39.6	114.3	15.1	51.8	67.2	181.0	

Non-Profitable:

Sales	510.3	350.6	1,845.8	107.1	431.8	1,169.8	3,532.1	
Expenses	530.1	357.4	1,973.9	115.5	438.1	1,248.8	3,782.9	
Loss	-19.8	-6.9	-128.1	-8.4	-6.4	-79.0	-250.8	

1987

Profitable:

Sales	281.7	137.2	1,295.0	83.6	356.1	1,093.1	3,913.3	
Expenses	243.5	109.6	1,182.9	55.2	331.8	1,000.3	3,551.9	
Profit	38.1	27.6	112.1	28.4	24.3	92.9	361.4	

Non-Profitable:

Sales	272.6	215.7	888.7	89.4	371.1	888.7	-	
Expenses	307.6	245.5	979.1	112.0	409.8	979.1	-	
Loss	-34.9	-29.8	-90.4	-22.6	-38.7	-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.)	36							
Low sales value (\$'000)	25	25	694	25	247	694	2,163	
High sales value (\$'000)	5,000	694	5,000	247	694	2,163	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	810.9	459.7	1,330.4	132.4	745.1	911.2	1,827.9	100.0
Total current assets	417.8	260.8	649.9	28.3	463.6	297.3	1,068.2	100.0
Accounts receivable	115.0	51.1	209.6	12.9	84.3	76.6	367.4	80.6
Closing inventory	12.2	9.2	16.6	2.7	14.9	9.1	25.3	38.9
Other current assets	290.5	200.5	423.6	12.6	364.3	211.4	675.4	83.3
Net fixed assets	328.9	148.5	595.8	68.3	218.4	509.5	698.2	100.0
Other assets and adjustments	64.1	50.3	84.6	35.7	63.0	104.3	61.3	72.2
Total liabilities	375.1	109.3	768.1	30.9	177.7	628.6	933.6	100.0
Total current liabilities	195.6	60.0	396.0	26.6	89.2	322.5	483.3	100.0
Current bank loans	13.4	6.2	24.1	7.6	5.1	24.0	24.1	50.0
Other current liabilities	182.1	53.7	371.9	19.0	84.0	298.5	459.1	100.0
Long-term bank loans	41.8	16.5	79.3	--	30.9	69.9	90.5	55.6
Other liabilities and adjustments	137.6	32.7	292.7	4.2	57.6	236.1	359.8	91.7
Total equity	435.8	350.3	562.3	101.4	567.3	282.5	894.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	4.3	1.6	1.0	5.1	0.9	2.2	100.0
Debt to equity	0.8	0.3	1.3	0.3	0.3	2.2	1.0	100.0
Interest coverage	3.5	12.0	2.6	21.2	10.4	2.1	2.9	86.1
Debt ratio	0.4	0.2	0.5	0.2	0.2	0.6	0.5	100.0
Sales to equity	2.4	1.1	3.7	1.3	1.1	3.9	3.6	100.0
Sales to closing inventories	88.7	44.2	125.4	51.3	43.1	120.7	127.4	38.9

(percent)

Current debt to equity	44.8	17.1	70.4	26.2	15.7	114.1	54.0	100.0
Operating profit on equity	14.6	12.9	16.2	26.4	10.8	18.0	15.5	100.0
Net fixed assets to equity	75.4	42.3	105.9	67.3	38.5	180.3	78.0	100.0
Gross margin	50.9	52.9	50.3	67.6	50.2	60.6	46.1	100.0
Return on total assets	10.9	10.7	11.1	21.3	9.1	10.4	11.4	100.0

(days)

Collection period for accounts receivable	38.7	45.6	36.7	33.8	47.8	25.1	41.4	80.6
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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	219	70,765	1,845.0	41
Less than 20	196	20,633	533.3	36
20-99	22	x	x	5
100-499	-	-	-	-
500 and over	1	x	x	-
1987				
Total	178	59,904	1,821.8	
Less than 20	160	13,870	427.6	
20-99	17	x	x	
100-499	-	-	-	
500 and over	1	x	x	

SIC 4112 Gas, Oil and Other Energy Related Structures (except Pipelines)

Establishments primarily engaged in the construction of gas and oil processing and storage structures. Included are establishments primarily engaged in the construction of solar energy plants and structures. Establishments primarily engaged in constructing gas and oil pipelines are classified in <4113 - Gas and Oil Pipelines>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4113 - GAS AND OIL PIPELINES

	Total of all 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	284	25	139	284	2,458	
High sales value (\$'000)	5,000	284	5,000	139	284	2,458	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	32.5	15.2	33.1	6.3	18.1	29.9	33.7	77.8
Purchases and materials	32.6	15.2	33.2	6.3	18.1	29.9	33.7	77.8
Closing inventory	0.1	-	0.1	-	-	-	0.1	11.1
Opening inventory	0.1	-	0.1	-	-	-	0.1	5.6
Wages, salaries, and benefits	45.4	41.1	45.6	15.8	49.5	31.3	48.1	88.9
Wages and benefits - direct	37.1	19.1	37.8	-	25.4	8.0	43.0	33.3
Wages and benefits - indirect	8.3	22.0	7.8	15.8	24.1	23.4	5.0	88.9
Occupancy expenses	13.3	17.5	13.2	17.7	17.4	10.9	13.6	88.9
Depreciation	3.6	8.7	3.4	15.9	6.4	2.4	3.6	77.8
Repairs and maintenance	1.9	3.8	1.8	0.3	5.0	1.8	1.9	61.1
Fuel and oil	2.2	1.6	2.2	0.6	1.9	1.2	2.4	50.0
Utilities	0.5	0.5	0.5	0.9	0.4	0.3	0.6	72.2
Rent	5.0	2.9	5.1	-	3.8	5.3	5.1	55.6
Financial expenses	0.8	5.3	0.7	7.0	4.7	0.9	0.6	100.0
Interest and bank charges	0.5	2.7	0.4	5.3	1.8	0.6	0.3	72.2
Professional fees	0.4	2.6	0.3	1.8	2.9	0.3	0.3	94.4
General expenses	2.7	3.1	2.7	1.1	3.8	2.1	2.8	77.8
Advertising	0.3	0.5	0.3	0.4	0.5	0.2	0.4	66.7
Delivery expenses	0.7	1.5	0.6	0.1	2.0	1.8	0.4	38.9
Insurance	1.7	1.1	1.7	0.6	1.3	0.1	2.0	50.0
Other expenses	3.8	9.7	3.6	21.6	5.8	18.0	1.1	94.4
Total expenses	98.6	91.9	98.9	69.5	99.3	93.1	99.9	100.0
Net profit/loss	1.4	8.1	1.1	30.5	0.7	6.9	0.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78							
Sales	547.9	107.4	1,084.9	43.8	210.8	620.8	3,263.4	
Expenses	511.3	93.4	1,020.8	27.6	200.3	563.8	3,166.2	
Profit	36.6	14.1	64.1	16.3	10.5	57.0	97.2	

Non-Profitable:

Sales	3,012.4	159.5	3,401.4	128.7	171.0	2,598.1	3,453.8	
Expenses	3,028.7	195.1	3,415.0	148.9	212.5	2,613.0	3,467.3	
Loss	-16.3	-35.6	-13.6	-20.2	-41.4	-14.9	-13.5	

1987

Profitable:

Sales	439.6	81.3	1,236.6	33.0	216.7	1,236.6	-	
Expenses	398.3	68.5	1,131.7	29.3	178.6	1,131.7	-	
Profit	41.4	12.8	105.0	3.7	38.1	105.0	-	

Non-Profitable:

Sales	377.9	113.1	889.4	94.0	194.1	889.4	-	
Expenses	421.0	131.6	980.0	112.4	213.0	980.0	-	
Loss	-43.1	-18.5	-90.6	-18.5	-18.8	-90.6	-	

	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.)	17							
Low sales value (\$'000)	25	25	318	25	155	318	2,528	
High sales value (\$'000)	5,000	318	5,000	155	318	2,528	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	648.5	350.9	795.6	519.3	117.0	290.2	1,200.3	100.0
Total current assets	332.4	34.5	479.6	16.3	59.8	55.7	819.1	100.0
Accounts receivable	102.7	8.6	149.2	1.3	18.7	10.1	260.5	88.2
Closing inventory	1.2	--	1.8	--	--	--	3.2	11.8
Other current assets	228.4	25.9	328.6	15.0	41.0	45.5	555.3	76.5
Net fixed assets	209.1	41.5	292.0	36.3	48.7	218.8	350.7	94.1
Other assets and adjustments	106.9	274.8	23.9	466.5	8.5	15.7	30.5	76.5
Total liabilities	247.3	32.0	353.8	13.0	58.4	120.7	540.4	100.0
Total current liabilities	205.6	15.8	299.5	11.8	21.4	54.4	495.7	100.0
Current bank loans	0.7	2.0	0.1	1.5	2.6	0.2	--	47.1
Other current liabilities	204.9	13.8	299.3	10.3	18.7	54.1	495.6	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	41.6	16.1	54.3	1.1	36.9	66.2	44.7	70.6
Total equity	401.1	318.8	441.8	506.2	58.6	169.5	659.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	2.1	1.6	1.3	2.7	1.0	1.6	100.0
Debt to equity	0.6	0.1	0.8	--	0.9	0.7	0.8	100.0
Interest coverage	4.0	5.0	3.9	55.1	1.3	12.3	1.3	70.6
Debt ratio	0.3	--	0.4	--	0.4	0.4	0.4	100.0
Sales to equity	3.8	0.4	5.0	0.1	3.8	4.4	5.1	100.0
Sales to closing inventories	1,276.5	--	1,239.0	--	--	--	1,052.7	11.8

(percent)

Current debt to equity	51.2	4.9	67.7	2.3	36.5	32.1	75.1	100.0
Operating profit on equity	5.0	2.8	5.7	2.9	2.6	30.7	0.6	100.0
Net fixed assets to equity	52.1	13.0	66.1	7.1	83.0	129.0	53.1	94.1
Gross margin	21.7	37.2	21.2	48.2	32.1	38.7	18.1	100.0
Return on total assets	4.0	3.2	4.2	2.8	5.6	19.5	1.3	100.0

(days)

Collection period for accounts receivable	24.3	23.0	24.3	6.6	30.6	4.8	27.7	88.2
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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	126	172,528	4,724.0	15
Less than 20	104	19,842	507.6	12
20-99	13	22,249	591.6	-
100-499	7	x	x	3
500 and over	2	x	x	-
1987				
Total	111	82,927	2,492.7	
Less than 20	92	10,559	311.5	
20-99	13	14,807	447.0	
100-499	4	x	x	
500 and over	2	x	x	

SIC 4113 Gas and Oil Pipelines

Establishments primarily engaged in the construction of gas and oil pipelines and gas mains. Excluded are establishments primarily engaged in the construction of compressor, metering or pumping stations, which are classified in <4112 - Gas, Oil and Other Energy Related Structures (Except Pipelines)>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4119 - OTHER INDUSTRIAL CONSTRUCTION

	Total of all 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	1,223	25	545	1,223	2,164	
High sales value (\$'000)	5,000	1,223	5,000	545	1,223	2,164	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	36.3	40.4	34.8	25.5	44.3	44.1	29.4	95.8
Purchases and materials	38.6	43.6	36.8	26.8	47.9	44.1	32.5	95.8
Closing inventory	5.6	9.4	4.2	1.3	11.5	5.8	3.2	50.0
Opening inventory	3.3	6.3	2.2	-	7.9	5.8	0.1	37.5
Wages, salaries, and benefits	41.1	31.9	44.5	37.7	30.3	43.6	45.0	100.0
Wages and benefits - direct	25.4	23.5	26.1	29.0	22.0	28.4	24.7	62.5
Wages and benefits - indirect	15.7	8.4	18.4	8.7	8.3	15.2	20.3	91.7
Occupancy expenses	8.1	8.8	7.8	9.4	8.6	3.0	10.7	100.0
Depreciation	3.8	4.2	3.7	6.2	3.7	1.8	4.7	91.7
Repairs and maintenance	1.4	0.6	1.8	0.5	0.6	0.1	2.8	45.8
Fuel and oil	0.5	0.4	0.5	1.0	0.3	-	0.9	12.5
Utilities	0.3	0.7	0.2	1.2	0.5	0.2	0.2	83.3
Rent	2.0	2.8	1.7	0.6	3.4	0.9	2.1	58.3
Financial expenses	1.3	3.4	0.6	5.3	2.9	1.0	0.3	95.8
Interest and bank charges	0.9	2.6	0.2	4.3	2.2	0.5	0.1	91.7
Professional fees	0.4	0.7	0.3	1.0	0.7	0.6	0.2	95.8
General expenses	1.3	2.0	1.0	5.6	1.0	1.0	1.0	87.5
Advertising	0.3	0.5	0.2	0.8	0.4	0.2	0.2	75.0
Delivery expenses	0.5	1.0	0.2	3.1	0.5	0.3	0.2	41.7
Insurance	0.6	0.5	0.6	1.7	0.2	0.5	0.7	66.7
Other expenses	7.8	11.9	6.4	19.3	10.0	3.2	8.2	100.0
Total expenses	95.9	98.3	95.1	102.8	97.1	95.9	94.6	100.0
Net profit/loss	4.1	1.7	4.9	-2.8	2.9	4.1	5.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75						
Sales	1,508.7	734.6	2,247.1	251.0	911.2	4,654.5	3,019.8
Expenses	1,373.4	673.6	2,041.0	181.3	853.4	1,586.6	2,633.5
Profit	135.3	61.0	206.1	69.7	57.9	67.9	386.3

Non-Profitable:

Sales	308.9	146.5	2,929.9	91.3	953.4	-	2,929.9
Expenses	389.4	175.5	3,842.1	108.1	1,160.8	-	3,842.1
Loss	-80.5	-29.0	-912.2	-16.8	-207.4	-	-912.2

1987

Profitable:

Sales	758.2	296.4	2,282.8	114.7	700.5	1,335.8	3,320.4
Expenses	688.3	264.5	2,087.3	93.6	644.5	1,153.3	3,110.6
Profit	69.9	31.9	195.5	21.0	56.1	182.5	209.7

Non-Profitable:

Sales	366.8	366.8	-	115.3	703.6	-	-
Expenses	380.4	380.4	-	133.0	711.7	-	-
Loss	-13.6	-13.6	-	-17.7	-8.0	-	-

	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	1,339	25	616	1,339	2,209	
High sales value (\$'000)	5,000	1,339	5,000	616	1,339	2,209	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	460.9	218.1	1,142.0	64.3	501.5	689.1	1,785.1	100.0
Total current assets	228.3	107.9	566.1	33.3	245.3	343.7	881.8	100.0
Accounts receivable	122.6	59.2	300.4	26.6	119.1	168.2	488.3	100.0
Closing inventory	56.4	42.1	96.6	1.5	117.0	68.7	136.3	52.4
Other current assets	49.2	6.5	168.9	5.1	9.1	106.8	257.1	66.7
Net fixed assets	225.0	106.0	558.7	28.0	249.8	343.7	863.9	100.0
Other assets and adjustments	7.6	4.1	17.2	2.9	6.4	1.6	39.3	85.7
Total liabilities	326.7	166.6	775.8	42.5	395.0	460.3	1,223.9	100.0
Total current liabilities	216.6	64.6	643.3	31.4	125.7	340.7	1,073.0	100.0
Current bank loans	58.9	29.1	142.6	13.0	58.8	96.0	208.8	61.9
Other current liabilities	157.7	35.4	500.7	18.4	66.8	244.7	864.2	100.0
Long-term bank loans	25.9	12.0	64.9	7.1	21.0	34.3	108.5	61.9
Other liabilities and adjustments	84.0	89.9	67.5	3.9	248.2	85.2	42.2	90.5
Total equity	134.2	51.5	366.1	21.7	106.5	228.8	561.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.6	0.8	1.0	1.9	1.0	0.8	100.0
Debt to equity	2.4	3.2	2.1	1.9	3.7	2.0	2.1	100.0
Interest coverage	6.8	2.3	23.0	-0.9	5.9	12.2	110.6	90.5
Debt ratio	0.7	0.7	0.6	0.6	0.7	0.6	0.6	100.0
Sales to equity	7.0	8.1	6.5	5.8	9.0	7.9	5.7	100.0
Sales to closing inventories	16.6	9.9	24.8	83.1	8.2	26.4	23.6	52.4

(percent)

Current debt to equity	161.4	125.3	175.7	144.7	118.0	148.9	191.2	100.0
Operating profit on equity	29.3	19.4	33.2	-52.0	46.2	40.9	28.8	100.0
Net fixed assets to equity	167.6	205.6	152.5	128.9	234.5	150.2	153.9	100.0
Gross margin	22.8	25.4	21.5	34.5	23.2	14.4	27.2	100.0
Return on total assets	10.0	7.8	11.1	-8.7	11.7	14.7	9.1	100.0

(days)

Collection period for accounts receivable	47.6	51.4	45.7	76.9	45.2	33.7	55.2	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	260	386,542	10,207.9	9
Less than 20	166	55,572	1,456.4	4
20-99	78	160,621	4,330.0	4
100-499	14	x	x	1
500 and over	2	x	x	-
1987				
Total	269	285,827	8,164.1	
Less than 20	170	39,242	1,116.0	
20-99	82	121,503	3,433.2	
100-499	15	x	x	
500 and over	2	x	x	

SIC 4119 Other Industrial Construction

Establishments primarily engaged in the construction of heavy industrial structures not elsewhere classified. Establishments primarily engaged in lighter industrial, manufacturing type, building construction are classified in <4021 - Manufacturing and Light Industrial Building>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 412 - HIGHWAY AND HEAVY CONSTRUCTION

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	544							
Low sales value (\$'000)	25	25	700	25	238	700	1,580	
High sales value (\$'000)	5,000	700	5,000	238	700	1,580	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	37.4	19.9	42.0	15.0	22.1	28.4	47.0	74.4
Purchases and materials	38.8	19.9	43.7	15.0	22.1	33.8	47.4	74.4
Closing inventory	3.3	0.8	3.9	0.6	0.8	6.7	2.9	28.5
Opening inventory	1.9	0.8	2.2	0.6	0.8	1.4	2.5	27.2
Wages, salaries, and benefits	26.5	30.4	25.5	21.4	34.4	28.0	24.6	94.7
Wages and benefits - direct	9.9	8.5	10.2	1.2	11.7	9.4	10.5	35.7
Wages and benefits - indirect	16.6	21.9	15.3	20.2	22.7	18.6	14.0	86.8
Occupancy expenses	16.4	23.0	14.8	31.5	19.2	20.6	12.6	98.3
Depreciation	5.4	9.1	4.4	12.3	7.7	6.4	3.7	92.5
Repairs and maintenance	4.6	6.1	4.2	7.7	5.4	7.3	3.1	66.9
Fuel and oil	2.7	3.0	2.7	2.9	3.0	3.4	2.4	45.8
Utilities	1.1	2.3	0.8	5.4	0.9	0.7	0.8	84.4
Rent	2.6	2.5	2.6	3.1	2.2	2.8	2.5	67.3
Financial expenses	2.0	3.1	1.8	3.6	2.8	2.4	1.5	97.6
Interest and bank charges	1.4	2.1	1.2	2.3	2.0	1.8	1.0	90.6
Professional fees	0.7	1.0	0.6	1.3	0.9	0.6	0.6	93.4
General expenses	2.5	3.6	2.2	4.3	3.3	2.7	2.1	91.0
Advertising	0.4	0.7	0.4	1.0	0.5	0.5	0.3	69.9
Delivery expenses	1.3	1.6	1.2	2.3	1.3	1.2	1.2	41.5
Insurance	0.8	1.3	0.7	1.0	1.5	1.0	0.6	71.3
Other expenses	9.6	12.0	9.0	13.6	11.3	11.5	8.1	99.6
Total expenses	94.6	92.0	95.2	89.3	93.1	93.5	95.9	99.8
Net profit/loss	5.4	8.0	4.8	10.7	6.9	6.5	4.1	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	71							
Sales	822.2	268.4	1,880.3	134.4	488.1	1,090.1	2,589.2	
Expenses	745.6	232.3	1,726.4	111.4	430.4	980.6	2,395.5	
Profit	76.6	36.1	153.9	22.9	57.7	109.5	193.7	

Non-Profitable:

Sales	784.8	210.4	2,009.7	98.8	388.1	1,214.7	2,602.7	
Expenses	822.2	228.9	2,087.3	109.3	419.2	1,251.3	2,710.7	
Loss	-37.4	-18.5	-77.6	-10.6	-31.1	-36.7	-108.1	

1987

Profitable:

Sales	487.4	215.4	1,393.2	98.6	423.3	1,053.4	2,577.0	
Expenses	438.7	188.7	1,271.3	82.9	377.1	960.4	2,354.3	
Profit	48.7	26.7	122.0	15.7	46.2	93.1	222.7	

Non-Profitable:

Sales	351.1	219.4	1,401.2	97.7	394.8	1,091.8	2,221.1	
Expenses	374.6	234.0	1,495.0	108.0	415.5	1,190.0	2,303.5	
Loss	-23.5	-14.6	-93.9	-10.4	-20.8	-98.2	-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.)	415							
Low sales value (\$'000)	25	25	856	25	343	856	1,686	
High sales value (\$'000)	5,000	856	5,000	343	856	1,686	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	524.2	226.9	1,010.4	161.4	308.8	790.8	1,207.4	100.0
Total current assets	273.2	94.4	565.7	65.1	131.1	358.6	751.5	100.0
Accounts receivable	125.1	34.4	273.5	13.1	61.0	135.2	397.5	91.3
Closing inventory	33.8	2.9	84.4	0.9	5.4	87.1	82.0	32.5
Other current assets	114.2	57.0	207.7	51.0	64.6	136.2	272.0	89.9
Net fixed assets	234.6	127.5	409.8	92.4	171.4	411.0	408.8	97.8
Other assets and adjustments	16.2	4.9	34.7	3.8	6.3	21.2	46.9	76.1
Total liabilities	313.5	146.6	586.4	101.9	202.6	456.6	702.8	100.0
Total current liabilities	209.9	85.3	413.8	57.4	120.2	309.7	507.1	100.0
Current bank loans	49.0	11.5	110.4	9.6	13.9	39.9	173.7	44.8
Other current liabilities	160.8	73.7	303.3	47.8	106.3	269.7	333.3	100.0
Long-term bank loans	25.0	8.0	52.9	5.5	11.2	41.3	63.3	26.3
Other liabilities and adjustments	78.4	53.2	119.6	39.0	71.0	105.6	132.3	92.8
Total equity	210.7	80.2	424.0	59.5	106.2	334.1	504.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.1	1.3	1.1	1.0	1.1	1.4	100.0
Debt to equity	1.4	1.8	1.3	1.7	1.9	1.3	1.3	100.0
Interest coverage	5.0	4.5	5.3	2.9	5.6	4.9	5.6	92.3
Debt ratio	0.5	0.6	0.5	0.6	0.6	0.5	0.5	100.0
Sales to equity	4.5	4.2	4.6	3.2	5.0	3.7	5.1	100.0
Sales to closing inventories	28.2	116.6	23.1	200.4	98.0	14.2	31.6	32.5

(percent)

Current debt to equity	99.6	106.2	97.5	96.4	113.1	92.6	100.5	100.0
Operating profit on equity	23.4	30.9	21.1	16.8	40.7	22.4	20.3	98.8
Net fixed assets to equity	111.3	158.8	96.6	155.3	161.3	123.0	81.0	97.8
Gross margin	33.7	47.7	29.7	60.0	42.1	39.7	25.4	100.0
Return on total assets	11.7	14.0	10.9	9.4	17.0	11.8	10.3	100.0

(days)

Collection period for accounts receivable	47.8	36.5	51.0	24.9	41.7	39.6	55.9	91.3
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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	4,062	2,393,627	71,354.3	172
Less than 20	3,485	561,456	16,367.5	172
20-99	463	782,154	22,648.2	-
100-499	106	797,175	22,576.9	1
500 and over	8	252,842	9,761.7	1
1987				
Total	4,234	2,315,224	89,628.0	
Less than 20	3,657	434,188	13,648.5	
20-99	463	611,267	19,217.6	
100-499	105	603,548	18,612.5	
500 and over	9	666,221	38,149.4	

SIC 412 Highway and Heavy Construction

Establishments primarily engaged in constructing highways, streets and bridges, waterworks and sewage systems and other heavy construction projects.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4121 - HIGHWAYS, STREETS AND BRIDGES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	305							
Low sales value (\$'000)	25	25	762	25	228	762	1,626	
High sales value (\$'000)	5,000	762	5,000	228	762	1,626	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	27.8	17.6	30.8	8.5	19.9	25.3	33.4	70.2
Purchases and materials	27.9	17.6	30.9	8.4	20.0	24.9	33.7	70.2
Closing inventory	1.0	0.4	1.1	0.7	0.3	1.2	1.1	19.7
Opening inventory	0.9	0.4	1.1	0.8	0.3	1.6	0.9	18.7
Wages, salaries, and benefits	27.6	26.3	28.0	25.3	26.5	27.5	28.3	94.8
Wages and benefits - direct	8.0	3.5	9.3	0.4	4.3	6.5	10.7	30.8
Wages and benefits - indirect	19.6	22.7	18.7	24.9	22.2	21.0	17.6	87.9
Occupancy expenses	23.5	29.8	21.7	34.1	28.7	26.2	19.6	99.0
Depreciation	7.6	12.0	6.3	15.3	11.1	7.7	5.7	92.8
Repairs and maintenance	6.9	7.4	6.7	9.4	6.8	9.9	5.3	68.5
Fuel and oil	4.6	4.0	4.7	5.9	3.5	4.9	4.6	54.4
Utilities	1.3	3.3	0.7	1.7	3.7	0.6	0.8	84.6
Rent	3.2	3.1	3.2	1.8	3.5	3.2	3.2	67.2
Financial expenses	2.5	3.7	2.1	4.0	3.7	2.3	2.0	98.4
Interest and bank charges	1.8	2.6	1.6	2.7	2.5	1.9	1.5	93.4
Professional fees	0.6	1.2	0.5	1.2	1.2	0.5	0.5	92.5
General expenses	2.5	3.8	2.1	5.1	3.5	2.3	2.0	91.1
Advertising	0.3	0.7	0.2	2.1	0.4	0.2	0.2	66.9
Delivery expenses	1.2	1.5	1.1	1.7	1.4	1.2	1.0	40.0
Insurance	1.0	1.6	0.8	1.4	1.7	0.9	0.8	71.5
Other expenses	11.0	12.2	10.7	17.8	10.7	12.4	9.9	99.7
Total expenses	94.9	93.3	95.4	94.8	93.0	96.1	95.0	99.7
Net profit/loss	5.1	6.7	4.6	5.2	7.0	3.9	5.0	98.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	69						
Sales	786.5	247.4	2,022.3	96.5	374.6	1,200.5	2,674.6
Expenses	717.5	215.1	1,869.2	81.3	327.8	1,105.9	2,475.2
Profit	69.0	32.3	153.1	15.3	46.7	94.7	199.5

Non-Profitable:

Sales	682.1	246.4	1,705.7	127.6	394.9	1,244.8	2,760.9
Expenses	727.2	273.4	1,793.5	144.2	435.0	1,280.5	2,967.9
Loss	-45.2	-27.0	-87.8	-16.5	-40.1	-35.8	-207.0

1987

Profitable:

Sales	536.6	264.4	1,473.6	107.0	440.9	1,079.3	2,556.6
Expenses	481.5	231.9	1,340.5	88.6	392.6	980.6	2,329.0
Profit	55.1	32.5	133.1	18.4	48.3	98.7	227.5

Non-Profitable:

Sales	380.6	252.9	1,504.7	98.0	386.9	1,158.7	2,410.6
Expenses	405.4	271.3	1,585.6	110.3	410.6	1,233.1	2,508.6
Loss	-24.8	-18.4	-80.9	-12.4	-23.7	-74.4	-98.0

	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.)	219							
Low sales value (\$'000)	25	25	929	25	345	929	1,804	
High sales value (\$'000)	5,000	929	5,000	345	929	1,804	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	566.1	263.6	1,228.3	191.8	381.6	882.0	1,699.4	100.0
Total current assets	247.7	92.4	587.6	73.6	123.4	357.6	900.5	100.0
Accounts receivable	99.4	32.8	245.2	9.6	70.7	154.9	368.1	91.3
Closing inventory	9.3	1.1	27.1	0.1	2.9	15.7	42.6	22.8
Other current assets	138.9	58.4	315.2	63.8	49.7	186.8	489.7	85.8
Net fixed assets	307.4	165.9	617.2	113.9	251.3	508.9	764.6	97.7
Other assets and adjustments	10.9	5.2	23.4	4.2	6.9	15.4	34.2	72.6
Total liabilities	319.3	175.7	633.8	116.8	272.4	457.6	873.6	100.0
Total current liabilities	188.1	93.8	394.8	61.7	146.5	313.6	505.2	100.0
Current bank loans	31.9	12.4	74.8	10.8	15.0	54.1	103.1	50.7
Other current liabilities	156.1	81.3	319.9	50.8	131.4	259.5	402.1	100.0
Long-term bank loans	28.7	11.8	65.7	7.0	19.8	19.3	128.8	28.8
Other liabilities and adjustments	102.4	70.0	173.3	48.0	106.0	124.6	239.5	94.5
Total equity	246.7	87.9	594.4	75.0	109.2	424.3	825.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	0.9	1.4	1.1	0.8	1.1	1.7	100.0
Debt to equity	1.2	1.9	1.0	1.5	2.4	1.0	1.0	100.0
Interest coverage	3.4	2.9	3.7	2.7	3.0	3.3	4.0	95.0
Debt ratio	0.5	0.6	0.5	0.6	0.7	0.5	0.5	100.0
Sales to equity	3.3	3.9	3.2	2.8	5.1	3.1	3.2	100.0
Sales to closing inventories	89.6	288.4	70.4	1,608.0	191.4	83.6	63.8	22.8

(percent)

Current debt to equity	76.2	106.6	66.4	82.2	134.1	73.8	61.1	100.0
Operating profit on equity	15.4	20.9	13.6	15.4	27.1	11.6	14.9	98.6
Net fixed assets to equity	124.5	188.6	103.8	151.8	230.1	119.9	92.5	97.7
Gross margin	43.1	54.3	38.7	65.5	47.4	45.2	34.4	100.0
Return on total assets	9.4	10.5	8.9	9.4	11.4	8.0	9.6	100.0

(days)

Collection period for accounts receivable	43.3	34.6	46.7	16.6	45.7	42.8	49.3	91.3
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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	2,538	1,414,817	41,867.6	167
Less than 20	2,151	346,684	10,466.8	169
20-99	310	509,375	15,215.3	-
100-499	74	x	x	3
500 and over	3	x	x	1

1987

Total	2,705	1,165,566	37,806.3
Less than 20	2,320	274,179	8,999.9
20-99	310	402,441	13,181.3
100-499	71	x	x
500 and over	4	x	x

SIC 4121 Highways, Streets and Bridges

Establishments primarily engaged in the construction and repair of highways, streets and bridges. Establishments primarily engaged in asphalt paving other than on highways, streets and bridges are classified in <4216 - Asphalt Paving>, construction; those specializing in steel erection are classified in <4227 - Structural Steel Erection>; and those primarily engaged in highway, street or bridge maintenance are classified in <4591 - Highway, Street and Bridge Maintenance Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4122 - WATERWORKS AND SEWAGE SYSTEMS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	75							
Low sales value (\$'000)	25	25	1,127	25	237	1,127	1,682	
High sales value (\$'000)	5,000	1,127	5,000	237	1,127	1,682	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	53.1	18.0	61.2	15.1	19.3	43.1	66.5	81.3
Purchases and materials	53.1	17.6	61.3	15.0	18.8	44.0	66.4	81.3
Closing inventory	1.9	1.3	2.1	1.5	1.2	3.1	1.8	37.3
Opening inventory	1.9	1.6	1.9	1.5	1.7	2.2	1.9	36.0
Wages, salaries, and benefits	20.6	35.1	17.2	38.2	33.6	25.8	14.7	94.7
Wages and benefits - direct	5.8	2.4	6.6	0.5	3.2	11.1	5.3	42.7
Wages and benefits - indirect	14.8	32.7	10.6	37.7	30.4	14.7	9.4	89.3
Occupancy expenses	7.1	12.6	5.8	10.0	13.8	10.5	4.4	94.7
Depreciation	3.2	5.4	2.7	3.3	6.4	4.8	2.1	89.3
Repairs and maintenance	1.2	2.8	0.9	2.1	3.2	1.9	0.6	58.7
Fuel and oil	0.8	1.5	0.6	1.1	1.8	1.2	0.5	36.0
Utilities	0.5	1.3	0.4	2.3	0.8	0.5	0.3	81.3
Rent	1.3	1.5	1.3	1.3	1.7	2.1	1.0	57.3
Financial expenses	1.7	2.0	1.6	2.7	1.7	1.5	1.7	97.3
Interest and bank charges	0.9	1.2	0.8	1.5	1.0	1.1	0.7	86.7
Professional fees	0.8	0.8	0.8	1.1	0.7	0.4	1.0	96.0
General expenses	2.0	3.5	1.6	3.4	3.6	2.5	1.4	90.7
Advertising	0.4	0.6	0.4	0.4	0.7	0.4	0.3	76.0
Delivery expenses	0.7	1.6	0.5	2.2	1.3	0.8	0.4	38.7
Insurance	0.8	1.3	0.7	0.8	1.6	1.2	0.6	64.0
Other expenses	8.3	19.4	5.7	21.6	18.4	10.3	4.4	98.7
Total expenses	92.7	90.6	93.2	90.9	90.4	93.8	93.0	100.0
Net profit/loss	7.3	9.4	6.8	9.1	9.6	6.2	7.0	98.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	72							
Sales	1,147.2	335.0	2,252.7	166.5	557.2	1,357.6	2,749.8	
Expenses	1,046.2	288.2	2,077.8	141.7	481.5	1,255.9	2,534.1	
Profit	101.0	46.7	175.0	24.8	75.7	101.6	215.7	

Non-Profitable:

Sales	360.2	144.5	1,710.0	82.3	450.0	1,316.6	2,042.9	
Expenses	379.6	158.2	1,765.4	86.7	509.5	1,343.7	2,122.2	
Loss	-19.4	-13.7	-55.4	-4.3	-59.5	-27.2	-79.3	

1987

Profitable:

Sales	785.9	383.0	2,117.7	108.0	596.9	1,349.7	3,161.4	
Expenses	714.5	343.4	1,941.5	91.1	539.5	1,253.1	2,877.0	
Profit	71.3	39.6	176.2	16.9	57.3	96.6	284.4	

Non-Profitable:

Sales	213.0	183.8	1,208.5	99.7	637.3	1,208.5	-	
Expenses	224.7	195.3	1,230.4	104.6	683.6	1,230.4	-	
Loss	-11.7	-11.4	-21.9	-4.9	-46.4	-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.)	66							
Low sales value (\$'000)	25	25	1,203	25	466	1,203	1,754	
High sales value (\$'000)	5,000	1,203	5,000	466	1,203	1,754	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	542.5	258.0	972.6	157.9	400.3	697.2	1,113.7	100.0
Total current assets	323.2	125.5	622.1	73.3	199.6	339.8	766.8	100.0
Accounts receivable	221.2	80.7	433.5	47.0	128.6	241.8	531.7	100.0
Closing inventory	23.8	5.7	51.1	2.9	9.7	53.1	50.0	39.4
Other current assets	78.2	38.9	137.4	23.3	61.2	44.8	184.9	89.4
Net fixed assets	208.7	117.8	346.0	76.6	176.6	353.0	342.4	100.0
Other assets and adjustments	10.5	14.6	4.4	7.9	24.1	4.3	4.4	83.3
Total liabilities	331.6	179.4	561.6	112.0	275.4	404.4	642.2	100.0
Total current liabilities	237.2	131.8	396.5	78.1	208.0	234.0	479.7	100.0
Current bank loans	85.0	5.4	205.5	1.9	10.3	92.4	263.4	47.0
Other current liabilities	152.1	126.3	190.9	76.2	197.6	141.5	216.3	100.0
Long-term bank loans	8.7	4.1	15.6	5.2	2.5	5.3	20.8	25.8
Other liabilities and adjustments	85.7	43.4	149.5	28.5	64.7	165.1	141.5	87.9
Total equity	210.9	78.5	410.9	45.9	124.9	292.8	471.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	0.9	1.5	0.9	0.9	1.4	1.5	100.0
Debt to equity	1.5	2.2	1.3	2.4	2.2	1.3	1.3	100.0
Interest coverage	9.7	9.1	9.9	1.9	15.0	5.1	12.1	86.4
Debt ratio	0.6	0.6	0.5	0.7	0.6	0.5	0.5	100.0
Sales to equity	5.5	5.2	5.5	4.1	5.8	4.9	5.7	100.0
Sales to closing inventories	48.8	71.9	44.8	65.8	74.6	27.1	54.5	39.4

(percent)

Current debt to equity	112.4	167.7	96.4	170.1	166.5	79.9	101.7	100.0
Operating profit on equity	39.6	47.1	37.4	7.5	67.8	22.1	42.3	98.5
Net fixed assets to equity	98.9	150.0	84.2	166.7	141.3	120.5	72.6	100.0
Gross margin	25.6	41.3	21.2	41.9	41.1	30.4	18.8	100.0
Return on total assets	17.1	16.1	17.6	4.3	22.6	11.5	19.5	100.0

(days)

Collection period for accounts receivable	69.4	71.0	68.9	89.0	64.2	61.1	71.0	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	345	226,734	6,241.2	30
Less than 20	287	57,444	1,539.1	22
20-99	49	80,463	2,270.7	7
100-499	8	x	x	1
500 and over	1	x	x	-
1987				
Total	315	158,500	4,455.5	
Less than 20	265	39,679	1,091.5	
20-99	42	59,992	1,728.7	
100-499	7	x	x	
500 and over	1	x	x	

SIC 4122 Waterworks and Sewage Systems

Establishments primarily engaged in the construction of water mains, sewers and drains. Establishments primarily engaged in the construction of sewage treatment plants and filtration plants are classified in <4021 - Manufacturing and Light Industrial Building>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4124 - POWER AND TELECOMMUNICATION TRANSMISSION LINES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	64							
Low sales value (\$'000)	25	25	513	25	226	513	1,042	
High sales value (\$'000)	5,000	513	5,000	226	513	1,042	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	29.6	25.8	30.2	27.8	25.0	10.6	35.7	75.0
Purchases and materials	30.6	26.0	31.4	28.0	25.2	13.6	36.3	75.0
Closing inventory	2.3	1.3	2.5	1.1	1.4	3.9	2.1	37.5
Opening inventory	1.3	1.1	1.3	0.9	1.2	1.0	1.4	35.9
Wages, salaries, and benefits	37.4	30.8	38.4	24.9	33.2	39.7	38.0	96.9
Wages and benefits - direct	24.6	9.4	27.0	0.9	12.7	13.9	30.6	35.9
Wages and benefits - indirect	12.7	21.5	11.4	23.9	20.5	25.9	7.4	89.1
Occupancy expenses	8.5	13.1	7.9	12.3	13.4	13.2	6.4	98.4
Depreciation	3.0	5.4	2.6	3.0	6.4	4.6	2.0	95.3
Repairs and maintenance	1.5	2.6	1.3	3.7	2.2	2.0	1.1	70.3
Fuel and oil	0.5	1.8	0.4	2.7	1.4	0.9	0.2	37.5
Utilities	0.9	0.8	0.9	1.0	0.7	1.3	0.8	90.6
Rent	2.7	2.5	2.7	1.9	2.7	4.3	2.3	73.4
Financial expenses	2.2	3.0	2.1	2.0	3.3	3.2	1.8	96.9
Interest and bank charges	1.0	2.2	0.8	1.3	2.6	2.4	0.4	89.1
Professional fees	1.2	0.7	1.3	0.7	0.7	0.8	1.4	95.3
General expenses	3.4	4.0	3.3	5.4	3.4	5.0	2.9	89.1
Advertising	0.4	0.3	0.4	0.3	0.4	0.2	0.4	71.9
Delivery expenses	2.0	2.4	2.0	3.2	2.1	3.1	1.7	50.0
Insurance	1.0	1.2	1.0	1.8	1.0	1.7	0.8	78.1
Other expenses	9.2	14.4	8.4	13.5	14.7	8.6	8.4	100.0
Total expenses	90.4	90.9	90.3	85.8	93.0	80.3	93.0	100.0
Net profit/loss	9.6	9.1	9.7	14.2	7.0	19.7	7.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80							
Sales	861.3	202.7	1,546.0	84.0	408.6	742.5	2,181.2	
Expenses	773.5	179.8	1,390.6	67.9	374.2	587.9	2,025.2	
Profit	87.8	22.8	155.4	16.1	34.4	154.6	156.0	

Non-Profitable:

Sales	293.1	142.9	1,358.8	76.2	338.9	938.0	1,890.2	
Expenses	300.3	148.8	1,375.0	80.4	349.7	945.6	1,917.4	
Loss	-7.2	-5.9	-16.3	-4.2	-10.7	-7.6	-27.2	

1987

Profitable:

Sales	304.6	135.2	1,134.1	77.4	347.4	784.7	1,374.7	
Expenses	266.6	110.1	1,033.3	58.5	299.6	702.3	1,261.1	
Profit	38.0	25.1	100.9	18.9	47.9	82.4	113.6	

Non-Profitable:

Sales	340.4	159.9	934.2	106.0	334.7	649.7	1,298.3	
Expenses	377.0	182.2	1,017.9	130.7	349.5	663.6	1,471.5	
Loss	-36.6	-22.3	-83.8	-24.6	-14.8	-13.9	-173.2	

	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.)	50							
Low sales value (\$'000)	25	25	583	25	326	583	1,274	
High sales value (\$'000)	5,000	583	5,000	326	583	1,274	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	523.9	163.2	848.3	50.8	235.9	541.2	989.5	100.0
Total current assets	358.8	71.9	616.8	29.5	99.4	298.5	763.1	100.0
Accounts receivable	219.9	36.9	384.4	8.7	55.2	105.2	512.8	84.0
Closing inventory	28.8	4.6	50.6	4.0	5.0	58.9	46.8	44.0
Other current assets	110.0	30.3	181.6	16.6	39.1	134.4	203.4	96.0
Net fixed assets	107.5	84.9	127.9	20.5	126.5	218.9	86.0	98.0
Other assets and adjustments	57.5	6.3	103.5	0.7	9.9	23.6	140.3	76.0
Total liabilities	279.6	103.3	438.1	20.3	157.0	258.2	520.9	100.0
Total current liabilities	238.2	83.4	377.4	16.3	126.8	144.3	484.6	100.0
Current bank loans	63.1	13.5	107.8	1.4	21.3	5.7	154.7	32.0
Other current liabilities	175.0	69.8	269.6	14.8	105.4	138.6	329.8	100.0
Long-term bank loans	8.1	12.9	3.8	0.1	21.2	12.3	--	12.0
Other liabilities and adjustments	33.2	6.9	56.8	3.9	8.9	101.5	36.2	96.0
Total equity	244.3	59.9	410.1	30.4	78.9	283.0	468.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	0.8	1.6	1.8	0.7	2.0	1.5	100.0
Debt to equity	1.1	1.7	1.0	0.6	1.9	0.9	1.1	100.0
Interest coverage	11.7	6.1	14.7	7.2	6.0	8.3	19.3	96.0
Debt ratio	0.5	0.6	0.5	0.4	0.6	0.4	0.5	100.0
Sales to equity	4.6	5.4	4.5	3.8	5.8	3.4	4.8	100.0
Sales to closing inventories	39.4	70.3	36.8	29.2	91.3	16.8	48.5	44.0

(percent)

Current debt to equity	97.5	139.2	92.0	53.6	160.6	51.0	103.4	100.0
Operating profit on equity	35.6	52.0	33.5	28.8	57.8	34.5	33.2	100.0
Net fixed assets to equity	44.0	141.7	31.1	67.4	160.2	77.3	18.3	98.0
Gross margin	29.4	39.2	27.9	39.1	39.2	35.4	26.4	100.0
Return on total assets	18.1	22.7	17.3	20.0	23.1	20.5	16.6	100.0

(days)

Collection period for accounts receivable	70.4	41.2	75.0	27.3	43.5	38.7	82.3	84.0
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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	253	109,244	2,969.5	40
Less than 20	225	44,114	1,193.6	38
20-99	23	x	x	3
100-499	5	x	x	1
500 and over	-	-	-	-
1987				
Total	213	75,850	2,168.7	
Less than 20	187	26,388	754.6	
20-99	20	27,702	791.1	
100-499	6	21,760	623.0	
500 and over	-	-	-	

SIC 4124 Power and Telecommunication Transmission Lines

Establishments primarily engaged in erecting power and telecommunication transmission and distribution towers and lines, including antennas.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4129 - OTHER HEAVY CONSTRUCTION

	Total of all 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	599	25	249	599	1,327	
High sales value (\$'000)	5,000	599	5,000	249	599	1,327	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	56.2	34.2	59.3	25.0	37.0	31.4	69.0	81.8
Purchases and materials	61.3	34.4	65.1	24.9	37.3	50.5	70.2	81.8
Closing inventory	9.6	2.0	10.7	0.9	2.3	20.7	7.2	43.4
Opening inventory	4.5	1.8	4.9	1.0	2.0	1.6	6.0	41.4
Wages, salaries, and benefits	20.9	28.7	19.8	26.9	29.2	32.1	15.6	92.9
Wages and benefits - direct	8.1	6.8	8.3	1.9	8.3	25.4	2.4	44.4
Wages and benefits - indirect	12.8	21.9	11.6	25.0	20.9	6.7	13.2	79.8
Occupancy expenses	8.9	15.9	7.9	17.3	15.4	13.0	6.1	99.0
Depreciation	2.7	5.3	2.4	3.5	5.8	4.7	1.6	91.9
Repairs and maintenance	2.6	4.9	2.3	6.2	4.5	5.2	1.3	65.7
Fuel and oil	0.7	2.2	0.5	1.5	2.5	1.2	0.2	32.3
Utilities	1.0	0.7	1.1	0.8	0.7	0.6	1.2	81.8
Rent	1.8	2.7	1.7	5.3	1.9	1.3	1.8	70.7
Financial expenses	1.1	2.6	0.9	3.2	2.5	2.1	0.5	96.0
Interest and bank charges	0.7	1.8	0.5	1.5	1.9	1.2	0.3	85.9
Professional fees	0.4	0.8	0.4	1.6	0.6	0.9	0.2	92.9
General expenses	2.5	4.4	2.2	7.0	3.6	2.4	2.1	91.9
Advertising	0.7	0.7	0.7	0.5	0.7	1.3	0.5	72.7
Delivery expenses	1.4	2.7	1.2	4.8	2.1	0.3	1.4	43.4
Insurance	0.4	1.0	0.3	1.7	0.8	0.8	0.2	71.7
Other expenses	7.3	11.4	6.7	11.4	11.4	7.0	6.5	100.0
Total expenses	96.9	97.2	96.8	90.8	99.1	88.0	99.9	100.0
Net profit/loss	3.1	2.8	3.2	9.2	0.9	12.0	0.1	99.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70							
Sales	714.4	256.4	1,134.4	111.5	458.5	768.3	2,439.5	
Expenses	636.2	238.4	1,000.8	90.4	444.9	652.9	2,241.3	
Profit	78.3	17.9	133.6	21.1	13.6	115.5	198.1	

Non-Profitable:

Sales	1,158.6	182.4	2,410.3	63.8	371.6	1,131.0	2,614.2	
Expenses	1,193.2	188.7	2,481.1	69.0	379.8	1,196.0	2,686.0	
Loss	-34.6	-6.3	-70.9	-5.1	-8.1	-64.9	-71.8	

1987

Profitable:

Sales	324.4	160.1	1,150.3	86.6	420.2	922.6	1,668.0	
Expenses	296.9	143.9	1,066.1	77.7	378.1	850.8	1,555.8	
Profit	27.5	16.2	84.1	8.9	42.1	71.8	112.2	

Non-Profitable:

Sales	375.5	170.6	1,332.5	101.8	417.2	852.6	2,056.5	
Expenses	402.7	182.6	1,431.2	107.4	452.2	978.6	2,114.1	
Loss	-27.3	-12.0	-98.7	-5.6	-35.0	-126.0	-57.6	

	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.)	79							
Low sales value (\$'000)	25	25	654	25	324	654	1,454	
High sales value (\$'000)	5,000	654	5,000	324	654	1,454	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	414.4	180.6	729.4	78.8	243.7	715.3	739.7	100.0
Total current assets	269.9	107.6	488.4	33.9	153.3	432.0	529.7	100.0
Accounts receivable	97.7	35.8	181.0	9.2	52.2	59.4	270.0	88.6
Closing inventory	100.7	5.4	229.1	1.8	7.7	283.2	189.6	46.8
Other current assets	71.4	66.4	78.2	22.8	93.4	89.4	70.0	97.5
Net fixed assets	134.4	71.1	219.5	42.4	88.9	242.4	202.8	96.2
Other assets and adjustments	10.1	1.7	21.3	2.4	1.3	40.8	7.1	81.0
Total liabilities	309.4	98.3	593.6	68.6	116.8	561.2	617.3	100.0
Total current liabilities	237.0	67.3	465.5	42.0	83.1	379.3	528.6	100.0
Current bank loans	68.3	9.9	146.9	13.4	7.8	26.2	235.1	35.4
Other current liabilities	168.7	57.4	318.6	28.6	75.2	353.1	293.5	100.0
Long-term bank loans	31.9	3.1	70.6	1.8	4.0	102.9	47.0	29.1
Other liabilities and adjustments	40.4	27.8	57.3	24.7	29.7	78.9	41.6	89.9
Total equity	105.0	82.2	135.7	10.2	126.8	154.1	122.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.5	1.0	0.8	1.8	1.1	1.0	100.0
Debt to equity	2.9	1.1	4.3	6.7	0.9	3.6	5.0	100.0
Interest coverage	7.3	10.2	6.0	2.9	12.5	10.5	0.4	87.3
Debt ratio	0.7	0.5	0.8	0.8	0.4	0.7	0.8	100.0
Sales to equity	10.0	4.5	14.6	12.8	4.0	7.3	21.3	100.0
Sales to closing inventories	10.5	67.6	8.6	71.4	67.1	4.0	13.7	46.8

(percent)

Current debt to equity	225.6	81.9	342.9	410.8	65.5	246.1	432.0	100.0
Operating profit on equity	40.8	41.4	40.3	45.8	41.2	88.5	-4.0	98.7
Net fixed assets to equity	127.9	86.5	161.7	415.2	70.1	157.2	165.7	96.2
Gross margin	21.8	34.2	18.6	43.1	32.8	31.9	14.5	100.0
Return on total assets	11.9	20.9	9.0	8.9	23.3	21.0	0.4	100.0

(days)

Collection period for accounts receivable	33.6	35.2	33.2	25.7	36.7	19.1	37.6	88.6
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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	863	505,682	14,202.8	65
Less than 20	772	103,402	2,891.3	51
20-99	71	140,214	3,726.1	12
100-499	17	x	x	2
500 and over	3	x	x	-
1987				
Total	928	433,945	12,991.6	
Less than 20	823	88,930	2,657.3	
20-99	83	108,081	3,148.9	
100-499	19	x	x	
500 and over	3	x	x	

SIC 4129 Other Heavy Construction

Establishments primarily engaged in marine and railway construction, parks and sports facility construction (other than arenas) and other heavy construction (engineering) work not elsewhere classified. Establishments primarily engaged in constructing hydroelectric dams are classified in <4123 - Hydroelectric Power Plants and Related Structures (Except Transmission Lines)>, construction and those primarily engaged in constructing buildings such as arenas are classified in <4022 - Commercial Building>, construction. While general contractors, in response to market demand, build complete structures classifiable to broad specialization groups, trade contractors are classified by the specific component they contribute to the total structure. The specialized trade contractors are engaged in one aspect common to different structures requiring specialized skills or equipment. Normally they supply the general contractor with their specialized service but in repair construction, and to a lesser degree in new construction, trade contractors are often engaged in construction, and to a lesser degree in new construction, trade contractors are often engaged as "prime contractors", or jobbers, dealing directly with the principals involved. Establishments primarily engaged in maintenance, i.e. cleaning, rather than repair construction are classified in <Industry Group 995 - Services to Buildings and Dwellings>; those primarily engaged in maintenance of highways, streets and bridges are classified in <4591 - Highway, Street and Bridge Maintenance Industry>; and those primarily engaged in maintaining wharves and docks are classified in <4559 - Other Service Industries Incidental to Water Transport>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4211 - WRECKING AND DEMOLITION

	Total of all 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	529	25	187	529	1,574	
High sales value (\$'000)	5,000	529	5,000	187	529	1,574	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	25.9	20.1	28.7	13.3	28.7	19.0	34.4	75.0
Purchases and materials	26.0	19.9	29.0	13.3	28.0	19.2	34.6	75.0
Closing inventory	1.6	1.1	1.8	-	2.5	0.2	2.8	18.8
Opening inventory	1.5	1.4	1.6	-	3.1	-	2.5	12.5
Wages, salaries, and benefits	28.1	24.2	29.9	24.1	24.4	41.2	23.3	96.9
Wages and benefits - direct	4.6	4.8	4.4	-	10.8	4.1	4.6	15.6
Wages and benefits - indirect	23.5	19.4	25.5	24.1	13.5	37.2	18.7	96.9
Occupancy expenses	18.2	17.8	18.3	14.8	21.5	15.0	20.3	93.8
Depreciation	4.6	5.1	4.3	2.8	8.0	8.1	2.1	81.3
Repairs and maintenance	3.1	2.2	3.5	2.5	2.0	0.5	5.2	43.8
Fuel and oil	1.2	3.1	0.3	2.4	3.9	0.9	-	34.4
Utilities	0.9	1.3	0.7	0.8	1.9	0.6	0.8	84.4
Rent	8.4	6.1	9.5	6.3	5.8	5.0	12.1	78.1
Financial expenses	2.5	2.5	2.5	1.7	3.6	2.9	2.2	100.0
Interest and bank charges	1.3	1.7	1.1	1.0	2.6	1.2	1.0	81.3
Professional fees	1.2	0.9	1.4	0.8	1.0	1.7	1.2	93.8
General expenses	3.6	5.0	2.9	6.9	2.6	2.4	3.2	93.8
Advertising	0.7	0.9	0.6	1.2	0.5	0.4	0.7	78.1
Delivery expenses	0.9	1.2	0.8	1.6	0.6	1.2	0.5	31.3
Insurance	2.0	2.9	1.5	4.1	1.5	0.8	2.0	75.0
Other expenses	13.8	15.9	12.8	20.3	10.6	16.0	10.9	100.0
Total expenses	92.0	85.7	95.1	81.2	91.2	96.6	94.2	100.0
Net profit/loss	8.0	14.3	4.9	18.8	8.8	3.4	5.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	81							
Sales	311.8	125.8	1,857.9	89.8	247.5	1,052.7	3,189.0	
Expenses	278.6	105.6	1,716.8	70.8	223.2	988.7	2,920.5	
Profit	33.2	20.2	141.1	19.0	24.3	64.0	268.5	

Non-Profitable:

Sales	268.5	51.9	1,362.2	31.8	528.9	899.4	2,191.1	
Expenses	281.0	54.0	1,427.2	33.2	547.9	940.7	2,298.7	
Loss	-12.5	-2.1	-65.0	-1.4	-19.0	-41.3	-107.6	

1987

Profitable:

Sales	366.9	208.2	1,106.2	114.3	361.4	812.5	1,833.6	
Expenses	327.5	180.2	1,014.0	95.2	318.8	692.5	1,810.3	
Profit	39.4	28.0	92.2	19.1	42.6	120.0	23.3	

Non-Profitable:

Sales	418.8	163.6	845.5	163.6	-	845.5	-	
Expenses	433.3	164.1	883.5	164.1	-	883.5	-	
Loss	-14.5	-0.5	-38.0	-0.5	-	-38.0	-	

	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.)	22							
Low sales value (\$'000)	25	25	883	25	265	883	2,080	
High sales value (\$'000)	5,000	883	5,000	265	883	2,080	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	224.9	134.1	759.7	106.5	358.7	410.2	1,481.4	100.0
Total current assets	85.3	50.1	292.4	48.8	61.2	163.5	558.6	100.0
Accounts receivable	10.3	7.7	25.5	7.8	7.1	25.9	24.7	90.9
Closing inventory	6.4	0.9	39.1	0.6	3.3	-	119.9	13.6
Other current assets	68.5	41.4	227.7	40.3	50.7	137.6	413.9	72.7
Net fixed assets	58.1	53.5	84.7	29.6	248.7	108.2	36.1	100.0
Other assets and adjustments	81.4	30.3	382.5	28.1	48.6	138.4	886.6	100.0
Total liabilities	89.1	79.4	146.1	56.6	264.7	141.0	156.8	100.0
Total current liabilities	39.6	29.4	100.3	24.1	71.9	78.6	145.1	100.0
Current bank loans	1.7	1.3	3.7	--	12.5	5.6	--	27.3
Other current liabilities	37.9	28.0	96.5	24.1	59.3	73.0	145.1	100.0
Long-term bank loans	7.4	8.7	--	5.5	34.6	--	--	9.1
Other liabilities and adjustments	41.9	41.3	45.8	26.9	158.1	62.4	11.6	90.9
Total equity	135.8	54.7	613.5	49.9	93.9	269.2	1,324.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	1.7	2.9	2.0	0.8	2.0	3.8	100.0
Debt to equity	0.6	1.4	0.2	1.1	2.8	0.5	0.1	100.0
Interest coverage	7.5	7.9	6.8	19.1	0.1	5.9	7.3	77.3
Debt ratio	0.3	0.5	0.1	0.5	0.7	0.3	0.1	100.0
Sales to equity	3.4	3.7	3.2	3.3	5.8	4.6	2.5	100.0
Sales to closing inventories	71.5	223.6	50.3	263.6	163.2	-	28.6	13.6

(percent)

Current debt to equity	29.2	53.7	16.3	48.4	76.5	29.1	10.9	100.0
Operating profit on equity	24.1	46.3	12.4	61.1	-17.6	12.7	12.2	100.0
Net fixed assets to equity	42.7	97.9	13.8	59.4	264.7	40.2	2.7	100.0
Gross margin	43.6	58.8	34.1	59.0	58.3	22.9	42.5	100.0
Return on total assets	16.7	21.6	11.7	30.2	0.8	10.0	12.7	100.0

(days)

Collection period for accounts receivable	8.1	13.6	4.7	17.3	4.6	7.5	2.6	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	148	27,845	912.2	9
Less than 20	140	12,594	435.1	8
20-99	7	x	x	1
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	157	26,038	924.4	
Less than 20	148	9,705	362.6	
20-99	8	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 4211 Wrecking and Demolition

Establishments primarily engaged in wrecking and demolishing buildings and other structures, clearing of building sites and sales of materials from demolished structures. Establishments primarily engaged in house (or other building) moving are classified in <4499 - Other Services Incidental to Construction n.e.c.>

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4212 - WATER WELL DRILLING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	194							
Low sales value (\$'000)	25	25	328	25	176	328	655	
High sales value (\$'000)	5,000	328	5,000	176	328	655	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	23.6	14.7	27.5	22.0	10.6	23.2	30.0	70.6
Purchases and materials	23.4	14.9	27.2	22.2	10.8	23.0	29.6	70.6
Closing inventory	3.0	1.9	3.5	2.8	1.3	3.4	3.5	45.4
Opening inventory	3.1	1.7	3.8	2.6	1.1	3.6	3.9	42.3
Wages, salaries, and benefits	25.6	22.7	26.9	16.3	26.3	26.0	27.4	92.8
Wages and benefits - direct	5.6	1.5	7.5	3.5	0.4	5.6	8.6	21.1
Wages and benefits - indirect	20.0	21.2	19.4	12.7	26.0	20.4	18.8	87.6
Occupancy expenses	17.9	18.4	17.7	17.8	18.8	18.7	17.1	98.5
Depreciation	6.3	7.2	5.9	6.1	7.8	5.4	6.2	94.3
Repairs and maintenance	5.3	4.4	5.7	5.3	3.9	7.2	4.9	75.8
Fuel and oil	3.4	4.1	3.1	3.2	4.6	3.6	2.8	50.0
Utilities	1.3	1.2	1.3	1.3	1.1	1.7	1.1	88.1
Rent	1.7	1.5	1.7	1.8	1.4	0.8	2.2	57.7
Financial expenses	2.4	2.9	2.2	2.9	2.9	2.3	2.1	97.4
Interest and bank charges	1.7	2.0	1.5	2.1	2.0	1.6	1.5	88.7
Professional fees	0.7	0.8	0.7	0.8	0.9	0.7	0.6	91.8
General expenses	4.1	6.2	3.2	7.3	5.5	4.5	2.4	92.3
Advertising	0.6	0.7	0.5	0.9	0.6	0.6	0.5	80.4
Delivery expenses	2.3	3.6	1.7	4.9	2.9	2.9	1.0	40.2
Insurance	1.2	1.9	0.9	1.5	2.1	1.1	0.9	62.9
Other expenses	17.8	26.2	14.1	23.1	28.0	15.1	13.4	100.0
Total expenses	91.4	91.1	91.5	89.4	92.1	89.8	92.6	100.0
Net profit/loss	8.6	8.9	8.5	10.6	7.9	10.2	7.4	98.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80							
Sales	373.1	156.4	723.0	99.0	255.8	468.2	1,080.9	
Expenses	323.6	128.6	638.7	77.7	216.7	405.7	966.0	
Profit	49.4	27.8	84.3	21.3	39.1	62.6	114.9	

Non-Profitable:

Sales	267.2	154.0	769.2	78.6	253.9	445.1	1,263.1	
Expenses	285.8	165.5	819.3	92.0	262.8	471.3	1,349.6	
Loss	-18.6	-11.4	-50.1	-13.4	-8.9	-26.2	-86.5	

1987

Profitable:

Sales	305.3	119.2	744.4	94.6	246.4	445.0	1,321.2	
Expenses	269.4	98.0	673.7	75.9	212.0	385.7	1,228.5	
Profit	35.9	21.2	70.7	18.7	34.4	59.3	92.7	

Non-Profitable:

Sales	201.6	151.0	488.9	100.8	292.1	462.6	788.1	
Expenses	212.7	161.4	503.9	111.8	301.2	478.8	789.1	
Loss	-11.1	-10.4	-15.0	-10.9	-9.0	-16.2	-1.0	

	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.)	129							
Low sales value (\$'000)	25	25	483	25	280	483	841	
High sales value (\$'000)	5,000	483	5,000	280	483	841	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	294.2	161.4	563.6	129.5	217.1	375.0	790.0	100.0
Total current assets	149.3	76.3	297.3	60.2	104.6	197.2	417.3	100.0
Accounts receivable	56.9	33.5	104.4	24.4	49.4	71.2	144.2	82.2
Closing inventory	15.1	7.5	30.5	4.1	13.5	22.1	40.4	55.0
Other current assets	77.2	35.2	162.4	31.5	41.6	103.8	232.6	93.8
Net fixed assets	122.0	74.0	219.5	58.1	101.9	148.3	304.9	100.0
Other assets and adjustments	22.8	10.9	46.8	11.1	10.6	29.4	67.7	83.7
Total liabilities	155.5	91.6	285.3	84.0	104.8	195.1	393.5	100.0
Total current liabilities	96.3	44.5	201.6	38.2	55.5	142.7	272.2	100.0
Current bank loans	9.8	2.7	24.0	1.8	4.4	22.6	25.6	48.1
Other current liabilities	86.5	41.7	177.5	36.4	51.0	120.0	246.5	100.0
Long-term bank loans	5.0	2.4	10.4	2.1	2.9	1.4	21.2	6.2
Other liabilities and adjustments	54.1	44.6	73.2	43.6	46.4	50.8	100.0	79.1
Total equity	138.6	69.7	278.3	45.4	112.3	179.9	396.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.7	1.4	1.5	1.8	1.3	1.5	100.0
Debt to equity	1.1	1.3	1.0	1.8	0.9	1.0	0.9	100.0
Interest coverage	5.1	3.9	5.9	2.9	4.8	7.3	4.9	91.5
Debt ratio	0.5	0.5	0.5	0.6	0.4	0.5	0.4	100.0
Sales to equity	3.3	3.4	3.3	3.6	3.3	3.5	3.2	100.0
Sales to closing inventories	31.0	31.9	30.6	39.3	27.8	28.5	31.9	55.0

(percent)

Current debt to equity	69.5	63.8	72.4	84.1	49.4	79.3	68.6	100.0
Operating profit on equity	22.4	18.7	24.3	14.0	22.1	36.7	17.5	97.7
Net fixed assets to equity	88.0	106.1	78.8	127.9	90.7	82.4	76.9	100.0
Gross margin	44.8	53.1	40.4	56.3	50.7	48.3	35.8	100.0
Return on total assets	13.1	10.8	14.4	7.4	14.4	20.4	11.0	99.2

(days)

Collection period for accounts receivable	44.1	50.5	40.7	54.2	47.8	40.9	40.6	82.2
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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	506	48,788	1,673.8	37
Less than 20	501	x	x	38
20-99	5	x	x	1
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	469	38,370	1,434.1	
Less than 20	463	30,777	1,158.2	
20-99	6	7,593	275.9	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4212 Water Well Drilling

Establishments primarily engaged in drilling, or digging water wells, installation and repair of water well pumps and well piping systems. Establishments primarily engaged in installing and repairing piping systems within buildings are classified in <4241 - Plumbing>; those primarily engaged in drilling water intake wells in oil and gas fields are classified in <0919 - Other Service Industries Incidental to Crude Petroleum and Natural Gas>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4213 - SEPTIC SYSTEM INSTALLATION

	Total of all 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	148	25	71	148	432	
High sales value (\$'000)	5,000	148	5,000	71	148	432	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	28.7	12.1	36.1	12.9	11.5	29.4	40.2	72.9
Purchases and materials	29.3	12.4	36.9	12.4	12.4	29.6	41.3	72.9
Closing inventory	2.2	2.8	1.9	2.0	3.4	0.7	2.6	29.2
Opening inventory	1.5	2.6	1.1	2.6	2.6	0.5	1.5	29.2
Wages, salaries, and benefits	26.7	31.0	24.8	14.5	44.5	22.5	26.2	87.5
Wages and benefits - direct	5.8	3.9	6.7	-	7.0	3.6	8.5	16.7
Wages and benefits - indirect	20.9	27.1	18.1	14.5	37.5	18.9	17.7	85.4
Occupancy expenses	20.2	27.2	17.1	29.7	25.1	19.7	15.5	100.0
Depreciation	7.4	7.7	7.3	7.5	7.8	11.6	4.7	89.6
Repairs and maintenance	4.9	8.2	3.5	8.4	8.0	3.3	3.5	60.4
Fuel and oil	3.6	7.2	2.0	9.0	5.8	3.0	1.4	43.8
Utilities	1.9	3.3	1.2	4.2	2.7	1.0	1.4	93.8
Rent	2.4	0.8	3.1	0.7	0.8	0.9	4.5	58.3
Financial expenses	3.2	5.7	2.0	4.6	6.7	2.5	1.7	97.9
Interest and bank charges	2.2	3.6	1.6	3.0	4.2	2.0	1.3	87.5
Professional fees	1.0	2.1	0.4	1.6	2.5	0.4	0.4	93.8
General expenses	3.6	4.8	3.0	3.7	5.7	4.1	2.4	95.8
Advertising	0.6	0.9	0.4	0.9	0.9	0.4	0.4	83.3
Delivery expenses	1.7	2.5	1.4	1.4	3.4	2.8	0.5	35.4
Insurance	1.3	1.4	1.2	1.4	1.4	0.9	1.4	64.6
Other expenses	13.8	14.4	13.6	19.8	9.9	17.7	11.1	100.0
Total expenses	96.2	95.2	96.6	85.2	103.4	95.9	97.1	100.0
Net profit/loss	3.8	4.8	3.4	14.8	-3.4	4.1	-2.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	73							
Sales	139.5	61.5	402.4	45.5	94.3	247.4	784.6	
Expenses	123.0	48.5	374.2	33.7	79.0	230.7	728.1	
Profit	16.5	13.0	28.2	11.8	15.4	16.7	56.5	

Non-Profitable:

Sales	223.8	77.2	635.3	46.8	116.3	378.7	867.9	
Expenses	246.2	102.6	649.5	57.5	160.6	387.2	887.2	
Loss	-22.4	-25.4	-14.2	-10.7	-44.3	-8.5	-19.3	

1987

Profitable:

Sales	154.9	86.8	354.9	47.0	108.2	226.2	801.5	
Expenses	136.7	76.6	313.0	38.8	96.9	202.2	697.5	
Profit	18.3	10.2	41.9	8.2	11.3	24.0	104.0	

Non-Profitable:

Sales	249.7	103.6	502.5	53.0	118.0	359.8	713.2	
Expenses	256.9	109.7	511.6	64.2	122.7	367.9	723.8	
Loss	-7.2	-6.1	-9.1	-11.3	-4.7	-8.0	-10.7	

	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.)	28							
Low sales value (\$'000)	25	25	296	25	117	296	729	
High sales value (\$'000)	5,000	296	5,000	117	296	729	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	151.8	104.4	332.0	110.5	81.1	220.1	467.6	100.0
Total current assets	81.6	54.5	184.8	56.6	46.5	133.7	246.8	100.0
Accounts receivable	31.5	10.6	110.8	6.0	28.4	83.5	143.9	100.0
Closing inventory	7.1	3.6	20.1	4.1	1.8	6.2	37.0	39.3
Other current assets	43.0	40.2	53.8	46.5	16.1	43.8	65.8	100.0
Net fixed assets	57.8	35.2	143.9	36.5	30.1	84.0	216.6	100.0
Other assets and adjustments	12.3	14.7	3.1	17.3	4.5	2.3	4.1	64.3
Total liabilities	99.3	65.1	229.3	69.2	49.1	124.4	356.3	100.0
Total current liabilities	45.9	27.5	115.7	26.8	30.3	78.5	160.8	100.0
Current bank loans	11.7	2.5	46.6	0.4	10.7	33.4	62.6	64.3
Other current liabilities	34.1	25.0	69.1	26.4	19.6	45.1	98.2	100.0
Long-term bank loans	6.8	6.7	7.3	7.3	4.5	6.0	8.9	35.7
Other liabilities and adjustments	46.4	30.7	106.2	35.0	14.3	39.8	186.5	100.0
Total equity	52.5	39.3	102.6	41.2	32.0	95.6	111.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.9	1.5	2.1	1.5	1.7	1.5	100.0
Debt to equity	1.8	1.6	2.2	1.6	1.5	1.3	3.2	100.0
Interest coverage	-0.1	-1.9	2.3	-4.6	2.6	2.5	2.3	89.3
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.5	0.7	100.0
Sales to equity	4.5	2.5	7.3	1.8	6.0	4.7	10.0	100.0
Sales to closing inventories	33.4	27.8	37.4	18.9	102.0	72.2	30.2	39.3

(percent)

Current debt to equity	87.3	69.9	112.7	64.9	94.8	82.1	144.5	100.0
Operating profit on equity	-8.7	-22.3	11.0	-32.3	26.8	5.2	17.1	100.0
Net fixed assets to equity	110.1	89.4	140.2	88.5	94.0	87.8	194.7	100.0
Gross margin	35.7	38.0	34.5	30.9	49.0	35.4	34.0	100.0
Return on total assets	-0.3	-5.5	5.9	-9.9	17.1	3.7	7.1	100.0

(days)

Collection period for accounts receivable	48.3	38.0	53.6	28.0	53.5	67.2	46.9	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	313	22,443	744.0	7
Less than 20	313	22,443	744.0	7
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	320	18,380	669.7	
Less than 20	320	18,380	669.7	
20-99	-	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4213 Septic System Installation

Establishments primarily engaged in the installation of septic systems.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4214 - EXCAVATING AND GRADING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,328							
Low sales value (\$'000)	25	25	286	25	112	286	870	
High sales value (\$'000)	5,000	286	5,000	112	286	870	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	19.2	8.4	22.5	7.6	8.9	16.0	25.5	58.8
Purchases and materials	19.4	8.4	22.7	7.6	9.0	16.1	25.7	58.8
Closing inventory	1.0	0.2	1.2	0.1	0.4	0.5	1.5	13.3
Opening inventory	0.8	0.2	1.0	0.1	0.3	0.4	1.3	11.4
Wages, salaries, and benefits	25.7	17.2	28.2	11.9	21.2	28.6	28.1	90.9
Wages and benefits - direct	7.5	0.7	9.5	0.2	1.0	7.5	10.4	15.7
Wages and benefits - indirect	18.2	16.5	18.7	11.6	20.2	21.0	17.7	86.3
Occupancy expenses	24.8	33.5	22.2	33.4	33.5	29.5	18.8	99.2
Depreciation	9.3	13.6	8.0	14.7	12.8	12.9	5.8	93.6
Repairs and maintenance	6.4	9.7	5.5	8.2	10.8	6.6	4.9	74.3
Fuel and oil	4.1	5.4	3.7	5.3	5.5	4.7	3.2	60.1
Utilities	0.8	1.3	0.6	1.5	1.2	0.8	0.6	78.2
Rent	4.1	3.4	4.4	3.7	3.2	4.5	4.3	66.5
Financial expenses	3.0	5.0	2.4	5.1	4.9	3.4	1.9	98.1
Interest and bank charges	2.3	3.8	1.8	3.8	3.8	2.7	1.5	89.6
Professional fees	0.7	1.2	0.5	1.3	1.1	0.7	0.4	89.9
General expenses	3.3	4.9	2.9	5.7	4.4	4.2	2.2	92.4
Advertising	0.4	0.5	0.4	0.6	0.4	0.5	0.3	69.4
Delivery expenses	1.4	2.1	1.2	2.6	1.7	1.8	0.9	33.7
Insurance	1.5	2.3	1.3	2.4	2.3	1.9	1.0	69.2
Other expenses	17.5	18.1	17.3	19.0	17.4	14.6	18.6	99.8
Total expenses	93.5	87.1	95.4	82.7	90.5	96.2	95.1	99.9
Net profit/loss	6.5	12.9	4.6	17.3	9.5	3.8	4.9	98.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	77						
Sales	351.6	104.7	1,096.6	66.7	187.8	531.3	1,957.2
Expenses	315.0	83.7	1,012.7	48.9	160.0	482.5	1,820.0
Profit	36.6	21.0	83.8	17.8	27.9	48.8	137.2

Non-Profitable:

Sales	261.5	91.0	787.6	56.1	163.2	412.0	1,904.3
Expenses	288.6	103.0	861.6	66.6	178.1	471.6	2,020.9
Loss	-27.2	-12.0	-74.0	-10.6	-14.9	-59.7	-116.6

1987

Profitable:

Sales	282.0	94.2	968.0	61.9	182.3	501.2	1,797.9
Expenses	249.4	77.2	878.5	46.9	159.7	448.8	1,642.4
Profit	32.6	17.0	89.5	14.9	22.7	52.4	155.4

Non-Profitable:

Sales	199.1	94.0	653.1	56.1	184.9	494.5	1,274.1
Expenses	215.7	102.6	703.7	63.6	196.4	530.1	1,383.5
Loss	-16.5	-8.7	-50.6	-7.5	-11.5	-35.6	-109.4

	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.)	846							
Low sales value (\$'000)	25	25	563	25	242	563	1,300	
High sales value (\$'000)	5,000	563	5,000	242	563	1,300	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	361.6	175.8	883.0	106.7	327.0	591.3	1,267.3	100.0
Total current assets	159.7	64.2	427.8	32.5	133.3	214.0	709.3	99.8
Accounts receivable	78.7	18.8	246.9	10.1	37.7	111.8	425.0	93.6
Closing inventory	5.8	0.6	20.5	0.3	1.3	7.2	38.0	18.2
Other current assets	75.0	44.7	160.2	22.0	94.3	95.0	246.2	94.7
Net fixed assets	188.2	105.1	421.5	70.0	181.7	349.9	515.9	97.5
Other assets and adjustments	13.6	6.5	33.6	4.0	11.9	27.2	42.0	75.7
Total liabilities	228.4	122.6	525.3	80.4	214.7	333.9	777.5	99.8
Total current liabilities	130.4	58.6	331.8	30.0	121.2	183.5	527.2	99.2
Current bank loans	18.5	9.0	45.1	5.0	17.8	31.1	63.5	55.1
Other current liabilities	111.8	49.5	286.6	24.9	103.4	152.3	463.6	99.2
Long-term bank loans	15.3	8.7	33.9	8.2	9.8	25.5	45.1	35.1
Other liabilities and adjustments	82.6	55.2	159.5	42.2	83.6	124.9	205.1	94.8
Total equity	133.2	53.2	357.6	26.2	112.2	257.3	489.8	99.9

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.0	1.2	1.0	1.0	1.1	1.3	99.2
Debt to equity	1.7	2.3	1.4	3.0	1.9	1.2	1.5	99.6
Interest coverage	3.0	1.4	4.1	1.2	1.5	3.7	4.4	91.8
Debt ratio	0.6	0.6	0.5	0.7	0.6	0.5	0.6	99.8
Sales to equity	4.0	3.5	4.2	4.2	3.2	3.2	4.8	99.9
Sales to closing inventories	91.2	290.2	73.3	316.4	275.2	117.5	62.3	18.2

(percent)

Current debt to equity	97.8	110.1	92.7	114.3	108.0	71.2	107.6	99.2
Operating profit on equity	16.9	4.9	21.9	4.8	5.0	21.4	22.3	98.2
Net fixed assets to equity	141.3	197.3	117.8	266.8	161.8	135.9	105.3	97.4
Gross margin	50.8	58.9	47.9	65.7	54.5	52.3	45.8	100.0
Return on total assets	9.3	5.1	11.7	5.7	4.6	12.6	11.1	99.6

(days)

Collection period for accounts receivable	53.5	35.9	59.8	33.5	37.4	48.0	65.3	93.6
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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	5,045	607,625	20,227.7	249
Less than 20	4,892	392,738	13,215.1	242
20-99	144	169,622	5,518.3	6
100-499	9	45,265	1,494.3	1
500 and over	-	-	-	-
1987				
Total	4,796	448,755	16,376.3	
Less than 20	4,650	288,378	10,625.7	
20-99	138	126,315	4,540.7	
100-499	8	34,062	1,209.9	
500 and over	-	-	-	

SIC 4214 Excavating and Grading

Establishments primarily engaged in construction site excavating and grading. Establishments primarily engaged in land clearing and breaking for agricultural use are classified in <0221 - Soil Preparation, Planting and Cultivating Services>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4215 - EQUIPMENT RENTAL (WITH OPERATOR)

	Total of all 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	524	25	175	524	1,443	
High sales value (\$'000)	5,000	524	5,000	175	524	1,443	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	13.1	15.8	12.1	6.6	19.0	9.9	12.9	41.6
Purchases and materials	13.6	16.7	12.3	6.6	20.2	10.2	13.1	41.6
Closing inventory	2.6	4.8	1.7	-	6.4	1.9	1.6	17.4
Opening inventory	2.1	3.9	1.4	-	5.2	1.6	1.4	16.3
Wages, salaries, and benefits	33.3	28.7	35.0	17.6	32.5	35.7	34.8	92.1
Wages and benefits - direct	6.9	9.5	5.9	-	12.8	1.3	7.6	12.6
Wages and benefits - indirect	26.4	19.2	29.2	17.6	19.7	34.4	27.2	89.5
Occupancy expenses	28.9	27.9	29.3	35.0	25.5	27.6	30.0	98.9
Depreciation	9.1	13.0	7.6	14.3	12.5	8.5	7.3	95.3
Repairs and maintenance	8.3	7.9	8.5	9.5	7.4	7.2	8.9	75.3
Fuel and oil	2.6	3.5	2.3	6.8	2.3	4.6	1.4	53.2
Utilities	1.0	1.3	0.9	0.6	1.5	0.9	0.9	71.6
Rent	7.8	2.3	10.0	3.9	1.7	6.3	11.4	68.4
Financial expenses	3.2	4.0	2.9	5.3	3.5	3.1	2.8	97.4
Interest and bank charges	2.6	3.1	2.4	4.1	2.8	2.4	2.3	84.7
Professional fees	0.6	0.8	0.5	1.2	0.7	0.6	0.4	90.0
General expenses	3.6	5.9	2.7	5.5	6.0	3.3	2.5	90.0
Advertising	0.5	0.5	0.5	0.5	0.5	0.8	0.4	67.9
Delivery expenses	1.6	3.1	1.0	1.7	3.6	0.6	1.2	35.8
Insurance	1.5	2.3	1.2	3.3	1.9	1.9	1.0	70.0
Other expenses	12.6	12.4	12.7	16.7	11.0	12.0	12.9	99.5
Total expenses	94.7	94.7	94.6	86.7	97.5	91.6	95.8	100.0
Net profit/loss	5.3	5.3	5.4	13.3	2.5	8.4	4.2	99.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	73						
Sales	512.3	136.6	1,504.7	81.7	257.1	835.4	2,372.3
Expenses	464.3	115.8	1,384.9	64.8	227.7	752.0	2,205.4
Profit	48.0	20.8	119.8	16.9	29.5	83.5	166.9

Non-Profitable:

Sales	510.6	280.5	2,094.1	95.6	378.2	806.4	2,908.0
Expenses	529.9	291.2	2,172.8	105.3	389.5	830.5	3,021.2
Loss	-19.4	-10.7	-78.7	-9.7	-11.3	-24.1	-113.1

1987

Profitable:

Sales	333.3	167.0	1,140.0	91.7	292.2	941.6	1,957.3
Expenses	288.8	141.1	1,005.5	72.0	255.9	817.3	1,781.2
Profit	44.5	25.9	134.4	19.6	36.4	124.3	176.1

Non-Profitable:

Sales	294.1	86.1	1,055.7	56.4	271.6	839.9	1,905.2
Expenses	309.8	95.9	1,093.1	65.4	286.3	869.0	1,975.3
Loss	-15.7	-9.7	-37.4	-8.9	-14.7	-29.1	-70.1

	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.)	152							
Low sales value (\$'000)	25	25	707	25	272	707	1,673	
High sales value (\$'000)	5,000	707	5,000	272	707	1,673	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	599.0	273.3	1,573.9	206.8	387.2	876.0	2,233.6	100.0
Total current assets	210.0	103.3	529.2	57.1	182.5	239.6	802.9	100.0
Accounts receivable	99.0	44.3	262.7	30.7	67.6	126.4	391.5	96.7
Closing inventory	18.9	15.2	30.0	1.3	39.0	17.3	42.0	19.1
Other current assets	92.0	43.7	236.4	25.0	75.8	95.7	369.3	98.0
Net fixed assets	361.4	152.9	985.8	128.0	195.5	606.8	1,344.0	100.0
Other assets and adjustments	27.5	17.0	58.8	21.6	9.1	29.5	86.6	82.9
Total liabilities	385.6	190.1	970.5	166.3	231.0	553.3	1,365.0	98.7
Total current liabilities	184.4	78.7	500.5	48.5	130.4	256.7	731.1	98.7
Current bank loans	40.9	15.6	116.6	10.5	24.3	62.3	167.9	50.7
Other current liabilities	143.4	63.1	383.9	38.0	106.1	194.3	563.1	98.7
Long-term bank loans	23.1	7.7	69.1	10.2	3.6	48.2	89.0	29.6
Other liabilities and adjustments	178.0	103.6	400.8	107.5	96.9	248.4	544.8	92.8
Total equity	213.4	83.1	603.3	40.4	156.2	322.6	868.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.3	1.0	1.1	1.3	0.9	1.0	98.7
Debt to equity	1.8	2.2	1.6	4.1	1.4	1.7	1.5	98.7
Interest coverage	2.8	2.6	2.9	2.3	2.9	3.9	2.5	86.8
Debt ratio	0.6	0.6	0.6	0.8	0.5	0.6	0.6	98.7
Sales to equity	3.2	3.4	3.1	4.0	3.1	3.4	3.0	100.0
Sales to closing inventories	36.6	18.8	63.6	122.8	12.7	64.0	63.5	19.1

(percent)

Current debt to equity	86.4	94.7	82.9	119.9	83.5	79.5	84.1	98.7
Operating profit on equity	14.9	15.6	14.6	18.2	14.5	26.8	10.3	99.3
Net fixed assets to equity	169.3	183.8	163.3	316.2	125.1	188.0	154.7	100.0
Gross margin	52.1	51.2	52.5	65.5	43.3	56.4	50.9	100.0
Return on total assets	8.1	7.6	8.4	6.1	8.9	13.2	6.6	100.0

(days)

Collection period for accounts receivable	52.1	56.4	50.1	69.1	49.4	41.5	53.4	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	602	171,643	6,172.8	34
Less than 20	533	74,134	2,729.8	32
20-99	64	x	x	4
100-499	5	x	x	2
500 and over	-	-	-	-
1987				
Total	568	133,175	5,330.5	
Less than 20	501	50,391	1,992.8	
20-99	60	59,965	2,344.3	
100-499	7	22,819	993.4	
500 and over	-	-	-	

SIC 4215 Equipment Rental (With Operator)

Establishments primarily engaged in the rental of construction machinery and equipment with operators. Establishments primarily engaged in equipment rental without operator are included in <Industry Group 991 - Machinery and Equipment Rental and Leasing Services>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4216 - ASPHALT PAVING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	191							
Low sales value (\$'000)	25	25	588	25	251	588	1,108	
High sales value (\$'000)	5,000	588	5,000	251	588	1,108	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	34.0	35.5	33.3	31.1	38.0	23.8	42.6	83.8
Purchases and materials	33.9	35.0	33.4	29.5	38.2	23.8	42.6	83.2
Closing inventory	0.5	0.3	0.5	0.1	0.5	0.1	0.9	16.2
Opening inventory	0.6	0.9	0.5	1.7	0.4	-	0.9	14.7
Wages, salaries, and benefits	23.9	25.3	23.2	23.6	26.3	26.0	20.4	97.9
Wages and benefits - direct	9.8	8.5	10.4	1.7	12.4	7.3	13.4	44.5
Wages and benefits - indirect	14.1	16.8	12.8	21.9	13.9	18.7	7.0	84.8
Occupancy expenses	12.6	13.6	12.1	13.3	13.7	14.7	9.6	98.4
Depreciation	4.6	4.9	4.4	3.8	5.6	6.2	2.6	90.1
Repairs and maintenance	3.1	3.3	3.1	3.1	3.4	3.8	2.4	67.5
Fuel and oil	1.4	1.5	1.3	1.5	1.5	1.5	1.2	36.6
Utilities	0.9	1.1	0.9	1.3	0.9	1.1	0.7	84.3
Rent	2.5	2.8	2.4	3.7	2.2	2.1	2.7	81.2
Financial expenses	2.2	2.6	2.1	3.7	1.9	2.7	1.5	95.3
Interest and bank charges	1.5	1.8	1.4	2.9	1.2	1.8	1.1	88.5
Professional fees	0.7	0.8	0.6	0.9	0.7	0.9	0.4	90.1
General expenses	4.7	4.7	4.7	5.3	4.4	6.0	3.4	95.8
Advertising	0.5	0.6	0.5	0.8	0.4	0.5	0.4	75.4
Delivery expenses	3.0	2.9	3.0	3.2	2.8	3.9	2.2	37.7
Insurance	1.2	1.2	1.2	1.3	1.2	1.6	0.8	78.0
Other expenses	19.2	16.3	20.5	19.1	14.7	22.2	18.8	100.0
Total expenses	96.5	98.0	95.8	96.2	99.0	95.4	96.2	100.0
Net profit/loss	3.5	2.0	4.2	3.8	1.0	4.6	3.8	99.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	66							
Sales	509.7	185.0	1,216.2	97.1	388.0	831.4	2,206.0	
Expenses	474.3	168.5	1,139.9	86.6	357.6	773.1	2,083.4	
Profit	35.4	16.5	76.4	10.5	30.4	58.4	122.6	

Non-Profitable:

Sales	318.1	181.9	1,125.7	98.3	375.9	796.8	1,868.2	
Expenses	334.2	194.1	1,165.6	103.0	405.3	831.6	1,919.9	
Loss	-16.1	-12.1	-39.9	-4.7	-29.4	-34.7	-51.7	

1987

Profitable:

Sales	394.5	227.1	1,155.0	113.2	406.7	832.9	1,641.0	
Expenses	361.5	205.9	1,068.1	98.0	376.1	774.1	1,511.8	
Profit	33.0	21.2	86.9	15.2	30.6	58.8	129.1	

Non-Profitable:

Sales	383.8	196.1	1,251.1	98.3	399.4	879.5	2,275.6	
Expenses	406.0	219.1	1,270.1	101.8	462.6	899.2	2,292.7	
Loss	-22.2	-22.9	-19.0	-3.5	-63.2	-19.7	-17.1	

	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.)	139							
Low sales value (\$'000)	25	25	788	25	361	788	1,293	
High sales value (\$'000)	5,000	788	5,000	361	788	1,293	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	261.7	138.4	530.4	77.2	225.0	388.1	822.9	100.0
Total current assets	96.8	59.9	177.3	37.4	91.7	104.7	326.5	100.0
Accounts receivable	56.1	29.8	113.3	20.6	42.8	78.7	184.5	95.0
Closing inventory	4.0	1.4	9.6	0.9	2.2	0.9	27.5	20.9
Other current assets	36.7	28.6	54.3	15.8	46.6	25.1	114.4	83.5
Net fixed assets	144.5	73.7	298.7	37.5	125.0	235.3	429.0	100.0
Other assets and adjustments	20.3	4.7	54.3	2.3	8.1	48.0	67.4	83.5
Total liabilities	185.7	105.1	361.4	65.4	161.1	257.4	575.3	100.0
Total current liabilities	117.9	68.4	226.0	44.6	102.0	166.2	348.8	100.0
Current bank loans	24.1	3.1	69.8	0.4	6.9	61.5	87.0	43.2
Other current liabilities	93.8	65.2	156.1	44.2	95.0	104.7	261.8	100.0
Long-term bank loans	1.0	1.3	0.3	1.2	1.3	0.5	—	5.8
Other liabilities and adjustments	66.7	35.3	135.1	19.5	57.7	90.6	226.5	95.0
Total equity	75.9	33.3	168.9	11.7	63.8	130.6	247.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	0.8	0.7	0.8	0.8	0.6	0.9	100.0
Debt to equity	2.4	3.1	2.1	5.5	2.5	1.9	2.3	100.0
Interest coverage	3.2	2.1	4.0	1.5	2.4	3.3	4.7	92.1
Debt ratio	0.7	0.7	0.6	0.8	0.7	0.6	0.6	100.0
Sales to equity	9.0	10.3	8.4	16.2	8.7	7.4	9.6	100.0
Sales to closing inventories	170.0	235.0	148.5	209.9	249.4	1,050.2	86.3	20.9

(percent)

Current debt to equity	155.2	205.1	133.7	379.8	159.6	127.2	140.8	100.0
Operating profit on equity	28.7	18.7	33.0	14.5	19.8	27.2	39.3	99.3
Net fixed assets to equity	190.1	221.1	176.8	319.1	195.7	180.0	173.2	100.0
Gross margin	41.2	38.5	42.6	40.6	37.4	52.4	34.4	100.0
Return on total assets	12.0	8.5	14.0	6.2	9.6	13.0	14.9	99.3

(days)

Collection period for accounts receivable	29.8	31.6	28.9	39.4	27.8	29.6	28.3	95.0
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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	510	90,830	2,984.1	49
Less than 20	479	50,502	1,646.5	47
20-99	30	x	x	2
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	461	64,642	2,337.1	
Less than 20	432	34,353	1,227.9	
20-99	28	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 4216 Asphalt Paving

Establishments primarily engaged in asphalt paving and repair of residential driveways, commercial parking lots and other private parking areas.
Establishments primarily engaged in road building as general contractors are classified in <4121 - Highways, Streets and Bridges>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4217 - FENCING INSTALLATION

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	97							
Low sales value (\$'000)	25	25	328	25	117	328	816	
High sales value (\$'000)	5,000	328	5,000	117	328	816	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	46.8	31.5	53.8	26.7	35.4	49.5	58.2	84.5
Purchases and materials	47.4	28.2	56.1	19.1	35.8	51.0	61.5	83.5
Closing inventory	6.8	1.7	9.1	0.2	2.9	8.0	10.3	57.7
Opening inventory	6.2	4.9	6.8	7.8	2.5	6.5	7.0	52.6
Wages, salaries, and benefits	24.4	16.6	27.9	11.9	20.5	32.9	22.6	91.8
Wages and benefits - direct	7.0	2.6	9.0	0.6	4.3	5.3	12.9	36.1
Wages and benefits - indirect	17.4	14.0	18.9	11.3	16.2	27.6	9.6	88.7
Occupancy expenses	7.6	10.7	6.1	13.4	8.6	6.3	6.0	99.0
Depreciation	2.3	2.9	2.0	4.0	2.0	2.2	1.9	94.8
Repairs and maintenance	1.5	2.4	1.1	3.7	1.4	1.2	1.1	63.9
Fuel and oil	0.8	1.9	0.3	2.3	1.6	--	0.7	20.6
Utilities	1.1	1.1	1.1	1.2	1.1	1.3	0.8	79.4
Rent	1.8	2.4	1.5	2.3	2.5	1.6	1.4	76.3
Financial expenses	1.7	1.8	1.6	1.8	1.7	1.6	1.7	96.9
Interest and bank charges	1.2	1.3	1.2	1.2	1.3	1.2	1.2	86.6
Professional fees	0.5	0.5	0.4	0.6	0.4	0.4	0.5	86.6
General expenses	3.7	4.1	3.5	3.7	4.4	4.1	2.9	99.0
Advertising	1.2	1.6	1.0	1.6	1.6	1.1	0.8	81.4
Delivery expenses	1.7	1.6	1.8	1.3	1.8	2.2	1.4	50.5
Insurance	0.8	1.0	0.7	0.9	1.1	0.8	0.6	78.4
Other expenses	10.6	24.0	4.5	25.9	22.5	4.5	4.6	100.0
Total expenses	94.7	88.7	97.5	83.3	93.1	98.9	96.0	100.0
Net profit/loss	5.3	11.3	2.5	16.7	6.9	1.1	4.0	96.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	242.4	89.0	857.6	57.0	188.9	630.8	1,263.2	
Expenses	222.7	73.3	821.8	43.4	166.5	612.5	1,196.1	
Profit	19.8	15.8	35.8	13.6	22.4	18.3	67.1	

Non-Profitable:

Sales	211.4	102.6	599.6	61.9	163.8	473.8	1,519.2	
Expenses	221.8	109.0	624.3	68.0	170.6	492.0	1,591.7	
Loss	-10.4	-6.4	-24.7	-6.1	-6.7	-18.2	-72.4	

1987

Profitable:

Sales	276.2	107.5	673.7	63.4	184.3	467.9	1,206.6	
Expenses	245.9	83.7	627.9	43.8	153.2	430.7	1,138.6	
Profit	30.4	23.8	45.8	19.6	31.1	37.2	68.1	

Non-Profitable:

Sales	185.9	127.5	634.8	50.7	202.9	522.2	1,077.6	
Expenses	190.6	132.2	639.6	53.0	209.9	527.9	1,078.9	
Loss	-4.7	-4.7	-4.8	-2.3	-7.0	-5.7	-1.3	

	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	655	25	309	655	1,106	
High sales value (\$'000)	5,000	655	5,000	309	655	1,106	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	207.1	113.2	357.1	50.7	222.6	256.2	613.3	100.0
Total current assets	150.3	82.6	258.4	39.2	158.8	191.4	428.5	100.0
Accounts receivable	64.0	33.7	112.5	16.3	64.1	78.6	198.5	100.0
Closing inventory	50.1	30.6	81.3	8.8	68.8	55.1	147.8	83.9
Other current assets	36.0	18.2	64.5	13.9	25.8	57.6	82.2	76.8
Net fixed assets	49.3	27.8	83.6	11.2	56.9	57.7	149.1	100.0
Other assets and adjustments	7.4	2.7	15.0	0.3	6.9	7.0	35.5	85.7
Total liabilities	149.4	80.2	260.1	26.9	173.5	199.7	413.3	100.0
Total current liabilities	101.9	53.3	179.5	18.3	114.7	134.6	293.6	100.0
Current bank loans	32.3	12.7	63.7	2.8	29.9	38.3	128.3	58.9
Other current liabilities	69.5	40.6	115.7	15.4	84.7	96.3	165.2	100.0
Long-term bank loans	2.3	1.3	3.9	0.7	2.5	2.4	7.8	25.0
Other liabilities and adjustments	45.1	25.4	76.5	7.9	56.2	62.6	111.8	98.2
Total equity	57.6	33.0	97.0	23.8	49.1	56.4	200.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.5	1.4	2.1	1.3	1.4	1.4	100.0
Debt to equity	2.5	2.4	2.6	1.1	3.5	3.5	2.0	100.0
Interest coverage	2.7	0.8	4.1	1.3	0.7	6.8	2.6	85.7
Debt ratio	0.7	0.7	0.7	0.5	0.7	0.7	0.6	100.0
Sales to equity	9.1	7.5	9.9	5.3	9.4	13.4	7.5	100.0
Sales to closing inventories	10.5	8.1	11.9	14.3	6.7	13.7	10.1	83.9

(percent)

Current debt to equity	176.8	161.6	185.0	76.9	233.5	238.4	146.7	100.0
Operating profit on equity	19.8	-1.9	31.6	2.3	-5.5	50.5	18.1	96.4
Net fixed assets to equity	85.5	84.3	86.1	47.2	115.8	102.2	74.5	100.0
Gross margin	20.4	25.4	18.3	32.1	22.1	18.8	17.6	100.0
Return on total assets	8.7	3.6	11.3	4.1	3.3	13.0	9.5	100.0

(days)

Collection period for accounts receivable	44.3	49.1	42.3	46.8	50.3	37.7	48.2	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
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1989

Total	561	43,280	1,434.4	50
Less than 20	554	32,268	1,073.5	50
20-99	7	11,012	360.9	-
100-499	-	-	-	-
500 and over	-	-	-	-

1987

Total	511	33,530	1,214.0	
Less than 20	504	25,562	929.7	
20-99	7	7,968	284.3	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4217 Fencing Installation

Establishments primarily engaged in erecting fencing.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4219 - OTHER SITE WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	746							
Low sales value (\$'000)	25	25	241	25	102	241	531	
High sales value (\$'000)	5,000	241	5,000	102	241	531	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	31.2	17.7	36.7	14.6	20.0	28.3	40.0	75.2
Purchases and materials	31.8	17.7	37.4	14.5	20.2	29.1	40.7	75.2
Closing inventory	2.4	0.6	3.1	0.4	0.7	1.7	3.7	26.1
Opening inventory	1.8	0.5	2.4	0.5	0.6	0.9	3.0	22.8
Wages, salaries, and benefits	27.5	26.2	28.0	21.8	29.7	29.0	27.6	92.8
Wages and benefits - direct	9.6	3.1	12.2	1.9	4.0	9.0	13.5	29.4
Wages and benefits - indirect	17.9	23.1	15.8	19.9	25.6	20.0	14.1	85.7
Occupancy expenses	12.6	14.4	11.9	15.6	13.5	13.8	11.1	99.5
Depreciation	4.9	5.9	4.5	6.7	5.2	5.3	4.1	92.5
Repairs and maintenance	3.2	3.2	3.2	3.7	2.8	3.4	3.1	67.2
Fuel and oil	1.3	1.7	1.2	2.1	1.4	1.5	1.0	28.4
Utilities	0.9	1.0	0.8	0.9	1.1	1.0	0.7	72.3
Rent	2.4	2.7	2.3	2.2	3.0	2.6	2.1	72.4
Financial expenses	2.6	2.7	2.6	3.0	2.5	2.5	2.6	96.8
Interest and bank charges	1.9	1.8	2.0	1.9	1.7	1.8	2.0	85.1
Professional fees	0.7	0.9	0.6	1.1	0.8	0.7	0.6	86.1
General expenses	4.7	6.3	4.0	6.4	6.3	4.3	3.8	94.6
Advertising	0.8	0.8	0.8	0.8	0.8	0.7	0.9	77.7
Delivery expenses	2.6	4.0	2.1	4.0	4.0	2.3	2.0	48.3
Insurance	1.2	1.6	1.1	1.6	1.6	1.3	1.0	72.5
Other expenses	13.6	18.3	11.7	18.9	17.9	16.1	10.0	99.9
Total expenses	92.2	85.7	94.8	80.2	89.9	94.0	95.2	100.0
Net profit/loss	7.8	14.3	5.2	19.8	10.1	6.0	4.8	98.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78						
Sales	238.0	85.2	759.8	56.6	154.3	349.3	1,276.4
Expenses	211.6	67.1	704.6	41.3	129.7	315.9	1,193.8
Profit	26.4	18.0	55.2	15.3	24.6	33.4	82.7

Non-Profitable:

Sales	225.5	98.0	610.5	54.5	164.4	350.2	1,200.8
Expenses	236.3	105.4	631.1	61.5	172.6	361.7	1,241.8
Loss	-10.7	-7.5	-20.5	-7.0	-8.2	-11.5	-41.0

1987

Profitable:

Sales	200.6	78.4	810.9	54.4	156.6	349.0	1,388.7
Expenses	176.2	63.3	740.2	41.7	133.8	317.7	1,268.7
Profit	24.4	15.1	70.6	12.7	22.8	31.2	119.9

Non-Profitable:

Sales	199.7	99.5	544.0	56.2	157.9	363.1	805.0
Expenses	210.8	107.4	566.0	60.4	170.7	378.0	837.2
Loss	-11.0	-7.9	-22.0	-4.2	-12.8	-14.9	-32.3

	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.)	399							
Low sales value (\$'000)	25	25	420	25	233	420	878	
High sales value (\$'000)	5,000	420	5,000	233	420	878	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	208.9	71.6	567.4	47.9	130.1	287.6	973.9	100.0
Total current assets	116.4	32.1	336.4	20.7	60.4	126.5	641.5	100.0
Accounts receivable	56.1	12.6	169.7	7.3	25.8	62.3	325.7	88.5
Closing inventory	12.1	1.7	39.3	0.5	4.7	15.4	74.0	36.8
Other current assets	48.0	17.6	127.3	12.7	29.7	48.6	241.6	92.0
Net fixed assets	84.4	37.6	206.8	26.4	65.1	145.1	296.5	97.5
Other assets and adjustments	8.0	1.8	24.1	0.7	4.5	15.9	35.9	81.0
Total liabilities	138.7	47.6	376.8	35.3	77.9	206.0	624.9	100.0
Total current liabilities	86.9	29.1	237.9	19.0	54.1	116.9	413.8	99.0
Current bank loans	17.0	5.7	46.7	3.3	11.6	25.0	78.2	61.2
Other current liabilities	69.9	23.4	191.2	15.6	42.5	91.9	335.5	99.0
Long-term bank loans	1.7	1.3	2.7	1.7	0.3	3.1	2.1	10.5
Other liabilities and adjustments	50.0	17.1	136.1	14.5	23.4	85.9	209.0	89.5
Total equity	70.1	24.0	190.6	12.5	52.2	81.5	349.0	99.7

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.1	1.4	1.0	1.1	1.0	1.5	99.0
Debt to equity	1.9	1.9	1.9	2.8	1.4	2.5	1.7	99.7
Interest coverage	3.4	3.7	3.3	3.8	3.6	4.1	2.9	87.2
Debt ratio	0.6	0.6	0.6	0.7	0.5	0.7	0.6	100.0
Sales to equity	6.1	7.1	5.7	9.0	6.0	7.4	5.1	99.7
Sales to closing inventories	35.1	96.8	27.8	206.4	65.9	39.2	24.4	36.8

(percent)

Current debt to equity	124.0	121.4	124.8	151.4	103.6	143.3	118.5	98.7
Operating profit on equity	28.0	27.1	28.2	32.6	23.9	50.2	20.8	98.0
Net fixed assets to equity	120.4	156.5	108.5	210.2	124.6	177.9	84.9	97.5
Gross margin	35.8	42.1	33.2	44.2	40.1	39.0	30.4	100.0
Return on total assets	13.2	12.4	13.4	11.5	13.2	18.7	11.2	99.0

(days)

Collection period for accounts receivable	47.8	26.9	56.4	23.6	29.9	37.4	65.6	88.5
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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	4,255	324,206	10,695.5	519
Less than 20	4,219	246,399	8,102.2	516
20-99	35	x	x	3
100-499	-	-	-	-
500 and over	1	x	x	-
1987				
Total	3,736	235,093	8,570.2	
Less than 20	3,703	177,742	6,439.9	
20-99	32	x	x	
100-499	-	-	-	
500 and over	1	x	x	

SIC 4219 Other Site Work

Establishments primarily engaged in site work not elsewhere classified. Included in this industry are establishments primarily engaged in landscape contracting who purchase nursery stock. Establishments primarily engaged in growing or retailing nursery stock are classified in <0163 - Nursery Products> and in <6522 - Lawn and Garden Centres>, respectively.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4221 - PILEDIVING WORK

	Total of all 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	533	25	227	533	1,028	
High sales value (\$'000)	5,000	533	5,000	227	533	1,028	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	22.6	18.6	24.5	10.1	22.0	27.8	20.7	81.8
Purchases and materials	22.4	17.4	24.7	10.1	20.3	28.0	21.0	78.8
Closing inventory	1.2	1.3	1.1	0.1	1.7	1.3	0.9	39.4
Opening inventory	1.4	2.5	0.8	0.1	3.4	1.1	0.6	36.4
Wages, salaries, and benefits	25.2	28.4	23.6	34.2	26.1	24.7	22.4	97.0
Wages and benefits - direct	7.1	3.9	8.6	1.9	4.8	6.7	10.7	39.4
Wages and benefits - indirect	18.1	24.4	15.1	32.3	21.3	18.1	11.8	87.9
Occupancy expenses	12.9	23.3	8.1	25.5	22.4	7.9	8.3	100.0
Depreciation	5.5	11.0	2.8	9.9	11.4	2.0	3.8	97.0
Repairs and maintenance	3.4	6.7	1.9	9.1	5.7	1.7	2.0	81.8
Fuel and oil	1.3	2.2	0.9	2.3	2.1	0.8	1.0	54.5
Utilities	0.8	0.9	0.7	0.7	0.9	0.8	0.7	81.8
Rent	2.0	2.5	1.7	3.4	2.1	2.4	1.0	72.7
Financial expenses	1.7	2.1	1.5	1.7	2.3	1.3	1.7	97.0
Interest and bank charges	1.0	1.4	0.8	1.2	1.5	0.7	1.0	84.8
Professional fees	0.7	0.7	0.6	0.5	0.8	0.6	0.7	87.9
General expenses	2.7	3.3	2.5	5.7	2.3	3.4	1.5	90.9
Advertising	0.3	0.4	0.3	0.7	0.3	0.3	0.3	75.8
Delivery expenses	1.7	2.0	1.6	3.9	1.3	2.6	0.5	36.4
Insurance	0.7	0.8	0.6	1.2	0.7	0.5	0.7	57.6
Other expenses	26.0	16.4	30.5	8.7	19.4	21.6	40.4	100.0
Total expenses	91.1	92.0	90.6	86.0	94.4	86.6	95.1	100.0
Net profit/loss	8.9	8.0	9.4	14.0	5.6	13.4	4.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	79							
Sales	460.5	177.9	945.5	85.4	456.1	627.2	1,906.5	
Expenses	408.1	151.5	848.6	66.8	406.2	529.2	1,812.9	
Profit	52.3	26.4	96.9	18.6	49.9	98.0	93.6	

Non-Profitable:

Sales	394.5	338.0	748.9	139.4	444.8	748.9	-	
Expenses	411.7	352.9	779.9	168.7	452.0	779.9	-	
Loss	-17.1	-14.9	-31.0	-29.3	-7.2	-31.0	-	

1987

Profitable:

Sales	610.4	232.9	1,231.3	106.6	342.4	747.0	1,628.5	
Expenses	570.3	204.9	1,171.4	100.2	295.7	707.9	1,551.5	
Profit	40.1	28.0	59.9	6.4	46.7	39.0	77.0	

Non-Profitable:

Sales	263.8	263.8	-	162.1	409.2	-	-	
Expenses	304.8	304.8	-	162.3	508.5	-	-	
Loss	-41.0	-41.0	-	-0.2	-99.4	-	-	

	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.)	31							
Low sales value (\$'000)	25	25	543	25	372	543	1,098	
High sales value (\$'000)	5,000	543	5,000	372	543	1,098	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	275.4	198.2	482.1	75.3	413.6	326.8	870.3	100.0
Total current assets	120.3	94.0	190.9	35.9	195.7	130.2	342.5	100.0
Accounts receivable	85.0	63.3	143.2	9.0	158.5	95.9	261.2	100.0
Closing inventory	5.3	2.5	12.7	0.1	6.7	11.2	16.5	41.9
Other current assets	29.9	28.0	35.0	26.7	30.4	23.0	64.7	87.1
Net fixed assets	120.3	70.1	254.9	34.8	131.9	172.1	461.9	100.0
Other assets and adjustments	34.7	34.1	36.2	4.6	85.9	24.3	65.8	80.6
Total liabilities	104.5	107.9	95.3	42.2	223.1	68.7	161.7	100.0
Total current liabilities	75.0	73.4	79.1	18.7	169.4	54.6	140.4	100.0
Current bank loans	6.4	8.6	0.8	4.0	16.6	1.2	--	12.9
Other current liabilities	68.5	64.8	78.3	14.6	152.8	53.4	140.4	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	29.5	34.5	16.1	23.5	53.7	14.0	21.3	96.8
Total equity	170.8	90.2	386.7	33.0	190.4	258.0	708.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.2	2.4	1.9	1.1	2.3	2.4	100.0
Debt to equity	0.6	1.1	0.2	1.2	1.1	0.2	0.2	100.0
Interest coverage	10.1	10.2	10.0	16.3	8.7	16.5	5.8	83.9
Debt ratio	0.3	0.5	0.1	0.5	0.5	0.2	0.1	100.0
Sales to equity	2.6	2.7	2.6	3.3	2.5	2.6	2.6	100.0
Sales to closing inventories	86.4	97.5	80.4	939.9	71.9	59.9	115.2	41.9

(percent)

Current debt to equity	43.9	81.3	20.4	56.5	88.9	21.1	19.8	100.0
Operating profit on equity	24.3	28.9	21.4	40.8	25.3	30.5	13.2	100.0
Net fixed assets to equity	70.4	77.6	65.9	105.2	69.2	66.7	65.1	100.0
Gross margin	52.1	50.7	53.0	59.7	47.1	48.6	56.8	100.0
Return on total assets	16.7	14.6	19.1	19.1	13.1	25.6	12.9	100.0

(days)

Collection period for accounts receivable	67.6	93.3	51.0	29.8	118.5	52.1	50.0	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	82	29,104	954.0	1
Less than 20	68	8,435	287.0	4
20-99	13	x	x	3
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	83	21,049	763.9	
Less than 20	72	6,375	240.5	
20-99	10	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 4221 Piledriving Work

Establishments primarily engaged in piledriving and related work.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4222 - FORM WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	147							
Low sales value (\$'000)	25	25	622	25	271	622	1,494	
High sales value (\$'000)	5,000	622	5,000	271	622	1,494	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	32.5	27.6	34.7	21.5	29.4	40.6	31.5	83.7
Purchases and materials	32.7	27.7	35.1	21.5	29.5	40.9	31.9	83.7
Closing inventory	1.7	1.4	1.8	0.1	1.8	2.0	1.7	34.0
Opening inventory	1.4	1.3	1.4	0.1	1.7	1.7	1.3	28.6
Wages, salaries, and benefits	36.6	33.3	38.1	31.9	33.8	30.8	42.2	95.9
Wages and benefits - direct	20.7	14.3	23.7	8.9	15.9	17.5	27.1	51.0
Wages and benefits - indirect	15.9	19.1	14.4	23.0	17.9	13.2	15.1	87.1
Occupancy expenses	7.6	8.0	7.4	12.1	6.8	6.9	7.7	98.0
Depreciation	2.8	3.7	2.4	5.8	3.1	2.6	2.2	92.5
Repairs and maintenance	1.1	1.6	0.9	1.9	1.5	0.9	0.9	50.3
Fuel and oil	0.3	0.5	0.2	0.6	0.5	0.3	0.2	17.0
Utilities	0.4	0.5	0.4	0.8	0.4	0.4	0.4	77.6
Rent	2.9	1.6	3.5	2.9	1.2	2.7	4.0	76.2
Financial expenses	2.0	2.1	2.0	2.4	2.0	1.3	2.4	100.0
Interest and bank charges	0.9	1.2	0.7	1.2	1.2	1.0	0.5	91.2
Professional fees	1.2	0.8	1.4	1.2	0.8	0.4	1.9	93.9
General expenses	2.4	3.5	1.9	5.9	2.7	3.0	1.3	93.9
Advertising	0.5	0.6	0.4	0.4	0.6	0.4	0.4	76.2
Delivery expenses	1.3	2.0	0.9	4.4	1.3	1.7	0.5	51.7
Insurance	0.7	0.9	0.6	1.1	0.8	0.8	0.5	78.2
Other expenses	11.5	13.9	10.5	14.2	13.7	10.8	10.3	99.3
Total expenses	92.7	88.4	94.7	88.0	88.5	93.3	95.5	100.0
Net profit/loss	7.3	11.6	5.3	12.0	11.5	6.7	4.5	99.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	73							
Sales	606.8	248.9	1,680.1	97.7	452.1	1,000.4	2,709.1	
Expenses	546.1	209.4	1,555.7	81.5	381.2	909.9	2,533.5	
Profit	60.8	39.5	124.4	16.2	70.9	90.5	175.6	

Non-Profitable:

Sales	481.5	214.3	1,649.9	87.6	406.1	970.3	2,505.7	
Expenses	504.4	223.9	1,731.0	90.9	425.1	1,027.6	2,616.9	
Loss	-22.9	-9.6	-81.1	-3.4	-19.0	-57.2	-111.2	

1987

Profitable:

Sales	427.2	181.9	1,274.7	104.8	427.6	946.7	2,384.9	
Expenses	384.1	154.9	1,176.1	82.1	387.0	859.7	2,247.0	
Profit	43.1	27.0	98.6	22.7	40.6	86.9	137.9	

Non-Profitable:

Sales	446.6	194.7	1,448.5	155.1	413.0	1,013.0	2,335.6	
Expenses	462.7	210.4	1,465.8	170.1	432.7	1,028.2	2,357.1	
Loss	-16.1	-15.7	-17.3	-15.0	-19.7	-15.2	-21.6	

	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.)	124							
Low sales value (\$'000)	25	25	817	25	341	817	1,758	
High sales value (\$'000)	5,000	817	5,000	341	817	1,758	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	302.5	164.7	667.7	97.6	214.0	381.7	1,037.2	100.0
Total current assets	181.0	78.5	452.6	53.5	96.9	238.7	729.0	100.0
Accounts receivable	63.9	21.8	175.4	9.4	30.8	65.3	317.6	87.1
Closing inventory	14.3	5.3	38.2	1.1	8.4	28.4	51.0	39.5
Other current assets	102.8	51.4	238.9	42.9	57.6	144.9	360.3	95.2
Net fixed assets	114.9	81.5	203.4	41.7	110.7	133.4	293.8	100.0
Other assets and adjustments	6.5	4.6	11.6	2.3	6.3	9.5	14.3	87.1
Total liabilities	182.3	102.6	393.6	60.5	133.6	246.3	583.9	100.0
Total current liabilities	130.8	59.2	320.6	34.8	77.2	209.3	464.5	100.0
Current bank loans	23.4	8.6	62.6	3.8	12.1	65.3	59.1	51.6
Other current liabilities	107.4	50.6	258.0	31.0	65.0	144.0	405.4	100.0
Long-term bank loans	1.8	1.1	3.5	1.0	1.2	0.4	7.5	19.4
Other liabilities and adjustments	49.6	42.1	69.3	24.5	55.1	36.5	111.7	94.4
Total equity	120.2	62.1	274.1	37.1	80.4	135.4	453.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.3	1.4	1.5	1.2	1.1	1.5	100.0
Debt to equity	1.5	1.6	1.4	1.6	1.6	1.8	1.2	100.0
Interest coverage	9.0	9.0	9.0	2.5	12.0	8.0	9.8	92.7
Debt ratio	0.6	0.6	0.5	0.6	0.6	0.6	0.5	100.0
Sales to equity	6.7	6.0	7.0	5.0	6.4	9.0	6.3	100.0
Sales to closing inventories	56.0	70.7	50.6	163.3	61.5	42.8	56.2	39.5

(percent)

Current debt to equity	108.8	95.4	116.9	93.7	95.9	154.5	102.4	100.0
Operating profit on equity	46.1	65.5	34.4	16.2	82.3	45.5	30.1	99.2
Net fixed assets to equity	95.6	131.3	74.2	112.4	137.6	98.5	64.8	100.0
Gross margin	28.6	32.4	26.7	37.2	31.2	25.2	27.5	100.0
Return on total assets	20.6	27.8	15.8	10.0	33.7	18.4	14.6	100.0

(days)

Collection period for accounts receivable	28.9	21.0	33.0	18.6	21.7	19.5	40.3	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	635	295,637	9,570.5	25
Less than 20	556	73,749	2,446.6	24
20-99	52	63,399	2,026.3	2
100-499	26	x	x	2
500 and over	1	x	x	1
1987				
Total	610	223,656	7,906.9	
Less than 20	532	54,611	1,986.8	
20-99	54	60,376	2,126.3	
100-499	24	108,669	3,793.8	
500 and over	0	-	-	

SIC 4222 Form Work

Establishments primarily engaged in placing and stripping forms for poured-in-place concrete, including steel forms and false work.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4223 - STEEL REINFORCING

	Total of all 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	519	25	200	519	804	
High sales value (\$'000)	5,000	519	5,000	200	519	804	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	43.9	13.4	51.1	19.0	8.0	35.4	63.4	71.9
Purchases and materials	46.2	13.6	53.9	19.0	8.3	36.2	67.8	71.9
Closing inventory	4.3	1.2	5.0	2.2	0.4	1.7	7.6	37.5
Opening inventory	2.0	1.1	2.2	2.2	-	0.9	3.2	31.3
Wages, salaries, and benefits	36.9	58.7	31.8	48.6	68.5	38.3	26.6	100.0
Wages and benefits - direct	9.3	3.3	10.8	2.5	4.0	15.2	7.3	31.3
Wages and benefits - indirect	27.6	55.4	21.0	46.1	64.4	23.1	19.3	90.6
Occupancy expenses	4.2	7.3	3.5	8.3	6.4	3.1	3.8	93.8
Depreciation	1.4	2.7	1.1	3.4	2.1	1.6	0.8	90.6
Repairs and maintenance	0.7	1.0	0.6	1.8	0.2	0.2	0.9	50.0
Fuel and oil	0.1	0.3	-	0.1	0.5	-	-	9.4
Utilities	0.6	0.8	0.6	0.9	0.7	0.5	0.6	75.0
Rent	1.5	2.5	1.2	2.2	2.8	0.7	1.6	65.6
Financial expenses	1.4	2.8	1.0	3.4	2.2	1.4	0.7	100.0
Interest and bank charges	0.9	1.9	0.6	2.3	1.5	0.8	0.5	96.9
Professional fees	0.5	0.9	0.4	1.1	0.7	0.6	0.2	96.9
General expenses	2.1	3.3	1.8	3.1	3.5	3.0	0.9	90.6
Advertising	0.4	0.4	0.4	0.2	0.7	0.6	0.3	78.1
Delivery expenses	1.3	1.9	1.1	1.6	2.2	2.2	0.3	53.1
Insurance	0.4	0.9	0.3	1.3	0.6	0.3	0.3	62.5
Other expenses	7.2	13.1	5.8	15.0	11.4	7.9	4.2	100.0
Total expenses	95.8	98.7	95.1	97.4	99.9	89.2	99.7	100.0
Net profit/loss	4.2	1.3	4.9	2.6	0.1	10.8	0.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	72							
Sales	713.0	196.4	1,022.9	123.4	336.8	684.9	1,970.2	
Expenses	656.7	179.0	943.3	112.7	306.5	607.1	1,885.5	
Profit	56.3	17.4	79.6	10.8	30.3	77.8	84.7	

Non-Profitable:

Sales	308.5	184.2	847.9	148.0	261.0	606.3	897.4	
Expenses	332.9	191.6	946.2	148.9	281.9	618.3	1,013.3	
Loss	-24.4	-7.4	-98.3	-1.0	-20.9	-11.9	-115.9	

1987

Profitable:

Sales	467.7	215.7	1,307.3	141.3	282.3	625.5	1,632.9	
Expenses	436.2	188.9	1,260.3	100.9	267.6	614.1	1,568.8	
Profit	31.5	26.8	47.0	40.4	14.7	11.3	64.0	

Non-Profitable:

Sales	484.8	247.3	655.0	-	247.3	655.0	-	
Expenses	552.8	248.6	770.8	-	248.6	770.8	-	
Loss	-68.1	-1.4	-115.8	-	-1.4	-115.8	-	

	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.)	24							
Low sales value (\$'000)	25	25	532	25	198	532	806	
High sales value (\$'000)	5,000	532	5,000	198	532	806	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	263.6	105.5	385.4	78.3	156.6	273.4	765.9	100.0
Total current assets	168.1	86.2	231.2	67.4	121.4	151.1	503.5	100.0
Accounts receivable	117.2	45.7	172.3	34.6	66.3	117.4	359.0	100.0
Closing inventory	20.1	3.8	32.6	5.9	-	11.3	104.6	37.5
Other current assets	30.8	36.6	26.2	26.8	55.0	22.3	39.8	87.5
Net fixed assets	94.9	18.6	153.7	9.9	34.8	122.0	261.6	100.0
Other assets and adjustments	0.5	0.6	0.4	0.8	0.3	0.3	0.7	83.3
Total liabilities	212.5	30.5	352.8	25.0	40.7	259.2	670.5	100.0
Total current liabilities	120.4	27.0	192.4	23.9	32.7	120.4	436.8	100.0
Current bank loans	28.7	-	50.9	-	-	47.4	62.9	29.2
Other current liabilities	91.6	27.0	141.4	23.9	32.7	73.0	373.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	92.0	3.4	160.3	1.0	8.0	138.7	233.7	91.7
Total equity	51.1	75.0	32.6	53.2	115.8	14.1	95.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	3.1	1.2	2.8	3.7	1.2	1.1	100.0
Debt to equity	4.1	0.4	10.8	0.4	0.3	18.2	7.0	100.0
Interest coverage	10.4	3.8	12.3	2.6	8.6	14.7	8.8	95.8
Debt ratio	0.8	0.2	0.9	0.3	0.2	0.9	0.8	100.0
Sales to equity	12.8	2.6	30.9	2.1	3.0	47.9	22.2	100.0
Sales to closing inventories	32.5	50.2	30.9	19.0	-	59.8	20.3	37.5

(percent)

Current debt to equity	235.5	36.0	589.3	44.9	28.3	848.9	458.1	100.0
Operating profit on equity	92.6	9.5	240.0	9.9	9.2	519.0	99.0	100.0
Net fixed assets to equity	185.7	24.8	470.9	18.7	30.0	859.5	274.4	100.0
Gross margin	21.2	31.2	19.7	38.3	27.0	26.2	12.5	100.0
Return on total assets	19.8	9.1	22.1	10.7	7.7	28.9	13.8	100.0

(days)

Collection period for accounts receivable	65.2	85.0	62.3	110.8	69.3	62.9	61.6	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	115	72,087	2,409.2	16
Less than 20	98	19,482	657.0	14
20-99	15	20,791	695.1	1
100-499	1	x	x	1
500 and over	1	x	x	-

1987

Total	131	52,602	1,916.1	
Less than 20	112	11,291	419.4	
20-99	16	14,579	537.6	
100-499	2	x	x	
500 and over	1	x	x	

SIC 4223 Steel Reinforcing

Establishments primarily engaged in the setting of reinforcing rod, bar, mesh, cage, etc., to reinforce poured-in-place concrete.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4224 - CONCRETE POURING AND FINISHING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	504							
Low sales value (\$'000)	25	25	309	25	129	309	876	
High sales value (\$'000)	5,000	309	5,000	129	309	876	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	34.1	23.6	36.4	19.5	25.7	32.7	37.9	83.7
Purchases and materials	34.5	24.0	36.8	19.5	26.3	33.3	38.2	83.5
Closing inventory	0.9	0.7	0.9	0.2	1.0	1.3	0.8	25.2
Opening inventory	0.5	0.3	0.6	0.2	0.4	0.7	0.5	22.0
Wages, salaries, and benefits	33.8	29.9	34.6	22.8	33.5	31.7	35.8	94.0
Wages and benefits - direct	14.8	8.0	16.2	1.6	11.3	15.4	16.6	32.9
Wages and benefits - indirect	19.0	21.9	18.4	21.2	22.2	16.3	19.2	85.9
Occupancy expenses	7.4	8.3	7.2	8.6	8.1	8.3	6.7	99.4
Depreciation	2.8	3.7	2.6	3.8	3.7	3.7	2.2	91.9
Repairs and maintenance	1.1	1.2	1.1	1.1	1.3	1.1	1.1	54.6
Fuel and oil	0.5	0.9	0.5	1.7	0.4	0.8	0.3	21.2
Utilities	0.6	0.9	0.5	0.9	0.8	0.7	0.4	77.6
Rent	2.3	1.6	2.5	1.1	1.8	2.0	2.7	73.2
Financial expenses	1.6	2.4	1.4	2.2	2.5	1.9	1.2	95.4
Interest and bank charges	1.0	1.5	0.9	1.3	1.5	1.1	0.8	81.0
Professional fees	0.6	0.9	0.6	0.8	0.9	0.8	0.4	88.1
General expenses	3.4	4.9	3.1	5.4	4.6	2.4	3.3	92.5
Advertising	0.7	1.0	0.7	1.0	1.0	0.5	0.7	77.0
Delivery expenses	1.8	2.8	1.6	3.3	2.5	1.2	1.8	48.2
Insurance	0.8	1.1	0.8	1.2	1.1	0.6	0.8	68.7
Other expenses	12.4	16.4	11.5	20.0	14.6	14.4	10.3	99.4
Total expenses	92.6	85.4	94.2	78.5	89.0	91.4	95.3	99.8
Net profit/loss	7.4	14.6	5.8	21.5	11.0	8.6	4.7	99.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	79							
Sales	465.3	111.7	1,215.0	61.4	203.3	555.9	2,136.2	
Expenses	423.4	90.0	1,130.2	44.7	172.4	493.2	2,020.5	
Profit	42.0	21.7	84.8	16.7	30.9	62.7	115.7	

Non-Profitable:

Sales	314.6	126.7	805.4	66.5	188.1	545.2	1,580.1	
Expenses	330.5	134.7	842.1	73.6	196.9	569.0	1,655.2	
Loss	-15.9	-8.0	-36.7	-7.1	-8.8	-23.8	-75.1	

1987

Profitable:

Sales	332.6	99.0	1,031.6	55.0	196.3	493.1	1,766.8	
Expenses	302.7	82.7	960.9	42.6	171.2	442.4	1,669.0	
Profit	30.0	16.4	70.6	12.4	25.2	50.7	97.8	

Non-Profitable:

Sales	195.4	110.5	746.8	65.5	204.0	479.8	1,511.8	
Expenses	205.8	118.0	775.5	71.3	215.1	500.5	1,563.3	
Loss	-10.3	-7.5	-28.7	-5.7	-11.1	-20.7	-51.6	

	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.)	331							
Low sales value (\$'000)	25	25	607	25	248	607	1,294	
High sales value (\$'000)	5,000	607	5,000	248	607	1,294	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	294.0	96.0	674.8	53.3	170.5	383.4	1,074.6	100.0
Total current assets	196.9	52.5	474.6	29.8	92.1	236.2	801.8	99.7
Accounts receivable	111.5	23.2	281.3	12.7	41.4	126.1	494.3	90.6
Closing inventory	6.6	2.2	15.0	0.3	5.5	11.6	19.7	32.6
Other current assets	78.7	27.0	178.2	16.7	45.1	98.4	287.7	94.3
Net fixed assets	77.2	33.6	161.2	22.9	52.2	125.1	210.8	97.6
Other assets and adjustments	19.8	9.9	38.8	0.5	26.2	22.0	61.9	84.0
Total liabilities	174.1	53.1	406.6	34.6	85.6	230.6	648.2	100.0
Total current liabilities	140.3	37.9	337.2	23.3	63.3	172.2	563.6	100.0
Current bank loans	16.8	5.0	39.4	3.2	8.0	31.7	50.0	49.5
Other current liabilities	123.4	32.9	297.7	20.0	55.2	140.4	513.5	100.0
Long-term bank loans	8.1	4.6	14.8	4.8	4.1	11.8	18.9	23.6
Other liabilities and adjustments	25.6	10.6	54.6	6.3	18.1	46.5	65.7	91.2
Total equity	119.9	42.8	268.1	18.7	84.9	152.8	426.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.3	1.4	1.2	1.4	1.3	1.4	99.7
Debt to equity	1.4	1.2	1.5	1.8	1.0	1.5	1.5	100.0
Interest coverage	7.4	7.2	7.5	6.3	7.6	7.3	7.6	84.0
Debt ratio	0.5	0.5	0.6	0.6	0.5	0.6	0.6	100.0
Sales to equity	5.7	5.3	5.8	7.4	4.5	5.5	5.9	100.0
Sales to closing inventories	103.6	102.8	103.8	405.7	69.9	72.5	129.2	32.6

(percent)

Current debt to equity	116.9	88.4	125.7	124.5	74.5	112.7	132.1	100.0
Operating profit on equity	34.9	49.0	30.6	52.4	47.6	35.8	28.0	99.1
Net fixed assets to equity	64.4	78.4	60.1	122.4	61.4	81.9	49.4	97.6
Gross margin	28.9	35.5	27.1	32.9	37.1	34.1	23.9	100.0
Return on total assets	16.4	25.3	14.0	21.8	27.3	16.5	12.7	99.4

(days)

Collection period for accounts receivable	59.3	36.7	65.7	33.2	38.9	54.7	70.7	90.6
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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	2,185	427,737	14,022.0	95
Less than 20	2,058	207,157	6,963.9	96
20-99	111	129,492	4,162.8	2
100-499	16	91,088	2,895.3	1
500 and over	-	-	-	-
1987				
Total	2,090	322,402	11,641.3	
Less than 20	1,962	146,978	5,448.0	
20-99	113	108,087	3,836.2	
100-499	15	67,337	2,357.1	
500 and over	-	-	-	

SIC 4224 Concrete Pouring and Finishing

Establishments primarily engaged in concrete pouring or placement and concrete finishing. Establishments primarily engaged in masonry block foundation work are classified in <4231 - Masonry Work>, construction; those primarily engaged in producing ready-mix concrete are classified in <3551 - Ready-Mix Concrete Industry>; and those primarily engaged in asphalt paving are classified in <4216 - Asphalt Paving>, construction, or in <4121 - Highways, Streets and Bridges>, construction. Establishments primarily engaged in building and/or installing residential swimming pools of all types are classified in <4293 - Residential Swimming Pool Installation>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4225 - PRECAST CONCRETE INSTALLATION

	Total of all 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	201	25	78	201	661	
High sales value (\$'000)	5,000	201	5,000	78	201	661	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	31.9	25.3	32.7	37.7	15.0	44.7	26.4	85.7
Purchases and materials	30.8	22.4	31.8	37.7	9.6	44.8	25.2	85.7
Closing inventory	0.6	-	0.7	-	-	1.2	0.4	21.4
Opening inventory	1.6	2.9	1.5	-	5.3	1.2	1.6	28.6
Wages, salaries, and benefits	35.0	38.4	34.5	14.5	58.5	22.4	40.8	92.9
Wages and benefits - direct	16.6	7.7	17.7	10.6	5.3	-	26.8	35.7
Wages and benefits - indirect	18.4	30.7	16.9	3.8	53.2	22.4	14.0	71.4
Occupancy expenses	8.4	3.7	8.9	4.0	3.5	8.1	9.4	92.9
Depreciation	2.7	2.0	2.8	2.6	1.4	3.9	2.3	85.7
Repairs and maintenance	0.9	0.5	1.0	0.2	0.7	1.0	1.0	71.4
Fuel and oil	0.4	-	0.4	-	-	0.9	0.2	21.4
Utilities	0.4	0.7	0.4	0.7	0.7	0.6	0.2	71.4
Rent	3.9	0.6	4.3	0.5	0.7	1.6	5.7	64.3
Financial expenses	1.6	3.3	1.3	2.2	4.2	1.2	1.4	100.0
Interest and bank charges	0.8	0.4	0.8	0.6	0.2	0.5	1.0	71.4
Professional fees	0.8	2.9	0.5	1.6	4.0	0.7	0.4	100.0
General expenses	2.3	9.1	1.5	10.6	7.9	1.6	1.4	100.0
Advertising	0.5	1.3	0.4	2.6	0.2	0.2	0.5	71.4
Delivery expenses	1.0	6.0	0.4	5.3	6.5	0.2	0.5	42.9
Insurance	0.8	1.9	0.7	2.7	1.2	1.3	0.3	71.4
Other expenses	7.7	8.4	7.6	9.8	7.2	12.4	5.1	100.0
Total expenses	86.7	88.3	86.5	78.7	96.3	90.5	84.5	100.0
Net profit/loss	13.3	11.7	13.5	21.3	3.7	9.5	15.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	86							
Sales	418.6	83.4	887.7	63.5	109.9	525.0	1,153.3	
Expenses	353.5	72.6	746.9	47.5	105.8	436.2	974.4	
Profit	65.0	10.9	140.9	15.9	4.1	88.8	178.9	

Non-Profitable:

Sales	365.5	40.2	521.6	40.2	-	521.6	-	
Expenses	382.7	49.0	542.9	49.0	-	542.9	-	
Loss	-17.2	-8.7	-21.3	-8.7	-	-21.3	-	

1987

Profitable:

Sales	302.5	80.6	478.0	69.3	121.5	376.8	1,228.4	
Expenses	266.3	49.4	437.9	40.4	82.1	349.6	1,092.1	
Profit	36.2	31.2	40.1	28.9	39.4	27.2	136.4	

Non-Profitable:

Sales	77.4	77.4	-	39.4	131.9	-	-	
Expenses	80.5	80.5	-	44.7	131.9	-	-	
Loss	-3.1	-3.1	-	-5.3	--	-	-	

	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.)	10							
Low sales value (\$'000)	25	25	335	-	-	-	-	
High sales value (\$'000)	5,000	335	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	448.3	63.3	763.5	-	-	-	-	100.0
Total current assets	292.8	40.4	499.5	-	-	-	-	100.0
Accounts receivable	163.6	23.6	278.3	-	-	-	-	80.0
Closing inventory	3.7	5.2	2.4	-	-	-	-	30.0
Other current assets	125.4	11.5	218.7	-	-	-	-	100.0
Net fixed assets	152.7	16.8	264.0	-	-	-	-	80.0
Other assets and adjustments	2.7	5.9	--	-	-	-	-	80.0
Total liabilities	238.0	35.4	403.9	-	-	-	-	100.0
Total current liabilities	158.1	26.1	266.1	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	158.1	26.1	266.1	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	79.9	9.2	137.8	-	-	-	-	100.0
Total equity	210.2	27.8	359.5	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.5	1.8	-	-	-	-	100.0
Debt to equity	1.1	1.2	1.1	-	-	-	-	100.0
Interest coverage	16.9	4.3	19.4	-	-	-	-	80.0
Debt ratio	0.5	0.5	0.5	-	-	-	-	100.0
Sales to equity	2.8	6.1	2.6	-	-	-	-	100.0
Sales to closing inventories	158.7	32.3	379.2	-	-	-	-	30.0

(percent)

Current debt to equity	75.2	93.8	74.0	-	-	-	-	100.0
Operating profit on equity	36.2	21.9	37.1	-	-	-	-	100.0
Net fixed assets to equity	72.6	60.3	73.4	-	-	-	-	80.0
Gross margin	32.2	23.7	33.5	-	-	-	-	100.0
Return on total assets	18.0	12.5	18.4	-	-	-	-	100.0

(days)

Collection period for accounts receivable	100.5	50.4	108.0	-	-	-	-	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	99	13,646	441.6	12
Less than 20	97	9,839	324.7	11
20-99	1	x	x	-
100-499	1	x	x	1
500 and over	-	-	-	-
1987				
Total	87	9,283	333.1	
Less than 20	86	x	x	
20-99	1	x	x	
100-499	0	-	-	
500 and over	-	-	-	

SIC 4225 Precast Concrete Installation

Establishments primarily engaged in the installation of precast and manufactured concrete panels and other concrete shapes.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4226 - ROUGH AND FRAMING CARPENTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	356							
Low sales value (\$'000)	25	25	111	25	49	111	258	
High sales value (\$'000)	5,000	111	5,000	49	111	258	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	30.6	16.0	34.0	12.6	18.1	25.2	40.0	68.5
Purchases and materials	31.4	17.3	34.7	11.7	20.8	25.1	41.3	68.3
Closing inventory	2.3	2.6	2.3	-	4.2	1.4	2.9	12.6
Opening inventory	1.5	1.3	1.5	0.9	1.5	1.5	1.5	13.8
Wages, salaries, and benefits	30.4	21.3	32.5	10.8	27.7	33.0	32.2	79.8
Wages and benefits - direct	10.9	2.2	13.0	0.8	3.1	7.3	16.9	20.5
Wages and benefits - indirect	19.5	19.0	19.6	10.0	24.6	25.7	15.3	73.9
Occupancy expenses	3.9	5.5	3.5	7.3	4.4	4.0	3.2	96.3
Depreciation	2.0	2.9	1.8	4.1	2.1	2.0	1.7	85.1
Repairs and maintenance	0.5	0.5	0.5	0.6	0.5	0.4	0.5	43.0
Fuel and oil	0.2	0.2	0.2	0.3	0.2	0.2	0.1	8.7
Utilities	0.3	0.6	0.3	0.5	0.6	0.3	0.2	51.7
Rent	0.9	1.3	0.8	1.7	1.0	1.0	0.7	46.9
Financial expenses	1.4	1.4	1.4	1.1	1.6	1.4	1.4	91.6
Interest and bank charges	0.8	0.9	0.8	0.6	1.1	0.8	0.8	70.8
Professional fees	0.6	0.5	0.6	0.5	0.5	0.6	0.6	78.1
General expenses	2.8	3.5	2.6	3.8	3.3	3.4	2.1	84.6
Advertising	0.3	0.3	0.3	0.3	0.3	0.3	0.4	51.7
Delivery expenses	1.8	2.5	1.7	2.6	2.4	2.5	1.1	50.6
Insurance	0.6	0.7	0.6	0.9	0.6	0.6	0.6	63.5
Other expenses	13.0	16.1	12.3	15.0	16.9	9.9	13.9	100.0
Total expenses	82.1	63.9	86.3	50.6	72.1	76.9	92.8	100.0
Net profit/loss	17.9	36.1	13.7	49.4	27.9	23.1	7.2	99.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	86							
Sales	151.5	50.9	289.4	35.0	73.3	157.7	663.7	
Expenses	119.5	30.0	242.2	16.4	49.1	114.8	604.4	
Profit	32.0	20.9	47.2	18.6	24.1	42.9	59.3	

Non-Profitable:

Sales	177.2	59.4	275.3	32.8	77.0	158.1	616.7	
Expenses	185.0	63.8	285.8	36.3	82.1	162.5	645.1	
Loss	-7.8	-4.5	-10.5	-3.5	-5.1	-4.4	-28.4	

1987

Profitable:

Sales	179.1	61.1	352.4	38.5	76.1	177.7	610.9	
Expenses	150.0	41.3	309.8	23.3	53.3	148.5	548.5	
Profit	29.1	19.8	42.6	15.2	22.9	29.3	62.4	

Non-Profitable:

Sales	176.7	64.6	259.1	32.8	71.1	157.3	503.4	
Expenses	183.8	68.2	269.0	35.8	74.7	164.8	519.0	
Loss	-7.2	-3.5	-9.8	-3.0	-3.6	-7.4	-15.6	

	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.)	111							
Low sales value (\$'000)	25	25	343	25	138	343	957	
High sales value (\$'000)	5,000	343	5,000	138	343	957	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	161.6	84.0	341.9	41.1	131.1	236.1	744.6	100.0
Total current assets	98.7	50.9	209.7	30.0	74.0	140.1	474.4	98.2
Accounts receivable	47.8	20.1	112.1	6.2	35.5	74.0	257.2	81.1
Closing inventory	13.3	10.5	19.7	10.3	10.8	7.0	68.1	27.0
Other current assets	37.5	20.2	77.7	13.4	27.6	59.0	149.0	77.5
Net fixed assets	33.2	16.2	72.6	10.8	22.2	48.2	165.4	100.0
Other assets and adjustments	29.6	16.7	59.5	0.3	34.8	47.7	104.7	72.1
Total liabilities	95.3	56.9	184.6	25.6	91.3	124.5	413.4	100.0
Total current liabilities	67.1	36.8	137.6	19.6	55.7	98.8	285.2	100.0
Current bank loans	8.4	4.0	18.7	1.5	6.7	10.7	49.3	36.0
Other current liabilities	58.7	32.8	118.8	18.1	49.0	88.1	235.9	100.0
Long-term bank loans	1.2	1.6	0.3	3.1	--	--	1.6	3.6
Other liabilities and adjustments	26.9	18.4	46.7	2.8	35.5	25.7	126.5	83.8
Total equity	66.2	27.1	157.2	15.5	39.8	111.5	331.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.3	1.5	1.5	1.3	1.4	1.6	98.2
Debt to equity	1.4	2.1	1.1	1.6	2.2	1.1	1.2	100.0
Interest coverage	10.9	12.8	9.9	3.4	21.7	16.5	5.5	83.8
Debt ratio	0.5	0.6	0.5	0.6	0.6	0.5	0.5	100.0
Sales to equity	5.3	6.0	5.1	6.5	5.8	5.2	5.0	100.0
Sales to closing inventories	26.7	15.4	40.9	9.7	21.4	82.5	24.4	27.0

(percent)

Current debt to equity	101.3	135.9	87.5	126.4	139.9	88.6	86.1	100.0
Operating profit on equity	45.9	67.7	37.1	22.1	87.3	46.1	25.6	98.2
Net fixed assets to equity	50.1	60.1	46.1	69.8	55.9	43.2	49.9	100.0
Gross margin	27.6	29.1	26.9	26.4	30.4	25.7	28.4	100.0
Return on total assets	20.7	23.7	19.0	11.8	27.8	23.2	13.9	99.1

(days)

Collection period for accounts receivable	48.8	45.1	50.6	22.4	56.0	46.2	56.3	81.1
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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	1,542	127,459	4,162.2	15
Less than 20	1,522	105,130	3,440.2	14
20-99	20	22,329	722.0	1
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	1,527	109,380	3,924.4	
Less than 20	1,508	87,890	3,162.1	
20-99	19	21,490	762.3	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4226 Rough and Framing Carpentry

Establishments primarily engaged in structural wood framing and sheathing, installation of pre-fabricated wood roof trusses, exterior and interior wall components and other related carpentry work. Establishments primarily engaged in finish carpentry 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 4227 - STRUCTURAL STEEL ERECTION

	Total of all 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	848	25	290	848	1,657	
High sales value (\$'000)	5,000	848	5,000	290	848	1,657	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	39.5	23.1	49.7	29.6	21.1	35.6	55.9	83.5
Purchases and materials	39.4	23.4	49.4	30.0	21.3	34.1	56.0	83.5
Closing inventory	1.6	0.9	2.1	1.3	0.7	1.8	2.2	36.5
Opening inventory	1.7	0.6	2.4	0.9	0.5	3.3	2.1	33.9
Wages, salaries, and benefits	33.7	40.9	29.2	35.5	42.6	40.2	24.4	95.7
Wages and benefits - direct	11.1	5.8	14.4	0.1	7.5	15.3	14.0	38.3
Wages and benefits - indirect	22.6	35.1	14.8	35.4	35.0	24.9	10.4	91.3
Occupancy expenses	6.9	9.9	5.0	5.8	11.2	7.9	3.8	94.8
Depreciation	1.5	1.9	1.2	1.4	2.1	1.5	1.0	86.1
Repairs and maintenance	0.8	1.0	0.6	0.9	1.1	1.1	0.4	61.7
Fuel and oil	0.2	0.3	0.2	0.4	0.2	0.4	0.1	15.7
Utilities	0.5	0.6	0.5	0.7	0.5	0.6	0.5	77.4
Rent	3.9	6.1	2.6	2.3	7.2	4.3	1.8	82.6
Financial expenses	1.6	1.5	1.6	2.1	1.3	1.9	1.5	95.7
Interest and bank charges	0.8	0.8	0.7	1.1	0.7	1.0	0.6	84.3
Professional fees	0.8	0.7	0.9	1.0	0.6	0.9	0.8	91.3
General expenses	2.9	4.7	1.8	5.6	4.5	3.0	1.3	96.5
Advertising	0.4	0.5	0.4	0.6	0.5	0.5	0.3	72.2
Delivery expenses	1.7	3.1	0.9	3.4	3.0	1.7	0.5	57.4
Insurance	0.8	1.2	0.6	1.6	1.1	0.8	0.5	73.9
Other expenses	9.7	12.6	7.9	10.9	13.1	7.1	8.3	98.3
Total expenses	94.4	92.8	95.4	89.5	93.8	95.8	95.2	100.0
Net profit/loss	5.6	7.2	4.6	10.5	6.2	4.2	4.8	98.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	78							
Sales	655.9	282.2	1,932.4	132.1	474.8	1,179.1	2,638.1	
Expenses	602.0	247.7	1,812.1	112.6	421.1	1,095.1	2,483.8	
Profit	53.9	34.5	120.3	19.5	53.7	84.0	154.3	
Non-Profitable:								
Sales	555.9	390.2	1,600.9	131.5	662.3	1,099.9	2,170.5	
Expenses	588.1	409.1	1,717.1	138.5	693.7	1,243.5	2,255.7	
Loss	-32.3	-18.9	-116.2	-7.1	-31.4	-143.6	-85.1	
1987								
Profitable:								
Sales	484.2	288.5	1,446.7	133.4	489.9	1,080.4	2,049.2	
Expenses	430.9	246.1	1,339.7	113.7	418.1	982.1	1,928.0	
Profit	53.3	42.4	107.0	19.7	71.9	98.3	121.2	
Non-Profitable:								
Sales	466.2	213.9	1,185.4	173.9	536.1	1,119.2	1,827.6	
Expenses	493.5	229.0	1,247.4	185.1	582.3	1,187.6	1,827.9	
Loss	-27.3	-15.1	-62.0	-11.2	-46.3	-68.4	-0.4	

	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.)	83							
Low sales value (\$'000)	25	25	937	25	321	937	1,767	
High sales value (\$'000)	5,000	937	5,000	321	937	1,767	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	230.6	136.5	486.4	46.8	222.6	383.5	810.5	100.0
Total current assets	172.8	104.1	359.4	29.0	176.3	288.5	583.0	100.0
Accounts receivable	106.2	62.7	224.2	7.4	115.9	179.6	364.5	94.0
Closing inventory	8.8	1.6	28.4	--	3.2	20.8	52.4	34.9
Other current assets	57.7	39.7	106.7	21.6	57.1	88.0	166.0	88.0
Net fixed assets	43.3	25.1	92.6	6.1	43.4	64.0	182.9	94.0
Other assets and adjustments	14.4	7.1	34.2	11.5	2.9	31.0	44.5	83.1
Total liabilities	125.5	68.6	280.1	18.1	117.0	214.3	487.5	100.0
Total current liabilities	101.7	59.3	217.0	14.8	102.0	173.8	353.0	100.0
Current bank loans	18.8	12.2	36.7	0.2	23.8	34.0	45.1	48.2
Other current liabilities	82.9	47.0	180.2	14.5	78.2	139.7	307.8	100.0
Long-term bank loans	0.6	0.3	1.4	0.3	0.3	--	6.1	4.8
Other liabilities and adjustments	23.0	8.9	61.6	2.9	14.6	40.4	128.3	88.0
Total equity	105.1	67.9	206.3	28.6	105.5	169.2	323.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.7	1.6	1.9	1.7	1.6	1.6	100.0
Debt to equity	1.1	1.0	1.3	0.6	1.1	1.2	1.5	100.0
Interest coverage	5.6	2.0	10.4	8.5	1.0	9.4	12.5	84.3
Debt ratio	0.5	0.5	0.5	0.3	0.5	0.5	0.6	100.0
Sales to equity	6.6	5.8	7.3	5.3	5.9	7.0	7.9	100.0
Sales to closing inventories	78.9	239.0	53.6	9,957.9	194.8	57.4	48.8	34.9

(percent)

Current debt to equity	96.7	87.3	105.1	51.6	96.6	102.7	109.2	100.0
Operating profit on equity	23.7	6.1	39.4	28.4	0.3	39.0	40.2	97.6
Net fixed assets to equity	41.2	37.0	44.9	21.6	41.1	37.8	56.6	94.0
Gross margin	25.4	29.3	22.7	29.7	29.2	25.6	18.4	100.0
Return on total assets	13.1	6.1	18.5	19.7	3.3	19.2	17.4	97.6

(days)

Collection period for accounts receivable	55.3	57.8	53.6	17.8	67.1	54.7	51.9	94.0
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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	417	168,425	5,591.6	17
Less than 20	367	74,635	2,505.1	18
20-99	46	x	x	1
100-499	4	x	x	-
500 and over	-	-	-	-
1987				
Total	400	112,509	4,084.7	
Less than 20	349	47,119	1,727.5	
20-99	47	x	x	
100-499	4	x	x	
500 and over	-	-	-	

SIC 4227 Structural Steel Erection

Establishments primarily engaged in structural and related steel erection from purchased fabricated metal parts. Establishments primarily engaged in fabricating heavy steel parts classified in <3029 - Other Fabricated Structural Metal Products Industries> may erect such parts as a secondary activity.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4229 - OTHER STRUCTURAL AND RELATED WORK

	Total of all 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	130	25	96	130	598	
High sales value (\$'000)	5,000	130	5,000	96	130	598	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	58.5	33.3	61.8	18.3	34.8	70.8	50.7	78.9
Purchases and materials	50.5	34.0	52.7	18.3	35.6	52.6	52.8	78.9
Closing inventory	4.3	1.2	4.8	-	1.3	1.9	8.4	36.8
Opening inventory	12.3	0.4	13.9	-	0.5	20.1	6.2	31.6
Wages, salaries, and benefits	21.3	38.6	19.0	12.5	41.3	22.2	15.0	89.5
Wages and benefits - direct	12.7	19.0	11.8	-	20.9	18.1	3.9	57.9
Wages and benefits - indirect	8.6	19.6	7.2	12.5	20.4	4.1	11.0	78.9
Occupancy expenses	7.1	5.6	7.3	9.1	5.2	7.0	7.7	89.5
Depreciation	4.0	2.3	4.3	2.0	2.3	3.4	5.3	78.9
Repairs and maintenance	0.8	1.1	0.8	5.4	0.6	0.6	1.0	47.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.9	1.0	0.9	0.4	1.0	1.0	0.8	68.4
Rent	1.3	1.2	1.3	1.2	1.2	1.9	0.5	57.9
Financial expenses	3.1	3.1	3.1	1.3	3.3	2.7	3.6	94.7
Interest and bank charges	1.1	1.1	1.1	1.1	1.1	0.7	1.6	68.4
Professional fees	2.0	2.0	2.0	0.1	2.2	2.0	2.0	84.2
General expenses	2.9	8.3	2.2	0.9	9.1	2.7	1.5	94.7
Advertising	0.3	1.0	0.2	0.1	1.1	0.3	0.1	47.4
Delivery expenses	1.5	5.4	1.0	0.7	5.8	1.1	0.9	68.4
Insurance	1.1	2.0	1.0	0.1	2.2	1.4	0.6	63.2
Other expenses	8.1	4.5	8.6	14.5	3.5	2.0	16.8	100.0
Total expenses	100.9	93.4	101.9	56.5	97.2	107.3	95.2	100.0
Net profit/loss	-0.9	6.6	-1.9	43.5	2.8	-7.3	4.8	94.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	328.1	93.8	493.3	59.7	107.9	227.6	1,233.9	
Expenses	296.7	78.2	450.7	33.8	96.7	199.0	1,152.1	
Profit	31.4	15.6	42.6	26.0	11.2	28.5	81.7	

Non-Profitable:

Sales	418.1	122.2	617.7	-	122.2	523.9	1,494.9	
Expenses	465.3	126.3	694.0	-	126.3	607.8	1,500.8	
Loss	-47.2	-4.1	-76.3	-	-4.1	-83.9	-5.9	

1987

Profitable:

Sales	70.8	38.0	421.0	36.9	126.1	338.6	1,231.5	
Expenses	53.8	23.1	381.0	22.3	92.5	307.3	1,104.9	
Profit	17.0	14.9	40.1	14.7	33.6	31.3	126.6	

Non-Profitable:

Sales	163.2	57.6	235.9	57.6	-	235.9	-	
Expenses	184.4	59.7	270.3	59.7	-	270.3	-	
Loss	-21.2	-2.1	-34.4	-2.1	-	-34.4	-	

	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.)	13							
Low sales value (\$'000)	25	25	497	25	129	497	1,169	
High sales value (\$'000)	5,000	497	5,000	129	497	1,169	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	882.9	85.7	2,126.5	33.1	152.6	214.9	9,855.3	100.0
Total current assets	492.7	82.3	1,132.9	29.7	149.2	199.9	4,904.9	100.0
Accounts receivable	379.3	18.0	942.8	7.8	31.0	48.4	4,559.2	100.0
Closing inventory	17.8	1.5	43.2	1.6	1.3	28.8	101.4	53.8
Other current assets	95.6	62.8	146.7	20.2	116.8	122.6	244.2	76.9
Net fixed assets	141.9	1.2	361.5	1.2	1.2	5.4	1,801.1	38.5
Other assets and adjustments	248.2	2.1	632.1	2.1	2.1	9.5	3,149.2	61.5
Total liabilities	394.0	17.2	981.7	8.9	27.6	48.9	4,753.2	100.0
Total current liabilities	225.6	4.3	570.7	2.6	6.4	14.2	2,820.8	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	225.6	4.3	570.7	2.6	6.4	14.2	2,820.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	168.3	12.8	411.0	6.2	21.1	34.7	1,932.3	100.0
Total equity	488.9	68.5	1,144.7	24.1	124.9	165.9	5,102.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	18.8	1.9	11.0	23.0	14.0	1.7	100.0
Debt to equity	0.8	0.2	0.8	0.3	0.2	0.2	0.9	100.0
Interest coverage	-0.6	7.0	-3.1	0.1	11.0	-22.8	3.3	84.6
Debt ratio	0.4	0.2	0.4	0.2	0.1	0.2	0.4	100.0
Sales to equity	0.8	2.2	0.6	4.8	1.5	3.7	0.2	100.0
Sales to closing inventories	22.5	100.1	18.2	71.3	143.7	21.5	14.4	53.8

(percent)

Current debt to equity	46.1	6.3	49.8	11.1	5.1	8.5	55.2	100.0
Operating profit on equity	-1.4	15.7	-3.1	-4.2	20.6	-38.2	1.5	92.3
Net fixed assets to equity	29.0	1.7	31.5	5.0	0.9	3.2	35.3	38.5
Gross margin	19.2	29.7	16.0	19.3	37.5	3.1	38.2	100.0
Return on total assets	-0.3	14.7	-1.2	0.5	18.6	-28.2	1.1	100.0

(days)

Collection period for accounts receivable	344.9	43.2	435.7	24.5	57.2	28.3	1,136.1	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
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1989

Total	205	28,404	934.6	32
Less than 20	201	x	x	31
20-99	4	x	x	-
100-499	0	-	-	1
500 and over	-	-	-	-

1987

Total	237	21,734	780.1	
Less than 20	232	16,879	615.8	
20-99	4	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 4229 Other Structural and Related Work

Establishments primarily engaged in structural and related work not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4231 - MASONRY WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	573							
Low sales value (\$'000)	25	25	287	25	110	287	924	
High sales value (\$'000)	5,000	287	5,000	110	287	924	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	28.0	15.0	33.1	12.0	17.0	25.1	36.4	78.7
Purchases and materials	28.5	16.5	33.1	12.5	19.2	25.2	36.4	78.7
Closing inventory	1.9	1.7	2.0	0.6	2.4	1.1	2.3	26.4
Opening inventory	1.5	0.2	1.9	0.2	0.3	1.0	2.3	23.6
Wages, salaries, and benefits	42.8	40.6	43.7	33.3	45.3	47.0	42.3	94.8
Wages and benefits - direct	22.3	8.4	27.7	2.7	12.1	23.0	29.6	38.2
Wages and benefits - indirect	20.6	32.2	16.0	30.6	33.2	24.0	12.7	85.2
Occupancy expenses	5.1	6.4	4.6	6.0	6.7	6.0	4.0	97.7
Depreciation	2.5	3.6	2.1	3.5	3.6	3.3	1.7	91.1
Repairs and maintenance	0.8	1.0	0.8	0.8	1.1	0.9	0.7	50.8
Fuel and oil	0.2	0.3	0.1	0.4	0.3	0.2	0.1	12.0
Utilities	0.4	0.6	0.3	0.7	0.5	0.4	0.3	68.4
Rent	1.2	1.0	1.3	0.6	1.2	1.3	1.2	63.7
Financial expenses	1.8	2.1	1.7	2.1	2.0	2.0	1.6	95.6
Interest and bank charges	1.0	1.2	1.0	1.1	1.3	1.4	0.8	81.0
Professional fees	0.8	0.9	0.8	1.0	0.8	0.6	0.8	89.7
General expenses	2.8	4.3	2.2	5.4	3.6	3.0	1.8	92.5
Advertising	0.4	0.5	0.4	0.5	0.5	0.4	0.4	71.7
Delivery expenses	1.6	2.8	1.1	3.7	2.1	1.7	0.9	52.5
Insurance	0.7	1.0	0.6	1.2	1.0	0.9	0.5	69.5
Other expenses	11.2	15.0	9.7	18.5	12.8	9.0	10.0	99.5
Total expenses	91.8	83.5	95.0	77.4	87.5	92.3	96.2	100.0
Net profit/loss	8.2	16.5	5.0	22.6	12.5	7.7	3.8	99.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	76							
Sales	288.3	102.4	1,079.6	62.0	177.7	456.3	2,298.9	
Expenses	254.6	79.6	999.7	43.6	146.8	403.3	2,166.5	
Profit	33.7	22.8	79.9	18.5	30.9	53.0	132.5	

Non-Profitable:

Sales	309.5	101.0	1,047.8	58.9	198.0	503.1	2,333.8	
Expenses	323.0	108.0	1,084.2	62.3	213.2	520.0	2,416.0	
Loss	-13.4	-7.0	-36.3	-3.4	-15.2	-16.9	-82.2	

1987

Profitable:

Sales	280.7	95.1	1,019.4	56.0	174.9	480.5	2,064.7	
Expenses	244.2	73.1	925.3	37.3	146.2	415.3	1,914.5	
Profit	36.5	22.0	94.1	18.7	28.7	65.2	150.1	

Non-Profitable:

Sales	192.6	114.9	699.3	61.6	183.1	461.7	1,796.9	
Expenses	207.7	122.6	763.1	70.9	188.8	524.0	1,867.3	
Loss	-15.2	-7.7	-63.8	-9.3	-5.7	-62.3	-70.4	

	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.)	354							
Low sales value (\$'000)	25	25	514	25	228	514	1,425	
High sales value (\$'000)	5,000	514	5,000	228	514	1,425	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	232.8	78.0	741.0	45.7	142.5	325.3	1,173.2	100.0
Total current assets	158.3	46.8	524.6	24.8	90.9	239.6	820.8	99.2
Accounts receivable	88.4	18.6	317.4	6.2	43.4	133.7	508.4	94.9
Closing inventory	12.7	5.0	37.9	5.7	3.8	12.3	64.4	34.5
Other current assets	57.2	23.1	169.2	12.8	43.6	93.4	247.9	94.6
Net fixed assets	55.8	28.9	144.5	18.7	49.1	74.9	216.8	97.7
Other assets and adjustments	18.5	2.2	71.9	2.1	2.4	10.7	135.5	78.8
Total liabilities	141.9	47.7	451.4	30.4	82.1	214.3	697.9	99.4
Total current liabilities	105.8	29.9	355.2	16.4	56.8	155.9	562.4	98.6
Current bank loans	18.2	6.7	55.7	2.5	15.3	34.1	78.1	46.9
Other current liabilities	87.6	23.1	299.5	13.9	41.5	121.7	484.2	98.6
Long-term bank loans	2.4	2.9	0.8	1.6	5.7	0.9	0.6	5.6
Other liabilities and adjustments	33.5	14.7	95.4	12.3	19.5	57.4	134.9	85.3
Total equity	90.8	30.3	289.5	15.2	60.3	110.9	475.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.5	1.4	1.5	1.5	1.5	1.4	97.7
Debt to equity	1.5	1.5	1.5	1.9	1.3	1.9	1.4	99.4
Interest coverage	5.4	5.3	5.4	6.1	4.9	4.7	5.8	87.6
Debt ratio	0.6	0.6	0.6	0.6	0.5	0.6	0.5	99.4
Sales to equity	6.0	6.2	6.0	7.3	5.6	7.9	5.5	100.0
Sales to closing inventories	43.3	37.1	46.1	19.6	89.8	71.0	41.1	34.5

(percent)

Current debt to equity	116.5	98.7	122.6	107.7	94.2	140.5	118.3	98.6
Operating profit on equity	28.7	41.0	24.5	51.0	35.9	36.7	21.5	98.6
Net fixed assets to equity	61.5	95.3	49.8	122.9	81.3	67.4	45.6	97.7
Gross margin	23.7	28.9	21.8	34.5	25.1	24.0	21.1	100.0
Return on total assets	13.7	19.6	11.7	20.4	19.0	15.8	10.5	98.9

(days)

Collection period for accounts receivable	58.3	36.0	66.2	20.4	46.3	55.4	69.9	94.9
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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	4,190	641,452	20,581.0	109
Less than 20	3,959	318,408	10,402.7	107
20-99	206	207,000	6,648.2	-
100-499	24	x	x	2
500 and over	1	x	x	-
1987				
Total	4,081	608,826	21,187.9	
Less than 20	3,852	279,842	9,963.5	
20-99	206	209,534	7,373.0	
100-499	22	x	x	
500 and over	1	x	x	

SIC 4231 Masonry Work

Establishments primarily engaged in conventional or specialty masonry work, except interior marble work. Establishments primarily engaged in interior marble work are classified in <4276 - Terrazzo and Tile Work>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4232 - SIDING WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	431							
Low sales value (\$'000)	25	25	330	25	119	330	1,027	
High sales value (\$'000)	5,000	330	5,000	119	330	1,027	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	56.5	39.8	63.8	23.7	49.4	57.5	66.3	84.9
Purchases and materials	56.8	39.8	64.2	23.8	49.3	57.3	66.9	84.9
Closing inventory	3.6	1.2	4.7	0.7	1.6	3.5	5.2	55.0
Opening inventory	3.4	1.2	4.3	0.5	1.7	3.7	4.5	49.7
Wages, salaries, and benefits	19.6	15.9	21.2	11.7	18.4	22.7	20.6	88.4
Wages and benefits - direct	7.5	0.8	10.4	0.4	1.0	10.5	10.4	32.7
Wages and benefits - indirect	12.1	15.1	10.8	11.3	17.4	12.2	10.2	84.9
Occupancy expenses	4.2	6.5	3.2	8.5	5.3	3.9	3.0	99.3
Depreciation	1.5	2.4	1.1	3.0	2.1	1.2	1.1	91.6
Repairs and maintenance	0.6	1.0	0.4	1.5	0.7	0.4	0.4	48.5
Fuel and oil	0.3	0.8	0.1	1.5	0.3	0.1	--	12.8
Utilities	0.7	0.7	0.7	0.7	0.8	0.8	0.6	78.7
Rent	1.2	1.6	1.0	1.8	1.5	1.3	0.9	63.3
Financial expenses	1.2	1.4	1.1	1.2	1.6	1.3	1.0	95.4
Interest and bank charges	0.7	0.9	0.6	0.7	1.0	0.8	0.6	78.4
Professional fees	0.5	0.6	0.5	0.4	0.6	0.5	0.4	88.6
General expenses	2.9	4.0	2.4	4.6	3.7	3.1	2.1	94.4
Advertising	0.9	0.8	1.0	0.6	0.9	0.8	1.1	77.3
Delivery expenses	1.4	2.5	1.0	3.2	2.0	1.8	0.7	61.0
Insurance	0.5	0.8	0.5	0.8	0.8	0.6	0.4	71.5
Other expenses	8.1	15.1	5.1	20.5	11.9	7.3	4.2	100.0
Total expenses	92.5	82.7	96.8	70.1	90.3	95.8	97.2	100.0
Net profit/loss	7.5	17.3	3.2	29.9	9.7	4.2	2.8	99.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78							
Sales	275.2	105.1	1,277.9	63.0	212.0	619.4	2,301.2	
Expenses	245.2	82.4	1,205.5	43.0	182.3	575.9	2,183.9	
Profit	29.9	22.7	72.4	20.0	29.6	43.5	117.2	

Non-Profitable:

Sales	532.8	183.6	1,163.5	71.5	223.5	636.8	1,636.9	
Expenses	552.9	190.6	1,207.2	77.3	230.9	668.4	1,691.4	
Loss	-20.0	-6.9	-43.7	-5.8	-7.3	-31.6	-54.5	

1987

Profitable:

Sales	316.6	86.8	1,251.0	50.9	189.3	545.1	1,966.6	
Expenses	283.6	67.2	1,163.8	33.5	163.3	506.6	1,830.2	
Profit	32.9	19.6	87.2	17.4	26.0	38.5	136.5	

Non-Profitable:

Sales	315.9	137.1	964.2	62.9	224.5	605.8	1,904.5	
Expenses	330.0	144.1	1,003.9	67.4	234.6	656.0	1,916.9	
Loss	-14.1	-7.0	-39.7	-4.4	-10.1	-50.1	-12.3	

	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.)	225							
Low sales value (\$'000)	25	25	786	25	329	786	1,439	
High sales value (\$'000)	5,000	786	5,000	329	786	1,439	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	283.9	110.5	605.9	57.4	204.0	332.6	848.9	100.0
Total current assets	202.8	78.3	433.9	36.4	152.2	256.3	591.9	100.0
Accounts receivable	96.1	25.1	227.8	8.2	55.0	139.2	306.6	92.9
Closing inventory	38.8	10.1	92.1	4.4	20.2	41.3	137.2	77.3
Other current assets	67.8	42.9	113.9	23.6	77.0	75.6	148.0	88.4
Net fixed assets	58.4	24.7	120.9	20.7	31.8	60.0	175.0	96.0
Other assets and adjustments	22.6	7.3	51.0	0.2	19.8	16.2	81.9	79.6
Total liabilities	170.6	63.1	370.2	43.8	96.9	237.9	487.8	100.0
Total current liabilities	128.7	48.7	277.1	32.0	78.2	176.7	366.3	100.0
Current bank loans	18.2	7.0	39.1	2.4	15.1	23.0	53.4	40.4
Other current liabilities	110.4	41.7	237.9	29.6	63.1	153.7	312.8	100.0
Long-term bank loans	2.1	1.1	3.7	1.5	0.6	2.7	4.7	8.4
Other liabilities and adjustments	39.7	13.1	89.2	10.2	18.1	58.4	116.7	88.9
Total equity	113.3	47.3	235.7	13.5	107.0	94.7	361.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.6	1.5	1.1	1.9	1.4	1.6	100.0
Debt to equity	1.5	1.3	1.5	3.2	0.9	2.5	1.3	100.0
Interest coverage	5.7	5.1	6.1	5.7	4.5	5.5	6.3	87.1
Debt ratio	0.6	0.5	0.6	0.7	0.4	0.7	0.5	100.0
Sales to equity	7.6	7.3	7.8	16.3	5.3	11.2	7.0	100.0
Sales to closing inventories	22.4	34.0	20.0	49.4	28.0	25.8	18.5	77.3

(percent)

Current debt to equity	113.5	102.9	117.5	236.9	73.1	186.6	101.4	100.0
Operating profit on equity	26.7	30.9	25.1	101.6	15.1	31.8	23.6	99.1
Net fixed assets to equity	51.5	52.2	51.2	153.2	29.8	63.3	48.4	96.0
Gross margin	16.2	23.0	13.9	29.5	18.6	17.8	12.4	100.0
Return on total assets	12.9	16.4	11.7	28.9	10.2	11.0	11.9	99.6

(days)

Collection period for accounts receivable	40.2	26.5	44.9	13.6	35.3	47.5	44.0	92.9
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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	1,769	174,724	5,802.4	19
Less than 20	1,728	135,001	4,468.2	16
20-99	39	x	x	3
100-499	2	x	x	-
500 and over	-	-	-	-
1987				
Total	1,750	138,154	5,024.8	
Less than 20	1,712	104,312	3,784.3	
20-99	36	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 4232 Siding Work

Establishments primarily engaged in the installation and repair of siding, cladding, metal doors and window frames and related work. Establishments primarily engaged in glass cladding are classified in <4233 - Glass and Glazing Work>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4233 - GLASS AND GLAZING WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	165							
Low sales value (\$'000)	25	25	533	25	216	533	1,239	
High sales value (\$'000)	5,000	533	5,000	216	533	1,239	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	52.6	47.7	55.1	34.0	54.9	52.2	57.6	93.3
Purchases and materials	54.6	49.8	57.0	34.4	57.8	54.4	59.3	93.3
Closing inventory	6.6	6.4	6.8	3.5	7.8	7.5	6.2	77.0
Opening inventory	4.7	4.2	4.9	3.1	4.9	5.4	4.5	68.5
Wages, salaries, and benefits	25.0	22.1	26.4	22.3	22.1	26.3	26.5	95.2
Wages and benefits - direct	11.4	9.5	12.4	3.4	12.6	9.7	14.6	49.7
Wages and benefits - indirect	13.6	12.7	14.1	18.9	9.4	16.5	12.0	89.1
Occupancy expenses	4.6	6.8	3.5	6.3	7.1	4.3	2.9	98.8
Depreciation	1.1	1.3	1.0	1.5	1.2	1.2	0.8	91.5
Repairs and maintenance	0.5	0.7	0.3	0.5	0.9	0.5	0.2	52.7
Fuel and oil	0.1	0.3	--	0.2	0.3	--	--	6.1
Utilities	1.1	1.7	0.8	1.8	1.6	1.0	0.6	87.9
Rent	1.8	2.8	1.3	2.3	3.1	1.5	1.2	67.9
Financial expenses	1.5	1.9	1.2	1.9	1.9	1.3	1.2	98.2
Interest and bank charges	0.9	1.0	0.8	0.7	1.2	0.8	0.8	89.1
Professional fees	0.6	0.9	0.4	1.2	0.7	0.4	0.4	93.3
General expenses	3.2	4.6	2.5	4.9	4.5	2.9	2.1	97.6
Advertising	1.0	1.6	0.7	1.3	1.7	0.8	0.5	86.7
Delivery expenses	1.6	2.4	1.3	2.8	2.2	1.4	1.1	69.7
Insurance	0.6	0.7	0.5	0.8	0.7	0.6	0.5	78.8
Other expenses	7.3	9.8	6.0	18.0	5.5	7.6	4.7	100.0
Total expenses	94.2	93.0	94.8	87.3	96.0	94.5	95.1	100.0
Net profit/loss	5.8	7.0	5.2	12.7	4.0	5.5	4.9	98.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78							
Sales	392.2	135.8	1,214.5	76.7	313.8	781.0	2,058.6	
Expenses	361.1	118.7	1,138.3	63.9	284.0	722.1	1,948.6	
Profit	31.1	17.0	76.3	12.8	29.9	58.9	110.0	

Non-Profitable:

Sales	304.6	220.5	983.6	93.5	346.3	872.7	1,541.7	
Expenses	313.1	225.2	1,022.8	93.9	355.3	909.3	1,594.0	
Loss	-8.5	-4.7	-39.2	-0.4	-9.0	-36.7	-52.2	

1987

Profitable:

Sales	349.4	179.7	913.7	94.8	326.9	796.5	1,649.4	
Expenses	319.2	161.1	844.7	78.6	304.1	732.1	1,551.5	
Profit	30.2	18.6	69.0	16.1	22.8	64.4	97.9	

Non-Profitable:

Sales	294.1	187.5	908.1	104.1	343.0	642.1	2,349.1	
Expenses	310.3	201.1	939.4	115.2	361.3	663.3	2,434.9	
Loss	-16.2	-13.6	-31.2	-11.1	-18.4	-21.2	-85.8	

	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.)	100							
Low sales value (\$'000)	25	25	856	25	336	856	1,395	
High sales value (\$'000)	5,000	856	5,000	336	856	1,395	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	173.5	74.1	620.8	48.4	147.8	415.6	897.5	100.0
Total current assets	143.9	55.7	540.8	34.4	116.9	376.0	763.1	98.0
Accounts receivable	59.3	26.4	207.6	12.2	67.3	196.8	222.1	97.0
Closing inventory	33.9	13.8	124.3	7.6	31.5	116.5	134.8	78.0
Other current assets	50.5	15.4	208.9	14.5	17.9	62.6	406.1	81.0
Net fixed assets	29.3	18.1	79.6	13.8	30.6	39.3	134.0	98.0
Other assets and adjustments	0.2	0.2	0.2	0.1	0.2	0.2	0.3	82.0
Total liabilities	127.4	58.2	439.0	39.1	112.8	250.1	693.8	100.0
Total current liabilities	98.0	40.9	355.1	24.8	86.9	186.7	582.1	98.0
Current bank loans	9.8	4.3	34.4	1.4	12.7	35.2	33.2	48.0
Other current liabilities	88.2	36.5	320.7	23.4	74.2	151.5	548.9	98.0
Long-term bank loans	5.5	1.7	22.7	1.8	1.4	7.1	43.7	14.0
Other liabilities and adjustments	23.8	15.5	61.1	12.4	24.4	56.1	67.8	86.0
Total equity	46.0	15.9	181.7	9.2	34.9	165.4	203.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.3	1.5	1.3	1.3	2.0	1.3	98.0
Debt to equity	2.7	3.6	2.4	4.2	3.2	1.5	3.4	100.0
Interest coverage	6.3	4.5	7.6	7.6	3.3	6.6	8.2	90.0
Debt ratio	0.7	0.7	0.7	0.8	0.7	0.6	0.7	100.0
Sales to equity	10.4	14.2	9.0	14.8	13.8	6.4	11.7	100.0
Sales to closing inventories	14.2	16.3	13.1	17.9	15.3	9.1	17.7	78.0

(percent)

Current debt to equity	212.8	257.0	195.4	268.1	248.5	112.8	285.8	98.0
Operating profit on equity	48.5	49.6	48.0	61.0	41.0	32.5	65.0	98.0
Net fixed assets to equity	63.7	114.1	43.8	149.1	87.6	23.7	65.8	98.0
Gross margin	19.5	23.0	17.3	28.7	18.3	19.1	16.1	100.0
Return on total assets	15.3	13.6	16.1	13.4	13.8	15.2	16.7	99.0

(days)

Collection period for accounts receivable	44.8	42.5	46.3	32.3	50.7	67.1	33.8	97.0
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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	599	126,221	4,206.2	37
Less than 20	564	73,455	2,457.2	37
20-99	34	x	x	1
100-499	1	x	x	1
500 and over	-	-	-	-

1987

Total	562	91,093	3,344.8	
Less than 20	527	51,319	1,906.4	
20-99	33	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 4233 Glass and Glazing Work

Establishments primarily engaged in the installation of glass, glass cladding, mirrors and other glass products. Establishments primarily engaged in cladding, other than glass, are classified in <4232 - Siding Work>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4234 - INSULATION WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	213							
Low sales value (\$'000)	25	25	509	25	215	509	1,054	
High sales value (\$'000)	5,000	509	5,000	215	509	1,054	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	49.8	44.7	51.5	32.8	53.5	47.1	53.5	87.3
Purchases and materials	50.1	45.1	51.8	32.7	54.2	47.4	53.9	87.3
Closing inventory	2.2	2.1	2.2	1.1	2.8	2.3	2.2	59.2
Opening inventory	1.8	1.7	1.9	1.2	2.0	1.9	1.9	55.4
Wages, salaries, and benefits	27.0	21.1	29.0	19.3	22.4	31.0	28.0	93.9
Wages and benefits - direct	15.2	7.2	17.9	7.7	6.9	19.4	17.1	45.5
Wages and benefits - indirect	11.8	13.8	11.1	11.6	15.4	11.5	10.9	86.4
Occupancy expenses	4.7	6.8	4.0	6.8	6.8	5.5	3.4	97.7
Depreciation	1.7	2.3	1.5	2.4	2.2	2.6	1.0	91.1
Repairs and maintenance	0.7	1.3	0.5	1.0	1.5	0.6	0.5	59.2
Fuel and oil	0.2	0.5	0.1	0.2	0.8	0.2	0.1	12.2
Utilities	0.7	1.0	0.6	1.0	1.0	0.6	0.6	84.0
Rent	1.4	1.6	1.3	2.3	1.2	1.4	1.2	70.0
Financial expenses	1.5	2.1	1.2	2.4	1.9	1.3	1.2	96.7
Interest and bank charges	0.9	1.2	0.7	1.1	1.3	0.8	0.7	88.7
Professional fees	0.6	0.8	0.5	1.2	0.6	0.5	0.5	90.6
General expenses	3.0	4.1	2.6	5.8	2.8	2.2	2.8	95.8
Advertising	0.8	1.1	0.7	1.8	0.7	0.6	0.8	81.7
Delivery expenses	1.6	2.0	1.4	2.9	1.4	1.1	1.5	63.8
Insurance	0.6	0.9	0.5	1.1	0.8	0.5	0.5	70.9
Other expenses	7.3	10.0	6.4	13.0	7.9	8.2	5.5	99.5
Total expenses	93.3	88.8	94.8	80.0	95.2	95.3	94.5	100.0
Net profit/loss	6.7	11.2	5.2	20.0	4.8	4.7	5.5	99.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80						
Sales	478.6	151.9	1,352.6	82.5	337.9	800.3	1,923.9
Expenses	437.1	127.5	1,265.5	58.5	312.2	747.6	1,801.1
Profit	41.5	24.4	87.1	23.9	25.7	52.6	122.8

Non-Profitable:

Sales	368.0	171.8	998.9	117.4	354.5	683.8	1,805.5
Expenses	386.1	185.0	1,032.6	125.2	386.3	707.0	1,866.3
Loss	-18.1	-13.2	-33.7	-7.7	-31.7	-23.2	-60.8

1987

Profitable:

Sales	270.0	140.4	963.8	81.6	316.5	774.2	1,622.1
Expenses	245.6	124.5	894.5	69.3	289.8	712.7	1,525.3
Profit	24.3	15.9	69.4	12.4	26.7	61.5	96.8

Non-Profitable:

Sales	322.8	170.8	953.4	88.3	357.6	688.1	1,537.6
Expenses	336.7	181.6	980.8	93.9	380.1	704.6	1,588.8
Loss	-14.0	-10.8	-27.4	-5.6	-22.5	-16.6	-51.3

	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.)	147							
Low sales value (\$'000)	25	25	681	25	298	681	1,156	
High sales value (\$'000)	5,000	681	5,000	298	681	1,156	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	187.1	83.8	465.7	56.0	169.9	298.2	721.4	100.0
Total current assets	129.8	43.6	362.2	22.5	108.9	191.8	622.3	100.0
Accounts receivable	83.6	22.5	248.6	8.9	64.3	97.6	479.1	95.2
Closing inventory	11.4	5.2	28.4	2.7	12.7	20.0	41.3	67.3
Other current assets	34.6	15.9	85.1	10.8	31.9	74.2	101.8	91.8
Net fixed assets	34.0	17.0	79.8	11.7	33.3	73.2	89.9	93.2
Other assets and adjustments	23.2	23.1	23.6	21.7	27.6	33.0	9.1	84.4
Total liabilities	108.5	46.3	276.3	26.4	107.8	145.9	475.4	100.0
Total current liabilities	94.4	38.6	244.9	19.4	98.0	132.7	416.3	100.0
Current bank loans	15.0	6.0	39.2	2.7	16.2	34.5	46.3	50.3
Other current liabilities	79.4	32.6	205.7	16.6	81.8	98.2	369.9	100.0
Long-term bank loans	0.3	0.1	0.9	0.1	0.3	0.6	1.3	11.6
Other liabilities and adjustments	13.6	7.4	30.4	6.8	9.4	12.4	57.8	72.1
Total equity	78.6	37.5	189.3	29.6	62.0	152.3	245.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.1	1.4	1.1	1.1	1.4	1.4	100.0
Debt to equity	1.3	1.2	1.4	0.8	1.7	0.9	1.9	100.0
Interest coverage	8.8	8.2	9.2	12.2	4.5	6.7	11.9	90.5
Debt ratio	0.5	0.5	0.5	0.4	0.6	0.4	0.6	100.0
Sales to equity	6.7	5.4	7.4	3.7	7.8	6.1	8.7	100.0
Sales to closing inventories	46.1	39.0	49.7	40.4	38.0	46.4	52.1	67.3

(percent)

Current debt to equity	120.0	102.7	129.3	65.5	157.9	87.1	169.2	100.0
Operating profit on equity	42.8	42.2	43.2	52.6	26.7	32.8	53.1	99.3
Net fixed assets to equity	43.2	45.3	42.1	39.6	53.6	48.1	36.5	93.2
Gross margin	22.6	31.1	19.3	39.8	24.9	20.3	18.7	100.0
Return on total assets	20.3	21.5	19.7	30.3	12.4	19.6	19.7	100.0

(days)

Collection period for accounts receivable	57.4	40.4	64.0	29.3	48.3	38.3	81.0	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	744	123,279	4,129.1	34
Less than 20	714	87,143	2,924.2	37
20-99	29	x	x	3
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	778	88,346	3,258.0	
Less than 20	751	61,564	2,287.9	
20-99	26	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 4234 Insulation Work

Establishments primarily engaged in weather-proofing exterior wall cavities and roof attic spaces by installing various insulating materials. Establishments primarily engaged in insulating pipes and duct runs are classified in <4256 - Thermal Insulation Work>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4235 - ROOF SHINGLING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	282							
Low sales value (\$'000)	25	25	286	25	129	286	790	
High sales value (\$'000)	5,000	286	5,000	129	286	790	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	42.2	32.2	45.9	28.6	35.2	37.7	51.4	87.2
Purchases and materials	43.1	32.3	47.0	28.4	35.5	38.8	52.6	87.2
Closing inventory	2.2	0.7	2.8	0.5	0.9	2.5	2.9	41.5
Opening inventory	1.4	0.6	1.6	0.6	0.6	1.5	1.8	38.3
Wages, salaries, and benefits	28.2	23.9	29.7	20.3	26.9	27.6	31.2	93.6
Wages and benefits - direct	14.0	3.5	17.9	2.2	4.6	11.3	22.3	35.5
Wages and benefits - indirect	14.2	20.4	11.9	18.0	22.4	16.3	8.9	89.0
Occupancy expenses	4.3	6.5	3.5	5.8	7.1	3.7	3.4	98.9
Depreciation	1.6	2.5	1.3	2.4	2.6	1.5	1.2	89.0
Repairs and maintenance	0.5	0.8	0.4	0.8	0.8	0.3	0.5	48.2
Fuel and oil	0.4	1.2	0.1	1.1	1.2	0.1	0.1	14.2
Utilities	0.9	1.2	0.8	0.8	1.6	0.8	0.7	76.6
Rent	0.9	0.8	1.0	0.7	0.9	1.1	0.9	61.0
Financial expenses	1.1	1.2	1.0	1.2	1.3	1.0	1.1	95.4
Interest and bank charges	0.6	0.6	0.6	0.6	0.7	0.5	0.6	80.9
Professional fees	0.5	0.6	0.5	0.6	0.6	0.4	0.5	84.8
General expenses	3.9	4.8	3.5	4.4	5.1	4.8	2.7	95.0
Advertising	0.8	1.0	0.8	0.7	1.3	0.9	0.7	78.4
Delivery expenses	2.1	2.9	1.8	3.1	2.8	2.7	1.3	65.2
Insurance	0.9	0.9	0.9	0.7	1.0	1.3	0.7	68.8
Other expenses	13.8	20.0	11.5	23.5	17.2	18.8	6.6	100.0
Total expenses	93.5	88.7	95.3	83.7	92.8	93.5	96.4	100.0
Net profit/loss	6.5	11.3	4.7	16.3	7.2	6.5	3.6	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	81							
Sales	306.7	101.7	913.4	71.6	192.6	531.7	1,721.1	
Expenses	282.4	86.7	861.8	58.7	171.0	491.2	1,646.1	
Profit	24.3	15.0	51.6	12.9	21.6	40.6	74.9	

Non-Profitable:

Sales	281.4	147.4	729.6	86.9	163.1	449.5	1,528.8	
Expenses	290.0	152.1	751.0	99.0	165.9	458.9	1,584.6	
Loss	-8.6	-4.7	-21.4	-12.1	-2.8	-9.3	-55.8	

1987

Profitable:

Sales	202.8	88.5	660.5	50.3	200.8	473.5	1,297.8	
Expenses	181.1	73.1	613.2	37.5	178.0	432.7	1,228.4	
Profit	21.8	15.4	47.3	12.9	22.8	40.8	69.4	

Non-Profitable:

Sales	170.6	80.0	744.6	56.4	220.0	491.3	1,409.9	
Expenses	177.9	86.5	756.4	61.4	235.5	496.8	1,438.2	
Loss	-7.3	-6.6	-11.7	-5.1	-15.4	-5.4	-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.)	140							
Low sales value (\$'000)	25	25	603	25	252	603	1,204	
High sales value (\$'000)	5,000	603	5,000	252	603	1,204	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	175.4	61.9	399.3	40.7	103.8	236.3	733.9	100.0
Total current assets	130.8	38.7	312.5	21.1	73.4	188.4	567.5	100.0
Accounts receivable	76.8	19.0	190.7	9.7	37.2	115.9	344.5	87.1
Closing inventory	15.5	7.9	30.6	1.1	21.2	12.6	67.6	60.0
Other current assets	38.4	11.7	91.1	10.1	14.9	59.8	155.3	89.3
Net fixed assets	35.2	19.9	65.4	18.6	22.5	42.8	111.9	99.3
Other assets and adjustments	9.3	3.3	21.2	1.0	7.8	5.0	54.4	64.3
Total liabilities	115.1	48.1	247.3	29.7	84.2	137.9	472.1	100.0
Total current liabilities	92.8	35.7	205.4	17.1	72.4	126.2	368.3	97.9
Current bank loans	24.1	8.2	55.3	1.4	21.7	36.4	94.3	45.0
Other current liabilities	68.7	27.4	150.1	15.6	50.6	89.8	274.0	97.9
Long-term bank loans	0.5	0.8	--	0.8	0.7	--	--	4.3
Other liabilities and adjustments	21.7	11.5	41.8	11.7	11.1	11.6	103.8	77.9
Total equity	60.2	13.8	151.9	10.9	19.5	98.4	261.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.0	1.5	1.2	1.0	1.4	1.5	97.9
Debt to equity	1.9	3.4	1.6	2.7	4.3	1.4	1.8	100.0
Interest coverage	7.1	4.8	8.3	3.6	5.6	12.9	5.7	87.1
Debt ratio	0.6	0.7	0.6	0.7	0.8	0.5	0.6	100.0
Sales to equity	9.7	16.4	8.5	14.2	18.9	8.2	8.6	100.0
Sales to closing inventories	37.6	28.7	42.1	132.1	17.3	64.2	33.6	60.0

(percent)

Current debt to equity	153.9	258.0	135.2	156.3	370.2	128.2	140.6	97.9
Operating profit on equity	37.1	52.5	34.3	29.5	78.0	45.9	25.4	97.9
Net fixed assets to equity	58.4	143.7	43.0	169.7	115.1	43.5	42.7	99.3
Gross margin	25.4	32.3	23.0	37.1	28.4	33.0	15.6	100.0
Return on total assets	14.8	14.8	14.8	10.9	17.8	20.7	10.9	100.0

(days)

Collection period for accounts receivable	47.8	30.4	53.8	22.8	36.7	51.9	55.2	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
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1989

Total	1,640	193,611	6,422.0	187
Less than 20	1,596	131,484	4,377.6	186
20-99	40	x	x	-
100-499	4	x	x	1
500 and over	-	-	-	-

1987

Total	1,453	151,300	5,512.4	
Less than 20	1,410	99,679	3,657.6	
20-99	40	x	x	
100-499	3	x	x	
500 and over	-	-	-	

SIC 4235 Roof Shingling

Establishments primarily engaged in roof installation and repair involving asphalt shingles or roll roofing, cedar shakes, etc.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4236 - SHEET METAL AND BUILT-UP ROOFING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	174							
Low sales value (\$'000)	25	25	331	25	136	331	1,058	
High sales value (\$'000)	5,000	331	5,000	136	331	1,058	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	40.4	38.3	41.3	32.5	41.3	36.9	49.2	93.1
Purchases and materials	40.7	38.6	41.7	32.4	41.7	37.1	50.0	93.1
Closing inventory	2.0	1.6	2.1	0.9	2.0	1.7	2.9	68.4
Opening inventory	1.6	1.3	1.7	0.9	1.5	1.5	2.1	62.1
Wages, salaries, and benefits	29.3	26.0	30.8	10.5	33.8	32.1	28.3	91.4
Wages and benefits - direct	13.0	11.0	13.9	0.8	16.1	11.8	17.8	46.0
Wages and benefits - indirect	16.3	15.0	16.8	9.8	17.6	20.3	10.5	83.3
Occupancy expenses	5.3	7.1	4.4	10.4	5.5	5.0	3.3	98.3
Depreciation	1.9	2.9	1.5	4.9	1.9	1.4	1.6	95.4
Repairs and maintenance	1.0	1.4	0.8	2.7	0.7	1.0	0.4	50.0
Fuel and oil	0.4	0.8	0.2	1.8	0.3	0.2	0.1	14.9
Utilities	0.7	0.8	0.7	0.7	0.8	0.8	0.5	84.5
Rent	1.3	1.3	1.3	0.3	1.8	1.6	0.7	59.8
Financial expenses	1.5	2.7	0.9	2.9	2.6	0.8	1.0	98.3
Interest and bank charges	0.9	1.6	0.5	2.5	1.1	0.5	0.6	89.7
Professional fees	0.6	1.1	0.4	0.4	1.5	0.3	0.4	91.4
General expenses	3.7	3.9	3.7	4.2	3.8	3.8	3.3	96.6
Advertising	0.7	0.8	0.6	0.6	0.9	0.7	0.5	78.7
Delivery expenses	2.0	1.6	2.2	1.9	1.5	2.3	1.9	64.4
Insurance	1.1	1.5	0.9	1.8	1.4	0.9	0.9	79.3
Other expenses	13.8	11.9	14.6	17.8	8.9	17.2	10.0	100.0
Total expenses	93.8	89.9	95.7	78.3	95.8	96.0	95.2	100.0
Net profit/loss	6.2	10.1	4.3	21.7	4.2	4.0	4.8	99.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	84							
Sales	314.7	116.5	704.7	71.9	255.7	535.2	1,638.0	
Expenses	290.5	97.0	671.0	54.2	230.4	511.0	1,552.0	
Profit	24.3	19.5	33.7	17.7	25.2	24.2	86.0	

Non-Profitable:

Sales	233.3	192.7	641.9	63.0	230.9	498.9	1,504.8	
Expenses	240.7	198.4	666.7	71.1	235.9	519.9	1,552.7	
Loss	-7.4	-5.7	-24.8	-8.1	-5.0	-21.0	-47.9	

1987

Profitable:

Sales	290.9	130.1	757.7	72.0	208.5	588.4	1,527.9	
Expenses	263.1	111.2	704.1	55.3	186.7	545.7	1,424.9	
Profit	27.8	18.9	53.5	16.7	21.8	42.7	103.0	

Non-Profitable:

Sales	197.5	142.4	532.0	65.1	249.7	532.0	-	
Expenses	202.2	146.2	542.0	68.2	254.5	542.0	-	
Loss	-4.7	-3.8	-9.9	-3.1	-4.8	-9.9	-	

	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.)	121							
Low sales value (\$'000)	25	25	603	25	272	603	1,328	
High sales value (\$'000)	5,000	603	5,000	272	603	1,328	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	133.6	67.8	321.4	64.6	71.2	261.8	542.8	100.0
Total current assets	101.3	47.8	254.2	48.9	46.7	206.4	431.6	100.0
Accounts receivable	53.2	20.7	146.1	22.4	18.9	100.7	314.8	100.0
Closing inventory	10.3	4.7	26.0	2.7	6.9	17.4	58.3	76.9
Other current assets	37.7	22.3	81.9	23.8	20.7	88.2	58.4	78.5
Net fixed assets	26.6	17.0	54.2	10.9	23.5	44.5	90.3	95.0
Other assets and adjustments	5.5	2.9	12.9	4.7	0.9	10.8	20.8	73.6
Total liabilities	87.4	42.9	214.6	42.9	43.0	168.3	386.4	100.0
Total current liabilities	61.7	29.6	153.5	30.4	28.8	112.8	304.6	100.0
Current bank loans	6.3	3.2	15.4	3.2	3.1	7.6	44.4	40.5
Other current liabilities	55.3	26.4	138.0	27.1	25.7	105.2	260.2	100.0
Long-term bank loans	0.8	1.1	--	2.1	--	--	--	0.8
Other liabilities and adjustments	24.8	12.2	61.1	10.3	14.1	55.5	81.8	89.3
Total equity	46.1	24.9	106.7	21.7	28.2	93.4	156.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.6	1.6	1.6	1.6	1.8	1.4	100.0
Debt to equity	1.8	1.7	2.0	1.9	1.5	1.8	2.4	100.0
Interest coverage	7.3	5.4	9.4	2.1	7.8	10.9	7.6	90.1
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.6	0.7	100.0
Sales to equity	10.4	11.8	9.5	9.2	13.9	8.5	11.9	100.0
Sales to closing inventories	46.9	61.5	39.2	74.6	56.1	45.8	31.9	76.9

(percent)

Current debt to equity	133.8	118.9	143.7	139.5	102.0	120.7	194.8	100.0
Operating profit on equity	41.1	36.4	44.2	9.4	58.7	41.2	50.9	99.2
Net fixed assets to equity	57.8	68.4	50.7	50.3	83.2	47.6	57.7	95.0
Gross margin	27.8	36.0	21.1	24.4	42.4	20.8	21.7	100.0
Return on total assets	16.4	16.4	16.4	5.8	26.6	16.1	16.8	100.0

(days)

Collection period for accounts receivable	40.2	25.7	52.0	40.5	17.6	46.0	61.5	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	609	187,324	6,153.2	33
Less than 20	522	63,343	2,106.9	31
20-99	80	88,855	2,928.2	1
100-499	7	35,126	1,118.1	1
500 and over	-	-	-	-
1987				
Total	576	155,375	5,648.4	
Less than 20	491	47,062	1,735.8	
20-99	79	82,741	3,019.9	
100-499	6	25,572	892.7	
500 and over	-	-	-	

SIC 4236 Sheet Metal and Built-Up Roofing

Establishments primarily engaged in sheet metal roofing, built-up tar and gravel roofing, roof tiling or slating, and associated metal roof work. Establishments primarily engaged in sheet metal and other duct work are classified in <4244 - Sheet Metal and Other Duct Work>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4239 - OTHER EXTERIOR CLOSE-IN WORK

	Total of all 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	179	25	82	179	445	
High sales value (\$'000)	5,000	179	5,000	82	179	445	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	27.8	15.4	32.7	11.5	19.6	35.0	30.2	83.3
Purchases and materials	27.3	13.3	32.8	11.5	15.2	35.0	30.4	83.3
Closing inventory	0.5	--	0.7	-	0.1	--	1.4	29.2
Opening inventory	1.0	2.1	0.6	-	4.4	--	1.2	37.5
Wages, salaries, and benefits	36.3	36.3	36.3	33.6	39.3	36.8	35.7	91.7
Wages and benefits - direct	12.0	10.6	12.5	14.1	6.9	10.6	14.7	45.8
Wages and benefits - indirect	24.3	25.7	23.7	19.5	32.4	26.2	21.1	91.7
Occupancy expenses	3.8	2.8	4.2	3.4	2.2	3.3	5.2	100.0
Depreciation	1.1	1.0	1.1	0.9	1.2	0.9	1.3	91.7
Repairs and maintenance	0.6	0.1	0.8	0.3	--	0.4	1.3	33.3
Fuel and oil	0.1	0.2	0.1	0.4	-	-	0.2	8.3
Utilities	0.7	0.5	0.7	0.7	0.4	0.9	0.5	83.3
Rent	1.3	0.9	1.5	1.2	0.5	1.1	1.9	70.8
Financial expenses	1.6	2.6	1.2	3.1	2.2	1.1	1.4	100.0
Interest and bank charges	0.4	0.3	0.4	0.4	0.2	0.3	0.5	66.7
Professional fees	1.2	2.3	0.8	2.6	2.0	0.7	0.9	95.8
General expenses	4.8	6.3	4.2	6.8	5.8	6.1	2.2	91.7
Advertising	1.0	1.1	1.0	1.3	0.8	1.5	0.5	79.2
Delivery expenses	3.0	4.4	2.4	4.2	4.6	3.8	1.0	54.2
Insurance	0.8	0.8	0.8	1.3	0.4	0.8	0.8	83.3
Other expenses	12.0	14.4	11.1	8.3	20.9	6.7	15.9	100.0
Total expenses	86.4	77.8	89.7	66.6	89.9	88.9	90.6	100.0
Net profit/loss	13.6	22.2	10.3	33.4	10.1	11.1	9.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	71							
Sales	226.2	71.1	630.3	51.7	164.5	341.2	1,941.4	
Expenses	185.1	45.2	549.5	27.4	130.6	285.7	1,746.2	
Profit	41.1	25.9	80.8	24.2	33.9	55.5	195.2	

Non-Profitable:

Sales	156.3	93.3	338.5	82.3	101.8	309.9	714.2	
Expenses	157.9	94.4	341.5	83.5	102.8	312.5	723.4	
Loss	-1.6	-1.1	-3.1	-1.2	-1.0	-2.6	-9.2	

1987

Profitable:

Sales	438.1	84.3	538.0	75.1	178.0	273.8	960.2	
Expenses	404.9	45.4	506.4	35.8	142.4	236.8	937.2	
Profit	33.2	38.9	31.6	39.3	35.6	37.0	23.0	

Non-Profitable:

Sales	547.9	-	547.9	-	-	250.0	715.0	
Expenses	555.6	-	555.6	-	-	256.1	723.7	
Loss	-7.8	-	-7.8	-	-	-6.1	-8.7	

	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.)	16							
Low sales value (\$'000)	25	25	285	25	177	285	1,015	
High sales value (\$'000)	5,000	285	5,000	177	285	1,015	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	110.4	63.4	388.7	67.7	46.0	157.0	1,032.1	100.0
Total current assets	48.9	26.6	180.5	25.0	33.4	73.1	478.8	100.0
Accounts receivable	35.0	22.1	110.9	21.7	23.8	45.5	292.4	81.3
Closing inventory	1.4	--	9.3	--	0.2	4.4	23.0	43.8
Other current assets	12.5	4.4	60.2	3.2	9.2	23.1	163.3	68.8
Net fixed assets	17.9	9.1	69.9	8.3	12.3	22.4	201.7	100.0
Other assets and adjustments	43.6	27.6	138.2	34.3	0.2	61.4	351.6	81.3
Total liabilities	68.4	46.3	199.3	48.7	36.3	88.3	507.7	100.0
Total current liabilities	59.5	43.0	157.6	46.9	27.1	67.7	407.3	100.0
Current bank loans	0.9	0.6	3.0	0.5	0.7	4.0	--	31.3
Other current liabilities	58.6	42.4	154.6	46.3	26.3	63.6	407.3	100.0
Long-term bank loans	--	0.1	--	--	0.5	--	--	6.3
Other liabilities and adjustments	8.7	3.1	41.7	1.8	8.6	20.6	100.4	81.3
Total equity	42.0	17.1	189.3	18.9	9.7	68.6	524.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	0.6	1.1	0.5	1.2	1.0	1.1	100.0
Debt to equity	1.6	2.7	1.0	2.5	3.7	1.2	0.9	100.0
Interest coverage	35.9	36.3	35.7	319.1	4.6	63.4	24.7	68.8
Debt ratio	0.6	0.7	0.5	0.7	0.7	0.5	0.4	100.0
Sales to equity	5.3	6.2	4.9	3.8	25.8	7.3	4.0	100.0
Sales to closing inventories	159.5	1,293.6	99.6	2,369.4	845.4	113.6	92.2	43.8

(percent)

Current debt to equity	141.7	250.9	83.2	247.3	279.5	98.6	77.6	100.0
Operating profit on equity	66.7	73.9	62.8	75.5	61.1	120.8	41.8	100.0
Net fixed assets to equity	42.6	53.3	36.9	44.0	127.2	32.6	38.4	100.0
Gross margin	35.4	34.8	35.7	47.7	19.8	34.8	36.3	100.0
Return on total assets	26.1	20.5	31.5	21.2	16.4	53.6	22.1	100.0

(days)

Collection period for accounts receivable	56.3	75.1	43.4	109.7	34.6	33.0	50.2	81.3
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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	95	9,361	312.3	8
Less than 20	94	x	x	8
20-99	1	x	x	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	87	7,420	274.9	
Less than 20	86	x	x	
20-99	1	x	x	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4239 Other Exterior Close-In Work

Establishments primarily engaged in exterior close-in work not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4241 - PLUMBING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,008							
Low sales value (\$'000)	25	25	363	25	146	363	1,191	
High sales value (\$'000)	5,000	363	5,000	146	363	1,191	5,000	
SELECTED EXPENSE ITEMS (percent of sales)								
Cost of goods sold	51.1	42.6	54.1	38.7	45.2	51.4	56.6	90.3
Purchases and materials	52.0	44.3	54.6	39.5	47.5	51.9	57.1	90.4
Closing inventory	5.0	4.6	5.2	3.3	5.4	4.6	5.8	68.0
Opening inventory	4.2	2.9	4.7	2.5	3.1	4.1	5.2	62.3
Wages, salaries, and benefits	24.2	20.4	25.5	19.7	20.8	26.1	24.8	91.8
Wages and benefits - direct	11.8	7.2	13.4	3.9	9.4	12.1	14.6	44.5
Wages and benefits - indirect	12.4	13.2	12.1	15.8	11.5	14.1	10.3	83.7
Occupancy expenses	3.7	5.2	3.2	6.3	4.5	3.9	2.6	99.1
Depreciation	1.4	2.1	1.1	2.5	1.9	1.3	0.9	91.6
Repairs and maintenance	0.4	0.5	0.4	0.7	0.4	0.5	0.2	45.3
Fuel and oil	0.1	0.2	0.1	0.2	0.2	0.2	-	7.2
Utilities	0.8	1.2	0.6	1.4	1.1	0.8	0.5	81.9
Rent	1.0	1.2	1.0	1.5	0.9	1.1	0.8	65.6
Financial expenses	1.4	2.0	1.2	2.4	1.7	1.3	1.1	97.7
Interest and bank charges	0.9	1.1	0.8	1.4	0.9	0.9	0.7	84.4
Professional fees	0.5	0.9	0.4	1.1	0.8	0.4	0.4	91.0
General expenses	3.4	4.8	2.9	6.1	3.9	3.3	2.5	97.6
Advertising	0.7	1.0	0.5	1.1	0.9	0.6	0.5	80.4
Delivery expenses	1.9	2.6	1.6	3.7	1.9	1.9	1.4	66.2
Insurance	0.9	1.2	0.7	1.4	1.1	0.8	0.6	76.1
Other expenses	9.1	13.4	7.6	13.5	13.3	6.8	8.3	100.0
Total expenses	92.9	88.3	94.5	86.7	89.3	92.9	96.0	100.0
Net profit/loss	7.1	11.7	5.5	13.3	10.7	7.1	4.0	99.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80							
Sales	362.6	123.1	965.2	72.6	223.3	617.9	2,081.9	
Expenses	329.4	103.5	897.9	59.3	191.3	564.3	1,970.5	
Profit	33.2	19.6	67.3	13.3	32.0	53.6	111.4	

Non-Profitable:

Sales	344.3	140.9	1,086.5	89.1	246.3	660.5	2,487.3	
Expenses	356.2	147.8	1,116.8	93.7	257.7	675.0	2,569.5	
Loss	-11.9	-6.9	-30.3	-4.6	-11.4	-14.5	-82.2	

1987

Profitable:

Sales	304.4	119.9	1,002.5	72.1	232.4	599.7	2,079.5	
Expenses	277.9	103.5	937.8	58.1	210.5	555.8	1,959.1	
Profit	26.5	16.4	64.7	14.1	22.0	43.9	120.4	

Non-Profitable:

Sales	248.3	115.2	882.2	66.4	226.4	563.4	2,040.4	
Expenses	261.4	122.7	922.0	71.5	239.1	577.3	2,174.3	
Loss	-13.1	-7.5	-39.8	-5.1	-12.7	-13.9	-133.9	

	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.)	653							
Low sales value (\$'000)	25	25	734	25	298	734	1,501	
High sales value (\$'000)	5,000	734	5,000	298	734	1,501	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	206.5	97.5	563.9	62.4	152.9	401.9	855.8	100.0
Total current assets	163.7	74.5	456.2	42.6	125.1	330.4	683.0	100.0
Accounts receivable	92.3	32.0	290.1	13.4	61.3	202.8	447.4	96.9
Closing inventory	30.9	13.5	88.1	6.6	24.3	75.7	110.5	78.3
Other current assets	40.4	29.0	77.9	22.5	39.3	51.8	124.9	84.5
Net fixed assets	32.7	18.6	79.0	14.5	25.1	63.3	107.2	97.4
Other assets and adjustments	9.9	4.2	28.6	5.3	2.6	8.1	65.5	80.6
Total liabilities	135.2	57.3	390.6	39.6	85.3	292.6	567.3	100.0
Total current liabilities	104.9	38.6	322.0	23.6	62.4	231.8	484.8	99.8
Current bank loans	19.5	5.2	66.4	2.2	9.9	45.6	103.9	48.7
Other current liabilities	85.3	33.4	255.6	21.3	52.5	186.2	380.8	99.8
Long-term bank loans	3.1	2.7	4.6	3.1	1.9	4.7	4.5	14.9
Other liabilities and adjustments	27.1	15.9	63.9	12.8	20.8	56.1	78.0	90.4
Total equity	71.2	40.1	173.2	22.7	67.5	109.3	288.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.9	1.4	1.8	2.0	1.4	1.4	99.8
Debt to equity	1.8	1.4	2.2	1.7	1.2	2.6	1.9	100.0
Interest coverage	7.5	9.2	6.5	6.3	11.0	6.3	6.7	87.9
Debt ratio	0.6	0.5	0.6	0.6	0.5	0.7	0.6	100.0
Sales to equity	7.9	6.8	8.7	6.2	7.0	8.9	8.6	100.0
Sales to closing inventories	18.2	20.2	17.2	21.4	19.6	12.9	22.6	78.3

(percent)

Current debt to equity	147.2	96.3	185.9	103.6	92.4	211.9	168.0	99.8
Operating profit on equity	42.9	45.6	40.9	32.3	52.6	52.1	33.2	98.9
Net fixed assets to equity	45.9	46.4	45.6	63.6	37.2	57.9	37.1	97.4
Gross margin	21.6	25.3	19.4	27.7	24.1	20.9	18.4	100.0
Return on total assets	17.0	21.0	14.8	14.0	25.5	16.8	13.1	99.8

(days)

Collection period for accounts receivable	59.6	42.7	69.5	34.4	46.6	75.4	65.3	96.9
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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	5,054	905,081	29,968.4	207
Less than 20	4,849	490,048	16,430.6	204
20-99	184	227,872	7,567.3	2
100-499	19	x	x	1
500 and over	2	x	x	-
1987				
Total	4,847	671,948	24,554.3	
Less than 20	4,645	356,712	13,147.1	
20-99	182	181,733	6,691.0	
100-499	18	x	x	
500 and over	2	x	x	

SIC 4241 Plumbing

Establishments primarily engaged in the installation and repair of primary hot and cold water piping systems (i.e. except space heating). Establishments primarily engaged in the installation and repair of secondary hot water systems or water pumping systems for space heating are classified in <4243 - Wet Heating and Air Conditioning Work>, construction and those primarily engaged in installing eavestroughing are classified in <4236 - Sheet Metal and Built-Up Roofing>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4242 - DRY HEATING AND GAS PIPING WORK

	Total of all 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	275	25	114	275	863	
High sales value (\$'000)	5,000	275	5,000	114	275	863	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	42.8	36.6	44.8	19.9	40.3	42.2	46.0	88.8
Purchases and materials	44.8	36.7	47.4	20.3	40.4	44.4	48.8	88.8
Closing inventory	5.6	2.0	6.8	2.8	1.8	9.4	5.5	69.1
Opening inventory	3.6	1.9	4.2	2.5	1.8	7.2	2.7	64.5
Wages, salaries, and benefits	28.6	23.7	30.2	9.7	26.8	31.3	29.7	88.2
Wages and benefits - direct	12.0	10.9	12.4	0.1	13.3	10.5	13.3	32.2
Wages and benefits - indirect	16.6	12.8	17.8	9.6	13.5	20.8	16.4	82.9
Occupancy expenses	6.5	7.0	6.3	12.6	5.7	6.0	6.5	97.4
Depreciation	2.4	2.8	2.3	5.1	2.3	2.0	2.4	90.8
Repairs and maintenance	0.9	1.1	0.9	1.0	1.1	0.5	1.0	42.1
Fuel and oil	0.7	1.3	0.5	4.6	0.6	0.1	0.7	11.2
Utilities	0.9	0.6	1.0	0.8	0.6	1.6	0.6	79.6
Rent	1.6	1.1	1.7	1.1	1.2	1.8	1.6	66.4
Financial expenses	1.7	1.4	1.7	1.6	1.4	1.5	1.8	95.4
Interest and bank charges	1.1	0.6	1.2	1.3	0.4	0.9	1.4	82.9
Professional fees	0.6	0.9	0.5	0.4	1.0	0.5	0.4	89.5
General expenses	3.9	4.6	3.7	5.4	4.4	4.9	3.1	93.4
Advertising	0.7	0.7	0.7	2.3	0.3	1.1	0.5	73.7
Delivery expenses	1.9	2.0	1.9	1.9	2.0	2.7	1.5	63.2
Insurance	1.3	1.9	1.1	1.3	2.1	1.1	1.1	69.1
Other expenses	9.5	11.5	8.9	19.7	9.7	9.4	8.6	100.0
Total expenses	93.0	84.7	95.6	68.9	88.2	95.2	95.8	100.0
Net profit/loss	7.0	15.3	4.4	31.1	11.8	4.8	4.2	99.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80							
Sales	367.2	124.0	933.2	54.8	201.9	519.2	1,510.5	
Expenses	330.8	97.5	873.6	37.2	165.5	482.6	1,418.7	
Profit	36.4	26.5	59.6	17.6	36.4	36.5	91.8	

Non-Profitable:

Sales	521.4	192.1	1,245.6	76.5	197.6	595.2	2,762.2	
Expenses	536.5	199.5	1,278.0	84.3	205.0	611.3	2,832.5	
Loss	-15.2	-7.4	-32.4	-7.8	-7.4	-16.1	-70.3	

1987

Profitable:

Sales	199.8	85.6	684.3	55.8	173.1	464.9	1,284.5	
Expenses	177.3	69.6	634.2	40.9	153.6	422.0	1,214.8	
Profit	22.5	16.0	50.1	14.9	19.5	42.9	69.7	

Non-Profitable:

Sales	146.3	88.8	571.7	41.3	192.6	431.5	1,148.8	
Expenses	156.8	91.0	643.3	42.3	197.5	518.5	1,156.5	
Loss	-10.5	-2.3	-71.6	-1.0	-5.0	-87.1	-7.7	

	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.)	83							
Low sales value (\$'000)	25	25	540	25	266	540	1,270	
High sales value (\$'000)	5,000	540	5,000	266	540	1,270	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	301.4	109.8	446.7	68.9	168.6	309.1	870.1	100.0
Total current assets	242.8	95.0	354.8	59.2	146.5	247.1	686.3	100.0
Accounts receivable	100.1	43.1	143.4	32.7	58.0	72.8	360.5	100.0
Closing inventory	54.1	7.8	89.3	3.2	14.4	63.3	169.1	80.7
Other current assets	88.4	44.1	122.0	23.3	73.9	110.8	156.6	89.2
Net fixed assets	50.7	14.0	78.4	8.4	22.0	50.7	163.8	100.0
Other assets and adjustments	7.9	0.7	13.4	1.1	0.1	11.3	19.8	73.5
Total liabilities	152.4	53.0	227.7	27.0	90.3	136.6	508.1	100.0
Total current liabilities	121.4	40.8	182.5	21.5	68.4	99.6	437.7	100.0
Current bank loans	9.2	3.7	13.4	0.8	7.8	15.8	5.9	36.1
Other current liabilities	112.1	37.0	169.1	20.7	60.5	83.8	431.7	100.0
Long-term bank loans	2.5	4.0	1.4	1.7	7.4	—	5.8	20.5
Other liabilities and adjustments	28.3	8.1	43.7	3.8	14.3	36.9	64.5	84.3
Total equity	149.0	56.8	218.9	41.8	78.3	172.5	361.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	2.3	1.9	2.7	2.1	2.4	1.5	100.0
Debt to equity	1.0	0.9	1.0	0.6	1.1	0.7	1.4	100.0
Interest coverage	6.6	4.7	6.8	-4.9	8.4	5.1	12.3	90.4
Debt ratio	0.5	0.4	0.5	0.3	0.5	0.4	0.5	100.0
Sales to equity	5.4	4.9	5.5	4.8	4.9	4.5	7.0	100.0
Sales to closing inventories	14.9	35.6	13.5	63.0	26.9	12.2	15.0	80.7

(percent)

Current debt to equity	81.4	71.7	83.3	51.4	87.3	57.7	120.9	100.0
Operating profit on equity	19.9	9.1	22.0	-9.4	23.3	19.9	25.0	98.8
Net fixed assets to equity	34.0	24.7	35.8	20.2	28.1	29.4	45.2	100.0
Gross margin	23.0	26.4	22.4	17.2	33.3	26.4	18.6	100.0
Return on total assets	11.5	5.9	12.6	-4.7	12.2	13.8	11.3	98.8

(days)

Collection period for accounts receivable	45.1	56.4	43.1	59.0	54.4	34.1	51.6	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	573	112,294	3,673.2	1
Less than 20	538	58,766	1,964.5	-
20-99	33	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-
1987				
Total	572	82,908	2,968.8	
Less than 20	538	39,482	1,442.6	
20-99	32	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 4242 Dry Heating and Gas Piping Work

Establishments primarily engaged in natural gas pipe fitting and the installation and repair of dry heating systems, except electric heating and duct work. Establishments primarily engaged in electric heating are classified in <4261 - Electrical Work>, construction and those primarily engaged in sheet metal duct work are classified in <4244 - Sheet Metal and Other Duct Work>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4243 - WET HEATING AND AIR CONDITIONING WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	478							
Low sales value (\$'000)	25	25	887	25	294	887	1,581	
High sales value (\$'000)	5,000	887	5,000	294	887	1,581	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	53.3	44.0	57.3	39.6	47.0	54.5	58.5	91.2
Purchases and materials	54.4	44.6	58.6	40.1	47.8	56.7	59.4	91.4
Closing inventory	3.9	3.4	4.0	2.6	4.0	5.2	3.5	72.0
Opening inventory	2.8	2.8	2.7	2.2	3.3	2.9	2.6	65.3
Wages, salaries, and benefits	26.9	29.2	25.9	29.3	29.2	25.6	26.0	95.0
Wages and benefits - direct	15.2	12.2	16.4	7.6	15.4	15.7	16.8	55.9
Wages and benefits - indirect	11.7	17.0	9.4	21.7	13.7	9.9	9.2	86.8
Occupancy expenses	3.7	5.5	2.9	6.7	4.6	3.7	2.6	99.2
Depreciation	1.3	2.2	1.0	2.8	1.7	1.2	0.9	96.0
Repairs and maintenance	0.4	0.5	0.3	0.7	0.4	0.3	0.3	46.4
Fuel and oil	0.1	0.2	--	0.3	0.1	0.1	--	6.9
Utilities	0.9	1.2	0.7	1.2	1.1	1.0	0.6	88.5
Rent	1.1	1.5	0.9	1.6	1.4	1.2	0.7	68.2
Financial expenses	1.3	1.9	1.0	2.3	1.5	1.2	1.0	97.7
Interest and bank charges	0.7	1.0	0.6	1.2	0.8	0.7	0.6	87.7
Professional fees	0.6	0.9	0.4	1.1	0.7	0.5	0.4	93.3
General expenses	3.0	4.3	2.4	4.7	4.0	2.6	2.4	96.4
Advertising	0.7	0.8	0.6	0.8	0.9	0.6	0.7	78.0
Delivery expenses	1.6	2.3	1.3	2.6	2.2	1.3	1.3	69.0
Insurance	0.7	1.1	0.5	1.3	1.0	0.7	0.4	78.9
Other expenses	7.5	10.0	6.4	11.1	9.3	8.5	5.4	99.4
Total expenses	95.6	94.9	95.9	93.8	95.6	96.1	95.8	99.8
Net profit/loss	4.4	5.1	4.1	6.2	4.4	3.9	4.2	99.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	691.1	253.1	1,920.6	137.7	529.5	1,156.8	2,551.9	
Expenses *	644.8	228.8	1,812.4	119.6	490.3	1,075.1	2,421.9	
Profit	46.3	24.3	108.2	18.1	39.1	81.7	130.0	

Non-Profitable:

Sales	358.6	166.7	1,615.5	96.6	482.2	1,069.8	2,953.7	
Expenses	372.8	176.3	1,659.8	103.8	502.8	1,115.0	2,996.0	
Loss	-14.2	-9.6	-44.3	-7.2	-20.6	-45.2	-42.3	

1987

Profitable:

Sales	395.2	192.5	1,593.4	104.3	517.7	1,241.1	2,330.4	
Expenses	362.8	172.5	1,487.3	88.1	483.8	1,152.3	2,188.1	
Profit	32.5	20.0	106.1	16.3	33.8	88.7	142.3	

Non-Profitable:

Sales	252.5	171.7	1,661.5	101.6	557.5	1,172.9	2,146.1	
Expenses	262.7	180.3	1,700.5	108.3	576.6	1,210.6	2,186.4	
Loss	-10.2	-8.6	-39.0	-6.6	-19.1	-37.7	-40.2	

	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.)	382							
Low sales value (\$'000)	25	25	1,032	25	444	1,032	1,685	
High sales value (\$'000)	5,000	1,032	5,000	444	1,032	1,685	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	242.2	115.2	731.1	68.4	251.4	475.2	942.6	99.7
Total current assets	178.9	76.7	572.2	44.3	171.2	362.1	745.8	99.7
Accounts receivable	116.3	38.5	415.9	21.3	88.6	252.9	550.5	97.1
Closing inventory	27.8	14.8	78.0	6.7	38.5	61.6	91.6	77.2
Other current assets	34.6	23.3	78.2	16.2	44.1	47.5	103.6	78.5
Net fixed assets	53.8	33.8	130.9	21.5	69.7	99.4	156.9	99.2
Other assets and adjustments	9.4	4.6	27.9	2.6	10.4	13.5	39.7	74.3
Total liabilities	163.2	75.1	502.3	46.5	158.1	363.0	617.4	100.0
Total current liabilities	126.3	52.2	411.8	31.2	113.2	289.4	512.8	100.0
Current bank loans	18.7	5.9	67.9	2.3	16.5	42.9	88.5	52.6
Other current liabilities	107.6	46.2	343.8	28.9	96.7	246.5	424.3	100.0
Long-term bank loans	3.4	1.0	12.8	0.2	3.5	6.1	18.3	11.3
Other liabilities and adjustments	33.3	21.8	77.6	15.1	41.3	67.3	86.1	84.6
Total equity	79.0	40.1	228.8	21.8	93.3	112.1	325.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.4	1.3	1.4	1.5	1.2	1.4	99.7
Debt to equity	2.0	1.8	2.1	2.1	1.6	3.2	1.8	100.0
Interest coverage	7.2	5.0	9.1	3.9	5.8	7.9	9.6	88.5
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.7	0.6	99.7
Sales to equity	8.6	7.6	9.3	7.5	7.6	12.1	8.5	100.0
Sales to closing inventories	24.5	20.5	27.5	24.6	18.5	22.2	30.4	77.2

(percent)

Current debt to equity	159.8	130.1	179.9	142.8	121.4	258.0	157.7	100.0
Operating profit on equity	34.6	25.4	40.8	18.5	30.0	46.3	39.2	98.7
Net fixed assets to equity	68.1	84.3	57.2	98.4	74.7	88.6	48.2	99.2
Gross margin	19.0	22.8	17.0	24.2	21.8	21.2	15.2	100.0
Return on total assets	13.1	11.0	14.3	7.9	13.4	12.5	15.1	99.0

(days)

Collection period for accounts receivable	61.9	46.0	70.6	47.2	45.2	67.4	71.9	97.1
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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	1,638	387,696	12,657.5	211
Less than 20	1,518	210,602	6,862.1	194
20-99	106	127,288	4,165.9	13
100-499	14	49,806	1,629.5	4
500 and over	-	-	-	-
1987				
Total	1,427	253,382	9,178.9	
Less than 20	1,324	128,732	4,640.3	
20-99	93	87,773	3,190.7	
100-499	10	36,877	1,347.9	
500 and over	-	-	-	

SIC 4243 Wet Heating and Air Conditioning Work

Establishments primarily engaged in the installation and repair of secondary hot water or steam heating systems, cooling and air conditioning equipment and solar heating systems involving liquids. Establishments primarily engaged in primary hot and cold water piping systems are classified in <4241 - Plumbing>, construction; those primarily engaged in sheet metal duct work are classified in <4244 - Sheet Metal and Other Duct Work>, construction; and those primarily engaged in installing purchased power boilers are classified in <4227 - Structural Steel Erection>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4244 - SHEET METAL AND OTHER DUCT WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	164							
Low sales value (\$'000)	25	25	576	25	175	576	1,532	
High sales value (\$'000)	5,000	576	5,000	175	576	1,532	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	51.6	41.4	55.1	31.7	51.6	55.0	55.1	92.1
Purchases and materials	51.7	41.5	55.1	32.3	51.2	55.2	55.1	92.1
Closing inventory	3.4	3.6	3.4	2.4	4.7	3.6	3.3	74.4
Opening inventory	3.4	3.5	3.3	1.8	5.2	3.4	3.3	68.9
Wages, salaries, and benefits	25.6	21.3	27.1	18.0	24.7	27.6	26.8	95.7
Wages and benefits - direct	16.0	8.3	18.5	2.9	14.1	18.9	18.3	51.2
Wages and benefits - indirect	9.7	13.0	8.6	15.2	10.6	8.7	8.5	89.0
Occupancy expenses	3.8	6.1	3.0	6.9	5.2	3.3	2.9	100.0
Depreciation	1.4	2.7	1.0	3.6	1.6	1.1	1.0	96.3
Repairs and maintenance	0.3	0.3	0.3	0.3	0.4	0.3	0.2	55.5
Fuel and oil	0.1	0.2	0.1	0.3	0.1	0.1	--	10.4
Utilities	0.7	1.0	0.6	1.1	0.8	0.7	0.5	85.4
Rent	1.3	1.9	1.1	1.6	2.3	1.0	1.2	76.2
Financial expenses	1.6	2.6	1.2	3.0	2.1	1.4	1.1	97.0
Interest and bank charges	0.8	1.3	0.7	1.3	1.4	0.7	0.6	87.2
Professional fees	0.7	1.2	0.6	1.7	0.7	0.7	0.5	92.1
General expenses	2.7	3.4	2.5	4.2	2.6	2.6	2.4	97.0
Advertising	0.6	0.5	0.6	0.6	0.4	0.5	0.7	82.3
Delivery expenses	1.4	1.8	1.2	2.2	1.5	1.3	1.2	69.5
Insurance	0.8	1.1	0.7	1.4	0.7	0.9	0.5	78.0
Other expenses	8.4	14.1	6.4	21.2	6.7	7.8	5.6	100.0
Total expenses	93.7	88.9	95.3	85.1	93.0	97.6	94.0	100.0
Net profit/loss	6.3	11.1	4.7	14.9	7.0	2.4	6.0	98.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	79						
Sales	440.9	128.5	1,756.1	87.9	279.3	971.8	2,489.5
Expenses	399.6	103.0	1,647.9	67.1	236.2	923.9	2,324.9
Profit	41.4	25.5	108.2	20.8	43.1	47.9	164.6

Non-Profitable:

Sales	342.9	143.9	915.7	82.7	344.0	781.4	2,935.9
Expenses	359.6	162.2	927.5	94.3	384.4	789.3	3,006.0
Loss	-16.6	-18.3	-11.8	-11.6	-40.4	-7.9	-70.1

1987

Profitable:

Sales	335.6	171.2	1,305.8	77.8	309.3	1,052.0	2,084.1
Expenses	303.1	147.6	1,221.5	65.3	269.1	976.9	1,971.2
Profit	32.4	23.6	84.4	12.4	40.2	75.1	112.9

Non-Profitable:

Sales	295.7	210.6	920.3	108.7	330.3	710.5	3,167.9
Expenses	310.7	224.0	946.9	114.9	352.2	739.0	3,173.0
Loss	-15.0	-13.4	-26.5	-6.2	-21.9	-28.6	-5.1

	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.)	123							
Low sales value (\$'000)	25	25	909	25	333	909	1,728	
High sales value (\$'000)	5,000	909	5,000	333	909	1,728	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	271.0	129.3	695.3	75.6	219.6	428.1	921.9	100.0
Total current assets	206.2	94.9	539.7	50.4	169.7	344.8	705.1	100.0
Accounts receivable	135.8	55.9	375.1	15.6	123.7	236.4	492.7	95.9
Closing inventory	25.0	13.7	59.0	4.8	28.6	41.3	74.0	80.5
Other current assets	45.3	25.2	105.5	29.9	17.2	66.9	138.3	87.8
Net fixed assets	41.3	18.4	109.8	9.6	33.3	72.5	141.4	99.2
Other assets and adjustments	23.4	15.9	45.7	15.6	16.5	10.7	75.3	81.3
Total liabilities	183.7	83.4	484.4	34.5	165.4	288.2	650.7	100.0
Total current liabilities	142.5	56.6	399.8	24.1	111.3	224.0	548.9	100.0
Current bank loans	22.0	10.7	56.0	0.6	27.6	51.0	60.2	45.5
Other current liabilities	120.5	45.9	343.8	23.4	83.6	172.9	488.7	100.0
Long-term bank loans	1.6	0.8	3.8	0.3	1.7	4.1	3.4	17.9
Other liabilities and adjustments	39.6	25.8	80.7	10.0	52.3	60.0	98.2	89.4
Total equity	87.2	45.9	210.9	41.0	54.2	139.8	271.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.6	1.3	2.0	1.5	1.5	1.2	100.0
Debt to equity	2.1	1.8	2.2	0.8	3.0	2.0	2.3	100.0
Interest coverage	8.2	4.8	10.1	11.7	2.6	8.6	10.7	89.4
Debt ratio	0.6	0.6	0.6	0.4	0.7	0.6	0.7	100.0
Sales to equity	8.6	6.8	9.7	2.8	11.8	9.8	9.7	100.0
Sales to closing inventories	29.9	22.8	34.8	24.3	22.4	33.4	35.5	80.5

(percent)

Current debt to equity	163.4	123.2	189.5	58.7	205.3	160.2	202.4	100.0
Operating profit on equity	43.0	20.1	57.8	24.1	15.1	47.9	62.2	98.4
Net fixed assets to equity	47.3	40.1	52.0	23.3	61.5	51.8	52.1	99.2
Gross margin	19.1	19.8	18.7	29.0	17.0	15.8	20.0	100.0
Return on total assets	15.7	9.0	19.4	14.3	5.9	17.7	20.1	99.2

(days)

Collection period for accounts receivable	66.0	65.1	66.4	48.6	70.2	62.4	68.2	95.9
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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	878	290,613	9,489.8	60
Less than 20	786	120,765	4,005.0	60
20-99	82	117,883	3,862.7	-
100-499	10	51,965	1,622.1	-
500 and over	-	-	-	-
1987				
Total	818	223,729	8,036.5	
Less than 20	726	80,959	2,947.6	
20-99	82	93,644	3,400.1	
100-499	10	49,126	1,688.8	
500 and over	-	-	-	

SIC 4244 Sheet Metal and Other Duct Work

Establishments primarily engaged in the installation and repair of metallic and non metallic duct work for heating, cooling and ventilation exhaust and dust collection systems along with related diffusers, grilles and air registers. Establishments primarily engaged in sheet metal roofing are classified in <4236 - Sheet Metal and Built-Up Roofing>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4251 - PROCESS PIPING WORK

	Total of all 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	972	25	155	972	1,848	
High sales value (\$'000)	5,000	972	5,000	155	972	1,848	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	36.8	36.6	36.9	10.0	48.2	20.7	40.0	84.6
Purchases and materials	41.3	37.7	41.5	8.4	50.5	34.9	42.8	84.6
Closing inventory	6.2	3.2	6.4	2.8	3.4	15.5	4.6	61.5
Opening inventory	1.7	2.1	1.7	4.3	1.1	1.3	1.8	69.2
Wages, salaries, and benefits	43.6	22.4	45.0	12.1	26.9	47.2	44.6	92.3
Wages and benefits - direct	31.6	4.1	33.5	2.2	5.0	23.9	35.4	61.5
Wages and benefits - indirect	12.0	18.3	11.5	9.9	22.0	23.3	9.2	92.3
Occupancy expenses	6.3	17.4	5.6	48.8	3.7	3.9	5.9	92.3
Depreciation	2.6	6.8	2.3	14.6	3.3	0.3	2.7	84.6
Repairs and maintenance	1.3	8.2	0.9	26.9	-	0.6	0.9	76.9
Fuel and oil	0.4	0.2	0.4	0.5	-	0.5	0.4	38.5
Utilities	0.7	1.1	0.6	3.1	0.2	0.5	0.7	84.6
Rent	1.3	1.2	1.3	3.5	0.1	2.0	1.2	76.9
Financial expenses	1.9	9.9	1.4	9.5	10.1	1.5	1.4	100.0
Interest and bank charges	1.2	2.7	1.1	6.8	1.0	1.0	1.1	92.3
Professional fees	0.7	7.2	0.3	2.8	9.1	0.5	0.3	92.3
General expenses	1.7	2.1	1.7	5.0	0.8	2.8	1.5	92.3
Advertising	0.2	0.3	0.1	--	0.4	0.4	0.1	76.9
Delivery expenses	0.7	0.5	0.8	0.5	0.5	1.1	0.7	53.8
Insurance	0.8	1.4	0.8	4.5	-	1.3	0.7	76.9
Other expenses	7.0	9.9	6.9	27.6	2.1	16.9	4.9	100.0
Total expenses	97.4	98.3	97.4	113.0	91.9	93.0	98.3	100.0
Net profit/loss	2.6	1.7	2.6	-13.0	8.1	7.0	1.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	77						
Sales	1,924.5	306.8	2,700.4	139.9	334.1	1,484.6	3,286.1
Expenses	1,864.0	283.1	2,622.2	137.9	306.9	1,380.1	3,220.7
Profit	60.5	23.6	78.1	2.0	27.2	104.5	65.5

Non-Profitable:

Sales	455.8	90.6	3,462.8	90.6	--	-	3,462.8
Expenses	470.8	104.9	3,484.3	104.9	-	-	3,484.3
Loss	-15.0	-14.2	-21.5	-14.2	-	-	-21.5

1987

Profitable:

Sales	303.6	177.1	1,992.8	106.5	372.7	-	1,992.8
Expenses	292.8	172.6	1,897.1	102.4	367.0	-	1,897.1
Profit	10.8	4.5	95.7	4.1	5.7	-	95.7

Non-Profitable:

Sales	285.1	285.1	-	101.0	371.4	-	-
Expenses	303.3	303.3	-	101.0	398.2	-	-
Loss	-18.2	-18.2	-	-	-26.8	-	-

	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.)	13							
Low sales value (\$'000)	25	25	972	25	155	972	1,848	
High sales value (\$'000)	5,000	972	5,000	155	972	1,848	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	679.9	205.7	1,139.7	160.3	274.5	754.2	1,308.5	100.0
Total current assets	490.9	142.0	829.3	103.2	200.7	567.4	944.1	100.0
Accounts receivable	253.6	63.8	437.8	22.2	126.7	120.6	576.7	100.0
Closing inventory	91.7	6.1	174.7	2.6	11.3	230.0	150.5	61.5
Other current assets	145.5	72.0	216.8	78.3	62.5	216.7	216.8	84.6
Net fixed assets	171.7	51.9	288.0	41.7	67.2	139.5	353.0	100.0
Other assets and adjustments	17.1	11.8	22.3	15.3	6.5	47.3	11.3	92.3
Total liabilities	382.1	115.7	640.5	35.9	236.4	300.1	789.6	100.0
Total current liabilities	284.7	84.5	478.8	34.1	160.8	167.5	615.1	100.0
Current bank loans	77.6	19.3	134.1	0.8	47.4	--	192.9	46.2
Other current liabilities	207.0	65.1	344.6	33.3	113.3	167.5	422.1	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	97.4	31.1	161.7	1.8	75.5	132.5	174.5	84.6
Total equity	297.7	90.0	499.1	124.3	38.1	454.1	518.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.6	1.7	3.0	1.2	3.3	1.5	100.0
Debt to equity	1.2	1.2	1.2	0.2	6.2	0.6	1.5	100.0
Interest coverage	3.1	1.6	3.4	-0.9	9.0	8.1	2.6	92.3
Debt ratio	0.5	0.5	0.5	0.2	0.8	0.3	0.6	100.0
Sales to equity	5.0	2.1	5.5	0.7	8.7	3.2	6.3	100.0
Sales to closing inventories	16.2	31.1	15.7	36.3	29.3	6.4	21.9	61.5

(percent)

Current debt to equity	95.6	93.9	95.9	27.4	421.8	36.8	118.5	100.0
Operating profit on equity	12.7	3.6	14.3	-10.0	71.2	23.0	11.0	100.0
Net fixed assets to equity	57.6	57.6	57.6	33.5	176.4	30.7	68.0	100.0
Gross margin	19.5	40.9	18.1	77.8	24.9	32.0	15.3	100.0
Return on total assets	8.1	4.1	8.8	-3.7	11.1	15.7	7.1	100.0

(days)

Collection period for accounts receivable	62.1	122.1	58.1	84.5	138.4	29.6	63.7	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	122,959	4,060.0	1
Less than 20	31	11,550	366.2	2
20-99	23	39,740	1,362.0	-
100-499	5	x	x	1
500 and over	1	x	x	-
1987				
Total	61	79,243	2,847.9	
Less than 20	33	6,861	240.1	
20-99	23	29,763	1,124.6	
100-499	4	x	x	
500 and over	1	x	x	

SIC 4251 Process Piping Work

Establishments primarily engaged in the installation and repair of industrial process piping.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4252 - AUTOMATIC SPRINKLER SYSTEM INSTALLATION

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	66							
Low sales value (\$'000)	25	25	465	25	193	465	1,014	
High sales value (\$'000)	5,000	465	5,000	193	465	1,014	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	39.5	35.2	41.2	30.6	37.3	36.7	43.7	92.4
Purchases and materials	41.4	36.8	43.2	33.0	38.4	37.4	46.4	92.4
Closing inventory	4.9	3.7	5.4	3.9	3.6	2.6	6.9	71.2
Opening inventory	3.1	2.2	3.4	1.6	2.4	1.9	4.2	65.2
Wages, salaries, and benefits	34.6	35.7	34.2	30.5	38.0	39.3	31.3	97.0
Wages and benefits - direct	18.0	17.3	18.2	5.6	22.6	17.6	18.6	48.5
Wages and benefits - indirect	16.6	18.3	16.0	24.9	15.4	21.8	12.7	89.4
Occupancy expenses	4.7	5.1	4.6	5.7	4.8	5.4	4.1	100.0
Depreciation	1.7	2.3	1.5	2.5	2.2	1.5	1.5	93.9
Repairs and maintenance	0.5	0.5	0.5	0.6	0.4	0.3	0.5	53.0
Fuel and oil	--	--	--	0.1	--	--	--	3.0
Utilities	1.0	1.2	0.9	1.9	0.9	1.3	0.7	89.4
Rent	1.5	1.1	1.6	0.6	1.3	2.3	1.3	68.2
Financial expenses	1.7	2.0	1.6	2.8	1.7	1.8	1.4	100.0
Interest and bank charges	0.8	0.9	0.8	1.7	0.6	0.9	0.7	87.9
Professional fees	0.9	1.1	0.8	1.2	1.1	0.9	0.8	100.0
General expenses	3.3	5.5	2.5	5.5	5.5	2.6	2.4	100.0
Advertising	0.5	0.7	0.4	0.5	0.8	0.4	0.5	83.3
Delivery expenses	1.7	3.1	1.2	3.6	2.9	1.2	1.2	74.2
Insurance	1.1	1.7	0.9	1.4	1.8	1.0	0.8	89.4
Other expenses	8.9	10.7	8.2	15.1	8.8	6.6	9.1	100.0
Total expenses	92.8	94.2	92.2	90.2	96.0	92.4	92.1	100.0
Net profit/loss	7.2	5.8	7.8	9.8	4.0	7.6	7.9	98.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	507.8	183.2	1,066.1	79.0	351.3	694.0	1,443.3	
Expenses	457.3	161.9	965.5	63.8	320.2	615.1	1,320.7	
Profit	50.4	21.3	100.6	15.2	31.0	79.0	122.5	

Non-Profitable:

Sales	323.3	221.8	787.6	137.5	378.8	677.9	1,316.6	
Expenses	350.2	239.0	858.8	144.0	415.9	745.5	1,405.3	
Loss	-26.9	-17.2	-71.2	-6.5	-37.1	-67.6	-88.7	

1987

Profitable:

Sales	638.9	196.5	1,118.5	99.3	271.2	769.2	1,675.1	
Expenses	582.2	175.1	1,023.5	80.7	247.7	693.2	1,549.8	
Profit	56.7	21.4	95.0	18.6	23.5	76.0	125.4	

Non-Profitable:

Sales	246.5	161.1	831.2	113.5	234.8	643.4	1,079.7	
Expenses	252.3	164.4	854.4	114.4	241.8	662.9	1,108.0	
Loss	-5.8	-3.3	-23.3	-0.9	-7.0	-19.4	-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.)	59							
Low sales value (\$'000)	25	25	595	25	278	595	1,116	
High sales value (\$'000)	5,000	595	5,000	278	595	1,116	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	252.3	120.7	447.2	69.0	176.0	285.7	649.9	100.0
Total current assets	167.3	89.3	282.8	35.9	146.4	182.9	408.3	100.0
Accounts receivable	72.8	26.7	141.2	2.7	52.3	108.5	182.4	100.0
Closing inventory	30.0	10.2	59.3	5.8	14.9	18.0	111.1	69.5
Other current assets	64.4	52.3	82.2	27.2	79.1	56.3	114.8	94.9
Net fixed assets	62.7	16.7	130.8	9.8	24.0	80.6	193.9	81.4
Other assets and adjustments	22.2	14.6	33.5	23.2	5.5	22.2	47.7	83.1
Total liabilities	114.6	59.1	196.9	46.9	72.0	118.6	295.2	100.0
Total current liabilities	69.4	38.2	115.6	23.4	54.1	74.6	167.0	100.0
Current bank loans	5.5	2.4	10.1	--	4.9	5.7	15.7	15.3
Other current liabilities	63.9	35.8	105.4	23.4	49.1	68.9	151.3	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	45.2	20.8	81.2	23.5	17.9	43.9	128.1	86.4
Total equity	137.6	61.6	250.2	22.0	103.9	167.0	354.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.4	2.3	2.4	1.5	2.7	2.4	2.4	100.0
Debt to equity	0.8	0.9	0.7	2.1	0.6	0.7	0.8	100.0
Interest coverage	9.9	7.4	10.7	5.5	8.2	10.0	11.3	86.4
Debt ratio	0.4	0.4	0.4	0.6	0.4	0.4	0.4	100.0
Sales to equity	4.3	4.6	4.2	7.4	4.0	4.4	4.1	100.0
Sales to closing inventories	20.0	27.8	18.0	28.0	27.7	41.5	13.3	69.5

(percent)

Current debt to equity	50.4	62.1	46.2	106.4	52.0	44.7	47.0	100.0
Operating profit on equity	29.0	20.2	32.2	20.3	20.1	35.1	30.6	98.3
Net fixed assets to equity	45.5	27.1	52.2	44.8	23.1	48.2	54.6	81.4
Gross margin	24.7	27.7	23.6	31.7	26.0	22.5	24.2	100.0
Return on total assets	17.6	11.9	19.9	7.9	13.5	22.8	18.3	100.0

(days)

Collection period for accounts receivable	44.1	34.1	48.0	6.1	45.9	52.9	45.0	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	200	91,133	2,998.3	32
Less than 20	179	32,424	1,067.3	29
20-99	18	22,863	746.5	3
100-499	2	x	x	-
500 and over	1	x	x	-
1987				
Total	168	64,156	2,322.3	
Less than 20	150	18,305	655.1	
20-99	15	17,414	629.2	
100-499	2	x	x	
500 and over	1	x	x	

SIC 4252 Automatic Sprinkler System Installation

Establishments primarily engaged in the installation and repair of automatic sprinkler fire protection systems. Establishments primarily engaged in installing sprinkler systems for lawns and gardens are classified in <4241 - Plumbing>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4253 - COMMERCIAL REFRIGERATION WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	229							
Low sales value (\$'000)	25	25	222	25	79	222	608	
High sales value (\$'000)	5,000	222	5,000	79	222	608	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	45.4	43.3	45.7	26.6	47.1	44.8	46.0	91.3
Purchases and materials	46.0	44.4	46.3	26.5	48.5	45.5	46.5	91.3
Closing inventory	4.3	4.7	4.2	5.0	4.7	8.4	2.9	76.0
Opening inventory	3.7	3.7	3.7	5.1	3.3	7.7	2.4	72.5
Wages, salaries, and benefits	29.9	18.5	31.6	10.8	20.3	32.6	31.3	87.8
Wages and benefits - direct	11.6	1.1	13.1	--	1.3	18.1	11.5	34.1
Wages and benefits - indirect	18.4	17.5	18.5	10.8	19.0	14.5	19.8	82.5
Occupancy expenses	4.4	5.6	4.2	8.0	5.0	5.9	3.7	98.7
Depreciation	1.6	2.6	1.5	3.7	2.3	1.7	1.4	91.3
Repairs and maintenance	0.4	0.6	0.4	0.5	0.7	0.5	0.3	47.2
Fuel and oil	--	0.1	--	0.1	0.1	0.1	--	7.9
Utilities	1.1	1.6	1.0	2.6	1.4	1.9	0.8	87.8
Rent	1.2	0.7	1.3	1.1	0.6	1.7	1.1	56.3
Financial expenses	1.4	1.7	1.3	2.5	1.5	2.5	1.0	96.9
Interest and bank charges	0.9	0.8	0.9	1.4	0.7	1.8	0.6	84.3
Professional fees	0.5	0.9	0.5	1.2	0.8	0.7	0.4	86.9
General expenses	4.2	5.4	4.0	7.9	4.9	6.1	3.3	97.4
Advertising	1.1	0.5	1.1	0.7	0.4	2.0	0.9	78.6
Delivery expenses	2.2	4.1	1.9	6.2	3.6	2.9	1.6	67.2
Insurance	0.9	0.9	0.9	0.9	0.9	1.2	0.8	76.0
Other expenses	9.3	12.4	8.8	23.9	9.8	5.0	10.0	100.0
Total expenses	94.5	86.9	95.6	79.7	88.6	96.8	95.2	100.0
Net profit/loss	5.5	13.1	4.4	20.3	11.4	3.2	4.8	98.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	77							
Sales	499.2	98.3	1,009.5	38.3	163.0	443.9	1,464.3	
Expenses	466.2	80.5	957.2	28.5	136.6	419.9	1,389.1	
Profit	33.0	17.8	52.4	9.8	26.4	24.0	75.2	

Non-Profitable:

Sales	233.3	94.5	462.3	60.9	104.0	349.2	970.1	
Expenses	238.5	96.6	472.7	62.5	106.2	358.7	984.2	
Loss	-5.2	-2.1	-10.3	-1.6	-2.3	-9.5	-14.1	

1987

Profitable:

Sales	303.9	103.1	651.0	38.5	139.3	357.7	1,317.3	
Expenses	275.5	83.5	607.4	25.3	116.1	328.0	1,241.9	
Profit	28.4	19.6	43.6	13.2	23.2	29.7	75.3	

Non-Profitable:

Sales	200.3	96.2	484.7	47.5	129.7	393.6	971.8	
Expenses	208.1	101.6	499.1	54.5	133.9	406.0	997.6	
Loss	-7.8	-5.4	-14.5	-7.0	-4.2	-12.4	-25.8	

	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.)	135							
Low sales value (\$'000)	25	25	418	25	187	418	792	
High sales value (\$'000)	5,000	418	5,000	187	418	792	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	219.4	56.8	435.6	25.4	108.3	248.3	589.1	100.0
Total current assets	164.8	33.4	339.6	19.4	56.2	176.7	473.1	100.0
Accounts receivable	77.9	9.9	168.3	4.3	18.9	62.0	255.4	100.0
Closing inventory	24.3	6.4	48.2	3.7	11.0	57.0	40.9	78.5
Other current assets	62.5	17.0	123.0	11.4	26.2	57.6	176.7	90.4
Net fixed assets	50.3	20.6	89.7	5.1	46.1	63.7	111.1	97.8
Other assets and adjustments	4.2	2.7	6.2	0.7	5.8	7.8	4.8	85.9
Total liabilities	119.6	34.8	232.3	18.4	61.9	100.3	340.5	100.0
Total current liabilities	74.5	23.5	142.4	16.0	35.9	78.0	195.2	100.0
Current bank loans	5.0	1.4	9.8	0.3	3.2	9.7	9.9	23.7
Other current liabilities	69.5	22.0	132.5	15.6	32.6	68.2	185.2	100.0
Long-term bank loans	1.5	--	3.6	--	0.1	3.3	3.8	9.6
Other liabilities and adjustments	43.4	11.2	86.2	2.3	25.8	18.9	141.4	85.2
Total equity	99.7	21.9	203.2	7.0	46.4	148.0	248.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.2	1.4	2.3	1.2	1.5	2.2	2.4	100.0
Debt to equity	1.1	1.5	1.1	2.6	1.3	0.6	1.3	100.0
Interest coverage	6.4	5.9	6.5	8.6	5.3	3.2	8.6	85.2
Debt ratio	0.5	0.6	0.5	0.7	0.5	0.4	0.5	100.0
Sales to equity	6.3	7.1	6.2	13.0	5.6	3.9	7.3	100.0
Sales to closing inventories	25.9	24.0	26.2	24.7	23.7	10.2	44.5	78.5

(percent)

Current debt to equity	74.7	107.4	70.0	228.6	77.3	52.7	78.5	100.0
Operating profit on equity	29.7	42.8	27.8	63.2	37.7	13.5	34.8	97.8
Net fixed assets to equity	50.4	94.3	44.1	73.5	99.4	43.0	44.6	97.8
Gross margin	24.8	30.5	23.9	32.7	29.3	20.4	24.8	100.0
Return on total assets	15.9	19.8	15.3	19.7	19.8	11.6	16.6	98.5

(days)

Collection period for accounts receivable	44.9	23.1	48.5	17.4	26.3	38.7	51.1	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	509	81,698	2,773.5	28
Less than 20	487	56,369	1,906.6	26
20-99	22	25,329	866.9	2
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	481	61,124	2,256.7	
Less than 20	461	40,093	1,474.6	
20-99	20	21,031	782.1	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4253 Commercial Refrigeration Work

Establishments primarily engaged in the installation and repair of commercial, industrial and scientific refrigeration and cold storage systems. Establishments primarily engaged in providing a refrigeration service are classified in <4791 - Refrigerated Warehousing Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4254 - ENVIRONMENTAL CONTROL WORK

	Total of all 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	784	-	-	-	-	
High sales value (\$'000)	5,000	784	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	39.4	61.8	35.0	-	-	-	-	100.0
Purchases and materials	40.4	68.2	34.9	-	-	-	-	100.0
Closing inventory	5.2	10.9	4.1	-	-	-	-	87.5
Opening inventory	4.2	4.5	4.1	-	-	-	-	75.0
Wages, salaries, and benefits	39.1	22.2	42.5	-	-	-	-	100.0
Wages and benefits - direct	28.5	10.7	32.0	-	-	-	-	75.0
Wages and benefits - indirect	10.6	11.5	10.5	-	-	-	-	100.0
Occupancy expenses	5.0	4.1	5.2	-	-	-	-	100.0
Depreciation	1.1	1.1	1.0	-	-	-	-	87.5
Repairs and maintenance	0.3	0.2	0.4	-	-	-	-	75.0
Fuel and oil	0.5	-	0.6	-	-	-	-	12.5
Utilities	0.9	2.0	0.6	-	-	-	-	75.0
Rent	2.3	0.9	2.5	-	-	-	-	62.5
Financial expenses	2.2	2.4	2.1	-	-	-	-	100.0
Interest and bank charges	1.5	1.7	1.5	-	-	-	-	100.0
Professional fees	0.6	0.7	0.6	-	-	-	-	100.0
General expenses	2.9	4.1	2.6	-	-	-	-	100.0
Advertising	0.7	1.3	0.5	-	-	-	-	75.0
Delivery expenses	1.4	2.1	1.3	-	-	-	-	75.0
Insurance	0.8	0.7	0.8	-	-	-	-	100.0
Other expenses	7.2	10.7	6.5	-	-	-	-	100.0
Total expenses	95.7	105.5	93.8	-	-	-	-	100.0
Net profit/loss	4.3	-5.5	6.2	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	63						
Sales	1,279.4	162.8	1,465.1	-	-	-	-
Expenses	1,199.3	144.4	1,374.6	-	-	-	-
Profit	80.2	18.3	90.5	-	-	-	-

Non-Profitable:

Sales	315.6	315.6	-	-	-	-	-
Expenses	338.2	338.2	-	-	-	-	-
Loss	-22.7	-22.7	-	-	-	-	-

1987

Profitable:

Sales	663.0	409.0	1,093.7	83.2	595.8	1,093.7	-
Expenses	604.4	389.3	969.0	73.9	570.1	969.0	-
Profit	58.6	19.7	124.6	9.2	25.7	124.6	-

Non-Profitable:

Sales	320.1	320.1	-	39.3	476.2	-	-
Expenses	347.8	347.8	-	40.0	519.0	-	-
Loss	-27.7	-27.7	-	-0.7	-42.8	-	-

	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.)	7							
Low sales value (\$'000)	25	25	784	-	-	-	-	
High sales value (\$'000)	5,000	784	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	558.2	240.4	716.7	-	-	-	-	100.0
Total current assets	412.3	156.3	540.0	-	-	-	-	100.0
Accounts receivable	228.7	61.0	312.3	-	-	-	-	100.0
Closing inventory	58.0	55.3	59.3	-	-	-	-	85.7
Other current assets	125.6	39.9	168.3	-	-	-	-	85.7
Net fixed assets	138.1	62.5	175.8	-	-	-	-	100.0
Other assets and adjustments	7.7	21.6	0.8	-	-	-	-	71.4
Total liabilities	270.7	105.0	353.3	-	-	-	-	100.0
Total current liabilities	252.0	77.6	338.9	-	-	-	-	100.0
Current bank loans	50.5	11.3	70.0	-	-	-	-	28.6
Other current liabilities	201.4	66.3	268.9	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	18.7	27.4	14.3	-	-	-	-	71.4
Total equity	287.4	135.3	363.3	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	2.0	1.5	-	-	-	-	100.0
Debt to equity	0.9	0.7	0.9	-	-	-	-	100.0
Interest coverage	3.8	-2.3	5.1	-	-	-	-	100.0
Debt ratio	0.4	0.4	0.4	-	-	-	-	100.0
Sales to equity	3.9	3.3	4.0	-	-	-	-	100.0
Sales to closing inventories	19.4	8.1	24.6	-	-	-	-	85.7

(percent)

Current debt to equity	87.6	57.3	93.3	-	-	-	-	100.0
Operating profit on equity	17.3	-23.0	24.9	-	-	-	-	100.0
Net fixed assets to equity	48.0	46.1	48.3	-	-	-	-	100.0
Gross margin	21.0	10.8	22.5	-	-	-	-	100.0
Return on total assets	12.1	-9.0	15.6	-	-	-	-	100.0

(days)

Collection period for accounts receivable	74.0	49.6	77.8	-	-	-	-	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	50	30,994	1,037.8	3
Less than 20	44	5,047	169.9	3
20-99	5	x	x	-
100-499	1	x	x	-
500 and over	-	-	-	-

1987

Total	47	16,156	588.7	
Less than 20	41	4,310	159.9	
20-99	5	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 4254 Environmental Control Work

Establishments primarily engaged in the installation and repair of central temperature control panels, remote temperature, humidity and smoke detection sensors and related systems and control wiring in multi-unit residential and non-residential buildings.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4255 - MILLWRIGHT AND RIGGING WORK

	Total of all 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	610	25	235	610	1,280	
High sales value (\$'000)	5,000	610	5,000	235	610	1,280	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	17.7	9.2	20.7	12.3	8.5	27.0	17.5	67.3
Purchases and materials	18.8	9.6	21.9	13.8	8.6	28.3	18.7	67.3
Closing inventory	2.7	0.6	3.4	1.8	0.3	4.3	3.0	40.8
Opening inventory	1.6	0.2	2.1	0.3	0.2	2.9	1.7	40.8
Wages, salaries, and benefits	49.3	45.3	50.6	41.1	46.3	43.1	54.5	93.9
Wages and benefits - direct	26.5	6.8	33.3	0.3	8.4	29.2	35.4	42.9
Wages and benefits - indirect	22.8	38.5	17.3	40.7	38.0	13.9	19.1	91.8
Occupancy expenses	7.0	8.0	6.7	8.7	7.8	6.6	6.7	100.0
Depreciation	2.3	2.4	2.2	2.3	2.4	2.2	2.2	98.0
Repairs and maintenance	0.7	1.0	0.6	1.2	0.9	0.5	0.6	51.0
Fuel and oil	0.5	1.7	0.1	1.3	1.8	0.1	0.1	16.3
Utilities	0.7	0.8	0.7	1.3	0.7	0.9	0.6	77.6
Rent	2.9	2.1	3.1	2.6	2.0	3.0	3.2	79.6
Financial expenses	2.2	2.8	2.0	4.6	2.3	2.0	2.0	100.0
Interest and bank charges	1.5	1.6	1.4	3.1	1.2	1.1	1.6	89.8
Professional fees	0.7	1.2	0.6	1.6	1.1	0.9	0.4	93.9
General expenses	2.9	3.8	2.6	5.9	3.3	2.5	2.6	93.9
Advertising	0.5	0.6	0.4	0.9	0.5	0.3	0.5	67.3
Delivery expenses	1.3	1.8	1.2	3.7	1.3	1.3	1.1	46.9
Insurance	1.1	1.4	0.9	1.3	1.4	1.0	0.9	89.8
Other expenses	14.0	22.4	11.2	17.2	23.7	12.7	10.4	100.0
Total expenses	93.1	91.5	93.7	89.8	91.9	93.9	93.6	100.0
Net profit/loss	6.9	8.5	6.3	10.2	8.1	6.1	6.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	76							
Sales	756.6	266.5	1,659.1	106.2	394.3	941.4	2,648.4	
Expenses	695.9	234.5	1,545.4	89.9	349.8	877.3	2,466.4	
Profit	60.7	31.9	113.6	16.3	44.4	64.1	182.0	

Non-Profitable:

Sales	357.0	227.6	924.9	107.5	402.8	616.7	1,523.7	
Expenses	369.5	239.5	940.0	110.2	427.9	625.5	1,551.2	
Loss	-12.5	-11.8	-15.2	-2.7	-25.1	-8.8	-27.5	

1987

Profitable:

Sales	315.0	141.4	1,103.2	87.4	427.7	904.3	1,444.4	
Expenses	273.3	116.5	985.1	66.1	383.5	808.2	1,288.6	
Profit	41.7	24.9	118.1	21.3	44.1	96.1	155.8	

Non-Profitable:

Sales	259.3	185.6	1,482.5	49.6	412.7	-	1,482.5	
Expenses	263.4	189.3	1,494.4	50.0	421.8	-	1,494.4	
Loss	-4.1	-3.7	-11.9	-0.4	-9.1	-	-11.9	

	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.)	38							
Low sales value (\$'000)	25	25	632	25	276	632	1,475	
High sales value (\$'000)	5,000	632	5,000	276	632	1,475	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	290.7	109.5	692.7	84.0	124.3	433.7	1,043.6	100.0
Total current assets	207.5	74.9	501.6	60.6	83.3	315.1	754.1	100.0
Accounts receivable	163.5	51.0	413.1	18.7	69.7	251.4	632.2	100.0
Closing inventory	21.6	4.1	60.6	2.8	4.8	39.4	89.3	47.4
Other current assets	22.3	19.8	27.8	38.9	8.7	24.3	32.5	57.9
Net fixed assets	81.2	32.3	189.9	20.4	39.2	116.6	289.2	100.0
Other assets and adjustments	1.9	2.2	1.1	2.9	1.7	1.8	0.2	78.9
Total liabilities	200.6	62.6	507.0	27.3	83.0	320.8	759.1	100.0
Total current liabilities	176.1	50.7	454.4	14.4	71.8	290.0	677.1	100.0
Current bank loans	60.9	7.4	179.9	0.2	11.5	112.4	271.3	78.9
Other current liabilities	115.1	43.3	274.5	14.1	60.3	177.6	405.8	100.0
Long-term bank loans	2.8	4.1	--	0.3	6.3	--	0.1	26.3
Other liabilities and adjustments	21.5	7.6	52.5	12.5	4.8	30.8	81.8	94.7
Total equity	90.0	46.9	185.7	56.6	41.3	112.8	284.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.4	1.1	4.1	1.1	1.0	1.1	100.0
Debt to equity	2.2	1.3	2.7	0.4	2.0	2.8	2.6	100.0
Interest coverage	5.6	6.3	5.4	1.7	7.1	6.9	5.0	94.7
Debt ratio	0.6	0.5	0.7	0.3	0.6	0.7	0.7	100.0
Sales to equity	8.2	7.0	8.8	2.8	10.3	9.1	8.7	100.0
Sales to closing inventories	34.0	79.8	27.1	55.7	88.2	26.2	27.7	47.4

(percent)

Current debt to equity	195.6	108.1	244.7	25.5	174.0	257.0	238.0	100.0
Operating profit on equity	52.9	43.2	58.4	2.0	76.1	53.0	61.3	100.0
Net fixed assets to equity	90.2	68.8	102.2	36.0	95.0	103.3	101.6	100.0
Gross margin	31.8	40.6	27.9	40.8	40.6	35.8	23.4	100.0
Return on total assets	19.9	22.0	19.1	3.2	29.3	16.1	20.8	100.0

(days)

Collection period for accounts receivable	80.8	56.6	91.5	42.4	59.7	88.6	93.1	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	153	97,859	3,283.4	27
Less than 20	125	16,969	557.9	23
20-99	24	x	x	4
100-499	4	x	x	-
500 and over	-	-	-	-
1987				
Total	126	56,451	2,038.8	
Less than 20	102	10,336	372.9	
20-99	20	x	x	
100-499	4	x	x	
500 and over	-	-	-	

SIC 4255 Millwright and Rigging Work

Establishments primarily engaged in the hoisting, installation and dismantling of large-scale apparatus and special equipment such as central air conditioning plants, industrial process and materials handling equipment, hydroelectric station and sewage treatment plant components. Establishments primarily engaged in installing elevators and escalators are classified in <4291 - Elevator and Escalator Installation>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4256 - THERMAL INSULATION WORK

	Total of all 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	605	25	194	605	1,382	
High sales value (\$'000)	5,000	605	5,000	194	605	1,382	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	43.6	43.7	43.5	46.9	42.6	26.1	55.4	91.4
Purchases and materials	44.4	43.7	44.6	46.0	42.9	26.9	56.6	91.4
Closing inventory	2.8	1.6	3.1	0.7	2.0	1.5	4.1	71.4
Opening inventory	1.9	1.6	2.0	1.6	1.6	0.7	2.9	71.4
Wages, salaries, and benefits	36.4	41.3	35.3	41.1	41.3	42.4	30.5	97.1
Wages and benefits - direct	13.4	18.9	12.1	2.2	24.6	7.7	15.0	54.3
Wages and benefits - indirect	23.1	22.4	23.3	38.9	16.7	34.7	15.5	97.1
Occupancy expenses	3.7	4.9	3.4	4.1	5.2	4.2	2.9	97.1
Depreciation	1.4	1.1	1.5	2.3	0.7	1.5	1.5	94.3
Repairs and maintenance	0.7	2.0	0.4	0.1	2.7	0.7	0.2	45.7
Fuel and oil	0.1	-	0.1	-	-	0.2	-	2.9
Utilities	0.6	0.9	0.5	0.4	1.1	0.6	0.5	80.0
Rent	0.9	0.9	0.9	1.4	0.7	1.2	0.6	77.1
Financial expenses	1.1	1.3	1.1	1.1	1.3	1.4	0.9	100.0
Interest and bank charges	0.6	0.7	0.5	0.6	0.8	0.5	0.5	94.3
Professional fees	0.6	0.6	0.6	0.6	0.6	0.8	0.4	97.1
General expenses	2.5	2.9	2.5	3.6	2.6	3.0	2.1	91.4
Advertising	0.7	0.3	0.7	0.4	0.3	0.7	0.7	74.3
Delivery expenses	1.4	2.0	1.3	2.8	1.8	1.8	1.0	65.7
Insurance	0.4	0.5	0.4	0.4	0.6	0.4	0.4	68.6
Other expenses	9.0	4.9	9.9	5.8	4.6	19.0	3.8	100.0
Total expenses	96.3	98.9	95.7	102.7	97.6	96.0	95.6	100.0
Net profit/loss	3.7	1.1	4.3	-2.7	2.4	4.0	4.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	669.5	246.8	1,313.1	113.4	409.3	811.3	1,873.9	
Expenses	630.7	239.2	1,226.8	111.3	395.0	745.7	1,764.6	
Profit	38.8	7.6	86.2	2.1	14.3	65.7	109.3	

Non-Profitable:

Sales	807.2	222.5	1,183.7	88.3	507.7	756.5	4,893.5	
Expenses	820.1	242.8	1,191.8	109.8	525.4	763.7	4,909.3	
Loss	-12.9	-20.3	-8.1	-21.5	-17.7	-7.3	-15.8	

1987

Profitable:

Sales	820.1	329.8	1,106.6	128.3	363.3	894.0	2,310.2	
Expenses	765.6	318.2	1,027.1	107.5	353.2	844.4	2,061.1	
Profit	54.5	11.6	79.5	20.8	10.1	49.6	249.1	

Non-Profitable:

Sales	301.5	153.6	1,679.1	129.5	279.8	912.8	3,528.6	
Expenses	316.0	164.7	1,725.1	138.7	301.2	975.7	3,533.9	
Loss	-14.5	-11.2	-46.0	-9.2	-21.4	-62.9	-5.3	

	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.)	27							
Low sales value (\$'000)	25	25	667	25	245	667	1,428	
High sales value (\$'000)	5,000	667	5,000	245	667	1,428	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	247.0	88.6	488.6	45.3	210.0	379.8	691.2	100.0
Total current assets	202.8	59.0	422.0	35.0	126.1	315.9	619.4	100.0
Accounts receivable	149.5	45.5	308.1	26.2	99.7	219.9	472.3	100.0
Closing inventory	15.0	7.4	26.6	3.5	18.5	7.7	61.6	66.7
Other current assets	38.1	5.9	87.3	5.3	7.8	88.2	85.4	81.5
Net fixed assets	43.5	29.5	64.9	10.2	83.8	61.7	70.9	100.0
Other assets and adjustments	0.6	--	1.6	--	--	2.1	0.7	74.1
Total liabilities	125.8	50.1	241.1	35.2	92.0	169.0	375.3	100.0
Total current liabilities	106.1	43.2	202.0	34.4	67.7	139.2	318.9	100.0
Current bank loans	19.8	7.3	38.9	4.7	14.6	14.6	84.1	37.0
Other current liabilities	86.2	35.8	163.1	29.7	53.1	124.5	234.8	100.0
Long-term bank loans	--	--	--	--	--	--	--	3.7
Other liabilities and adjustments	19.6	6.9	39.0	0.7	24.3	29.7	56.3	85.2
Total equity	121.2	38.4	247.5	10.0	117.9	210.7	315.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9 ^e	1.3	2.0	1.0	1.8	2.2	1.9	100.0
Debt to equity	1.0	1.3	0.9	3.4	0.7	0.8	1.1	100.0
Interest coverage	6.2	0.7	7.8	-0.8	3.0	6.2	9.3	92.6
Debt ratio	0.5	0.5	0.4	0.7	0.4	0.4	0.5	100.0
Sales to equity	5.1	6.3	4.9	13.0	4.6	4.0	6.0	100.0
Sales to closing inventories	41.7	32.4	45.7	37.2	29.9	108.8	31.0	66.7

(percent)

Current debt to equity	87.5	112.4	81.6	341.9	57.4	66.0	100.9	100.0
Operating profit on equity	18.6	-1.1	23.3	-24.0	4.3	15.5	33.1	100.0
Net fixed assets to equity	35.9	76.9	26.2	101.3	71.1	29.2	22.4	100.0
Gross margin	22.0	13.0	24.8	12.2	13.5	36.1	15.5	100.0
Return on total assets	10.9	1.3	13.5	-2.4	3.6	10.2	16.9	100.0

(days)

Collection period for accounts receivable	86.7	68.5	92.3	72.5	65.8	94.9	90.1	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	101	42,621	1,417.3	3
Less than 20	85	18,057	605.0	4
20-99	16	24,564	812.3	1
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	98	31,020	1,122.1	
Less than 20	81	12,471	453.8	
20-99	17	18,549	668.3	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4256 Thermal Insulation Work

Establishments primarily engaged in applying insulation to hot and chilled water pipes, boilers and duct runs. Establishments primarily engaged in insulating wall cavities and attics are classified in <4234 - Insulation Work>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4259 - OTHER MECHANICAL SPECIALTY WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	70							
Low sales value (\$'000)	25	25	295	25	107	295	880	
High sales value (\$'000)	5,000	295	5,000	107	295	880	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	37.6	19.9	39.9	22.6	19.4	23.5	48.3	71.4
Purchases and materials	39.6	19.4	42.2	22.6	18.7	24.0	51.4	70.0
Closing inventory	3.5	0.8	3.9	0.6	0.8	1.4	5.1	44.3
Opening inventory	1.6	1.3	1.6	0.6	1.5	0.9	2.0	42.9
Wages, salaries, and benefits	34.9	42.1	34.0	16.6	47.1	47.6	27.1	92.9
Wages and benefits - direct	12.5	11.4	12.7	1.2	13.4	2.8	17.7	34.3
Wages and benefits - indirect	22.4	30.7	21.3	15.4	33.7	44.8	9.4	84.3
Occupancy expenses	5.3	11.6	4.5	23.5	9.2	8.4	2.5	98.6
Depreciation	2.1	4.3	1.8	13.0	2.5	3.5	0.9	90.0
Repairs and maintenance	0.4	2.2	0.2	2.0	2.2	0.1	0.2	48.6
Fuel and oil	1.2	1.2	1.2	1.1	1.2	3.5	0.1	15.7
Utilities	0.6	1.0	0.6	2.0	0.8	0.8	0.4	80.0
Rent	1.0	3.0	0.7	5.3	2.5	0.5	0.9	67.1
Financial expenses	1.4	2.7	1.2	5.4	2.2	1.3	1.2	100.0
Interest and bank charges	0.9	1.4	0.8	3.0	1.0	1.0	0.7	87.1
Professional fees	0.6	1.3	0.5	2.4	1.1	0.4	0.5	94.3
General expenses	2.9	3.5	2.8	6.9	2.9	2.1	3.1	90.0
Advertising	0.7	0.8	0.7	1.9	0.5	0.6	0.7	68.6
Delivery expenses	1.8	1.8	1.8	2.5	1.6	1.2	2.1	60.0
Insurance	0.4	1.0	0.3	2.5	0.7	0.4	0.3	65.7
Other expenses	17.4	22.9	16.7	16.8	24.1	15.9	17.1	100.0
Total expenses	99.5	102.8	99.1	91.8	105.0	98.8	99.3	100.0
Net profit/loss	0.5	-2.8	0.9	8.2	-5.0	1.2	0.7	97.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	59							
Sales	721.8	144.1	1,163.9	48.0	209.2	711.5	1,832.9	
Expenses	692.7	115.4	1,134.5	36.8	168.6	693.1	1,787.4	
Profit	29.1	28.7	29.3	11.2	40.6	18.4	45.5	

Non-Profitable:

Sales	450.0	111.0	1,218.5	36.5	226.1	531.7	2,338.9	
Expenses	484.1	142.9	1,257.6	37.8	305.3	551.1	2,410.2	
Loss	-34.1	-31.9	-39.1	-1.2	-79.2	-19.3	-71.3	

1987

Profitable:

Sales	468.1	107.5	991.0	50.7	174.1	561.0	2,268.8	
Expenses	436.7	91.8	936.8	39.4	153.3	521.7	2,170.5	
Profit	31.4	15.7	54.1	11.3	20.8	39.3	98.3	

Non-Profitable:

Sales	171.4	131.0	425.0	49.0	194.1	425.0	-	
Expenses	182.1	142.4	431.8	57.4	207.7	431.8	-	
Loss	-10.7	-11.3	-6.8	-8.3	-13.6	-6.8	-	

	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.)	49							
Low sales value (\$'000)	25	25	381	25	124	381	936	
High sales value (\$'000)	5,000	381	5,000	124	381	936	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	203.6	66.0	435.8	26.3	113.4	210.9	647.9	100.0
Total current assets	130.0	35.3	289.8	12.4	62.8	155.2	416.7	100.0
Accounts receivable	69.3	14.3	162.0	2.5	28.4	75.2	244.0	75.5
Closing inventory	27.6	1.9	71.0	0.9	3.1	44.4	96.1	44.9
Other current assets	33.0	19.1	56.6	8.9	31.3	35.5	76.4	95.9
Net fixed assets	51.8	19.8	105.8	8.3	33.6	55.6	153.2	85.7
Other assets and adjustments	21.7	10.7	40.1	5.6	16.9	--	77.9	77.6
Total liabilities	136.6	40.7	298.4	14.2	72.4	124.7	462.3	100.0
Total current liabilities	104.0	28.1	232.2	14.2	44.6	106.6	350.6	100.0
Current bank loans	36.0	3.1	91.7	--	6.8	30.8	149.0	53.1
Other current liabilities	68.0	25.0	140.5	14.2	37.8	75.8	201.5	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	32.5	12.6	66.2	--	27.7	18.0	111.6	61.2
Total equity	66.9	25.2	137.3	12.1	41.0	86.1	185.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.2	1.2	0.8	1.4	1.4	1.1	100.0
Debt to equity	2.0	1.6	2.1	1.1	1.7	1.4	2.4	100.0
Interest coverage	0.3	-3.0	1.4	0.7	-5.7	--	1.8	85.7
Debt ratio	0.6	0.6	0.6	0.5	0.6	0.5	0.7	100.0
Sales to equity	8.5	5.1	9.6	3.4	5.7	6.5	11.0	100.0
Sales to closing inventories	20.8	68.6	18.6	46.5	76.4	12.7	21.2	44.9

(percent)

Current debt to equity	155.3	111.3	169.0	118.0	108.9	123.7	188.9	100.0
Operating profit on equity	-5.0	-31.4	3.1	-2.7	-41.6	-5.1	6.8	95.9
Net fixed assets to equity	77.4	78.5	77.0	68.9	81.9	64.5	82.5	85.7
Gross margin	28.0	36.1	26.7	53.1	32.5	19.7	28.5	100.0
Return on total assets	0.7	-9.0	3.2	4.5	-12.8	--	4.2	100.0

(days)

Collection period for accounts receivable	43.9	39.9	44.5	22.4	43.6	48.3	43.6	75.5
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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	120	60,690	1,947.2	20
Less than 20	108	15,508	519.6	23
20-99	8	12,726	401.2	2
100-499	3	x	x	1
500 and over	1	x	x	-
1987				
Total	140	46,888	1,655.0	
Less than 20	131	13,513	491.1	
20-99	6	6,525	230.0	
100-499	2	x	x	
500 and over	1	x	x	

SIC 4259 Other Mechanical Specialty Work

Establishments primarily engaged in mechanical specialty work not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4261 - ELECTRICAL WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,256							
Low sales value (\$'000)	25	25	523	25	177	523	1,361	
High sales value (\$'000)	5,000	523	5,000	177	523	1,361	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	44.6	40.3	47.2	33.4	44.7	45.4	48.6	89.5
Purchases and materials	45.2	40.6	48.0	34.2	44.6	45.7	49.8	89.3
Closing inventory	4.5	4.4	4.6	3.5	5.0	4.0	5.0	72.5
Opening inventory	3.9	4.2	3.7	2.7	5.1	3.7	3.8	68.7
Wages, salaries, and benefits	29.6	26.9	31.2	21.2	30.6	32.6	30.1	92.8
Wages and benefits - direct	14.5	8.0	18.4	2.9	11.3	17.2	19.3	48.9
Wages and benefits - indirect	15.1	18.9	12.8	18.2	19.3	15.4	10.8	86.7
Occupancy expenses	3.8	4.9	3.2	6.2	4.0	3.8	2.8	97.5
Depreciation	1.5	2.0	1.3	2.7	1.5	1.6	1.0	92.8
Repairs and maintenance	0.4	0.5	0.3	0.5	0.5	0.4	0.3	47.1
Fuel and oil	0.1	0.2	0.1	0.4	0.2	0.1	0.1	8.7
Utilities	0.8	1.0	0.6	1.2	0.9	0.8	0.5	83.9
Rent	1.0	1.2	0.9	1.4	1.1	1.0	0.8	65.4
Financial expenses	1.5	1.8	1.2	2.1	1.6	1.4	1.1	96.5
Interest and bank charges	0.8	1.0	0.8	1.2	0.8	0.9	0.7	84.8
Professional fees	0.6	0.9	0.5	1.0	0.8	0.5	0.4	90.8
General expenses	3.1	4.3	2.5	5.3	3.6	3.1	2.0	96.3
Advertising	0.7	0.9	0.5	1.1	0.7	0.6	0.5	80.3
Delivery expenses	1.8	2.6	1.3	3.3	2.2	1.8	1.0	64.6
Insurance	0.7	0.8	0.6	0.9	0.8	0.7	0.5	76.6
Other expenses	10.7	12.4	9.6	16.7	9.7	8.2	10.7	99.7
Total expenses	93.3	90.6	94.9	84.9	94.3	94.5	95.2	100.0
Net profit/loss	6.7	9.4	5.1	15.1	5.7	5.5	4.8	99.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	79						
Sales	369.2	152.7	1,344.1	86.1	310.2	820.9	2,365.7
Expenses	336.3	131.6	1,258.0	68.2	281.5	760.4	2,229.6
Profit	32.9	21.1	86.1	17.9	28.7	60.6	136.1

Non-Profitable:

Sales	254.2	162.0	1,055.6	88.9	303.3	786.2	2,200.0
Expenses	266.5	169.2	1,112.9	92.6	317.2	822.5	2,346.4
Loss	-12.3	-7.1	-57.3	-3.6	-13.9	-36.3	-146.5

1987

Profitable:

Sales	293.1	144.1	1,233.8	77.1	305.0	842.1	2,260.1
Expenses	265.1	125.6	1,145.2	62.9	276.6	774.3	2,117.1
Profit	28.0	18.4	88.6	14.3	28.4	67.8	143.0

Non-Profitable:

Sales	245.7	147.1	1,105.5	74.4	290.9	818.5	1,882.7
Expenses	255.2	153.7	1,140.4	78.9	301.8	844.8	1,940.9
Loss	-9.5	-6.6	-34.9	-4.5	-10.9	-26.3	-58.2

	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.)	989							
Low sales value (\$'000)	25	25	772	25	340	772	1,524	
High sales value (\$'000)	5,000	772	5,000	340	772	1,524	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	186.5	101.0	632.2	66.6	197.1	409.1	936.3	100.0
Total current assets	139.3	66.6	518.3	40.0	140.8	309.7	802.7	99.9
Accounts receivable	80.9	31.7	337.0	16.8	73.4	183.5	546.3	98.8
Closing inventory	21.6	10.3	80.6	6.6	20.5	45.5	128.5	78.2
Other current assets	36.7	24.5	100.6	16.5	46.9	80.6	127.8	86.6
Net fixed assets	33.6	22.7	90.5	16.1	40.9	71.4	116.7	97.7
Other assets and adjustments	13.5	11.6	23.2	10.3	15.3	27.9	16.8	77.2
Total liabilities	114.2	62.5	383.6	43.7	115.3	222.4	603.4	99.9
Total current liabilities	91.1	48.7	311.9	33.1	92.3	175.2	498.3	99.7
Current bank loans	19.9	11.3	64.5	9.9	15.4	42.1	95.1	53.4
Other current liabilities	71.1	37.3	247.3	23.2	76.8	133.0	403.1	99.7
Long-term bank loans	1.9	1.0	6.7	0.4	2.7	6.8	6.6	16.6
Other liabilities and adjustments	21.1	12.8	64.9	10.1	20.2	40.3	98.4	83.7
Total equity	72.2	38.4	248.5	22.9	81.8	186.6	332.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.3	1.6	1.2	1.5	1.7	1.6	99.6
Debt to equity	1.5	1.6	1.5	1.9	1.4	1.1	1.8	99.9
Interest coverage	7.1	6.6	7.5	5.4	8.0	7.4	7.5	88.1
Debt ratio	0.6	0.6	0.6	0.6	0.5	0.5	0.6	99.9
Sales to equity	6.6	6.3	6.8	6.7	6.1	5.8	7.5	100.0
Sales to closing inventories	22.1	23.7	21.0	23.1	24.3	23.8	19.6	78.2

(percent)

Current debt to equity	126.0	126.7	125.5	144.3	112.8	93.8	149.6	99.7
Operating profit on equity	32.9	31.4	34.1	29.1	33.2	32.5	35.4	98.9
Net fixed assets to equity	46.5	59.0	36.4	70.5	50.0	38.2	35.0	97.7
Gross margin	23.2	25.5	21.5	28.6	22.8	22.5	21.0	100.0
Return on total assets	14.8	14.0	15.4	12.2	15.7	17.1	14.5	99.7

(days)

Collection period for accounts receivable	61.6	47.2	72.5	39.8	53.6	61.6	78.9	98.8
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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	13,311	2,599,987	86,216.4	541
Less than 20	12,774	1,342,579	45,083.1	515
20-99	474	611,692	20,366.6	23
100-499	57	418,244	13,605.9	3
500 and over	6	227,472	7,160.8	-
1987				
Total	13,852	2,083,794	75,836.7	
Less than 20	13,289	1,000,585	36,993.6	
20-99	497	503,888	18,504.6	
100-499	60	348,206	12,497.2	
500 and over	6	231,115	7,841.3	

SIC 4261 Electrical Work

Establishments primarily engaged in the installation and repair of electrical and communication wiring systems, except transmission and distribution lines. Establishments primarily engaged in installing transmission and distribution lines are classified in <4124 - Power and Telecommunication Transmission Lines>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4271 - PLASTERING AND STUCCO WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	203							
Low sales value (\$'000)	25	25	220	25	107	220	567	
High sales value (\$'000)	5,000	220	5,000	107	220	567	5,000	
SELECTED EXPENSE ITEMS								
	(percent of sales)							
Cost of goods sold	32.9	17.9	40.4	12.6	23.8	27.3	46.0	81.8
Purchases and materials	33.1	17.9	40.7	12.7	23.7	27.8	46.1	81.8
Closing inventory	1.2	0.4	1.6	0.1	0.6	0.9	1.9	27.1
Opening inventory	1.0	0.4	1.3	--	0.8	0.4	1.7	24.6
Wages, salaries, and benefits	31.7	27.4	33.9	25.0	30.0	35.2	33.3	92.6
Wages and benefits - direct	12.1	2.0	17.2	-	4.2	12.7	19.1	29.1
Wages and benefits - indirect	19.6	25.4	16.7	25.0	25.8	22.5	14.3	87.7
Occupancy expenses	3.8	5.6	3.0	5.4	5.7	3.9	2.6	98.0
Depreciation	1.7	2.7	1.2	2.7	2.6	2.1	0.8	92.6
Repairs and maintenance	0.6	0.6	0.6	0.8	0.3	0.8	0.5	48.8
Fuel and oil	0.2	0.5	0.1	0.7	0.3	0.1	0.1	11.8
Utilities	0.5	0.7	0.3	0.4	1.0	0.3	0.4	64.5
Rent	0.9	1.1	0.8	0.7	1.6	0.7	0.8	57.6
Financial expenses	1.5	1.2	1.6	1.2	1.2	3.2	1.0	93.1
Interest and bank charges	0.9	0.5	1.1	0.4	0.6	2.4	0.6	71.9
Professional fees	0.5	0.7	0.5	0.8	0.6	0.7	0.4	84.2
General expenses	3.4	5.8	2.1	6.1	5.5	3.0	1.8	96.6
Advertising	0.5	0.8	0.4	1.0	0.6	0.4	0.3	79.8
Delivery expenses	2.3	4.1	1.4	4.3	3.8	2.2	1.0	57.1
Insurance	0.6	0.9	0.4	0.8	1.1	0.4	0.4	67.0
Other expenses	12.5	18.5	9.5	19.4	17.5	11.1	8.9	100.0
Total expenses	85.9	76.4	90.6	69.8	83.8	83.6	93.5	100.0
Net profit/loss	14.1	23.6	9.4	30.2	16.2	16.4	6.5	98.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	83							
Sales	197.9	79.1	677.8	59.5	138.5	324.0	1,226.2	
Expenses	165.0	56.4	603.5	39.3	108.1	260.8	1,134.6	
Profit	32.9	22.7	74.3	20.1	30.4	63.2	91.6	

Non-Profitable:

Sales	202.8	107.3	564.1	65.9	152.0	312.7	994.6	
Expenses	206.7	109.1	576.2	66.8	154.8	321.4	1,012.4	
Loss	-3.9	-1.8	-12.1	-0.9	-2.7	-8.7	-17.9	

1987

Profitable:

Sales	126.8	73.0	525.2	53.7	144.7	327.8	1,074.9	
Expenses	104.4	52.7	487.7	33.7	122.9	297.3	1,017.8	
Profit	22.4	20.4	37.6	20.0	21.8	30.6	57.1	

Non-Profitable:

Sales	179.5	77.3	652.2	64.8	132.2	399.3	1,032.6	
Expenses	187.4	78.4	691.8	66.1	132.5	405.6	1,122.2	
Loss	-7.9	-1.1	-39.6	-1.3	-0.3	-6.3	-89.6	

	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.)	94							
Low sales value (\$'000)	25	25	502	25	173	502	1,098	
High sales value (\$'000)	5,000	502	5,000	173	502	1,098	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	173.9	111.4	470.2	47.2	225.3	371.1	580.1	100.0
Total current assets	80.0	42.5	257.6	28.8	66.9	135.3	393.3	100.0
Accounts receivable	30.2	17.3	91.2	9.8	30.7	51.3	135.5	69.1
Closing inventory	5.6	2.0	22.4	0.5	4.7	15.0	30.6	40.4
Other current assets	44.2	23.1	143.9	18.4	31.5	68.9	227.1	92.6
Net fixed assets	53.1	36.7	130.8	8.5	86.6	141.6	118.8	100.0
Other assets and adjustments	40.7	32.1	81.7	9.7	71.7	94.1	67.9	92.6
Total liabilities	98.0	62.7	265.7	27.5	125.0	227.6	308.0	100.0
Total current liabilities	35.2	21.9	98.3	20.9	23.5	61.3	139.2	100.0
Current bank loans	6.8	4.3	18.5	3.2	6.3	12.9	24.7	30.9
Other current liabilities	28.3	17.5	79.7	17.7	17.2	48.4	114.4	100.0
Long-term bank loans	0.8	0.5	2.3	--	1.6	2.5	2.2	10.6
Other liabilities and adjustments	61.9	40.2	165.0	6.6	99.7	163.7	166.5	89.4
Total equity	75.8	48.6	204.5	19.6	100.3	143.5	272.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.2	1.9	2.6	1.3	2.8	2.2	2.8	100.0
Debt to equity	1.2	1.2	1.2	1.4	1.2	1.5	1.1	100.0
Interest coverage	9.2	7.1	14.2	23.0	5.3	19.2	12.6	77.7
Debt ratio	0.5	0.5	0.5	0.5	0.5	0.6	0.5	100.0
Sales to equity	4.7	3.4	6.2	5.3	2.8	5.3	6.7	100.0
Sales to closing inventories	64.6	82.6	56.8	188.2	60.7	51.3	59.9	40.4

(percent)

Current debt to equity	46.4	45.0	48.0	107.0	23.5	42.7	51.1	100.0
Operating profit on equity	42.3	42.1	42.4	59.8	36.0	37.9	45.0	95.7
Net fixed assets to equity	70.0	75.4	63.9	43.7	86.3	98.6	43.6	100.0
Gross margin	29.9	43.2	21.5	54.0	36.2	25.1	19.8	100.0
Return on total assets	20.7	21.4	19.8	25.9	19.7	15.5	22.9	96.8

(days)

Collection period for accounts receivable	30.4	37.3	26.1	34.6	39.1	24.2	26.9	69.1
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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	696	71,074	2,359.8	27
Less than 20	682	48,359	1,635.8	27
20-99	13	x	x	-
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	669	54,265	1,987.0	
Less than 20	655	35,531	1,322.9	
20-99	13	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 4271 Plastering and Stucco Work

Establishments primarily engaged in the installation and repair of interior and exterior plaster or stucco including related lathing materials.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4272 - DRYWALL WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	884							
Low sales value (\$'000)	25	25	251	25	58	251	874	
High sales value (\$'000)	5,000	251	5,000	58	251	874	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.3	26.1	58.2	9.5	37.9	51.9	60.4	77.3
Purchases and materials	51.3	28.7	58.7	16.0	37.7	53.1	60.7	77.1
Closing inventory	2.4	2.8	2.3	6.7	0.1	2.3	2.3	21.4
Opening inventory	1.4	0.2	1.8	0.2	0.2	1.2	2.0	19.0
Wages, salaries, and benefits	18.5	14.3	19.8	11.1	16.6	23.6	18.4	81.3
Wages and benefits - direct	7.6	0.8	9.8	0.4	1.0	9.2	10.0	21.4
Wages and benefits - indirect	10.9	13.6	10.0	10.7	15.6	14.4	8.4	76.9
Occupancy expenses	2.7	5.8	1.7	8.3	4.1	2.3	1.5	95.2
Depreciation	1.1	2.5	0.7	3.8	1.6	0.9	0.6	82.8
Repairs and maintenance	0.3	0.6	0.1	0.8	0.5	0.2	0.1	34.4
Fuel and oil	0.2	0.8	--	1.3	0.5	0.1	--	10.7
Utilities	0.4	0.5	0.4	0.7	0.5	0.4	0.3	63.9
Rent	0.7	1.4	0.5	1.8	1.0	0.7	0.5	55.4
Financial expenses	1.2	1.6	1.0	1.8	1.5	1.4	0.9	91.4
Interest and bank charges	0.7	1.0	0.6	1.1	0.9	0.9	0.6	73.0
Professional fees	0.5	0.7	0.4	0.7	0.6	0.5	0.4	82.8
General expenses	2.0	3.3	1.5	4.1	2.8	2.2	1.3	87.7
Advertising	0.4	0.4	0.4	0.4	0.5	0.5	0.3	60.6
Delivery expenses	1.3	2.3	0.9	2.8	2.0	1.3	0.8	56.2
Insurance	0.3	0.6	0.3	0.9	0.3	0.4	0.2	55.7
Other expenses	13.6	15.2	13.1	16.2	14.5	13.0	13.1	99.7
Total expenses	88.2	66.4	95.3	50.9	77.4	94.3	95.7	100.0
Net profit/loss	11.8	33.6	4.7	49.1	22.6	5.7	4.3	98.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	86							
Sales	190.2	58.6	1,062.3	38.1	102.0	478.0	1,841.0	
Expenses	161.7	36.7	989.8	18.8	74.5	433.7	1,731.0	
Profit	28.6	21.9	72.4	19.3	27.5	44.3	110.0	

Non-Profitable:

Sales	452.7	110.4	883.9	42.0	149.3	397.7	1,998.6	
Expenses	475.0	116.9	926.0	44.1	158.2	426.1	2,072.1	
Loss	-22.3	-6.5	-42.1	-2.1	-8.9	-28.5	-73.4	

1987

Profitable:

Sales	249.6	58.0	1,254.2	38.0	106.1	489.5	2,050.9	
Expenses	218.6	34.9	1,181.5	16.6	78.9	441.0	1,953.0	
Profit	31.0	23.1	72.7	21.3	27.2	48.5	97.9	

Non-Profitable:

Sales	462.1	96.9	1,069.3	40.9	134.7	447.9	1,555.2	
Expenses	478.9	100.9	1,107.6	44.5	138.9	458.8	1,615.0	
Loss	-16.9	-4.0	-38.4	-3.6	-4.2	-10.9	-59.8	

	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.)	398							
Low sales value (\$'000)	25	25	858	25	292	858	1,491	
High sales value (\$'000)	5,000	858	5,000	292	858	1,491	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets:	233.9	94.4	612.5	55.8	185.4	362.5	867.6	100.0
Total current assets	186.6	70.1	502.6	44.7	130.0	286.5	723.2	100.0
Accounts receivable	102.3	26.2	308.9	17.1	47.6	175.0	445.6	89.4
Closing inventory	19.7	11.8	41.3	11.2	13.1	19.2	63.9	39.7
Other current assets	64.5	32.1	152.3	16.4	69.2	92.2	213.6	91.5
Net fixed assets	27.8	20.4	47.9	9.4	46.4	29.1	67.0	96.0
Other assets and adjustments	19.4	3.8	61.9	1.6	8.8	46.8	77.3	80.2
Total liabilities	143.1	58.1	373.9	33.9	115.1	193.8	557.8	100.0
Total current liabilities	119.5	46.0	319.0	28.8	86.4	168.6	472.4	100.0
Current bank loans	21.4	5.1	65.8	1.8	12.7	31.5	100.8	40.7
Other current liabilities	98.0	40.9	253.1	26.9	73.7	137.1	371.5	100.0
Long-term bank loans	1.4	0.6	3.7	0.3	1.3	2.9	4.5	11.6
Other liabilities and adjustments	22.1	11.4	51.2	4.7	27.2	22.1	80.8	82.7
Total equity	90.7	36.3	238.5	21.9	70.3	168.7	309.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.5	1.5	1.5	1.5	1.6	1.5	100.0
Debt to equity	1.5	1.5	1.5	1.5	1.6	1.1	1.8	100.0
Interest coverage	7.7	5.2	9.2	7.6	4.0	12.8	7.6	85.4
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.5	0.6	100.0
Sales to equity	7.3	6.2	7.7	4.8	7.2	6.9	8.2	100.0
Sales to closing inventories	33.6	19.1	44.9	9.5	38.5	60.8	40.0	39.7

(percent)

Current debt to equity	131.6	126.5	133.7	131.4	123.0	99.9	152.5	100.0
Operating profit on equity	32.4	26.5	34.8	31.9	22.5	42.9	30.2	96.7
Net fixed assets to equity	30.6	56.2	20.0	42.9	66.1	17.2	21.6	96.0
Gross margin	21.8	24.2	21.0	32.5	20.1	22.0	20.5	100.0
Return on total assets	14.4	12.6	15.1	14.4	11.3	21.6	12.4	100.0

(days)

Collection period for accounts receivable	56.0	42.2	60.6	58.3	34.2	54.5	63.4	89.4
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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	2,057	282,569	9,252.5	234
Less than 20	1,976	153,344	5,092.6	238
20-99	72	90,585	2,934.7	5
100-499	9	38,640	1,225.2	1
500 and over	-	-	-	-
1987				
Total	1,823	221,661	8,047.9	
Less than 20	1,738	103,204	3,790.3	
20-99	77	80,265	2,883.9	
100-499	8	38,192	1,373.7	
500 and over	-	-	-	

SIC 4272 Drywall Work

Establishments primarily engaged in the installation of drywall sheets or panels, including related taping of joints, sanding and other drywall finishing.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4273 - ACOUSTICAL WORK

	Total of all 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	466	25	154	466	1,502	
High sales value (\$'000)	5,000	466	5,000	154	466	1,502	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.9	42.4	52.1	39.7	43.3	54.2	51.7	84.2
Purchases and materials	51.9	42.4	53.2	39.1	43.5	55.9	52.6	84.2
Closing inventory	3.2	1.1	3.5	0.9	1.1	5.9	3.0	52.6
Opening inventory	2.2	1.1	2.4	1.5	0.9	4.2	2.0	52.6
Wages, salaries, and benefits	32.3	24.0	33.4	31.8	21.3	23.2	35.5	96.5
Wages and benefits - direct	17.8	4.5	19.7	6.6	3.7	13.7	20.9	45.6
Wages and benefits - indirect	14.5	19.5	13.8	25.2	17.6	9.5	14.6	93.0
Occupancy expenses	2.4	4.8	2.0	9.6	3.2	5.4	1.3	98.2
Depreciation	0.8	1.3	0.8	1.4	1.2	2.4	0.4	94.7
Repairs and maintenance	0.3	0.7	0.2	2.0	0.3	0.5	0.2	59.6
Fuel and oil	--	0.4	--	0.9	0.2	--	--	7.0
Utilities	0.4	1.4	0.3	2.9	0.8	0.4	0.3	84.2
Rent	0.8	1.1	0.7	2.5	0.6	2.1	0.5	80.7
Financial expenses	1.0	2.8	0.7	1.7	3.2	1.7	0.5	98.2
Interest and bank charges	0.5	1.7	0.3	0.6	2.1	1.1	0.2	86.0
Professional fees	0.4	1.1	0.4	1.1	1.0	0.6	0.3	98.2
General expenses	1.4	2.9	1.2	3.2	2.8	1.5	1.2	96.5
Advertising	0.3	0.8	0.2	0.6	0.9	0.3	0.2	82.5
Delivery expenses	0.8	1.6	0.7	1.5	1.7	0.8	0.7	61.4
Insurance	0.3	0.5	0.3	1.0	0.3	0.4	0.3	78.9
Other expenses	7.1	16.9	5.7	12.6	18.3	6.4	5.6	100.0
Total expenses	95.1	93.8	95.2	98.6	92.1	92.4	95.8	100.0
Net profit/loss	4.9	6.2	4.8	1.4	7.9	7.6	4.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	74							
Sales	1,234.8	206.5	2,370.3	87.9	297.4	945.0	3,382.6	
Expenses	1,157.8	178.7	2,239.1	73.2	259.5	859.0	3,219.2	
Profit	77.0	27.9	131.2	14.7	37.9	85.9	163.4	

Non-Profitable:

Sales	336.5	144.8	2,096.7	76.4	319.1	708.0	3,955.0	
Expenses	353.1	154.0	2,181.0	85.3	329.1	760.2	4,082.3	
Loss	-16.6	-9.2	-84.3	-8.9	-10.0	-52.2	-127.2	

1987

Profitable:

Sales	594.4	165.3	1,183.3	73.4	242.5	1,054.5	1,774.1	
Expenses	540.4	141.3	1,088.2	54.3	214.4	973.1	1,616.2	
Profit	54.0	24.0	95.1	19.1	28.1	81.4	157.9	

Non-Profitable:

Sales	146.1	112.9	891.1	69.6	329.2	891.1	-	
Expenses	147.0	113.1	909.3	69.6	330.2	909.3	-	
Loss	-0.9	-0.2	-18.2	--	-1.0	-18.2	-	

	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.)	46							
Low sales value (\$'000)	25	25	797	25	295	797	1,579	
High sales value (\$'000)	5,000	797	5,000	295	797	1,579	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	532.8	140.2	1,154.1	48.3	242.8	616.5	1,377.5	100.0
Total current assets	446.0	121.0	960.1	37.5	214.4	544.4	1,132.8	100.0
Accounts receivable	236.3	56.2	521.1	9.2	108.7	304.5	611.2	95.7
Closing inventory	40.1	3.4	98.1	3.9	2.9	91.6	100.8	63.0
Other current assets	169.5	61.3	340.7	24.3	102.6	148.3	420.7	89.1
Net fixed assets	57.4	18.1	119.6	8.8	28.4	52.4	147.5	100.0
Other assets and adjustments	29.4	1.0	74.3	1.9	--	19.5	97.1	87.0
Total liabilities	273.6	64.7	604.1	30.1	103.4	297.1	731.7	100.0
Total current liabilities	238.3	48.5	538.6	22.2	77.8	218.8	671.5	100.0
Current bank loans	13.3	1.0	32.8	0.3	1.8	--	46.5	19.6
Other current liabilities	224.9	47.4	505.7	21.9	76.0	218.8	624.9	100.0
Long-term bank loans	1.4	0.5	2.8	0.9	--	--	4.0	6.5
Other liabilities and adjustments	33.9	15.7	62.6	6.9	25.5	78.3	56.1	82.6
Total equity	259.2	75.4	549.9	18.2	139.4	319.3	645.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	2.4	1.7	1.6	2.7	2.4	1.6	100.0
Debt to equity	1.0	0.8	1.0	1.6	0.7	0.9	1.1	100.0
Interest coverage	10.4	4.5	14.9	-7.8	5.4	5.8	25.1	89.1
Debt ratio	0.5	0.4	0.5	0.6	0.4	0.4	0.5	100.0
Sales to equity	4.8	3.8	5.0	6.2	3.4	3.7	5.2	100.0
Sales to closing inventories	31.0	83.2	28.1	29.0	162.7	13.0	33.8	63.0

(percent)

Current debt to equity	91.9	64.2	97.9	122.1	55.8	68.5	103.9	100.0
Operating profit on equity	22.2	20.2	22.6	-28.4	27.4	24.1	22.3	100.0
Net fixed assets to equity	22.1	24.0	21.7	48.7	20.4	16.4	22.8	100.0
Gross margin	17.2	26.1	15.7	18.3	28.2	18.6	15.3	100.0
Return on total assets	11.9	13.9	11.5	-9.5	19.2	15.1	10.9	100.0

(days)

Collection period for accounts receivable	69.1	71.1	68.8	29.9	81.9	92.9	65.3	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
1989				
Total	171	37,407	1,259.7	25
Less than 20	155	18,104	603.8	25
20-99	16	19,303	655.9	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	146	27,681	1,023.1	
Less than 20	130	13,056	475.1	
20-99	16	14,625	548.0	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4273 Acoustical Work

Establishments primarily engaged in the application of acoustical panels, tiles and other materials to interior walls and ceilings.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4274 - FINISH CARPENTRY

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,377							
Low sales value (\$'000)	25	25	120	25	49	120	295	
High sales value (\$'000)	5,000	120	5,000	49	120	295	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	40.6	20.7	48.6	14.5	24.9	34.7	54.4	72.8
Purchases and materials	41.2	21.2	49.2	14.6	25.8	34.6	55.2	72.5
Closing inventory	3.1	1.5	3.7	0.6	2.2	2.1	4.3	26.5
Opening inventory	2.5	1.0	3.1	0.5	1.3	2.2	3.5	23.2
Wages, salaries, and benefits	21.9	15.1	24.6	7.3	20.5	25.0	24.4	79.4
Wages and benefits - direct	6.4	1.6	8.3	1.6	1.6	6.3	9.2	16.3
Wages and benefits - indirect	15.5	13.6	16.3	5.8	18.9	18.8	15.2	74.6
Occupancy expenses	4.7	7.2	3.8	7.4	7.0	4.4	3.5	96.2
Depreciation	2.0	3.3	1.5	4.0	2.8	1.9	1.3	86.3
Repairs and maintenance	0.4	0.7	0.3	0.6	0.7	0.4	0.3	42.1
Fuel and oil	0.2	0.6	0.1	0.9	0.4	0.1	--	10.1
Utilities	0.7	0.9	0.6	0.9	0.8	0.6	0.7	63.5
Rent	1.4	1.7	1.3	0.9	2.2	1.4	1.2	49.5
Financial expenses	1.5	1.9	1.4	1.4	2.3	1.6	1.3	89.8
Interest and bank charges	1.0	1.1	0.9	0.9	1.3	1.1	0.8	72.4
Professional fees	0.6	0.8	0.5	0.5	1.0	0.5	0.4	75.8
General expenses	3.2	4.9	2.6	6.1	4.1	3.2	2.3	88.5
Advertising	0.7	0.6	0.7	0.4	0.6	0.7	0.8	61.4
Delivery expenses	1.9	3.5	1.3	4.8	2.7	1.8	1.1	51.1
Insurance	0.6	0.8	0.5	0.8	0.8	0.7	0.4	61.8
Other expenses	13.6	19.5	11.3	20.3	18.9	17.6	8.6	99.7
Total expenses	85.7	69.4	92.2	57.1	77.9	86.7	94.5	99.9
Net profit/loss	14.3	30.6	7.8	42.9	22.1	13.3	5.5	99.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	86							
Sales	140.0	51.4	401.0	36.0	77.9	181.2	773.7	
Expenses	116.0	32.1	363.2	18.8	54.9	151.1	723.0	
Profit	24.0	19.3	37.7	17.2	23.0	30.1	50.7	

Non-Profitable:

Sales	135.5	64.0	337.3	37.7	82.1	191.5	624.8	
Expenses	141.5	67.6	349.8	39.3	87.1	200.6	644.0	
Loss	-6.0	-3.6	-12.5	-1.6	-5.1	-9.1	-19.2	

1987

Profitable:

Sales	133.2	49.8	442.1	34.7	77.0	179.4	929.5	
Expenses	110.2	32.8	397.1	20.1	55.5	146.8	861.6	
Profit	23.0	17.1	45.0	14.6	21.5	32.6	67.9	

Non-Profitable:

Sales	188.5	56.9	371.5	37.3	78.9	194.8	741.7	
Expenses	197.8	64.1	383.8	41.1	89.9	204.4	759.5	
Loss	-9.3	-7.2	-12.2	-3.7	-11.0	-9.6	-17.8	

	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.)	386							
Low sales value (\$'000)	25	25	386	25	187	386	1,012	
High sales value (\$'000)	5,000	386	5,000	187	386	1,012	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	140.6	58.4	420.9	43.1	77.2	230.1	814.4	100.0
Total current assets	89.9	35.3	275.9	27.8	44.5	145.2	545.7	100.0
Accounts receivable	44.6	12.3	154.8	8.7	16.7	70.6	328.7	89.1
Closing inventory	17.1	4.5	59.8	4.2	4.9	33.6	113.8	52.6
Other current assets	28.1	18.3	61.2	14.7	22.8	40.9	103.1	88.6
Net fixed assets	38.4	17.8	108.7	12.5	24.2	61.6	205.8	99.0
Other assets and adjustments	12.3	5.3	36.2	2.7	8.4	23.3	62.8	85.0
Total liabilities	100.3	39.7	306.8	28.7	53.3	166.8	595.7	100.0
Total current liabilities	69.0	26.6	213.4	20.6	34.0	114.5	417.3	100.0
Current bank loans	9.8	3.5	31.2	2.6	4.7	13.3	68.0	48.4
Other current liabilities	59.1	23.0	182.1	17.9	29.3	101.1	349.3	99.5
Long-term bank loans	5.1	4.0	9.0	0.5	8.3	4.4	18.5	15.8
Other liabilities and adjustments	26.1	9.0	84.3	7.5	10.9	47.7	159.8	84.2
Total equity	40.3	18.6	114.0	14.4	23.9	63.3	218.7	99.7

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.3	1.2	1.3	1.3	1.2	1.3	100.0
Debt to equity	2.4	2.1	2.6	1.9	2.2	2.6	2.7	99.7
Interest coverage	6.3	6.8	6.0	2.4	9.5	6.7	5.6	81.6
Debt ratio	0.7	0.6	0.7	0.6	0.6	0.7	0.7	100.0
Sales to equity	9.5	9.2	9.7	6.3	11.4	10.6	9.1	99.7
Sales to closing inventories	22.5	37.8	18.5	21.4	55.2	20.0	17.6	52.6

(percent)

Current debt to equity	171.1	142.5	187.0	142.8	142.2	180.8	190.8	99.7
Operating profit on equity	48.2	51.9	46.2	11.5	81.9	53.3	42.0	98.4
Net fixed assets to equity	95.2	95.2	95.3	87.2	101.1	97.3	94.1	98.7
Gross margin	21.3	25.1	19.2	31.5	22.5	20.5	18.3	100.0
Return on total assets	16.4	19.4	15.0	6.5	28.3	17.2	13.6	99.5

(days)

Collection period for accounts receivable	42.2	25.9	50.8	35.0	22.2	38.2	59.6	89.1
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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	5,076	317,746	10,533.3	167
Less than 20	5,035	283,450	9,375.7	163
20-99	41	34,296	1,157.6	4
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	4,909	248,150	9,014.4	
Less than 20	4,872	214,545	7,782.2	
20-99	37	33,605	1,232.2	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4274 Finish Carpentry

Establishments primarily engaged in on-site cabinetry, millwork installation, pre-fabricated sash and door installation, garage door installation, exterior and interior trimming and miscellaneous hardware installation. Establishments primarily engaged in installing metal doors and window frames are classified in <4232 - Siding Work>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4275 - PAINTING AND DECORATING WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,122							
Low sales value (\$'000)	25	25	166	25	62	166	417	
High sales value (\$'000)	5,000	166	5,000	62	166	417	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	29.9	19.4	34.4	15.6	21.4	30.3	36.1	73.1
Purchases and materials	29.9	19.5	34.4	15.8	21.5	30.7	35.9	73.2
Closing inventory	1.8	0.5	2.3	0.7	0.4	1.2	2.8	27.2
Opening inventory	1.7	0.4	2.3	0.5	0.3	0.8	3.0	24.7
Wages, salaries, and benefits	31.6	23.0	35.3	17.3	26.0	36.6	34.7	85.7
Wages and benefits - direct	10.8	2.4	14.4	0.9	3.2	8.9	16.6	21.8
Wages and benefits - indirect	20.8	20.6	20.9	16.4	22.8	27.6	18.1	80.2
Occupancy expenses	5.0	5.8	4.6	7.0	5.2	4.5	4.6	94.7
Depreciation	1.9	2.8	1.5	3.4	2.5	1.7	1.4	85.0
Repairs and maintenance	0.7	0.5	0.8	0.6	0.5	0.6	0.9	40.1
Fuel and oil	0.3	0.5	0.2	0.7	0.5	0.2	0.2	10.2
Utilities	0.8	0.8	0.8	0.9	0.8	0.8	0.8	64.5
Rent	1.3	1.2	1.3	1.5	1.0	1.1	1.4	57.8
Financial expenses	1.6	1.9	1.4	2.3	1.7	1.7	1.3	91.8
Interest and bank charges	0.8	1.0	0.8	1.1	0.9	0.8	0.7	74.9
Professional fees	0.7	0.9	0.6	1.3	0.8	0.9	0.6	81.2
General expenses	3.5	5.2	2.7	5.2	5.2	3.8	2.3	92.7
Advertising	0.7	1.0	0.6	0.9	1.0	0.7	0.5	71.2
Delivery expenses	2.0	3.2	1.5	3.1	3.3	2.4	1.2	58.3
Insurance	0.7	1.0	0.6	1.1	0.9	0.7	0.6	65.2
Other expenses	16.4	20.5	14.7	21.1	20.1	14.9	14.7	99.9
Total expenses	87.9	75.7	93.1	68.5	79.5	91.8	93.6	100.0
Net profit/loss	12.1	24.3	6.9	31.5	20.5	8.2	6.4	98.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	82							
Sales	171.0	64.7	598.6	40.7	95.2	250.8	1,068.4	
Expenses	143.9	44.6	543.5	24.3	70.5	215.7	986.1	
Profit	27.1	20.1	55.2	16.4	24.8	35.1	82.3	

Non-Profitable:

Sales	173.1	71.2	401.5	40.0	109.8	268.3	947.0	
Expenses	182.2	78.0	415.7	47.3	115.8	278.0	979.8	
Loss	-9.1	-6.8	-14.3	-7.4	-6.0	-9.7	-32.9	

1987

Profitable:

Sales	169.7	61.3	622.8	40.8	95.9	256.4	1,211.5	
Expenses	145.6	43.8	571.5	26.2	73.3	223.7	1,130.5	
Profit	24.1	17.6	51.3	14.6	22.6	32.8	81.1	

Non-Profitable:

Sales	176.8	80.4	393.6	48.9	105.8	256.7	786.5	
Expenses	192.2	89.3	423.5	55.5	116.6	274.3	851.5	
Loss	-15.4	-8.9	-29.9	-6.7	-10.8	-17.7	-65.0	

	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.)	523							
Low sales value (\$'000)	25	25	375	25	195	375	854	
High sales value (\$'000)	5,000	375	5,000	195	375	854	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	150.5	55.4	397.4	41.0	88.4	209.7	722.9	100.0
Total current assets	102.5	33.5	281.8	25.3	52.2	133.5	539.1	99.8
Accounts receivable	53.3	12.1	160.4	9.4	18.3	61.0	332.9	92.4
Closing inventory	9.7	1.7	30.3	0.6	4.4	15.4	56.2	43.2
Other current assets	39.5	19.6	91.0	15.3	29.5	57.0	150.0	92.4
Net fixed assets	38.0	19.3	86.8	14.0	31.3	65.6	123.5	97.1
Other assets and adjustments	9.8	2.6	28.7	1.6	4.8	10.5	60.1	77.6
Total liabilities	97.2	37.3	252.9	25.9	63.4	135.0	457.4	100.0
Total current liabilities	64.6	26.2	164.3	18.5	43.7	80.1	310.2	98.9
Current bank loans	10.1	2.1	30.8	1.2	4.3	20.5	48.7	42.8
Other current liabilities	54.4	24.0	133.4	17.3	39.4	59.6	261.4	98.9
Long-term bank loans	2.6	0.6	8.0	0.5	0.8	2.9	16.8	13.6
Other liabilities and adjustments	29.9	10.4	80.6	6.8	18.8	52.0	130.3	82.0
Total equity	53.2	18.1	144.4	15.1	25.0	74.7	265.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.2	1.7	1.3	1.1	1.6	1.7	98.7
Debt to equity	1.8	2.0	1.7	1.7	2.5	1.8	1.7	100.0
Interest coverage	6.8	3.9	8.1	1.7	6.2	9.7	7.4	83.2
Debt ratio	0.6	0.6	0.6	0.6	0.7	0.6	0.6	100.0
Sales to equity	7.2	8.0	7.0	6.3	10.4	7.4	6.7	100.0
Sales to closing inventories	39.7	81.6	33.3	148.9	59.1	36.1	31.9	43.2

(percent)

Current debt to equity	121.3	144.6	113.7	122.8	174.7	107.3	116.8	98.9
Operating profit on equity	36.6	22.4	41.2	5.4	46.0	48.6	37.7	98.3
Net fixed assets to equity	71.4	106.4	60.0	92.8	125.2	87.8	46.5	97.1
Gross margin	30.0	30.5	29.8	31.7	29.5	29.8	29.7	100.0
Return on total assets	15.1	9.8	17.1	4.5	15.5	19.3	15.9	99.0

(days)

Collection period for accounts receivable	50.3	30.2	57.8	35.7	25.5	39.8	67.5	92.4
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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	4,940	416,899	13,999.1	124
Less than 20	4,844	301,865	10,122.9	122
20-99	94	x	x	2
100-499	2	x	x	-
500 and over	-	-	-	-
1987				
Total	4,816	342,308	12,665.8	
Less than 20	4,722	245,005	9,030.6	
20-99	92	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 4275 Painting and Decorating Work

Establishments primarily engaged in painting, paperhanging and decorating in buildings and painting of heavy (engineering) structures. Included are establishments primarily engaged in paint or paper stripping and parking lot or road surface marking. Establishments primarily engaged in furniture stripping and refinishing are classified in <6213 - Furniture Refinishing and Repair Shops>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4276 - TERRAZZO AND TILE WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	253							
Low sales value (\$'000)	25	25	267	25	111	267	623	
High sales value (\$'000)	5,000	267	5,000	111	267	623	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	38.4	27.4	45.3	18.3	34.2	42.2	47.3	83.8
Purchases and materials	39.2	29.0	45.6	18.2	37.2	42.7	47.6	83.8
Closing inventory	3.5	2.4	4.1	0.2	4.1	3.7	4.3	44.7
Opening inventory	2.6	0.8	3.7	0.4	1.1	3.3	4.1	39.9
Wages, salaries, and benefits	26.9	23.3	29.2	15.0	29.6	27.1	30.6	85.8
Wages and benefits - direct	10.4	5.3	13.6	4.0	6.2	8.4	17.1	30.4
Wages and benefits - indirect	16.5	18.0	15.6	11.0	23.3	18.7	13.5	80.6
Occupancy expenses	4.5	5.7	3.8	5.8	5.5	3.5	4.0	97.6
Depreciation	1.5	1.9	1.3	2.2	1.7	1.3	1.2	92.1
Repairs and maintenance	0.7	0.8	0.6	0.5	1.0	0.3	0.8	47.8
Fuel and oil	0.3	0.6	--	1.0	0.3	--	--	8.7
Utilities	0.7	0.8	0.6	0.7	0.8	0.7	0.6	68.4
Rent	1.4	1.5	1.3	1.3	1.7	1.1	1.4	64.0
Financial expenses	1.5	1.8	1.3	2.3	1.4	1.2	1.4	93.3
Interest and bank charges	0.7	0.8	0.7	1.1	0.7	0.5	0.8	72.3
Professional fees	0.7	1.0	0.6	1.3	0.8	0.6	0.6	85.0
General expenses	3.1	4.2	2.4	4.2	4.2	2.7	2.2	94.5
Advertising	0.6	0.7	0.5	0.7	0.6	0.5	0.6	67.2
Delivery expenses	1.8	2.5	1.4	2.3	2.7	1.7	1.1	58.1
Insurance	0.7	1.0	0.5	1.3	0.8	0.5	0.5	70.0
Other expenses	13.3	16.9	11.1	24.5	11.1	15.2	8.3	99.6
Total expenses	87.8	79.2	93.1	70.2	86.0	91.9	93.8	99.6
Net profit/loss	12.2	20.8	6.9	29.8	14.0	8.1	6.2	98.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	85						
Sales	194.5	86.0	714.2	49.1	169.8	413.5	1,332.7
Expenses	163.5	61.6	651.5	27.0	140.4	367.9	1,234.9
Profit	30.9	24.3	62.7	22.1	29.4	45.6	97.8

Non-Profitable:

Sales	178.0	97.5	638.4	69.9	200.2	418.8	1,159.5
Expenses	188.2	105.4	662.2	77.8	208.2	445.0	1,177.7
Loss	-10.3	-7.9	-23.8	-7.9	-8.0	-26.2	-18.2

1987

Profitable:

Sales	189.0	82.6	932.8	53.9	191.4	419.5	1,521.9
Expenses	154.9	57.1	837.6	29.6	161.6	384.2	1,358.0
Profit	34.1	25.4	95.2	24.3	29.8	35.3	164.0

Non-Profitable:

Sales	183.4	122.7	464.6	64.1	175.8	365.8	679.1
Expenses	189.5	127.8	475.3	69.9	180.3	377.6	687.4
Loss	-6.1	-5.1	-10.7	-5.7	-4.5	-11.9	-8.3

	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.)	138							
Low sales value (\$'000)	25	25	486	25	240	486	1,117	
High sales value (\$'000)	5,000	486	5,000	240	486	1,117	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	179.6	78.0	431.7	46.3	124.2	281.7	666.5	100.0
Total current assets	135.2	59.1	324.0	29.2	102.6	226.6	476.7	100.0
Accounts receivable	63.7	19.0	174.3	7.6	35.8	118.1	262.2	81.9
Closing inventory	23.5	11.2	54.0	2.9	23.3	22.7	103.0	66.7
Other current assets	48.0	28.7	95.7	18.7	43.4	85.6	111.4	87.7
Net fixed assets	37.5	15.3	92.6	13.4	18.2	46.8	164.3	100.0
Other assets and adjustments	6.8	3.5	14.9	3.6	3.3	8.2	25.4	86.2
Total liabilities	101.6	42.9	247.1	22.0	73.4	112.5	457.9	100.0
Total current liabilities	69.7	28.1	172.8	11.2	52.9	80.8	316.8	100.0
Current bank loans	13.4	10.2	21.4	3.6	19.9	7.1	43.9	34.1
Other current liabilities	56.2	17.9	151.3	7.5	32.9	73.7	272.9	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	31.8	14.7	74.2	10.7	20.5	31.6	141.0	90.6
Total equity	78.0	35.0	184.6	24.3	50.7	169.2	208.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	2.0	1.8	2.6	1.9	2.8	1.5	100.0
Debt to equity	1.3	1.2	1.3	0.9	1.4	0.6	2.1	100.0
Interest coverage	7.7	8.3	7.5	-3.4	11.6	6.5	8.0	82.6
Debt ratio	0.5	0.5	0.5	0.4	0.5	0.3	0.6	100.0
Sales to equity	5.8	6.2	5.7	5.5	6.6	3.8	8.0	100.0
Sales to closing inventories	19.5	19.4	19.5	46.3	14.5	28.8	16.3	66.7

(percent)

Current debt to equity	89.3	80.3	93.6	46.2	104.1	47.7	151.8	100.0
Operating profit on equity	30.5	33.6	29.0	-10.9	64.9	15.2	46.6	97.8
Net fixed assets to equity	48.1	43.8	50.1	55.2	35.8	27.7	78.7	100.0
Gross margin	23.2	28.9	20.3	23.8	31.8	21.8	19.5	100.0
Return on total assets	15.2	17.2	14.3	-4.4	29.0	10.8	16.6	98.6

(days)

Collection period for accounts receivable	50.5	31.9	60.1	20.5	38.5	65.7	56.7	81.9
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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	934	133,135	4,359.1	117
Less than 20	891	69,628	2,322.3	118
20-99	41	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-
1987				
Total	817	102,462	3,688.5	
Less than 20	773	50,945	1,862.6	
20-99	42	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 4276 Terrazzo and Tile Work

Establishments primarily engaged in the installation of poured-in-place terrazzo and tile work and interior marble, granite or slate work. Establishments primarily engaged in exterior marble or slate work are classified in <4231 - Masonry Work>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4277 - HARDWOOD FLOORING INSTALLATION

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	124							
Low sales value (\$'000)	25	25	191	25	100	191	524	
High sales value (\$'000)	5,000	191	5,000	100	191	524	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	40.8	29.7	46.1	22.9	35.6	37.9	51.1	83.9
Purchases and materials	42.3	30.1	48.2	22.9	36.3	39.7	53.3	83.1
Closing inventory	3.5	1.3	4.5	0.3	2.0	3.1	5.4	52.4
Opening inventory	2.0	0.9	2.5	0.3	1.3	1.3	3.2	46.0
Wages, salaries, and benefits	25.6	20.8	27.9	16.3	24.8	30.3	26.4	83.1
Wages and benefits - direct	9.2	4.6	11.5	2.1	6.8	11.1	11.7	29.0
Wages and benefits - indirect	16.3	16.2	16.4	14.3	18.0	19.2	14.7	76.6
Occupancy expenses	5.1	7.2	4.0	7.4	7.0	4.5	3.8	99.2
Depreciation	1.8	2.3	1.5	1.9	2.7	1.6	1.5	88.7
Repairs and maintenance	1.1	1.8	0.7	2.0	1.6	1.0	0.6	64.5
Fuel and oil	0.4	0.9	0.1	1.3	0.6	0.1	0.2	11.3
Utilities	0.7	0.7	0.7	0.7	0.7	0.7	0.7	71.8
Rent	1.1	1.5	1.0	1.6	1.4	1.2	0.9	62.1
Financial expenses	1.6	1.9	1.4	1.9	1.9	1.7	1.2	93.5
Interest and bank charges	0.9	1.1	0.8	1.2	1.0	1.1	0.6	75.0
Professional fees	0.7	0.9	0.6	0.7	1.0	0.6	0.6	86.3
General expenses	3.4	4.5	2.9	4.3	4.7	3.5	2.5	93.5
Advertising	0.8	0.8	0.8	0.5	1.2	1.0	0.7	71.0
Delivery expenses	1.8	2.7	1.4	2.7	2.6	1.7	1.3	54.0
Insurance	0.8	1.0	0.7	1.1	0.9	0.8	0.6	76.6
Other expenses	12.4	14.8	11.2	17.1	12.9	16.3	8.1	100.0
Total expenses	88.8	79.0	93.5	70.0	86.9	94.1	93.1	100.0
Net profit/loss	11.2	21.0	6.5	30.0	13.1	5.9	6.9	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	88							
Sales	187.1	77.4	584.6	54.3	142.4	317.8	1,035.4	
Expenses	162.5	58.5	539.7	37.9	116.4	291.1	959.7	
Profit	24.5	18.9	44.9	16.4	26.0	26.8	75.6	

Non-Profitable:

Sales	245.9	139.0	390.7	32.9	144.0	297.7	1,158.5	
Expenses	258.8	150.9	405.0	38.5	156.1	312.5	1,168.9	
Loss	-12.9	-11.9	-14.4	-5.6	-12.2	-14.8	-10.4	

1987

Profitable:

Sales	133.0	72.5	511.3	51.6	133.2	272.3	887.5	
Expenses	114.5	56.7	475.4	36.9	114.4	247.0	834.8	
Profit	18.5	15.7	35.9	14.7	18.7	25.3	52.6	

Non-Profitable:

Sales	201.3	131.0	487.6	77.7	133.0	260.8	1,179.0	
Expenses	212.0	140.2	504.6	77.7	142.5	278.7	1,193.0	
Loss	-10.7	-9.1	-17.0	--	-9.5	-17.9	-14.0	

	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.)	57							
Low sales value (\$'000)	25	25	480	25	202	480	870	
High sales value (\$'000)	5,000	480	5,000	202	480	870	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	114.1	33.6	367.9	21.1	89.2	164.2	643.8	100.0
Total current assets	64.7	20.3	204.6	10.1	65.7	106.4	337.6	100.0
Accounts receivable	25.0	11.3	68.3	4.8	40.0	44.3	100.9	94.7
Closing inventory	15.7	2.8	56.3	1.4	9.0	21.5	103.5	78.9
Other current assets	23.9	6.2	79.8	3.8	16.6	40.5	133.1	89.5
Net fixed assets	40.6	10.6	135.2	9.8	14.5	44.3	258.1	96.5
Other assets and adjustments	8.7	2.5	28.1	1.1	8.9	13.4	48.0	87.7
Total liabilities	71.4	25.5	216.4	16.0	67.4	91.7	385.3	100.0
Total current liabilities	50.7	20.8	145.1	10.8	65.1	81.3	231.6	100.0
Current bank loans	9.1	3.8	25.6	1.6	13.8	6.4	51.6	82.5
Other current liabilities	41.6	16.9	119.5	9.1	51.2	74.8	180.0	100.0
Long-term bank loans	0.9	--	3.8	--	--	3.7	4.1	15.8
Other liabilities and adjustments	19.7	4.6	67.3	5.1	2.3	6.6	149.6	77.2
Total equity	42.6	8.1	151.5	5.0	21.8	72.5	258.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	0.9	1.4	0.9	1.0	1.3	1.4	100.0
Debt to equity	1.6	3.1	1.4	3.1	3.0	1.2	1.4	100.0
Interest coverage	7.6	2.7	10.0	1.5	4.3	4.4	14.3	75.4
Debt ratio	0.6	0.7	0.5	0.7	0.7	0.5	0.5	100.0
Sales to equity	7.9	17.8	6.2	20.7	14.9	8.0	5.5	100.0
Sales to closing inventories	21.5	51.2	16.8	72.2	36.2	27.0	13.9	78.9

(percent)

Current debt to equity	118.9	255.6	95.8	214.4	297.9	112.0	89.6	100.0
Operating profit on equity	38.3	22.8	40.9	7.7	38.4	24.6	47.2	98.2
Net fixed assets to equity	95.3	131.1	89.2	194.0	66.7	61.1	99.9	96.5
Gross margin	23.0	27.2	20.9	33.9	17.6	13.9	24.8	100.0
Return on total assets	16.5	8.7	18.7	5.4	12.1	14.0	20.3	100.0

(days)

Collection period for accounts receivable	26.9	28.3	26.3	16.8	44.8	27.6	25.5	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	551	40,216	1,324.7	91
Less than 20	541	29,424	975.9	92
20-99	10	10,792	348.8	-
100-499	-	-	-	-
500 and over	0	-	-	1
1987				
Total	460	53,559	2,166.3	
Less than 20	449	20,215	735.0	
20-99	10	x	x	
100-499	-	-	-	
500 and over	1	x	x	

SIC 4277 Hardwood Flooring Installation

Establishments primarily engaged in the installation and repair of hardwood flooring materials such as hardwood strip and wood parquet including related sanding and other finishing.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4278 - RESILIENT FLOORING AND CARPET WORK

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	336							
Low sales value (\$'000)	25	25	89	25	41	89	295	
High sales value (\$'000)	5,000	89	5,000	41	89	295	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	38.9	10.5	48.6	4.2	15.9	22.6	59.9	59.2
Purchases and materials	39.6	10.5	49.4	4.3	15.9	22.8	61.0	59.2
Closing inventory	3.0	0.2	3.9	0.4	0.1	0.7	5.3	26.2
Opening inventory	2.4	0.2	3.1	0.4	0.1	0.5	4.2	22.6
Wages, salaries, and benefits	20.2	14.5	22.1	11.6	17.1	28.9	19.1	79.2
Wages and benefits - direct	5.6	0.2	7.5	0.1	0.3	4.5	8.8	16.4
Wages and benefits - indirect	14.5	14.3	14.6	11.5	16.8	24.4	10.3	75.9
Occupancy expenses	5.3	7.1	4.6	7.6	6.7	7.9	3.2	93.8
Depreciation	1.5	2.9	1.1	3.4	2.5	1.5	0.9	84.5
Repairs and maintenance	0.6	0.6	0.6	0.5	0.6	1.0	0.4	39.9
Fuel and oil	0.4	0.9	0.2	1.1	0.8	0.4	--	13.4
Utilities	0.9	1.2	0.7	1.5	0.9	0.8	0.7	60.7
Rent	1.9	1.5	2.1	1.1	1.8	4.1	1.2	50.0
Financial expenses	1.2	1.9	1.0	1.6	2.1	0.9	1.1	90.5
Interest and bank charges	0.8	1.2	0.6	0.8	1.5	0.5	0.7	69.6
Professional fees	0.5	0.7	0.4	0.8	0.6	0.4	0.4	78.9
General expenses	3.5	6.4	2.5	8.7	4.4	3.3	2.2	88.4
Advertising	0.6	0.4	0.7	0.3	0.6	0.7	0.7	52.7
Delivery expenses	2.4	5.3	1.4	7.8	3.2	2.1	1.1	55.1
Insurance	0.5	0.6	0.5	0.6	0.7	0.5	0.4	61.3
Other expenses	13.8	19.1	12.1	20.5	17.8	15.6	10.5	99.7
Total expenses	83.0	59.5	90.9	54.3	64.0	79.2	96.1	100.0
Net profit/loss	17.0	40.5	9.1	45.7	36.0	20.8	3.9	99.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	88							
Sales	121.2	42.8	321.7	33.2	58.6	136.8	842.2	
Expenses	95.4	21.6	284.4	15.1	32.2	103.6	793.4	
Profit	25.7	21.2	37.3	18.1	26.4	33.2	48.8	

Non-Profitable:

Sales	139.0	46.0	419.8	32.7	60.9	195.8	660.4	
Expenses	147.3	50.5	439.6	37.9	64.7	202.1	694.6	
Loss	-8.4	-4.6	-19.8	-5.3	-3.8	-6.4	-34.2	

1987

Profitable:

Sales	125.0	45.8	417.0	33.7	58.5	165.8	788.6	
Expenses	102.0	26.2	381.4	17.8	34.9	140.6	737.6	
Profit	23.0	19.6	35.6	15.9	23.5	25.2	51.0	

Non-Profitable:

Sales	193.9	54.0	303.1	29.4	58.9	146.6	578.9	
Expenses	198.3	58.2	307.9	31.9	63.3	148.1	589.3	
Loss	-4.5	-4.1	-4.8	-2.5	-4.4	-1.6	-10.4	

	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.)	89							
Low sales value (\$'000)	25	25	512	25	166	512	1,099	
High sales value (\$'000)	5,000	512	5,000	166	512	1,099	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	94.7	43.5	347.9	16.4	103.8	221.9	644.2	100.0
Total current assets	77.6	32.9	298.4	11.1	81.4	192.0	548.5	100.0
Accounts receivable	32.5	11.4	136.8	7.4	20.4	81.7	266.4	79.8
Closing inventory	14.2	2.7	71.1	0.3	8.1	44.6	133.4	61.8
Other current assets	30.7	18.7	90.4	3.3	52.8	65.6	148.6	85.4
Net fixed assets	13.3	9.2	33.3	4.7	19.4	20.1	64.5	95.5
Other assets and adjustments	3.7	1.2	16.1	0.5	2.8	9.7	31.1	75.3
Total liabilities	54.7	27.7	188.3	10.2	66.7	139.5	303.0	100.0
Total current liabilities	35.5	19.7	113.9	9.1	43.3	65.0	228.7	100.0
Current bank loans	3.0	1.9	8.4	0.8	4.2	10.7	3.1	24.7
Other current liabilities	32.5	17.8	105.4	8.3	39.0	54.3	225.5	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	19.1	7.9	74.4	1.0	23.4	74.5	74.3	65.2
Total equity	39.9	15.7	159.5	6.2	37.0	82.3	341.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	1.6	2.6	1.2	1.8	2.9	2.3	100.0
Debt to equity	1.3	1.7	1.1	1.6	1.8	1.6	0.8	100.0
Interest coverage	7.4	14.8	4.5	27.2	12.0	2.6	6.0	80.9
Debt ratio	0.5	0.6	0.5	0.6	0.6	0.6	0.4	100.0
Sales to equity	7.4	8.6	6.8	8.9	8.5	9.2	5.4	100.0
Sales to closing inventories	20.8	49.4	15.3	159.9	38.8	17.0	13.9	61.8

(percent)

Current debt to equity	89.0	125.1	71.3	147.1	116.8	79.0	67.0	100.0
Operating profit on equity	31.6	58.9	18.3	75.4	52.7	10.3	22.8	98.9
Net fixed assets to equity	33.3	58.8	20.9	75.8	52.4	24.4	18.9	95.5
Gross margin	24.6	35.3	17.9	45.6	31.3	20.6	15.3	100.0
Return on total assets	15.4	22.9	10.8	29.6	20.5	6.2	14.5	98.9

(days)

Collection period for accounts receivable	39.9	30.5	45.7	48.6	23.4	39.1	52.2	79.8
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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	1,102	98,620	3,289.2	21
Less than 20	1,074	62,103	2,069.2	19
20-99	27	x	x	2
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	1,081	78,440	2,869.7	
Less than 20	1,055	48,752	1,793.6	
20-99	25	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 4278 Resilient Flooring and Carpet Work

Establishments primarily engaged in the installation and repair of resilient flooring, carpeting and underlay.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4279 - OTHER INTERIOR AND FINISHING WORK

	Total of all 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	188	25	64	188	407	
High sales value (\$'000)	5,000	188	5,000	64	188	407	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	44.2	14.6	53.9	3.2	26.7	43.5	63.0	77.5
Purchases and materials	44.4	14.7	54.1	3.2	26.8	43.8	63.2	77.5
Closing inventory	1.6	0.3	2.0	-	0.7	1.4	2.6	32.5
Opening inventory	1.4	0.3	1.8	-	0.6	1.1	2.4	30.0
Wages, salaries, and benefits	21.5	21.0	21.7	9.1	33.6	22.2	21.2	82.5
Wages and benefits - direct	10.1	8.0	10.7	-	16.5	7.4	13.7	30.0
Wages and benefits - indirect	11.4	13.0	10.9	9.1	17.1	14.8	7.5	75.0
Occupancy expenses	4.1	7.6	3.0	10.3	4.7	3.6	2.5	97.5
Depreciation	1.6	3.3	1.1	4.9	1.6	1.4	0.7	90.0
Repairs and maintenance	0.3	1.0	0.1	1.7	0.2	0.1	0.2	45.0
Fuel and oil	0.3	1.3	-	2.6	-	-	-	10.0
Utilities	0.5	0.6	0.5	0.4	0.9	0.5	0.4	70.0
Rent	1.4	1.3	1.4	0.7	2.0	1.6	1.2	65.0
Financial expenses	1.1	1.5	0.9	1.2	1.8	0.9	0.9	92.5
Interest and bank charges	0.5	0.8	0.4	0.6	1.0	0.3	0.5	72.5
Professional fees	0.6	0.7	0.5	0.6	0.8	0.7	0.4	82.5
General expenses	3.9	5.0	3.5	1.9	8.2	3.7	3.3	95.0
Advertising	0.8	0.3	0.9	0.3	0.3	0.4	1.4	60.0
Delivery expenses	2.5	3.2	2.3	-	6.7	3.2	1.5	60.0
Insurance	0.6	1.4	0.3	1.5	1.3	0.2	0.4	75.0
Other expenses	11.7	16.9	10.0	22.3	11.2	17.3	3.6	100.0
Total expenses	86.5	66.5	93.0	47.9	86.2	91.2	94.6	100.0
Net profit/loss	13.5	33.5	7.0	52.1	13.8	8.8	5.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	85							
Sales	175.1	63.2	467.1	47.6	112.6	287.7	1,018.7	
Expenses	146.5	39.5	425.8	22.8	92.4	256.5	945.9	
Profit	28.6	23.7	41.4	24.8	20.2	31.2	72.8	

Non-Profitable:

Sales	287.6	107.3	430.0	-	107.3	327.6	621.7	
Expenses	293.5	108.9	439.4	-	108.9	329.8	644.7	
Loss	-5.9	-1.6	-9.4	-	-1.6	-2.1	-23.0	

1987

Profitable:

Sales	160.2	47.0	995.5	36.8	116.5	278.0	1,883.2	
Expenses	136.0	26.2	945.9	17.5	85.5	265.1	1,788.2	
Profit	24.2	20.8	49.6	19.3	31.0	12.9	95.0	

Non-Profitable:

Sales	333.8	-	333.8	-	-	239.2	727.5	
Expenses	350.4	-	350.4	-	-	245.2	788.4	
Loss	-16.7	-	-16.7	-	-	-6.0	-61.0	

	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.)	17							
Low sales value (\$'000)	25	25	407	25	188	407	1,159	
High sales value (\$'000)	5,000	407	5,000	188	407	1,159	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	122.9	77.4	250.4	38.1	100.1	186.9	528.9	100.0
Total current assets	98.1	62.4	197.9	25.0	84.1	147.8	418.2	100.0
Accounts receivable	51.3	31.4	107.1	5.6	46.3	79.4	228.9	100.0
Closing inventory	14.6	13.0	18.8	2.1	19.4	16.5	29.1	64.7
Other current assets	32.1	17.9	71.9	17.2	18.3	51.8	160.0	82.4
Net fixed assets	20.9	12.6	44.1	10.4	13.8	32.9	93.2	100.0
Other assets and adjustments	3.9	2.3	8.3	2.7	2.1	6.2	17.4	94.1
Total liabilities	77.2	50.0	153.4	7.1	74.8	114.3	325.0	100.0
Total current liabilities	68.1	41.7	142.1	5.8	62.5	105.3	303.9	100.0
Current bank loans	21.0	12.9	43.7	--	20.3	32.3	93.6	35.3
Other current liabilities	47.1	28.8	98.4	5.8	42.1	72.9	210.2	100.0
Long-term bank loans	3.5	2.1	7.4	--	3.4	5.4	15.8	35.3
Other liabilities and adjustments	5.5	6.0	3.8	1.3	8.8	3.5	5.2	100.0
Total equity	45.6	27.3	96.9	30.9	25.2	72.6	203.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.4	1.3	4.2	1.3	1.4*	1.3	100.0
Debt to equity	1.6	1.8	1.5	0.2	2.9	1.5	1.5	100.0
Interest coverage	14.8	13.6	15.9	9.9	14.5	16.6	15.4	82.4
Debt ratio	0.6	0.6	0.6	0.1	0.7	0.6	0.6	100.0
Sales to equity	9.0	9.7	8.5	3.7	13.9	9.2	7.4	100.0
Sales to closing inventories	28.3	20.3	43.9	53.6	18.2	40.7	52.0	64.7

(percent)

Current debt to equity	149.2	152.6	146.5	18.7	247.3	145.0	149.0	100.0
Operating profit on equity	44.8	46.4	43.5	15.6	68.1	31.0	63.1	100.0
Net fixed assets to equity	45.7	46.0	45.5	33.5	54.9	45.3	45.7	100.0
Gross margin	20.3	26.2	14.9	22.5	26.9	14.2	16.4	100.0
Return on total assets	17.8	17.6	17.9	14.1	18.4	12.8	26.0	100.0

(days)

Collection period for accounts receivable	45.2	43.1	47.1	17.8	47.8	43.1	55.0	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	119	8,387	277.6	37
Less than 20	117	x	x	36
20-99	2	x	x	1
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	82	4,815	180.6	
Less than 20	81	x	x	
20-99	1	x	x	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4279 Other Interior and Finishing Work

Establishments primarily engaged in interior finishing trade work not elsewhere classified. Establishments primarily engaged in installing acoustical suspended ceilings are classified in <4273 - Acoustical Work>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4291 - ELEVATOR AND ESCALATOR INSTALLATION

	Total of all 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	591	25	169	591	1,174	
High sales value (\$'000)	5,000	591	5,000	169	591	1,174	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	35.5	34.4	35.9	8.0	49.4	29.9	39.6	71.2
Purchases and materials	38.7	35.8	39.8	7.7	51.7	30.5	45.7	71.2
Closing inventory	7.3	2.7	9.1	0.7	3.8	3.1	12.9	55.8
Opening inventory	4.1	1.3	5.2	1.0	1.5	2.6	6.9	50.0
Wages, salaries, and benefits	34.3	21.6	39.4	11.4	27.3	48.4	33.8	92.3
Wages and benefits - direct	13.4	4.9	16.8	-	7.7	23.1	12.9	34.6
Wages and benefits - indirect	20.9	16.7	22.6	11.4	19.7	25.3	20.9	86.5
Occupancy expenses	4.8	6.9	4.0	10.9	4.6	2.7	4.8	90.4
Depreciation	1.1	1.5	0.9	0.4	2.0	0.7	1.1	84.6
Repairs and maintenance	1.1	0.7	1.2	1.0	0.6	-	1.9	46.2
Fuel and oil	0.1	0.5	-	1.4	-	-	-	11.5
Utilities	1.0	1.3	0.9	1.6	1.1	1.0	0.8	78.8
Rent	1.5	2.9	1.0	6.5	0.8	1.0	1.0	69.2
Financial expenses	1.5	1.6	1.4	2.2	1.3	1.1	1.6	98.1
Interest and bank charges	0.8	0.9	0.8	1.3	0.7	0.5	1.0	86.5
Professional fees	0.7	0.7	0.7	0.9	0.6	0.6	0.7	90.4
General expenses	3.2	5.1	2.4	6.7	4.1	2.2	2.5	92.3
Advertising	0.5	0.4	0.6	0.3	0.5	0.4	0.7	71.2
Delivery expenses	1.5	2.9	1.0	3.3	2.6	1.0	1.0	63.5
Insurance	1.1	1.8	0.8	3.1	1.0	0.8	0.7	76.9
Other expenses	13.3	20.4	10.5	37.8	10.5	9.1	11.4	100.0
Total expenses	92.6	89.9	93.6	77.0	97.3	93.5	93.7	100.0
Net profit/loss	7.4	10.1	6.4	23.0	2.7	6.5	6.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	81							
Sales	510.3	192.2	1,295.4	104.1	402.4	854.3	2,017.8	
Expenses	460.6	163.4	1,194.2	71.2	383.2	789.1	1,857.8	
Profit	49.7	28.8	101.1	32.9	19.2	65.2	160.0	

Non-Profitable:

Sales	452.7	194.8	1,850.0	91.7	373.3	951.5	2,711.2	
Expenses	464.5	206.1	1,864.4	102.9	384.7	977.8	2,714.1	
Loss	-11.7	-11.3	-14.3	-11.2	-11.4	-26.2	-2.9	

1987

Profitable:

Sales	644.4	176.8	1,784.8	85.1	304.1	883.5	2,075.7	
Expenses	579.8	150.7	1,626.2	59.0	278.0	792.7	1,895.2	
Profit	64.7	26.1	158.6	26.1	26.1	90.8	180.5	

Non-Profitable:

Sales	366.2	168.0	1,006.9	80.5	366.8	858.9	1,301.6	
Expenses	377.5	172.5	1,040.0	84.6	372.2	863.3	1,391.8	
Loss	-11.2	-4.5	-33.1	-4.1	-5.4	-4.4	-90.2	

	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.)	44							
Low sales value (\$'000)	25	25	621	25	240	621	1,117	
High sales value (\$'000)	5,000	621	5,000	240	621	1,117	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	267.6	104.3	626.5	52.7	198.7	344.9	1,031.3	100.0
Total current assets	202.8	83.9	464.0	33.3	176.6	248.1	774.3	100.0
Accounts receivable	92.3	42.1	202.5	15.1	91.6	104.9	342.9	100.0
Closing inventory	47.1	10.3	127.7	2.9	24.0	20.5	281.9	59.1
Other current assets	63.3	31.4	133.6	15.2	61.0	122.6	149.4	84.1
Net fixed assets	22.2	8.0	53.4	5.1	13.3	40.5	72.1	81.8
Other assets and adjustments	42.5	12.3	109.0	14.2	8.7	56.3	184.8	81.8
Total liabilities	149.8	50.9	367.2	17.2	112.7	133.0	703.7	100.0
Total current liabilities	128.3	44.7	312.2	15.6	97.9	109.8	603.1	100.0
Current bank loans	27.9	0.9	87.2	0.5	1.5	2.1	209.5	50.0
Other current liabilities	100.4	43.7	225.0	15.0	96.4	107.7	393.5	100.0
Long-term bank loans	1.6	1.1	2.8	—	3.3	3.6	1.6	15.9
Other liabilities and adjustments	19.8	5.0	52.1	1.6	11.4	19.5	98.9	81.8
Total equity	117.7	53.3	259.3	35.4	86.0	211.8	327.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.8	1.4	2.1	1.8	2.2	1.2	100.0
Debt to equity	1.2	0.9	1.4	0.4	1.3	0.6	2.1	100.0
Interest coverage	8.7	7.9	9.0	9.4	6.6	14.0	7.3	84.1
Debt ratio	0.5	0.4	0.5	0.3	0.5	0.3	0.6	100.0
Sales to equity	5.2	4.6	5.5	3.4	5.5	4.2	6.7	100.0
Sales to closing inventories	13.1	23.8	11.2	41.4	19.9	43.9	7.8	59.1

(percent)

Current debt to equity	109.0	83.8	120.4	44.1	113.8	51.8	184.1	100.0
Operating profit on equity	31.0	24.3	34.0	32.3	18.3	28.2	39.3	100.0
Net fixed assets to equity	18.8	15.0	20.6	14.4	15.4	19.1	22.0	81.8
Gross margin	26.5	31.2	24.8	53.3	21.1	23.0	25.8	100.0
Return on total assets	15.4	14.2	15.8	24.3	9.3	18.7	14.4	100.0

(days)

Collection period for accounts receivable	54.2	62.1	51.2	45.8	69.6	42.4	56.4	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	136	90,086	2,989.5	8
Less than 20	116	19,468	641.0	10
20-99	17	23,712	802.5	1
100-499	2	x	x	1
500 and over	1	x	x	-
1987				
Total	128	66,426	2,420.7	
Less than 20	106	13,050	473.7	
20-99	18	15,817	595.4	
100-499	3	x	x	
500 and over	1	x	x	

SIC 4291 Elevator and Escalator Installation

Establishments primarily engaged in the installation and repair of elevators and escalators, moving sidewalks and similar conveying equipment.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4292 - ORNAMENTAL AND MISCELLANEOUS FABRICATED METAL INSTALLATION

	Total of all 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	276	25	122	276	688	
High sales value (\$'000)	5,000	276	5,000	122	276	688	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	50.7	17.9	53.8	15.4	19.1	51.4	54.3	87.7
Purchases and materials	51.1	17.9	54.3	15.2	19.2	53.5	54.5	87.7
Closing inventory	5.6	2.1	6.0	1.2	2.6	3.8	6.4	70.2
Opening inventory	5.2	2.2	5.5	1.4	2.5	1.6	6.2	64.9
Wages, salaries, and benefits	29.8	27.3	30.0	19.4	31.0	31.1	29.8	87.7
Wages and benefits - direct	18.5	4.2	19.8	1.2	5.7	6.2	22.5	35.1
Wages and benefits - indirect	11.3	23.0	10.2	18.2	25.3	24.9	7.3	82.5
Occupancy expenses	3.4	9.7	2.8	12.6	8.3	7.0	2.0	100.0
Depreciation	1.0	3.0	0.8	3.4	2.7	2.2	0.5	93.0
Repairs and maintenance	0.6	1.9	0.5	2.8	1.4	0.7	0.5	61.4
Fuel and oil	0.1	0.7	--	2.1	--	--	--	12.3
Utilities	0.6	1.3	0.6	1.2	1.3	1.8	0.3	87.7
Rent	1.1	2.9	0.9	3.1	2.8	2.3	0.7	70.2
Financial expenses	1.5	2.7	1.4	4.4	1.9	2.2	1.2	100.0
Interest and bank charges	1.0	1.6	0.9	2.8	1.0	1.6	0.8	78.9
Professional fees	0.5	1.1	0.5	1.6	0.9	0.6	0.4	96.5
General expenses	1.6	4.7	1.3	6.8	3.7	3.5	0.9	96.5
Advertising	0.3	1.1	0.3	0.9	1.2	0.3	0.2	71.9
Delivery expenses	0.8	2.5	0.6	4.3	1.6	2.4	0.2	64.9
Insurance	0.5	1.2	0.5	1.7	1.0	0.8	0.4	80.7
Other expenses	7.8	17.1	6.8	13.2	19.0	6.8	6.9	100.0
Total expenses	94.7	79.4	96.2	71.6	83.1	102.0	95.0	100.0
Net profit/loss	5.3	20.6	3.8	28.4	16.9	-2.0	5.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	77							
Sales	820.1	98.3	1,924.1	63.7	182.1	489.3	3,328.1	
Expenses	753.6	66.3	1,805.0	44.6	118.7	453.0	3,128.0	
Profit	66.5	32.0	119.1	19.1	63.4	36.3	200.1	

Non-Profitable:

Sales	607.3	204.5	988.9	81.0	215.7	516.4	2,230.0	
Expenses	658.2	215.5	1,077.6	97.1	226.2	614.9	2,292.9	
Loss	-50.9	-11.0	-88.7	-16.1	-10.5	-98.5	-62.9	

1987

Profitable:

Sales	382.1	111.3	910.6	59.2	181.8	404.9	1,583.8	
Expenses	343.0	98.2	820.9	47.9	166.3	372.4	1,417.9	
Profit	39.0	13.1	89.7	11.3	15.5	32.5	165.9	

Non-Profitable:

Sales	480.0	101.5	925.6	46.5	249.5	384.1	1,400.6	
Expenses	494.6	103.8	954.5	47.9	254.3	396.7	1,443.8	
Loss	-14.5	-2.3	-28.9	-1.4	-4.7	-12.6	-43.2	

	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.)	41							
Low sales value (\$'000)	25	25	467	25	211	467	853	
High sales value (\$'000)	5,000	467	5,000	211	467	853	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	561.9	118.6	1,002.4	80.8	152.7	530.3	1,481.7	100.0
Total current assets	408.6	91.6	723.7	54.7	124.8	294.2	1,159.7	100.0
Accounts receivable	222.8	37.1	407.4	19.1	53.2	164.9	653.5	100.0
Closing inventory	69.1	8.5	129.4	3.7	12.8	24.5	236.0	78.0
Other current assets	116.6	46.0	186.8	31.8	58.7	104.7	270.1	85.4
Net fixed assets	140.3	25.6	254.3	24.3	26.7	192.8	316.7	100.0
Other assets and adjustments	12.9	1.4	24.3	1.8	1.1	43.2	5.2	87.8
Total liabilities	364.8	38.1	689.5	28.4	46.9	242.1	1,143.6	100.0
Total current liabilities	180.4	28.0	331.8	18.3	36.7	116.0	550.8	100.0
Current bank loans	28.0	2.8	53.1	4.2	1.5	4.3	102.6	29.3
Other current liabilities	152.3	25.2	278.6	14.1	35.2	111.6	448.2	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	184.4	10.1	357.7	10.1	10.1	126.1	592.8	90.2
Total equity	197.0	80.4	312.9	52.4	105.7	288.1	338.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.2	3.2	2.1	2.9	3.3	2.5	2.1	100.0
Debt to equity	1.8	0.4	2.2	0.5	0.4	0.8	3.3	100.0
Interest coverage	5.1	1.3	5.5	8.4	-14.3	1.9	7.0	82.9
Debt ratio	0.6	0.3	0.6	0.3	0.3	0.4	0.7	100.0
Sales to equity	5.9	2.8	6.7	2.7	2.9	2.2	10.6	100.0
Sales to closing inventories	16.9	27.3	16.2	39.3	24.1	25.8	15.2	78.0

(percent)

Current debt to equity	91.5	34.8	106.0	35.0	34.7	40.2	162.9	100.0
Operating profit on equity	22.5	0.6	28.1	35.2	-14.7	3.6	49.3	100.0
Net fixed assets to equity	71.2	31.8	81.2	46.4	25.3	66.9	93.7	100.0
Gross margin	16.8	20.7	16.4	36.7	13.9	22.8	15.3	100.0
Return on total assets	9.8	1.8	10.7	25.8	-9.5	4.1	13.1	100.0

(days)

Collection period for accounts receivable	69.4	58.1	70.6	47.7	62.5	94.8	66.3	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	196	33,443	1,104.2	21
Less than 20	190	20,197	671.5	21
20-99	5	x	x	-
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	175	21,938	787.1	
Less than 20	169	13,811	502.6	
20-99	5	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 4292 Ornamental and Miscellaneous Fabricated Metal Installation

Establishments primarily engaged in the installation and repair of standard or custom fabricated sheet metal components (except for roofing and duct work), decorative iron or steel work, ornamental or architectural metal work. Establishments primarily engaged in installation of sheet metal roofing are classified in <4236 - Sheet Metal and Built-Up Roofing>, construction and those primarily engaged in the installation of sheet metal duct work are classified in <4244 - Sheet Metal and Other Duct Work>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4293 - RESIDENTIAL SWIMMING POOL INSTALLATION

	Total of all 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	525	25	209	525	996	
High sales value (\$'000)	5,000	525	5,000	209	525	996	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	56.9	46.8	62.8	42.2	50.0	61.6	63.4	94.1
Purchases and materials	58.1	47.0	64.6	42.0	50.3	62.6	65.7	94.1
Closing inventory	4.8	2.5	6.2	1.7	3.0	3.7	7.7	72.5
Opening inventory	3.6	2.3	4.4	1.8	2.6	2.6	5.4	63.7
Wages, salaries, and benefits	19.3	19.3	19.2	18.3	20.0	20.5	18.5	94.1
Wages and benefits - direct	8.4	6.5	9.5	2.0	9.5	8.9	9.8	49.0
Wages and benefits - indirect	10.9	12.8	9.8	16.3	10.5	11.6	8.8	87.3
Occupancy expenses	5.6	5.6	5.6	6.4	5.0	6.2	5.2	100.0
Depreciation	1.9	1.7	2.0	1.4	1.9	1.7	2.2	92.2
Repairs and maintenance	0.7	0.9	0.6	1.2	0.6	0.6	0.6	54.9
Fuel and oil	0.2	0.3	0.2	0.5	0.2	0.2	0.2	11.8
Utilities	0.9	0.9	0.9	1.0	0.9	1.1	0.7	80.4
Rent	1.8	1.7	1.9	2.2	1.4	2.6	1.5	76.5
Financial expenses	1.4	1.3	1.4	1.5	1.2	1.3	1.5	96.1
Interest and bank charges	0.9	0.7	1.0	0.7	0.7	0.8	1.1	83.3
Professional fees	0.5	0.6	0.4	0.8	0.5	0.4	0.4	81.4
General expenses	3.9	3.8	3.9	3.2	4.2	4.3	3.7	93.1
Advertising	1.0	0.7	1.2	0.5	0.9	1.1	1.3	80.4
Delivery expenses	2.0	2.4	1.8	1.8	2.8	2.3	1.6	61.8
Insurance	0.8	0.6	0.9	0.9	0.5	0.9	0.8	76.5
Other expenses	7.4	13.5	3.8	19.1	9.6	4.9	3.2	100.0
Total expenses	94.3	90.3	96.7	90.7	90.0	98.8	95.6	100.0
Net profit/loss	-5.7	9.7	3.3	9.3	10.0	1.2	4.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	78							
Sales	395.5	197.0	1,161.6	121.7	338.8	784.8	1,414.5	
Expenses	366.1	174.5	1,105.3	107.8	300.0	750.5	1,343.6	
Profit	29.4	22.5	56.2	13.8	38.8	34.3	71.0	

Non-Profitable:

Sales	392.7	155.7	757.9	85.9	391.5	623.5	1,416.5	
Expenses	406.0	162.5	781.0	91.9	401.2	647.6	1,435.1	
Loss	-13.2	-6.8	-23.1	-6.0	-9.8	-24.0	-18.6	

1987

Profitable:

Sales	322.9	163.4	1,075.1	86.9	339.1	697.5	1,644.4	
Expenses	299.1	145.1	1,025.7	73.6	309.1	677.6	1,550.4	
Profit	23.8	18.3	49.4	13.2	30.0	19.8	94.1	

Non-Profitable:

Sales	362.0	269.0	740.8	139.5	366.3	682.4	1,375.6	
Expenses	374.3	280.6	755.5	150.8	378.1	698.1	1,379.8	
Loss	-12.2	-11.6	-14.7	-11.3	-11.9	-15.6	-4.3	

	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.)	71							
Low sales value (\$'000)	25	25	607	25	294	607	1,148	
High sales value (\$'000)	5,000	607	5,000	294	607	1,148	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	143.5	66.8	389.5	30.4	110.8	322.4	486.9	100.0
Total current assets	104.9	45.8	294.3	22.5	73.9	258.1	347.0	100.0
Accounts receivable	17.9	12.2	36.1	6.4	19.3	18.5	61.6	77.5
Closing inventory	26.7	7.0	89.9	4.5	10.0	47.7	151.3	83.1
Other current assets	60.2	26.5	168.2	11.6	44.6	191.8	134.0	93.0
Net fixed assets	32.8	18.2	79.6	7.6	31.0	61.2	106.5	100.0
Other assets and adjustments	5.7	2.7	15.4	0.1	5.8	3.1	33.4	90.1
Total liabilities	76.0	52.1	152.6	25.4	84.4	109.4	215.4	100.0
Total current liabilities	47.2	27.3	111.3	13.1	44.4	73.1	166.9	100.0
Current bank loans	1.8	0.7	5.3	1.3	--	7.2	2.6	16.9
Other current liabilities	45.4	26.5	105.9	11.8	44.4	65.8	164.2	100.0
Long-term bank loans	0.8	0.9	0.6	--	2.0	1.0	--	5.6
Other liabilities and adjustments	27.8	23.8	40.6	12.2	37.9	35.2	48.4	83.1
Total equity	67.5	14.7	236.8	4.9	26.4	213.0	271.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.2	1.6	2.6	1.7	1.6	3.5	2.0	100.0
Debt to equity	1.1	3.5	0.6	5.1	3.1	0.5	0.7	100.0
Interest coverage	5.5	7.1	4.5	4.3	7.9	3.3	6.2	84.5
Debt ratio	0.5	0.7	0.3	0.8	0.7	0.3	0.4	100.0
Sales to equity	7.5	19.6	5.1	37.2	15.6	4.4	5.9	100.0
Sales to closing inventories	19.1	41.0	13.6	40.8	41.1	19.9	10.7	83.1

(percent)

Current debt to equity	70.0	185.7	47.0	264.3	167.8	34.3	61.4	100.0
Operating profit on equity	31.6	95.3	19.0	62.6	102.7	13.1	25.6	100.0
Net fixed assets to equity	48.6	124.0	33.6	153.8	117.2	28.7	39.2	100.0
Gross margin	20.2	23.2	18.0	22.9	23.3	20.3	16.0	100.0
Return on total assets	18.1	24.3	14.7	13.3	28.0	12.4	17.0	100.0

(days)

Collection period for accounts receivable	12.8	15.5	10.7	12.6	17.0	7.1	13.8	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	383	31,464	1,055.2	46
Less than 20	376	27,184	882.8	46
20-99	7	4,280	172.4	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	337	24,188	892.9	
Less than 20	330	19,468	694.2	
20-99	7	4,720	198.7	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4293 Residential Swimming Pool Installation

Establishments primarily engaged in the installation of permanent and semi-permanent residential swimming pools of all types.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4299 - OTHER TRADE WORK 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.)	617							
Low sales value (\$'000)	25	25	133	25	57	133	508	
High sales value (\$'000)	5,000	133	5,000	57	133	508	5,000	
SELECTED EXPENSE ITEMS								
	(percent of sales)							
Cost of goods sold	34.1	17.3	41.1	16.1	18.0	40.3	41.4	68.7
Purchases and materials	34.8	17.9	41.8	16.8	18.5	41.0	42.2	68.9
Closing inventory	2.9	1.0	3.7	1.2	1.0	6.0	2.6	27.2
Opening inventory	2.2	0.4	3.0	0.5	0.4	5.3	1.9	23.5
Wages, salaries, and benefits	25.6	15.8	29.7	6.1	21.8	25.1	31.9	78.4
Wages and benefits - direct	9.1	0.6	12.6	0.1	1.0	8.5	14.5	23.8
Wages and benefits - indirect	16.6	15.2	17.1	6.0	20.9	16.6	17.4	72.3
Occupancy expenses	9.5	11.2	8.8	10.1	11.9	10.2	8.1	95.8
Depreciation	3.2	4.2	2.7	4.3	4.1	3.2	2.5	84.9
Repairs and maintenance	1.7	2.1	1.5	1.6	2.5	2.0	1.3	46.4
Fuel and oil	0.9	1.7	0.6	1.7	1.8	0.9	0.4	20.9
Utilities	0.9	1.1	0.8	1.1	1.2	1.0	0.7	66.0
Rent	2.8	2.1	3.2	1.6	2.4	3.1	3.2	55.9
Financial expenses	2.2	2.8	1.9	2.8	2.7	2.4	1.6	93.0
Interest and bank charges	1.3	1.7	1.1	2.1	1.5	1.5	1.0	74.9
Professional fees	0.8	1.1	0.8	0.7	1.3	0.9	0.7	84.1
General expenses	3.9	5.2	3.4	6.0	4.7	4.0	3.1	88.8
Advertising	0.7	0.6	0.7	0.7	0.6	0.7	0.7	59.2
Delivery expenses	2.3	3.3	1.9	3.9	3.0	2.2	1.7	53.3
Insurance	0.9	1.2	0.8	1.5	1.1	1.1	0.7	66.8
Other expenses	11.8	18.6	9.0	19.1	18.3	11.3	7.9	99.5
Total expenses	87.1	70.9	93.8	60.3	77.5	93.3	94.1	100.0
Net profit/loss	12.9	29.1	6.2	39.7	22.5	6.7	5.9	99.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	81						
Sales	154.4	55.8	637.8	38.0	81.3	267.7	1,417.0
Expenses	127.3	34.6	581.7	20.5	54.8	235.3	1,311.1
Profit	27.1	21.2	56.1	17.5	26.5	32.4	105.9

Non-Profitable:

Sales	167.7	62.6	413.4	38.3	81.8	248.1	1,209.2
Expenses	185.0	76.2	439.2	43.6	102.0	267.8	1,264.5
Loss	-17.3	-13.6	-25.9	-5.4	-20.1	-19.7	-55.3

1987

Profitable:

Sales	90.9	48.7	510.1	38.1	78.1	232.1	1,287.7
Expenses	71.0	31.0	468.0	21.6	57.1	207.3	1,197.3
Profit	19.9	17.7	42.1	16.5	21.1	24.8	90.4

Non-Profitable:

Sales	154.9	58.5	589.9	41.9	85.5	276.9	1,428.1
Expenses	169.1	66.1	633.6	47.0	97.4	291.9	1,548.7
Loss	-14.2	-7.6	-43.7	-5.0	-11.9	-14.9	-120.6

	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.)	312							
Low sales value (\$'000)	25	25	434	25	168	434	1,294	
High sales value (\$'000)	5,000	434	5,000	168	434	1,294	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	173.6	78.0	546.6	58.8	129.0	398.9	857.8	99.7
Total current assets	97.8	35.9	339.2	27.8	57.3	249.8	527.5	99.7
Accounts receivable	40.0	13.5	143.3	9.3	24.6	80.6	275.5	87.8
Closing inventory	12.7	4.6	44.5	2.7	9.6	37.5	59.3	41.3
Other current assets	45.0	17.7	151.2	15.7	23.1	131.5	192.6	92.6
Net fixed assets	59.9	26.9	188.8	16.6	54.1	134.7	303.0	90.4
Other assets and adjustments	15.9	15.2	18.5	14.3	17.5	14.4	27.3	73.1
Total liabilities	110.7	53.5	333.9	42.6	82.4	245.3	520.5	100.0
Total current liabilities	72.9	36.3	215.5	28.4	57.1	162.3	327.7	100.0
Current bank loans	14.1	6.4	43.9	5.4	9.2	34.5	63.8	41.3
Other current liabilities	58.7	29.8	171.6	23.0	47.8	127.8	263.9	100.0
Long-term bank loans	9.0	1.9	36.5	1.7	2.5	24.0	62.8	20.8
Other liabilities and adjustments	28.7	15.1	81.7	12.3	22.7	58.8	130.0	86.5
Total equity	62.9	24.5	212.7	16.2	46.6	153.6	337.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	0.9	1.5	0.9	1.0	1.5	1.6	99.7
Debt to equity	1.7	2.1	1.5	2.6	1.7	1.5	1.5	100.0
Interest coverage	4.9	2.5	6.7	5.0	-0.2	8.5	5.4	84.0
Debt ratio	0.6	0.6	0.6	0.7	0.6	0.6	0.6	99.7
Sales to equity	5.7	5.6	5.7	5.0	6.2	5.0	6.5	100.0
Sales to closing inventories	28.3	29.9	27.6	29.4	30.2	20.6	37.0	41.3

(percent)

Current debt to equity	115.8	148.1	101.3	175.7	122.6	105.6	97.1	100.0
Operating profit on equity	26.4	13.8	32.0	39.8	-10.0	35.7	28.5	99.4
Net fixed assets to equity	95.2	109.5	88.7	102.4	116.1	87.6	89.8	90.4
Gross margin	28.5	34.9	25.6	49.3	24.2	30.3	22.2	100.0
Return on total assets	11.9	7.1	14.6	13.7	-0.7	15.5	13.7	99.4

(days)

Collection period for accounts receivable	40.3	35.6	42.4	42.0	30.8	37.9	45.7	87.8
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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	1,424	404,225	13,379.4	55
Less than 20	1,288	170,247	5,689.9	62
20-99	123	151,471	4,984.1	6
100-499	12	x	x	1
500 and over	1	x	x	-
1987				
Total	1,369	331,814	12,059.0	
Less than 20	1,226	116,676	4,243.9	
20-99	129	126,643	4,615.0	
100-499	13	x	x	
500 and over	1	x	x	

SIC 4299 Other Trade Work n.e.c.

Establishments primarily engaged in specialized trade work not elsewhere classified. Establishments primarily engaged in providing services closely related to the construction process.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4411 - PROJECT MANAGEMENT, CONSTRUCTION

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	120							
Low sales value (\$'000)	25	25	141	25	69	141	678	
High sales value (\$'000)	5,000	141	5,000	69	141	678	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	16.7	5.0	20.5	3.7	5.6	6.1	28.9	30.0
Purchases and materials	15.7	5.0	19.2	3.7	5.6	6.1	26.9	30.0
Closing inventory	4.8	15.1	1.4	-	21.9	-	2.3	5.8
Opening inventory	5.8	15.1	2.7	-	21.9	-	4.3	4.2
Wages, salaries, and benefits	28.0	34.6	25.9	20.4	40.9	28.3	24.5	73.3
Wages and benefits - direct	0.2	-	0.3	-	-	0.1	0.4	4.2
Wages and benefits - indirect	27.8	34.6	25.6	20.4	40.9	28.2	24.1	72.5
Occupancy expenses	5.8	6.3	5.7	2.2	8.1	11.7	2.1	79.2
Depreciation	2.2	2.1	2.2	0.7	2.8	4.9	0.7	64.2
Repairs and maintenance	1.3	0.3	1.6	0.1	0.4	3.8	0.3	28.3
Fuel and oil	0.2	0.3	0.1	-	0.5	0.2	0.1	4.2
Utilities	0.6	0.9	0.5	0.6	1.0	0.6	0.4	55.0
Rent	1.6	2.6	1.2	0.7	3.4	2.2	0.7	55.0
Financial expenses	3.3	5.3	2.6	1.5	7.0	3.2	2.3	82.5
Interest and bank charges	1.5	1.9	1.4	0.6	2.6	2.1	0.9	64.2
Professional fees	1.8	3.3	1.3	0.9	4.4	1.1	1.4	74.2
General expenses	2.0	3.1	1.6	2.3	3.5	2.1	1.3	68.3
Advertising	0.7	0.6	0.8	0.7	0.5	1.4	0.4	52.5
Delivery expenses	0.9	2.0	0.5	1.5	2.2	0.3	0.6	41.7
Insurance	0.4	0.6	0.3	-	0.8	0.3	0.3	47.5
Other expenses	22.1	17.2	23.7	27.6	12.5	17.1	27.6	91.7
Total expenses	77.8	71.4	79.9	57.5	77.7	68.4	86.7	95.0
Net profit/loss	22.2	28.6	20.1	42.5	22.3	31.6	13.3	98.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	82							
Sales	205.6	72.0	544.9	43.2	108.0	240.8	1,580.2	
Expenses	146.8	45.9	402.9	22.6	75.2	137.8	1,305.3	
Profit	58.8	26.0	142.0	20.6	32.8	103.0	274.9	

Non-Profitable:

Sales	193.7	74.2	363.2	45.2	88.0	200.5	1,629.5	
Expenses	206.7	81.3	384.5	46.3	97.9	204.8	1,783.2	
Loss	-13.0	-7.1	-21.3	-1.1	-9.9	-4.3	-153.7	

1987

Profitable:

Sales	135.7	50.5	338.8	44.0	75.8	285.8	1,375.1	
Expenses	97.1	31.1	254.5	22.4	65.2	200.6	1,310.3	
Profit	38.5	19.3	84.3	21.6	10.6	85.3	64.8	

Non-Profitable:

Sales	132.5	58.3	419.6	43.2	87.7	239.2	1,331.5	
Expenses	157.3	61.1	529.4	45.8	91.1	342.6	1,473.2	
Loss	-24.8	-2.9	-109.7	-2.6	-3.4	-103.4	-141.8	

	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.)	77							
Low sales value (\$'000)	25	25	317	25	111	317	814	
High sales value (\$'000)	5,000	317	5,000	111	317	814	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	425.5	331.8	1,439.8	148.1	531.5	2,604.9	751.7	100.0
Total current assets	241.3	160.1	1,120.3	119.1	204.6	2,081.5	552.5	100.0
Accounts receivable	25.3	13.2	155.5	3.1	24.2	74.7	203.2	75.3
Closing inventory	14.1	11.9	38.3	--	24.9	--	60.9	7.8
Other current assets	201.8	134.8	926.4	116.0	155.4	2,006.7	288.3	98.7
Net fixed assets	155.5	151.4	199.9	6.4	309.1	368.9	100.1	84.4
Other assets and adjustments	28.6	20.2	119.5	22.4	17.7	154.3	99.0	72.7
Total liabilities	321.4	287.5	689.2	123.4	465.9	1,156.7	413.0	100.0
Total current liabilities	209.6	176.2	571.6	30.7	334.4	925.6	362.4	100.0
Current bank loans	14.2	13.1	26.1	4.1	22.8	8.8	36.3	28.6
Other current liabilities	195.4	163.0	545.4	26.5	311.5	916.8	326.1	97.4
Long-term bank loans	1.6	1.8	--	2.7	0.8	--	--	3.9
Other liabilities and adjustments	110.1	109.4	117.6	89.9	130.6	231.1	50.6	77.9
Total equity	104.0	44.3	750.6	24.7	65.6	1,448.1	338.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	0.9	1.9	3.8	0.6	2.2	1.5	100.0
Debt to equity	3.0	6.4	0.9	4.9	7.0	0.7	1.2	100.0
Interest coverage	10.7	12.2	6.5	9.3	13.0	22.3	5.2	75.3
Debt ratio	0.7	0.8	0.4	0.8	0.8	0.4	0.5	100.0
Sales to equity	2.2	2.9	1.9	3.2	2.7	0.3	5.6	100.0
Sales to closing inventories	16.8	10.8	37.2	7,497.4	7.2	--	31.6	7.8

(percent)

Current debt to equity	201.4	397.5	76.1	124.3	509.2	63.9	107.0	100.0
Operating profit on equity	37.5	82.1	8.9	45.8	97.0	3.6	22.4	97.4
Net fixed assets to equity	149.4	341.7	26.6	26.2	470.7	25.4	29.5	84.4
Gross margin	50.4	60.4	40.5	44.5	68.1	39.2	40.7	100.0
Return on total assets	10.1	11.9	5.5	100	474	785	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	5.9	-	9.9	-	-	1.9	15.6	12.5
Purchases and materials	5.9	--	10.0	--	--	1.9	15.7	12.5
Closing inventory	--	--	--	--	--	--	--	6.3
Opening inventory	--	--	--	--	--	--	--	--
Wages, salaries, and benefits	32.4	27.3	35.9	24.6	35.1	35.4	36.2	93.8
Wages and benefits - direct	--	--	--	--	--	--	--	--
Wages and benefits - indirect	32.4	27.3	35.9	24.6	35.1	35.4	36.2	93.8
Occupancy expenses	--	--	--	--	12.9	2.1	12.5	8.5

(days)

Collection period for accounts receivable	38.6	37.4	39.7	14.1	48.6	47.3	38.4	75.3
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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	935	184,146	5,172.1	111
Less than 20	886	92,636	2,627.0	110
20-99	44	x	x	2
100-499	5	x	x	1
500 and over	-	-	-	-
1987				
Total	824	136,224	4,591.3	
Less than 20	776	53,990	1,834.4	
20-99	42	46,063	1,546.1	
100-499	6	36,171	1,210.8	
500 and over	-	-	-	

SIC 4411 Project Management, Construction

Establishments primarily engaged in project management, contract management or construction management. The participation in the construction process of this type of establishment is restricted to coordination and supervision on behalf of the principals. Establishments primarily engaged in consulting engineering, quantity surveying, construction planning consulting and construction economists services are classified in <Industry Group 775 - Architectural, Engineering and 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 4491 - LAND DEVELOPERS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	502							
Low sales value (\$'000)	25	25	999	25	179	999	1,848	
High sales value (\$'000)	5,000	999	5,000	179	999	1,848	1.1	55.8
Depreciation	0.7	0.8	0.7	0.7	0.8	0.6	0.7	41.8
Repairs and maintenance	0.2	0.3	0.1	0.8	0.2	0.2	0.1	23.7
Fuel and oil	--	--	--	--	--	--	--	2.4
Utilities	0.2	0.2	0.1	0.4	0.1	0.2	0.1	34.9
Rent	0.2	0.3	0.2	0.2	0.4	0.2	0.2	19.7
Financial expenses	8.1	10.0	7.0	13.9	9.0	4.2	8.6	92.0
Interest and bank charges	6.8	8.0	6.0	11.4	7.1	3.4	7.7	71.9
Professional fees	1.3	2.0	0.9	2.5	1.9	0.9	1.0	86.9
General expenses	0.6	0.8	0.4	1.2	0.7	0.4	0.5	56.4
Advertising	0.3	0.5	0.2	0.7	0.4	0.2	0.3	36.7
Delivery expenses	0.1	0.2	0.1	0.3	0.1	0.1	0.1	20.9
Insurance	0.1	0.2	0.1	0.2	0.2	0.1	0.1	36.1
Other expenses	14.4	18.2	12.1	18.1	18.3	11.6	12.4	93.2
Total expenses	93.2	102.9	87.3	123.5	97.7	85.7	88.2	100.0
Net profit/loss	6.8	-2.9	12.7	-23.5	2.3	14.3	11.8	97.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989.

Profitable:

Percent of businesses	77						
Sales	600.3	255.8	1,968.6	87.6	445.7	1,371.1	2,757.1
Expenses	460.8	183.9	1,560.7	57.0	327.3	1,117.4	2,145.8
Profit	139.4	71.9	407.8	30.7	118.4	253.6	611.4

Non-Profitable:

Sales	337.3	184.4	1,975.2	96.6	256.6	1,188.5	2,886.9
Expenses	484.2	309.0	2,361.6	210.2	390.2	1,264.4	3,633.1
Loss	-146.9	-124.6	-386.3	-113.6	-133.6	-75.8	-746.2

1987

Profitable:

Sales	561.7	269.8	1,886.3	65.5	484.6	1,393.5	2,770.3
Expenses	451.6	216.0	1,520.7	44.5	396.2	1,022.4	2,414.6
Profit	110.1	53.8	365.6	21.0	88.4	371.1	355.7

Non-Profitable:

Sales	178.8	145.9	2,213.0	74.2	442.5	1,408.1	2,817.9
Expenses	239.6	187.2	3,482.9	113.9	490.5	1,523.4	4,955.6
Loss	-60.8	-41.3	-1,269.9	-39.7	-48.0	-115.3	-2,137.7

	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.)	383							
Low sales value (\$'000)	25	25	1,261	25	295	1,261	2,073	
High sales value (\$'000)	5,000	1,261	5,000	295	1,261	2,073	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,265.4	1,031.3	2,980.4	866.7	1,421.9	2,449.7	3,702.2	100.0
Total current assets	721.5	584.6	1,723.7	468.2	861.0	1,579.0	1,920.5	99.2
Accounts receivable	40.2	31.3	105.8	18.8	60.8	48.3	184.1	56.1
Closing inventory	162.3	100.3	616.3	80.7	147.0	575.6	671.7	43.9
Other current assets	518.8	452.9	1,001.4	368.6	653.2	954.9	1,064.6	90.9
Net fixed assets	191.6	147.1	517.6	121.3	208.2	277.1	844.7	52.0
Other assets and adjustments	352.3	299.5	739.0	277.1	352.6	593.5	936.9	73.6
Total liabilities	1,060.2	855.4	2,559.7	748.7	1,109.0	2,181.1	3,074.5	100.0
Total current liabilities	678.0	611.6	1,164.4	585.5	673.5	996.2	1,393.3	100.0
Current bank loans	217.4	207.0	293.6	263.7	72.5	307.1	275.3	27.7
Other current liabilities	460.5	404.5	870.8	321.7	601.0	689.1	1,117.9	99.7
Long-term bank loans	4.1	2.5	16.0	2.5	2.4	22.6	6.9	5.0
Other liabilities and adjustments	378.0	241.3	1,379.2	160.6	432.9	1,162.2	1,674.3	84.6
Total equity	205.2	175.8	420.7	118.0	312.9	268.5	627.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.9	1.4	0.7	1.2	1.5	1.3	99.2
Debt to equity	5.1	4.8	6.0	6.3	3.5	8.1	4.8	100.0
Interest coverage	2.5	0.9	5.5	-1.9	5.1	3.8	7.3	79.1
Debt ratio	0.8	0.8	0.8	0.8	0.7	0.8	0.8	100.0
Sales to equity	2.5	1.6	5.2	1.2	1.9	6.0	4.7	100.0
Sales to closing inventories	3.1	2.8	3.5	1.8	4.1	2.8	4.4	43.9

(percent)

Current debt to equity	330.3	347.8	276.7	495.8	215.2	370.9	221.9	100.0
Operating profit on equity	20.9	-0.6	87.3	-42.9	37.2	75.8	93.9	97.1
Net fixed assets to equity	93.3	83.6	123.0	102.7	66.5	103.1	134.5	52.0
Gross margin	31.3	27.9	34.6	15.7	35.1	34.2	34.9	99.7
Return on total assets	5.5	1.8	15.0	-3.8	10.1	11.1	18.4	99.2

(days)

Collection period for accounts receivable	28.5	39.9	17.6	45.8	36.4	10.8	22.6	56.1
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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	2,477	638,100	23,909.1	408
Less than 20	2,287	252,272	9,748.3	351
20-99	158	224,161	8,269.5	45
100-499	31	x	x	12
500 and over	1	x	x	-
1987				
Total	2,069	316,585	14,204.6	
Less than 20	1,936	111,365	5,147.6	
20-99	113	96,949	4,355.2	
100-499	19	x	x	
500 and over	1	x	x	

SIC 4491 Land Developers

Establishments primarily engaged in the acquisition, assembly, subdivision and servicing of land for subsequent resale to builders. Builder-developers are classified in <Major Group 40 - Building, Developing and General Contracting Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4499 - OTHER SERVICES INCIDENTAL TO CONSTRUCTION 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.)	34							
Low sales value (\$'000)	25	25	189	25	45	189	921	
High sales value (\$'000)	5,000	189	5,000	45	189	921	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	14.3	1.6	16.4	--	3.0	7.6	21.2	44.1
Purchases and materials	14.7	1.6	17.0	--	3.0	7.6	22.1	44.1
Closing inventory	3.0	--	3.5	--	-	-	5.4	8.8
Opening inventory	2.5	--	2.9	--	-	-	4.5	8.8
Wages, salaries, and benefits	38.8	17.3	42.4	1.6	31.7	59.5	33.1	85.3
Wages and benefits - direct	6.6	-	7.7	-	-	-	11.9	8.8
Wages and benefits - indirect	32.3	17.3	34.8	1.6	31.7	59.5	21.2	85.3
Occupancy expenses	17.2	43.6	12.8	76.0	13.9	7.4	15.8	97.1
Depreciation	10.5	38.5	5.7	75.1	5.0	2.1	7.7	94.1
Repairs and maintenance	2.2	1.4	2.4	0.3	2.5	1.3	2.9	55.9
Fuel and oil	0.6	1.7	0.5	0.1	3.2	1.3	-	8.8
Utilities	1.1	0.6	1.2	0.1	1.0	1.0	1.3	67.6
Rent	2.8	1.4	3.0	0.5	2.2	1.6	3.8	67.6
Financial expenses	3.0	2.4	3.1	1.1	3.5	2.0	3.8	97.1
Interest and bank charges	2.0	1.7	2.1	0.9	2.4	1.1	2.6	82.4
Professional fees	1.0	0.7	1.0	0.2	1.2	0.9	1.1	88.2
General expenses	4.2	3.4	4.4	3.1	3.6	2.0	5.7	91.2
Advertising	0.6	0.3	0.6	0.1	0.5	0.2	0.8	70.6
Delivery expenses	2.9	2.9	2.9	3.0	2.7	1.0	4.0	52.9
Insurance	0.8	0.2	0.9	--	0.4	0.8	0.9	44.1
Other expenses	15.1	18.8	14.4	7.3	29.4	12.7	15.4	100.0
Total expenses	92.6	87.0	93.6	89.2	85.1	91.1	94.9	100.0
Net profit/loss	7.4	13.0	6.4	10.8	14.9	8.9	5.1	97.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	71							
Sales	388.7	69.9	1,029.1	35.2	95.0	406.0	2,767.0	
Expenses	338.6	53.9	910.5	19.6	78.7	334.7	2,516.4	
Profit	50.1	16.0	118.6	15.6	16.3	71.3	250.6	

Non-Profitable:

Sales	184.7	44.5	957.4	41.3	94.3	667.2	1,897.8	
Expenses	196.6	45.2	1,030.9	41.8	99.3	694.5	2,120.7	
Loss	-11.9	-0.7	-73.5	-0.5	-5.0	-27.3	-222.9	

1987

Profitable:

Sales	195.4	83.9	344.3	32.4	90.6	286.7	1,412.2	
Expenses	166.3	60.0	308.3	30.0	63.9	253.1	1,331.7	
Profit	29.1	23.9	36.0	2.3	26.7	33.6	80.5	

Non-Profitable:

Sales	74.6	58.0	329.4	31.3	114.7	329.4	-	
Expenses	81.9	65.0	342.1	34.9	128.8	342.1	-	
Loss	-7.3	-7.0	-12.7	-3.6	-14.1	-12.7	-	

	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.)	22							
Low sales value (\$'000)	25	25	538	25	169	538	1,957	
High sales value (\$'000)	5,000	538	5,000	169	538	1,957	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	254.0	60.1	1,071.3	21.7	159.4	343.5	2,358.5	100.0
Total current assets	131.5	47.4	486.0	20.2	117.7	304.7	806.5	100.0
Accounts receivable	46.9	16.8	173.7	19.0	11.3	96.2	310.8	72.7
Closing inventory	12.8	--	67.1	--	--	3.8	178.9	9.1
Other current assets	71.7	30.6	245.1	1.2	106.3	204.6	316.8	95.5
Net fixed assets	81.0	11.8	372.8	0.7	40.4	9.1	1,016.1	59.1
Other assets and adjustments	41.4	0.8	212.4	0.6	1.3	29.6	535.8	68.2
Total liabilities	146.7	44.8	576.3	20.0	108.7	297.2	1,069.9	100.0
Total current liabilities	87.7	31.0	326.5	19.3	61.3	289.6	391.7	100.0
Current bank loans	0.3	0.4	--	--	1.5	--	--	4.5
Other current liabilities	87.3	30.6	326.5	19.3	59.7	289.6	391.7	100.0
Long-term bank loans	3.3	4.1	--	--	14.9	--	--	4.5
Other liabilities and adjustments	55.6	9.5	249.8	0.7	32.4	7.5	678.2	90.9
Total equity	107.3	15.3	495.0	1.6	50.7	46.2	1,288.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.5	1.4	1.0	1.9	1.0	2.0	100.0
Debt to equity	1.3	2.9	1.1	12.1	2.1	6.4	0.8	100.0
Interest coverage	3.8	7.1	3.0	-0.2	8.4	--	3.9	81.8
Debt ratio	0.5	0.7	0.5	0.9	0.6	0.8	0.4	100.0
Sales to equity	3.4	7.8	2.8	27.7	6.1	18.0	1.9	100.0
Sales to closing inventories	28.9	-	21.3	-	-	216.4	13.9	9.1

(percent)

Current debt to equity	81.7	202.0	65.9	1,168.8	120.7	625.7	30.4	100.0
Operating profit on equity	21.1	73.7	14.2	-26.5	82.1	-27.4	16.9	95.5
Net fixed assets to equity	75.5	77.0	75.3	46.6	79.6	19.7	78.8	59.1
Gross margin	47.8	62.5	42.7	96.0	49.7	23.3	54.2	100.0
Return on total assets	12.1	21.8	9.8	-0.3	29.6	-0.1	12.3	95.5

(days)

Collection period for accounts receivable	46.0	51.3	44.2	150.8	13.3	41.9	45.5	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	404	43,098	1,513.1	67
Less than 20	396	31,949	1,124.9	67
20-99	7	x	x	1
100-499	1	x	x	-
500 and over	0	-	-	1
1987				
Total	337	54,492	1,990.0	
Less than 20	329	21,491	830.8	
20-99	6	6,986	279.8	
100-499	1	x	x	
500 and over	1	x	x	

SIC 4499 Other Services Incidental to Construction n.e.c.

Establishments primarily engaged in providing on-site services not in themselves contributing to structures. Establishments specializing in financial services to the construction industry are classified in industries <7129 - Other Business Financing Companies> or <7339 - Other Property and Casualty Insurers>. Establishments primarily engaged in the transportation of goods and passengers by air, railway, water and motor vehicles but excluding pipelines. Included are services incidental to such modes of transport. Establishments primarily engaged in transportation of commodities by pipeline are classified in <Major Group 46 - Pipeline Transport Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4511 - SCHEDULED AIR TRANSPORT 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	1,265	25	102	1,265	1,870	
High sales value (\$'000)	5,000	1,265	5,000	102	1,265	1,870	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	1.0	2.9	0.8	-	6.5	-	1.2	14.3
Purchases and materials	1.0	3.0	0.8	-	6.6	-	1.3	14.3
Closing inventory	0.4	0.6	0.4	-	1.2	-	0.7	14.3
Opening inventory	0.4	0.5	0.3	-	1.2	-	0.6	14.3
Wages, salaries, and benefits	25.7	11.6	27.3	-	25.8	21.0	31.3	78.6
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	25.7	11.6	27.3	-	25.8	21.0	31.3	78.6
Occupancy expenses	47.8	38.7	48.9	42.7	33.7	51.6	47.1	100.0
Depreciation	5.4	12.4	4.7	18.0	5.6	4.8	4.6	92.9
Repairs and maintenance	19.2	10.6	20.2	12.3	8.5	21.8	19.2	78.6
Fuel and oil	18.3	14.3	18.7	11.8	17.4	19.7	18.1	78.6
Utilities	1.4	0.8	1.5	0.7	0.8	1.4	1.6	64.3
Rent	3.5	0.6	3.8	-	1.4	4.0	3.6	64.3
Financial expenses	6.9	27.2	4.6	48.2	1.6	2.1	6.2	100.0
Interest and bank charges	4.9	17.4	3.5	30.8	1.1	0.2	5.5	78.6
Professional fees	2.0	9.8	1.2	17.4	0.5	1.9	0.7	100.0
General expenses	5.0	8.3	4.7	10.4	5.7	4.6	4.7	100.0
Advertising	1.0	0.7	1.0	1.2	-	0.8	1.1	57.1
Delivery expenses	0.1	0.4	0.1	-	0.9	0.1	0.1	21.4
Insurance	3.9	7.2	3.6	9.1	4.8	3.7	3.5	92.9
Other expenses	15.5	23.1	14.6	35.6	7.7	17.1	13.1	100.0
Total expenses	102.0	111.7	100.9	136.9	81.1	96.5	103.7	100.0
Net profit/loss	-2.0	-11.7	-0.9	-36.9	18.9	3.5	-3.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	43							
Sales	522.2	75.7	2,097.3	25.0	896.2	1,603.3	3,162.1	
Expenses	479.5	57.9	1,966.5	20.0	672.4	1,514.3	2,941.2	
Profit	42.7	17.8	130.8	5.0	223.8	89.0	220.9	

Non-Profitable:

Sales	462.2	50.5	2,190.9	44.9	183.2	1,818.7	2,358.8	
Expenses	518.0	79.0	2,361.5	73.2	214.4	1,828.1	2,602.0	
Loss	-55.8	-28.5	-170.5	-28.4	-31.3	-9.4	-243.2	

1987

Profitable:

Sales	1,480.6	950.1	1,768.3	-	950.1	1,451.6	2,289.3	
Expenses	1,363.1	856.5	1,637.8	-	856.5	1,383.9	2,055.7	
Profit	117.5	93.7	130.5	-	93.7	67.8	233.6	

Non-Profitable:

Sales	570.3	231.3	4,368.5	-	231.3	-	4,368.5	
Expenses	603.7	262.2	4,430.1	-	262.2	-	4,430.1	
Loss	-33.4	-30.9	-61.5	-	-30.9	-	-61.5	

	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.)	9							
Low sales value (\$'000)	25	25	1,414	-	-	-	-	
High sales value (\$'000)	5,000	1,414	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	625.9	100.8	2,629.8	-	-	-	-	100.0
Total current assets	155.1	4.8	728.5	-	-	-	-	100.0
Accounts receivable	39.7	1.4	185.9	-	-	-	-	100.0
Closing inventory	2.5	0.7	9.5	-	-	-	-	22.2
Other current assets	112.8	2.7	533.1	-	-	-	-	88.9
Net fixed assets	240.7	95.9	793.6	-	-	-	-	100.0
Other assets and adjustments	229.9	--	1,107.6	-	-	-	-	44.4
Total liabilities	236.1	6.4	1,113.0	-	-	-	-	100.0
Total current liabilities	187.2	6.2	877.7	-	-	-	-	100.0
Current bank loans	10.1	--	48.9	-	-	-	-	44.4
Other current liabilities	177.0	6.2	828.8	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	48.9	0.1	235.3	-	-	-	-	66.7
Total equity	389.7	94.4	1,516.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	0.7	0.8	-	-	-	-	100.0
Debt to equity	0.6	--	0.7	-	-	-	-	100.0
Interest coverage	0.8	3.8	0.5	-	-	-	-	77.8
Debt ratio	0.3	--	0.4	-	-	-	-	100.0
Sales to equity	1.1	0.3	1.3	-	-	-	-	100.0
Sales to closing inventories	180.0	42.0	221.1	-	-	-	-	22.2

(percent)

Current debt to equity	48.0	6.6	57.8	-	-	-	-	100.0
Operating profit on equity	-0.8	4.1	-1.9	-	-	-	-	100.0
Net fixed assets to equity	61.7	101.6	52.3	-	-	-	-	100.0
Gross margin	72.7	84.7	72.0	-	-	-	-	100.0
Return on total assets	2.0	5.2	1.5	-	-	-	-	100.0

(days)

Collection period for accounts receivable	31.3	16.4	32.2	-	-	-	-	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	80	721,118	20,464.7	9
Less than 20	58	15,207	431.0	6
20-99	12	33,267	954.0	4
100-499	8	x	x	2
500 and over	2	x	x	1
1987				
Total	71	105,807	3,449.4	
Less than 20	52	7,344	226.9	
20-99	8	11,572	360.4	
100-499	10	x	x	
500 and over	1	x	x	

SIC 4511 Scheduled Air Transport Industry

Establishments primarily engaged in the transportation of passengers, freight, express and mail, by air, at a toll per unit of traffic (i.e. passenger or specific quantity of goods) on a specified route.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4512 - NON-SCHEDULED AIR TRANSPORT, CHARTERED, 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.)	87							
Low sales value (\$'000)	25	25	715	25	317	715	1,317	
High sales value (\$'000)	5,000	715	5,000	317	715	1,317	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	3.6	3.7	3.6	7.7	1.4	9.0	1.5	35.6
Purchases and materials	3.9	4.0	3.9	8.5	1.4	9.6	1.6	35.6
Closing inventory	1.4	0.5	1.7	1.4	-	5.2	0.3	14.9
Opening inventory	1.1	0.2	1.4	0.6	-	4.7	0.1	11.5
Wages, salaries, and benefits	22.9	18.2	24.7	20.9	16.7	29.5	22.8	86.2
Wages and benefits - direct	0.2	-	0.3	-	-	0.7	0.2	4.6
Wages and benefits - indirect	22.6	18.2	24.3	20.9	16.7	28.8	22.6	83.9
Occupancy expenses	47.1	45.9	47.5	33.3	53.2	32.2	53.5	98.9
Depreciation	6.2	8.3	5.4	11.8	6.2	7.2	4.7	96.6
Repairs and maintenance	11.5	14.7	10.3	7.7	18.7	8.5	10.9	78.2
Fuel and oil	12.0	13.4	11.5	10.1	15.2	9.4	12.3	70.1
Utilities	1.4	1.3	1.4	1.1	1.5	1.7	1.3	80.5
Rent	16.0	8.3	18.9	2.6	11.6	5.4	24.2	74.7
Financial expenses	5.4	3.8	5.9	4.1	3.7	5.9	5.9	95.4
Interest and bank charges	4.4	2.8	5.1	2.9	2.7	4.9	5.1	86.2
Professional fees	0.9	1.0	0.9	1.2	1.0	1.0	0.8	89.7
General expenses	5.5	6.2	5.2	5.6	6.6	7.3	4.3	93.1
Advertising	0.7	0.9	0.7	1.1	0.8	1.2	0.5	73.6
Delivery expenses	0.8	0.8	0.7	1.5	0.4	1.6	0.4	52.9
Insurance	4.0	4.6	3.8	3.1	5.4	4.5	3.5	79.3
Other expenses	15.9	22.4	13.5	28.5	18.9	18.6	11.4	100.0
Total expenses	100.3	100.3	100.3	100.2	100.5	102.6	99.5	100.0
Net profit/loss	-0.3	-0.3	-0.3	-0.2	-0.5	-2.6	0.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	59							
Sales	744.3	254.3	1,605.1	131.9	465.9	860.9	2,586.8	
Expenses	686.4	221.8	1,502.7	110.1	415.0	824.5	2,397.2	
Profit	57.8	32.5	102.4	21.8	51.0	36.3	189.6	

Non-Profitable:

Sales	502.7	217.4	1,349.1	127.7	393.1	820.4	1,744.0	
Expenses	539.7	234.7	1,444.5	138.3	423.5	906.5	1,846.2	
Loss	-37.0	-17.4	-95.4	-10.7	-30.4	-86.1	-102.2	

1987

Profitable:

Sales	374.8	181.7	1,631.8	99.1	505.5	940.1	2,110.4	
Expenses	334.1	151.5	1,523.1	72.7	460.1	878.2	1,969.4	
Profit	40.7	30.2	108.7	26.4	45.3	61.9	141.0	

Non-Profitable:

Sales	261.8	139.8	1,409.7	102.7	463.7	844.2	2,406.6	
Expenses	273.6	146.3	1,471.3	107.0	490.4	899.4	2,479.4	
Loss	-11.8	-6.5	-61.5	-4.2	-26.7	-55.2	-72.8	

	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.)	68							
Low sales value (\$'000)	25	25	771	25	388	771	1,629	
High sales value (\$'000)	5,000	771	5,000	388	771	1,629	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	657.6	286.7	1,369.5	161.9	698.1	758.6	1,674.5	100.0
Total current assets	211.6	134.5	359.6	83.7	301.9	224.3	427.2	100.0
Accounts receivable	90.5	27.0	212.2	17.5	58.6	50.6	292.9	88.2
Closing inventory	8.5	1.4	22.3	1.8	—	59.9	3.5	16.2
Other current assets	112.5	105.9	125.1	64.3	243.3	113.7	130.7	91.2
Net fixed assets	406.4	133.4	930.3	64.7	359.8	522.9	1,133.7	98.5
Other assets and adjustments	39.6	18.8	79.5	13.4	36.3	11.4	113.5	76.5
Total liabilities	417.8	165.0	903.1	101.6	374.0	325.7	1,191.5	100.0
Total current liabilities	236.8	82.8	532.6	81.4	87.3	220.1	688.6	100.0
Current bank loans	42.1	5.2	113.0	0.7	19.8	19.3	159.8	48.5
Other current liabilities	194.7	77.5	419.6	80.6	67.5	200.8	528.8	100.0
Long-term bank loans	31.7	23.1	48.1	—	99.3	28.7	57.8	32.4
Other liabilities and adjustments	149.2	59.0	322.4	20.1	187.2	76.8	445.0	89.7
Total equity	239.7	121.7	466.3	60.3	324.1	432.9	483.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	1.6	0.6	1.0	3.4	1.0	0.6	100.0
Debt to equity	1.7	1.3	1.9	1.6	1.1	0.7	2.4	100.0
Interest coverage	1.5	0.8	1.6	-3.7	2.2	0.5	1.7	88.2
Debt ratio	0.6	0.5	0.6	0.6	0.5	0.4	0.7	100.0
Sales to equity	3.3	2.1	3.9	3.2	1.5	2.3	4.6	100.0
Sales to closing inventories	93.9	183.5	82.8	103.3	-	17.1	632.6	16.2

(percent)

Current debt to equity	98.7	68.0	114.2	134.8	26.9	50.8	142.5	100.0
Operating profit on equity	6.1	-0.8	9.6	-13.8	7.1	-2.0	14.8	100.0
Net fixed assets to equity	169.4	109.6	199.4	107.3	111.0	120.7	234.7	98.5
Gross margin	74.6	78.8	73.4	76.7	81.5	60.3	76.4	100.0
Return on total assets	6.4	1.6	8.3	-4.0	5.9	1.6	9.8	100.0

(days)

Collection period for accounts receivable	40.9	37.4	41.8	32.9	43.1	17.9	47.2	88.2
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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	301	216,829	6,179.8	15
Less than 20	274	44,080	1,269.9	15
20-99	23	44,288	1,254.3	2
100-499	3	x	x	1
500 and over	1	x	x	1
1987				
Total	286	183,586	5,683.4	
Less than 20	259	29,197	907.8	
20-99	21	27,254	841.1	
100-499	4	x	x	
500 and over	2	x	x	

SIC 4512 Non-Scheduled Air Transport, Chartered, Industry

Establishments primarily engaged in the transportation of passengers and goods by air, at a toll per mile or per hour for the charter of the aircraft. Included are establishments primarily engaged in the charter of aircraft for purposes other than transportation where the pilot is not usually involved in the activity, for example, if a news photographer wished to take aerial photos. Establishments primarily engaged in providing flying and a number of other services combined are classified in <4513 - Non-Scheduled Air Transport, Specialty, Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4513 - NON-SCHEDULED AIR TRANSPORT, SPECIALTY, 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.)	61							
Low sales value (\$'000)	25	25	478	25	191	478	947	
High sales value (\$'000)	5,000	478	5,000	191	478	947	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	6.8	7.7	6.6	5.2	9.6	25.8	2.6	45.9
Purchases and materials	6.9	7.6	6.8	5.2	9.6	26.1	2.8	45.9
Closing inventory	2.0	0.5	2.4	0.7	0.3	9.7	0.9	29.5
Opening inventory	1.8	0.5	2.2	0.7	0.3	9.5	0.7	29.5
Wages, salaries, and benefits	27.4	27.3	27.4	33.7	22.2	25.8	27.8	91.8
Wages and benefits - direct	1.4	0.6	1.7	-	1.0	4.3	1.1	11.5
Wages and benefits - indirect	25.9	26.7	25.7	33.7	21.2	21.5	26.6	91.8
Occupancy expenses	19.0	30.6	16.2	34.0	27.9	19.4	15.5	98.4
Depreciation	4.3	8.2	3.3	10.3	6.6	4.9	3.0	96.7
Repairs and maintenance	2.5	7.3	1.3	7.7	6.9	4.8	0.6	78.7
Fuel and oil	4.4	8.4	3.5	11.6	5.8	4.1	3.4	57.4
Utilities	0.9	2.2	0.6	2.2	2.2	2.7	0.2	80.3
Rent	6.9	4.5	7.5	2.2	6.2	2.8	8.4	73.8
Financial expenses	3.7	5.8	3.2	3.1	8.0	3.6	3.1	95.1
Interest and bank charges	2.5	3.5	2.3	1.9	4.7	2.5	2.2	78.7
Professional fees	1.2	2.4	0.9	1.2	3.3	1.2	0.9	88.5
General expenses	8.3	6.5	8.7	7.4	5.8	6.6	9.2	93.4
Advertising	0.5	0.9	0.4	0.8	1.1	1.9	0.1	72.1
Delivery expenses	3.6	1.1	4.2	1.4	0.9	1.9	4.6	59.0
Insurance	4.2	4.4	4.2	5.2	3.7	2.8	4.4	83.6
Other expenses	34.6	21.0	37.9	20.2	21.6	13.2	43.0	100.0
Total expenses	99.7	98.8	100.0	103.5	95.1	94.3	101.1	100.0
Net profit/loss	0.3	1.2	-	-3.5	4.9	5.7	-1.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	67							
Sales	528.9	118.2	1,779.0	55.5	330.7	684.1	2,204.0	
Expenses	469.9	107.5	1,572.9	50.9	299.2	582.3	1,957.3	
Profit	59.0	10.7	206.1	4.5	31.5	101.7	246.6	

Non-Profitable:

Sales	387.3	145.3	1,089.1	107.3	287.4	666.2	1,829.3	
Expenses	511.3	163.9	1,518.8	125.0	309.3	686.3	2,975.4	
Loss	-124.0	-18.6	-429.6	-17.8	-21.8	-20.1	-1,146.1	

1987

Profitable:

Sales	269.9	122.5	1,127.7	63.4	327.7	659.9	1,513.8	
Expenses	248.1	112.7	1,036.6	58.5	300.7	598.9	1,397.8	
Profit	21.7	9.8	91.1	4.9	27.0	60.9	116.0	

Non-Profitable:

Sales	243.9	177.4	1,064.2	107.1	326.2	712.1	1,879.4	
Expenses	262.5	192.6	1,124.6	117.4	351.8	728.4	2,041.8	
Loss	-18.6	-15.2	-60.4	-10.3	-25.6	-16.3	-162.4	

	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.)	49							
Low sales value (\$'000)	25	25	596	25	278	596	1,077	
High sales value (\$'000)	5,000	596	5,000	278	596	1,077	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	406.9	185.8	883.0	169.0	224.8	492.4	1,135.9	100.0
Total current assets	144.8	73.7	298.0	71.1	79.7	260.6	322.2	100.0
Accounts receivable	44.8	22.3	93.4	16.9	34.8	57.4	116.7	89.8
Closing inventory	13.0	0.9	38.9	0.8	1.3	73.2	16.6	34.7
Other current assets	86.9	50.4	165.6	53.4	43.5	130.0	188.7	95.9
Net fixed assets	221.2	99.2	483.9	91.9	116.1	228.6	649.2	95.9
Other assets and adjustments	40.8	12.8	101.0	5.9	28.9	3.1	164.3	67.3
Total liabilities	288.0	147.0	591.6	126.1	195.5	296.7	782.6	100.0
Total current liabilities	137.2	60.9	301.4	54.8	75.3	130.6	412.0	100.0
Current bank loans	24.1	11.3	51.5	12.8	8.0	40.5	58.6	42.9
Other current liabilities	113.1	49.5	249.9	41.9	67.2	90.0	353.4	100.0
Long-term bank loans	12.8	3.1	33.7	3.4	2.4	13.8	46.6	32.7
Other liabilities and adjustments	137.9	82.9	256.4	67.9	117.7	152.3	323.9	87.8
Total equity	118.8	38.8	291.3	42.8	29.3	195.6	353.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.2	0.9	1.2	1.0	1.9	0.7	100.0
Debt to equity	2.4	3.7	2.0	2.9	6.6	1.5	2.2	100.0
Interest coverage	0.9	1.0	0.9	-1.7	2.1	3.7	0.3	79.6
Debt ratio	0.7	0.7	0.6	0.7	0.8	0.6	0.6	100.0
Sales to equity	5.3	4.9	5.4	2.8	12.0	3.5	6.0	100.0
Sales to closing inventories	48.4	196.6	40.4	148.0	268.8	9.3	128.6	34.7

(percent)

Current debt to equity	115.4	157.1	103.4	127.7	257.1	66.7	116.6	100.0
Operating profit on equity	-0.3	0.3	-0.5	-17.6	61.7	21.3	-8.4	100.0
Net fixed assets to equity	186.0	255.6	166.1	214.3	396.4	116.8	183.8	95.9
Gross margin	65.1	63.6	65.4	66.5	61.2	44.0	69.9	100.0
Return on total assets	3.7	3.5	3.8	-2.8	14.7	11.5	1.6	100.0

(days)

Collection period for accounts receivable	25.9	42.3	21.6	49.9	36.1	30.4	19.8	89.8
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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	254	64,347	2,072.6	11
Less than 20	236	23,220	807.8	13
20-99	17	x	x	2
100-499	-	-	-	-
500 and over	1	x	x	-
1987				
Total	265	47,611	1,723.8	
Less than 20	249	17,299	654.2	
20-99	15	x	x	
100-499	-	-	-	
500 and over	1	x	x	

SIC 4513 Non-Scheduled Air Transport, Specialty, Industry

Establishments primarily engaged in the provision of a combination of specialty flying services. Flying clubs are classified in this industry.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 452 - SERVICE INDUSTRIES INCIDENTAL TO AIR TRANSPORT

	Total of all 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	331	25	65	331	885	
High sales value (\$'000)	5,000	331	5,000	65	331	885	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	14.7	18.9	13.8	0.4	27.2	33.3	5.0	32.4
Purchases and materials	14.1	16.3	13.7	1.2	23.1	32.8	5.1	32.4
Closing inventory	1.5	2.3	1.3	2.9	2.0	3.8	0.2	21.1
Opening inventory	2.0	4.8	1.5	2.1	6.1	4.2	0.2	19.7
Wages, salaries, and benefits	34.3	19.6	37.4	16.5	21.1	43.7	34.6	66.2
Wages and benefits - direct	10.8	3.3	12.3	-	4.7	38.9	0.4	9.9
Wages and benefits - indirect	23.6	16.4	25.1	16.5	16.3	4.9	34.3	62.0
Occupancy expenses	20.1	18.5	20.4	26.0	15.1	9.3	25.4	93.0
Depreciation	10.4	12.4	10.0	19.4	9.2	2.1	13.6	83.1
Repairs and maintenance	4.1	3.0	4.3	4.6	2.3	1.1	5.8	52.1
Fuel and oil	0.6	0.5	0.6	1.0	0.2	0.7	0.5	19.7
Utilities	0.7	0.7	0.6	0.7	0.7	0.4	0.8	42.3
Rent	4.3	2.0	4.8	0.4	2.7	5.1	4.7	50.7
Financial expenses	7.4	6.4	7.6	6.2	6.5	3.3	9.5	88.7
Interest and bank charges	6.4	5.5	6.6	4.8	5.8	2.6	8.5	74.6
Professional fees	0.9	0.9	0.9	1.4	0.7	0.6	1.1	80.3
General expenses	3.1	5.5	2.6	9.3	3.8	3.2	2.4	67.6
Advertising	0.2	0.3	0.2	0.4	0.3	0.2	0.2	39.4
Delivery expenses	0.8	2.1	0.5	3.6	1.4	0.4	0.5	33.8
Insurance	2.1	3.1	1.9	5.3	2.1	2.5	1.7	50.7
Other expenses	18.4	16.1	18.9	26.3	11.5	12.1	22.0	94.4
Total expenses	98.0	85.0	100.8	84.8	85.1	104.9	98.9	98.6
Net profit/loss	2.0	15.0	-0.8	15.2	14.9	-4.9	1.1	94.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	59							
Sales	450.1	107.3	1,480.7	45.9	156.6	579.1	1,762.7	
Expenses	378.0	71.1	1,300.4	22.0	110.6	543.5	1,537.2	
Profit	72.1	36.2	180.3	24.0	46.0	35.7	225.5	

Non-Profitable:

Sales	297.0	82.3	631.0	48.4	191.4	419.1	1,660.5	
Expenses	337.8	88.1	726.1	50.0	211.1	448.1	2,076.3	
Loss	-40.8	-5.9	-95.1	-1.6	-19.7	-29.1	-415.8	

1987

Profitable:

Sales	419.8	104.3	996.5	33.2	121.4	494.5	1,943.7	
Expenses	370.3	86.5	889.2	22.4	101.9	412.4	1,788.9	
Profit	49.4	17.8	107.2	10.8	19.5	82.0	154.7	

Non-Profitable:

Sales	199.9	107.7	945.8	46.6	145.0	592.6	1,408.0	
Expenses	210.4	112.0	1,005.8	48.9	150.4	633.5	1,493.0	
Loss	-10.4	-4.3	-60.0	-2.3	-5.4	-40.9	-85.1	

	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.)	48							
Low sales value (\$'000)	25	25	442	25	149	442	1,074	
High sales value (\$'000)	5,000	442	5,000	149	442	1,074	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	532.5	247.9	1,380.6	30.0	418.1	566.8	2,084.1	100.0
Total current assets	106.1	34.6	318.9	17.7	47.9	154.1	461.4	100.0
Accounts receivable	52.4	15.2	163.2	3.7	24.1	78.1	236.8	75.0
Closing inventory	7.6	7.1	9.1	2.7	10.6	19.8	—	22.9
Other current assets	46.0	12.3	146.5	11.2	13.1	56.1	224.5	95.8
Net fixed assets	400.1	195.3	1,010.9	10.6	339.3	371.0	1,564.0	83.3
Other assets and adjustments	26.2	17.9	50.7	1.6	30.7	41.5	58.7	79.2
Total liabilities	393.4	195.4	983.8	20.9	331.6	453.7	1,442.0	100.0
Total current liabilities	167.9	64.3	476.7	16.1	101.9	215.6	702.5	100.0
Current bank loans	30.0	14.3	76.7	0.8	24.9	19.6	126.0	33.3
Other current liabilities	137.8	49.9	400.0	15.2	76.9	196.0	576.4	100.0
Long-term bank loans	51.9	69.2	0.4	2.2	121.5	0.8	—	8.3
Other liabilities and adjustments	173.5	61.8	506.6	2.5	108.1	237.1	739.5	64.6
Total equity	139.0	52.5	396.8	9.0	86.4	113.0	642.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.6	0.5	0.6	1.0	0.4	0.7	0.6	100.0
Debt to equity	2.8	3.7	2.4	2.3	3.8	4.0	2.2	100.0
Interest coverage	2.5	1.1	3.7	0.8	1.1	4.0	3.7	79.2
Debt ratio	0.7	0.7	0.7	0.6	0.7	0.8	0.6	100.0
Sales to equity	3.5	4.0	3.3	7.2	3.8	7.2	2.7	100.0
Sales to closing inventories	64.0	29.7	143.7	23.8	30.9	41.4	—	22.9

(percent)

Current debt to equity	120.7	122.4	120.1	178.7	117.8	190.7	109.4	100.0
Operating profit on equity	21.6	2.6	29.1	-0.9	2.9	52.1	25.6	91.7
Net fixed assets to equity	287.8	371.6	254.7	117.8	392.3	328.1	243.5	83.3
Gross margin	51.5	30.8	61.5	41.5	29.2	49.3	66.4	100.0
Return on total assets	9.2	5.2	11.3	1.5	5.4	13.7	10.8	95.8

(days)

Collection period for accounts receivable	38.9	26.0	45.1	20.8	26.8	34.7	49.3	75.0
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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	352	102,670	3,600.3	20
Less than 20	326	35,950	1,270.9	18
20-99	19	28,946	969.3	1
100-499	7	37,774	1,360.1	1
500 and over	-	-	-	-
1987				
Total	332	74,417	2,800.3	
Less than 20	308	20,183	742.3	
20-99	18	20,621	756.4	
100-499	6	33,613	1,301.6	
500 and over	-	-	-	

SIC 452 Service Industries Incidental to Air Transport

Establishments primarily engaged in airport operations, aircraft rental, aircraft servicing and other services incidental to air transport.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4522 - AIRCRAFT RENTAL 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.)	37							
Low sales value (\$'000)	25	25	256	25	63	256	1,023	
High sales value (\$'000)	5,000	256	5,000	63	256	1,023	5,000	
SELECTED EXPENSE ITEMS								
		(percent of sales)						
Cost of goods sold	4.3	14.5	1.0	-	19.8	6.0	0.1	13.5
Purchases and materials	4.3	14.5	1.0	-	19.8	5.8	0.1	13.5
Closing inventory	0.2	-	0.2	-	-	1.4	-	5.4
Opening inventory	0.2	-	0.2	-	-	1.7	-	5.4
Wages, salaries, and benefits	14.3	7.4	16.5	0.5	9.8	18.1	16.2	56.8
Wages and benefits - direct	0.2	-	0.3	-	-	1.8	-	2.7
Wages and benefits - indirect	14.1	7.4	16.2	0.5	9.8	16.3	16.2	56.8
Occupancy expenses	41.7	29.6	45.7	53.8	20.8	31.1	48.2	97.3
Depreciation	27.4	22.0	29.2	43.3	14.2	12.7	32.1	94.6
Repairs and maintenance	10.6	5.7	12.2	10.1	4.1	7.0	13.1	56.8
Fuel and oil	1.3	0.3	1.6	0.4	0.3	5.1	1.0	24.3
Utilities	0.3	0.2	0.3	--	0.3	1.4	0.1	29.7
Rent	2.1	1.4	2.4	-	1.9	5.0	1.9	35.1
Financial expenses	17.4	10.7	19.6	12.0	10.2	13.4	20.6	91.9
Interest and bank charges	16.4	9.9	18.5	10.4	9.7	11.5	19.8	89.2
Professional fees	1.0	0.8	1.0	1.5	0.5	1.9	0.9	83.8
General expenses	3.6	4.7	3.3	14.5	1.2	8.4	2.4	54.1
Advertising	0.4	0.2	0.4	0.2	0.2	1.4	0.3	37.8
Delivery expenses	0.6	0.8	0.5	3.0	--	2.4	0.2	24.3
Insurance	2.7	3.7	2.3	11.4	1.0	4.6	1.9	43.2
Other expenses	10.3	9.2	10.7	6.2	10.2	17.9	9.4	91.9
Total expenses	91.6	76.0	96.7	87.0	72.1	94.8	97.0	100.0
Net profit/loss	8.4	24.0	3.3	13.0	27.9	5.2	3.0	97.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	57						
Sales	427.8	123.8	1,831.0	49.5	186.7	649.3	2,656.9
Expenses	324.8	69.9	1,501.1	29.2	104.3	552.5	2,164.1
Profit	103.0	53.9	329.9	20.3	82.4	96.8	492.8

Non-Profitable:

Sales	304.2	94.6	1,302.0	50.8	220.3	624.9	1,624.6
Expenses	361.1	101.4	1,596.9	54.6	235.8	693.6	2,027.3
Loss	-56.9	-6.8	-294.9	-3.8	-15.5	-68.8	-402.7

1987

Profitable:

Sales	282.5	56.3	648.2	33.2	75.6	490.0	1,552.4
Expenses	230.3	29.3	555.4	22.4	35.1	431.3	1,264.3
Profit	52.1	27.0	92.8	10.8	40.6	58.7	288.1

Non-Profitable:

Sales	223.5	94.1	604.9	43.7	140.1	381.1	1,257.9
Expenses	240.5	101.3	650.8	46.6	151.2	393.0	1,403.2
Loss	-17.0	-7.2	-46.0	-2.9	-11.1	-11.9	-145.3

	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.)	24							
Low sales value (\$'000)	25	25	536	25	149	536	1,454	
High sales value (\$'000)	5,000	536	5,000	149	536	1,454	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,364.4	734.2	2,526.9	116.0	846.6	1,038.2	6,572.1	100.0
Total current assets	131.4	29.0	320.4	36.6	27.6	157.7	762.5	100.0
Accounts receivable	53.4	15.0	124.2	1.3	17.5	69.3	273.4	70.8
Closing inventory	2.0	--	5.8	--	--	7.9	--	8.3
Other current assets	75.9	13.9	190.3	35.2	10.0	80.3	489.1	95.8
Net fixed assets	1,158.1	645.2	2,104.2	79.4	748.1	799.8	5,648.3	91.7
Other assets and adjustments	74.8	60.0	102.3	--	70.9	80.6	161.2	91.7
Total liabilities	998.0	573.9	1,780.4	59.8	667.3	780.7	4,496.7	100.0
Total current liabilities	346.2	133.1	739.2	26.3	152.5	343.0	1,815.8	100.0
Current bank loans	72.6	26.4	157.9	--	31.2	65.3	409.3	29.2
Other current liabilities	273.5	106.7	581.3	26.3	121.3	277.6	1,406.5	100.0
Long-term bank loans	153.0	236.0	--	21.7	274.9	--	--	12.5
Other liabilities and adjustments	498.8	204.7	1,041.1	11.7	239.8	437.6	2,680.9	87.5
Total equity	366.4	160.3	746.5	56.2	179.2	257.4	2,075.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.3	0.2	0.4	1.3	0.1	0.4	0.4	100.0
Debt to equity	2.7	3.5	2.3	1.0	3.7	3.0	2.1	100.0
Interest coverage	2.5	1.7	3.1	-1.6	1.8	2.1	3.7	95.8
Debt ratio	0.7	0.7	0.7	0.5	0.7	0.7	0.6	100.0
Sales to equity	1.7	1.4	1.8	0.6	1.4	4.1	1.0	100.0
Sales to closing inventories	305.3	-	234.0	-	-	134.7	-	8.3

(percent)

Current debt to equity	94.4	83.0	99.0	46.9	85.0	133.2	87.4	100.0
Operating profit on equity	21.7	16.9	23.6	-17.9	18.9	21.4	24.4	95.8
Net fixed assets to equity	316.0	402.3	281.8	141.3	417.2	310.6	272.1	91.7
Gross margin	77.4	72.9	78.7	76.5	72.8	69.2	91.6	100.0
Return on total assets	9.6	8.5	10.2	-5.4	8.9	9.7	10.5	100.0

(days)

Collection period for accounts receivable	31.1	24.3	33.2	12.6	24.6	23.5	46.3	70.8
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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	40	2,791	94.1	-
Less than 20	40	2,791	94.1	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	40	1,972	74.4	
Less than 20	40	1,972	74.4	
20-99	-	-	-	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4522 Aircraft Rental Industry

Establishments primarily engaged in the rental of aircraft on both short term and long term bases, including the leasing of aircraft. Establishments primarily engaged in renting machinery and equipment are classified in <Industry Group 991 - Machinery and Equipment Rental and Leasing Services> and those primarily engaged in finance leasing are classified in <7124 - Financial Leasing Companies>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4523 - AIRCRAFT SERVICING 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	307	25	80	307	593	
High sales value (\$'000)	5,000	307	5,000	80	307	593	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	29.0	30.1	28.8	7.7	42.5	37.1	11.9	65.0
Purchases and materials	27.4	21.6	28.4	10.0	28.0	36.4	11.9	65.0
Closing inventory	3.7	7.6	3.1	8.4	7.1	4.2	0.8	45.0
Opening inventory	5.4	16.1	3.5	6.1	21.6	4.9	0.8	40.0
Wages, salaries, and benefits	41.1	38.8	41.5	48.7	33.4	50.2	23.6	85.0
Wages and benefits - direct	29.6	9.4	33.0	-	14.6	48.5	1.3	20.0
Wages and benefits - indirect	11.6	29.4	8.5	48.7	18.8	1.7	22.3	70.0
Occupancy expenses	11.6	7.5	12.4	5.0	8.9	6.0	25.5	95.0
Depreciation	0.6	1.8	0.4	-	2.8	0.4	0.3	70.0
Repairs and maintenance	0.5	0.1	0.6	-	0.1	0.2	1.4	45.0
Fuel and oil	--	0.1	--	-	0.2	--	-	10.0
Utilities	1.4	1.9	1.3	2.3	1.6	0.1	3.9	65.0
Rent	9.1	3.6	10.0	2.7	4.1	5.3	19.9	75.0
Financial expenses	2.3	2.3	2.3	2.7	2.0	1.3	4.5	95.0
Interest and bank charges	1.1	1.1	1.1	0.5	1.4	0.9	1.5	70.0
Professional fees	1.3	1.2	1.3	2.2	0.7	0.4	3.1	90.0
General expenses	3.1	7.2	2.4	9.6	5.9	2.4	2.6	85.0
Advertising	0.2	0.8	0.1	0.9	0.8	--	0.2	45.0
Delivery expenses	0.6	3.5	0.1	7.9	1.1	-	0.3	45.0
Insurance	2.4	2.9	2.3	0.8	4.0	2.3	2.2	55.0
Other expenses	23.2	16.7	24.3	22.2	13.6	9.3	55.0	95.0
Total expenses	110.4	102.6	111.8	95.8	106.3	106.2	123.2	95.0
Net profit/loss	-10.4	-2.6	-11.8	4.2	-6.3	-6.2	-23.2	95.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	55							
Sales	205.8	96.8	679.6	36.9	115.1	482.1	1,097.6	
Expenses	193.9	86.6	660.5	15.4	108.3	462.7	1,079.3	
Profit	11.9	10.2	19.1	21.5	6.8	19.5	18.4	

Non-Profitable:

Sales	312.1	76.4	517.7	45.1	211.6	400.4	1,498.1	
Expenses	351.7	83.0	586.0	45.3	246.0	428.0	1,906.6	
Loss	-39.6	-6.6	-68.3	-0.2	-34.4	-27.6	-408.5	

1987

Profitable:

Sales	413.8	127.9	1,724.6	-	127.9	465.7	2,308.9	
Expenses	388.8	118.3	1,629.0	-	118.3	335.7	2,229.4	
Profit	25.0	9.6	95.6	-	9.6	130.0	79.6	

Non-Profitable:

Sales	239.0	128.4	1,058.5	64.3	166.7	507.9	1,284.1	
Expenses	250.7	133.7	1,117.5	71.9	170.5	565.6	1,343.6	
Loss	-11.7	-5.3	-59.0	-7.6	-3.9	-57.7	-59.5	

	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.)	14							
Low sales value (\$'000)	25	25	400	25	88	400	637	
High sales value (\$'000)	5,000	400	5,000	88	400	637	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	70.3	39.9	337.0	14.6	56.7	208.0	426.6	100.0
Total current assets	60.4	36.0	274.9	14.2	50.4	83.3	408.2	100.0
Accounts receivable	22.8	13.3	105.4	--	22.2	44.1	148.0	71.4
Closing inventory	12.3	11.1	22.3	4.7	15.4	2.7	36.0	42.9
Other current assets	25.3	11.4	147.1	9.4	12.7	36.4	224.2	92.9
Net fixed assets	9.6	3.8	60.4	0.3	6.1	120.9	18.3	85.7
Other assets and adjustments	0.2	--	1.5	--	0.1	3.7	--	57.1
Total liabilities	56.0	35.9	232.3	13.8	50.6	118.6	311.4	100.0
Total current liabilities	48.9	35.2	168.7	13.8	49.5	82.1	229.0	100.0
Current bank loans	9.9	10.4	5.7	1.4	16.4	0.7	9.1	35.7
Other current liabilities	38.9	24.8	163.0	12.3	33.1	81.3	219.8	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	7.1	0.6	63.5	--	1.1	36.5	82.3	42.9
Total equity	14.2	3.9	104.6	0.7	6.0	89.4	115.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.0	1.6	1.0	1.0	1.0	1.7	100.0
Debt to equity	3.9	9.1	2.2	17.3	8.3	1.3	2.7	100.0
Interest coverage	-4.7	-5.3	-2.9	2.1	-5.8	32.5	-4.8	71.4
Debt ratio	0.7	0.9	0.6	0.9	0.8	0.5	0.7	100.0
Sales to equity	21.3	55.8	9.8	58.2	55.6	5.2	12.3	100.0
Sales to closing inventories	24.6	19.7	46.2	9.7	21.8	172.6	39.5	42.9

(percent)

Current debt to equity	343.3	892.8	161.2	1,739.4	818.8	91.8	198.7	100.0
Operating profit on equity	-89.2	-295.4	-20.9	38.8	-324.6	23.7	-45.0	92.9
Net fixed assets to equity	67.6	97.2	57.7	48.3	101.5	135.2	15.9	85.7
Gross margin	30.0	14.8	58.5	42.3	12.3	50.0	60.4	100.0
Return on total assets	-14.9	-24.6	-4.8	3.8	-29.5	10.5	-10.0	100.0

(days)

Collection period for accounts receivable	27.3	22.1	37.1	--	24.1	34.0	37.8	71.4
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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	197	53,270	1,918.1	6
Less than 20	183	20,680	744.7	8
20-99	10	x	x	2
100-499	4	x	x	-
500 and over	-	-	-	-
1987				
Total	191	46,897	1,765.4	
Less than 20	175	12,540	462.9	
20-99	12	x	x	
100-499	4	x	x	
500 and over	-	-	-	

SIC 4523 Aircraft Servicing Industry

Establishments primarily engaged in the servicing and maintenance of civil aircraft. Establishments primarily engaged in overhauling or rebuilding aircraft or aircraft engines are classified in <3211 - Aircraft and Aircraft Parts Industry> and those primarily engaged in the repair and overhaul of electronic equipment are classified in <3359 - Other Communication and Electronic Equipment Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4529 - OTHER SERVICE INDUSTRIES INCIDENTAL TO AIR TRANSPORT

	Total of all 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	553	-	-	-	-	
High sales value (\$'000)	5,000	553	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	10.5	16.9	9.7	-	-	-	-	40.0
Purchases and materials	10.6	17.6	9.7	-	-	-	-	40.0
Closing inventory	0.4	2.0	0.2	-	-	-	-	30.0
Opening inventory	0.3	1.3	0.1	-	-	-	-	30.0
Wages, salaries, and benefits	52.5	25.9	55.9	-	-	-	-	60.0
Wages and benefits - direct	0.4	3.6	-	-	-	-	-	10.0
Wages and benefits - indirect	52.1	22.3	55.9	-	-	-	-	60.0
Occupancy expenses	1.8	4.6	1.4	-	-	-	-	70.0
Depreciation	0.4	0.5	0.4	-	-	-	-	70.0
Repairs and maintenance	0.1	0.1	0.1	-	-	-	-	50.0
Fuel and oil	0.1	0.8	-	-	-	-	-	20.0
Utilities	0.2	0.7	0.1	-	-	-	-	50.0
Rent	1.1	2.5	0.9	-	-	-	-	50.0
Financial expenses	0.5	1.1	0.4	-	-	-	-	70.0
Interest and bank charges	0.1	0.5	-	-	-	-	-	50.0
Professional fees	0.4	0.6	0.4	-	-	-	-	60.0
General expenses	2.5	4.7	2.2	-	-	-	-	70.0
Advertising	-	0.1	-	-	-	-	-	40.0
Delivery expenses	1.4	3.9	1.0	-	-	-	-	40.0
Insurance	1.1	0.8	1.1	-	-	-	-	60.0
Other expenses	23.8	36.4	22.2	-	-	-	-	100.0
Total expenses	91.5	89.7	91.7	-	-	-	-	100.0
Net profit/loss	8.5	10.3	8.3	-	-	-	-	80.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70							
Sales	748.1	125.8	1,492.3	-	-	-	-	
Expenses	677.9	107.7	1,359.9	-	-	-	-	
Profit	70.2	18.1	132.4	-	-	-	-	
Non-Profitable:								
Sales	174.0	62.7	1,359.5	-	-	-	-	
Expenses	174.6	63.4	1,359.5	-	-	-	-	
Loss	-0.6	-0.7	-	-	-	-	-	

1987

Profitable:

Sales	717.0	410.7	1,219.6	-	410.7	679.5	1,432.6
Expenses	598.7	335.6	1,030.3	-	335.6	491.4	1,242.8
Profit	118.3	75.1	189.3	-	75.1	188.1	189.7
Non-Profitable:							
Sales	116.5	67.8	970.3	63.2	213.4	797.5	1,131.7
Expenses	116.7	68.0	970.3	63.5	214.4	797.5	1,131.7
Loss	-0.2	-0.3	-	-0.2	-1.0	-	-

	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.)	8							
Low sales value (\$'000)	25	25	660	-	-	-	-	
High sales value (\$'000)	5,000	660	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	256.4	54.9	418.5	-	-	-	-	100.0
Total current assets	230.8	33.1	389.9	-	-	-	-	100.0
Accounts receivable	175.6	22.4	298.9	-	-	-	-	100.0
Closing inventory	3.6	4.8	2.7	-	-	-	-	37.5
Other current assets	51.5	5.7	88.3	-	-	-	-	100.0
Net fixed assets	19.7	10.7	27.0	-	-	-	-	50.0
Other assets and adjustments	5.8	11.1	1.5	-	-	-	-	87.5
Total liabilities	200.1	40.9	328.1	-	-	-	-	100.0
Total current liabilities	193.3	27.4	326.8	-	-	-	-	100.0
Current bank loans	1.1	2.6	--	-	-	-	-	37.5
Other current liabilities	192.1	24.8	326.8	-	-	-	-	100.0
Long-term bank loans	0.8	1.8	--	-	-	-	-	12.5
Other liabilities and adjustments	5.9	11.6	1.3	-	-	-	-	50.0
Total equity	56.3	13.9	90.3	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.2	1.1	-	-	-	-	100.0
Debt to equity	3.5	2.9	3.6	-	-	-	-	100.0
Interest coverage	107.1	3.9	377.8	-	-	-	-	62.5
Debt ratio	0.7	0.7	0.7	-	-	-	-	100.0
Sales to equity	16.3	13.3	16.7	-	-	-	-	100.0
Sales to closing inventories	249.8	38.4	551.7	-	-	-	-	37.5

(percent)

Current debt to equity	343.2	196.3	361.5	-	-	-	-	100.0
Operating profit on equity	127.7	23.0	140.7	-	-	-	-	75.0
Net fixed assets to equity	35.0	76.5	29.8	-	-	-	-	50.0
Gross margin	34.3	44.1	33.3	-	-	-	-	100.0
Return on total assets	28.3	7.8	30.4	-	-	-	-	75.0

(days)

Collection period for accounts receivable	69.4	43.7	72.0	-	-	-	-	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	60	12,142	440.8	12
Less than 20	55	x	x	11
20-99	5	x	x	1
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	48	5,780	215.8	
Less than 20	44	x	x	
20-99	4	x	x	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4529 Other Service Industries Incidental to Air Transport

Establishments primarily engaged in services incidental to air transport not elsewhere classified. Establishments primarily engaged in operating airport limousine services are classified in <4575 - Limousine Service to Airports and Stations Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4541 - FREIGHT AND PASSENGER WATER TRANSPORT 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	561	25	190	561	1,324	
High sales value (\$'000)	5,000	561	5,000	190	561	1,324	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	-	-	-	-	-	0.1	-	6.3
Purchases and materials	-	-	-	-	-	0.1	-	6.3
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries, and benefits	28.5	21.0	32.0	5.9	28.8	60.4	17.1	87.5
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	28.5	21.0	32.0	5.9	28.8	60.4	17.1	87.5
Occupancy expenses	33.6	25.4	37.4	20.0	28.1	28.9	41.9	93.8
Depreciation	1.4	2.7	0.8	5.6	1.1	0.1	1.1	68.8
Repairs and maintenance	5.1	12.6	1.6	7.2	15.4	3.8	0.5	50.0
Fuel and oil	6.7	4.8	7.6	2.0	6.3	5.7	8.6	50.0
Utilities	0.9	1.8	0.4	2.6	1.4	0.1	0.6	62.5
Rent	19.4	3.4	27.0	2.5	3.8	19.2	31.1	75.0
Financial expenses	1.3	2.7	0.6	3.6	2.2	0.4	0.7	87.5
Interest and bank charges	0.7	2.0	0.1	2.9	1.5	-	0.2	62.5
Professional fees	0.6	0.7	0.5	0.6	0.7	0.4	0.5	75.0
General expenses	7.3	18.9	1.9	11.1	22.9	0.3	2.7	68.8
Advertising	0.7	1.1	0.5	0.3	1.5	0.1	0.7	62.5
Delivery expenses	5.4	16.9	0.1	9.3	20.8	-	0.1	37.5
Insurance	1.2	0.9	1.3	1.6	0.5	0.3	1.9	62.5
Other expenses	19.7	27.9	15.8	43.4	20.1	9.4	19.2	93.8
Total expenses	90.4	95.9	87.8	83.9	102.0	99.4	81.7	100.0
Net profit/loss	9.6	4.1	12.2	16.1	-2.0	0.6	18.3	87.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	38							
Sales	355.3	85.0	2,375.4	85.0	-	895.0	2,745.6	
Expenses	267.2	67.2	1,761.2	67.2	-	790.1	2,004.0	
Profit	88.2	17.8	614.2	17.8	-	104.9	741.6	

Non-Profitable:

Sales	704.6	375.2	1,684.5	178.4	416.2	1,216.9	4,102.5	
Expenses	715.4	384.3	1,700.7	190.5	424.6	1,226.2	4,154.0	
Loss	-10.8	-9.0	-16.2	-12.1	-8.4	-9.4	-51.5	

1987

Profitable:

Sales	357.1	77.3	1,800.8	63.0	364.6	755.4	2,879.7	
Expenses	331.2	59.7	1,732.0	46.4	326.8	728.0	2,768.3	
Profit	25.9	17.6	68.8	16.6	37.8	27.4	111.4	

Non-Profitable:

Sales	536.4	98.7	1,190.3	47.6	479.4	943.9	1,524.2	
Expenses	575.0	113.0	1,265.4	49.7	584.3	999.9	1,625.2	
Loss	-38.6	-14.3	-75.1	-2.1	-104.8	-56.0	-101.0	

	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.)	8							
Low sales value (\$'000)	25	25	686	-	-	-	-	
High sales value (\$'000)	5,000	686	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets:	238.2	215.6	322.1	-	-	-	-	100.0
Total current assets	153.1	131.3	234.3	-	-	-	-	100.0
Accounts receivable	32.5	25.7	57.7	-	-	-	-	75.0
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	120.5	105.5	176.5	-	-	-	-	100.0
Net fixed assets	82.1	80.7	87.6	-	-	-	-	75.0
Other assets and adjustments	2.9	3.6	0.1	-	-	-	-	62.5
Total liabilities	225.9	210.9	281.9	-	-	-	-	100.0
Total current liabilities	78.6	78.6	78.9	-	-	-	-	75.0
Current bank loans	16.3	10.4	38.1	-	-	-	-	25.0
Other current liabilities	62.3	68.1	40.8	-	-	-	-	75.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	147.3	132.3	202.9	-	-	-	-	87.5
Total equity	12.2	4.7	40.1	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.6	2.9	-	-	-	-	75.0
Debt to equity	18.4	44.7	7.0	-	-	-	-	100.0
Interest coverage	1.2	-	8.3	-	-	-	-	62.5
Debt ratio	0.9	0.9	0.8	-	-	-	-	100.0
Sales to equity	43.9	72.4	31.4	-	-	-	-	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	643.8	1,667.3	196.6	-	-	-	-	75.0
Operating profit on equity	14.3	-196.3	106.4	-	-	-	-	87.5
Net fixed assets to equity	672.6	1,712.3	218.3	-	-	-	-	75.0
Gross margin	41.9	67.2	16.6	-	-	-	-	87.5
Return on total assets	4.0	-0.3	15.0	-	-	-	-	87.5

(days)

Collection period for accounts receivable	22.1	27.4	16.6	-	-	-	-	75.0
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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	89	77,397	1,935.1	16
Less than 20	77	11,400	333.4	16
20-99	9	9,815	267.2	-
100-499	2	x	x	-
500 and over	1	x	x	-
1987				
Total	73	70,157	1,892.7	
Less than 20	61	5,893	181.4	
20-99	9	9,834	287.5	
100-499	2	x	x	
500 and over	1	x	x	

SIC 4541 Freight and Passenger Water Transport Industry

Establishments primarily engaged in the operation of vessels for the transportation of freight and passengers whether overseas or on inland and coastal waterways.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4542 - FERRY 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	341	-	-	-	-	
High sales value (\$'000)	5,000	341	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	2.7	2.3	2.8	-	-	-	-	28.6
Purchases and materials	2.7	2.3	2.8	-	-	-	-	28.6
Closing inventory	--	0.2	-	-	-	-	-	14.3
Opening inventory	--	0.2	-	-	-	-	-	14.3
Wages, salaries, and benefits	58.7	53.2	60.4	-	-	-	-	100.0
Wages and benefits - direct	5.5	-	7.1	-	-	-	-	14.3
Wages and benefits - indirect	53.3	53.2	53.3	-	-	-	-	100.0
Occupancy expenses	25.8	32.1	23.9	-	-	-	-	100.0
Depreciation	5.4	12.1	3.4	-	-	-	-	71.4
Repairs and maintenance	7.8	10.7	7.0	-	-	-	-	71.4
Fuel and oil	7.6	8.1	7.5	-	-	-	-	85.7
Utilities	1.2	0.6	1.4	-	-	-	-	71.4
Rent	3.7	0.7	4.6	-	-	-	-	71.4
Financial expenses	2.2	2.8	2.0	-	-	-	-	100.0
Interest and bank charges	0.8	--	1.0	-	-	-	-	57.1
Professional fees	1.4	2.7	1.0	-	-	-	-	100.0
General expenses	1.9	3.7	1.4	-	-	-	-	100.0
Advertising	0.1	0.3	--	-	-	-	-	28.6
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	1.8	3.4	1.4	-	-	-	-	85.7
Other expenses	6.4	9.4	5.5	-	-	-	-	100.0
Total expenses	97.7	103.4	96.0	-	-	-	-	100.0
Net profit/loss	2.3	-3.4	4.0	-	-	-	-	85.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	57							
Sales	554.7	324.9	784.5	-	-	-	-	
Expenses	467.9	300.6	635.1	-	-	-	-	
Profit	86.8	24.3	149.4	-	-	-	-	

Non-Profitable:

Sales	400.2	227.4	501.5	-	-	-	-	
Expenses	410.4	247.7	505.7	-	-	-	-	
Loss	-10.2	-20.3	-4.2	-	-	-	-	

1987

Profitable:

Sales	663.7	172.5	1,121.4	155.6	304.1	437.0	1,787.6	
Expenses	609.3	120.8	1,064.6	111.8	190.7	393.7	1,717.7	
Profit	54.3	51.7	56.8	43.8	113.4	43.3	69.9	

Non-Profitable:

Sales	205.2	205.2	-	148.8	326.7	-	-	
Expenses	212.3	212.3	-	159.1	326.7	-	-	
Loss	-7.1	-7.1	-	-10.4	-	-	-	

	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.)	6							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	474.0	-	-	-	-	-	-	100.0
Total current assets	318.7	-	-	-	-	-	-	100.0
Accounts receivable	19.1	-	-	-	-	-	-	100.0
Closing inventory	0.1	-	-	-	-	-	-	16.7
Other current assets	299.4	-	-	-	-	-	-	100.0
Net fixed assets	115.6	-	-	-	-	-	-	83.3
Other assets and adjustments	39.7	-	-	-	-	-	-	83.3
Total liabilities	54.9	-	-	-	-	-	-	100.0
Total current liabilities	48.6	-	-	-	-	-	-	100.0
Current bank loans	1.0	-	-	-	-	-	-	16.7
Other current liabilities	47.5	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	6.3	-	-	-	-	-	-	50.0
Total equity	419.0	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	6.5	-	-	-	-	-	-	100.0
Debt to equity	0.1	-	-	-	-	-	-	100.0
Interest coverage	31.8	-	-	-	-	-	-	66.7
Debt ratio	0.1	-	-	-	-	-	-	100.0
Sales to equity	1.1	-	-	-	-	-	-	100.0
Sales to closing inventories	3,092.1	-	-	-	-	-	-	16.7

(percent)

Current debt to equity	11.6	-	-	-	-	-	-	100.0
Operating profit on equity	25.2	-	-	-	-	-	-	100.0
Net fixed assets to equity	27.5	-	-	-	-	-	-	83.3
Gross margin	56.3	-	-	-	-	-	-	100.0
Return on total assets	23.0	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	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	42	142,488	4,124.7	4
Less than 20	34	4,787	132.1	3
20-99	5	x	x	-
100-499	2	x	x	1
500 and over	1	x	x	-
1987				
Total	46	135,482	4,148.4	
Less than 20	37	5,465	152.4	
20-99	5	x	x	
100-499	3	x	x	
500 and over	1	x	x	

SIC 4542 Ferry Industry

Establishments primarily engaged in the operation of ferries. Typically, ferries operate across relatively narrow stretches of water on regular schedules. Establishments primarily engaged in ferrying railway cars are classified in <4532 - Service Industry Incidental to Railway Transport>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4543 - MARINE TOWING 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.)	44							
Low sales value (\$'000)	25	25	497	25	197	497	1,240	
High sales value (\$'000)	5,000	497	5,000	197	497	1,240	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	6.3	9.3	5.2	11.2	8.0	4.1	5.6	65.9
Purchases and materials	6.4	9.5	5.2	11.2	8.3	4.1	5.6	65.9
Closing inventory	-	0.2	-	-	0.3	-	-	2.3
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries, and benefits	35.9	40.6	34.1	35.2	44.5	37.8	32.8	93.2
Wages and benefits - direct	0.3	1.1	-	-	1.8	-	-	2.3
Wages and benefits - indirect	35.6	39.5	34.1	35.2	42.7	37.8	32.8	93.2
Occupancy expenses	31.8	30.5	32.3	35.9	26.6	26.8	34.2	97.7
Depreciation	7.4	11.6	5.8	15.4	8.8	4.6	6.2	88.6
Repairs and maintenance	9.6	10.1	9.5	14.0	7.3	9.7	9.4	88.6
Fuel and oil	10.2	7.5	11.2	5.7	8.9	9.8	11.8	81.8
Utilities	0.5	0.6	0.4	0.3	0.8	0.5	0.4	75.0
Rent	4.1	0.7	5.4	0.4	0.9	2.3	6.5	50.0
Financial expenses	3.7	5.5	3.0	7.3	4.2	2.5	3.1	97.7
Interest and bank charges	2.6	4.4	1.9	6.1	3.2	1.5	2.0	88.6
Professional fees	1.1	1.1	1.1	1.2	1.1	1.0	1.1	95.5
General expenses	2.9	4.4	2.4	5.0	3.9	1.9	2.6	88.6
Advertising	0.3	0.3	0.3	0.4	0.2	0.2	0.3	56.8
Delivery expenses	0.8	1.5	0.5	1.7	1.3	0.3	0.6	52.3
Insurance	1.9	2.6	1.6	3.0	2.4	1.4	1.7	72.7
Other expenses	13.5	13.8	13.4	13.0	14.4	14.8	12.9	100.0
Total expenses	94.2	104.1	90.4	107.6	101.7	87.9	91.3	100.0
Net profit/loss	5.8	-4.1	9.6	-7.6	-1.7	12.1	8.7	97.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	66							
Sales	451.2	98.7	1,450.4	71.1	237.2	788.4	1,894.5	
Expenses	402.2	86.0	1,298.4	60.3	215.3	655.9	1,729.4	
Profit	49.0	12.7	152.0	10.9	21.9	132.5	165.1	

Non-Profitable:

Sales	228.1	185.4	892.7	84.5	305.9	892.7	-	
Expenses	265.1	222.4	929.3	134.5	327.4	929.3	-	
Loss	-37.0	-37.0	-36.6	-50.0	-21.5	-36.6	-	

1987

Profitable:

Sales	463.4	217.2	1,176.4	138.9	304.9	788.7	1,727.9	
Expenses	410.6	187.1	1,058.0	111.1	272.2	674.7	1,603.4	
Profit	52.8	30.1	118.3	27.8	32.7	114.0	124.5	

Non-Profitable:

Sales	397.4	294.5	1,113.6	177.9	334.2	1,113.6	-	
Expenses	420.7	320.3	1,118.9	182.3	367.3	1,118.9	-	
Loss	-23.2	-25.8	-5.3	-4.4	-33.1	-5.3	-	

	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.)	38							
Low sales value (\$'000)	25	25	543	25	220	543	1,264	
High sales value (\$'000)	5,000	543	5,000	220	543	1,264	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	507.0	264.3	1,140.3	299.8	217.9	855.2	1,346.6	100.0
Total current assets	223.4	182.8	329.1	229.8	121.6	280.4	364.2	97.4
Accounts receivable	133.6	123.8	158.9	205.0	17.9	103.5	199.0	92.1
Closing inventory	0.2	0.4	--	--	0.9	--	--	2.6
Other current assets	89.5	58.6	170.1	24.7	102.7	176.9	165.1	97.4
Net fixed assets	263.0	72.2	760.8	57.5	91.3	542.6	918.7	97.4
Other assets and adjustments	20.5	9.1	50.3	12.4	4.9	32.0	63.6	84.2
Total liabilities	392.4	181.8	941.7	250.2	92.5	455.4	1,293.5	100.0
Total current liabilities	189.4	136.2	328.3	209.9	40.0	289.7	356.2	100.0
Current bank loans	17.7	9.1	40.0	9.2	9.0	28.2	48.4	60.5
Other current liabilities	171.7	127.0	288.3	200.6	30.9	261.4	307.7	100.0
Long-term bank loans	29.3	9.2	81.9	8.0	10.6	26.9	121.7	36.8
Other liabilities and adjustments	173.5	36.4	531.4	32.2	41.8	138.7	815.6	94.7
Total equity	114.6	82.4	198.5	49.5	125.3	399.7	53.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.3	1.0	1.0	3.0	0.9	1.0	97.4
Debt to equity	3.4	2.2	4.7	5.0	0.7	1.1	24.3	100.0
Interest coverage	2.5	-0.8	5.9	-1.6	0.2	8.5	5.1	92.1
Debt ratio	0.7	0.6	0.8	0.8	0.4	0.5	0.9	100.0
Sales to equity	5.0	2.4	7.8	2.4	2.4	2.4	37.4	100.0
Sales to closing inventories	1,949.7	486.8	-	-	321.5	-	-	2.6

(percent)

Current debt to equity	165.2	165.2	165.3	423.4	31.9	72.4	671.7	100.0
Operating profit on equity	21.8	-24.2	71.7	-59.0	-6.3	31.8	289.2	97.4
Net fixed assets to equity	229.4	87.6	383.1	116.1	72.8	135.7	1,732.4	97.4
Gross margin	55.2	42.5	59.4	28.1	49.9	53.6	61.5	100.0
Return on total assets	8.0	-3.3	15.0	-6.0	1.4	16.8	14.1	97.4

(days)

Collection period for accounts receivable	84.1	226.0	37.0	623.6	21.5	38.1	36.6	92.1
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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
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1989

Total	123	113,109	3,260.0	7
Less than 20	96	17,333	492.1	6
20-99	22	40,348	1,117.4	1
100-499	4	x	x	-
500 and over	1	x	x	-

1987

Total	116	94,838	2,888.9	
Less than 20	90	12,001	358.4	
20-99	21	34,326	1,006.5	
100-499	4	x	x	
500 and over	1	x	x	

SIC 4543 Marine Towing Industry

Establishments primarily engaged in the operation of barges, lighters and other harbour vessels or in marine towing and tugboat services.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4544 - SHIP CHARTERING 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	227	25	70	227	664	
High sales value (\$'000)	5,000	227	5,000	70	227	664	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	1.2	0.4	2.3	0.4	0.4	-	3.0	25.0
Purchases and materials	1.1	0.4	2.0	0.3	0.4	-	2.7	25.0
Closing inventory	0.1	--	0.3	--	-	-	0.4	12.5
Opening inventory	0.2	--	0.5	--	-	-	0.7	12.5
Wages, salaries, and benefits	22.3	17.1	28.8	21.5	12.7	20.2	31.6	95.8
Wages and benefits - direct	0.7	-	1.6	-	-	-	2.1	4.2
Wages and benefits - indirect	21.6	17.1	27.3	21.5	12.7	20.2	29.5	95.8
Occupancy expenses	18.8	19.5	17.8	17.3	21.8	30.2	13.8	100.0
Depreciation	7.0	5.9	8.4	2.9	8.9	21.9	4.2	79.2
Repairs and maintenance	4.4	5.9	2.5	2.1	9.8	4.2	2.0	70.8
Fuel and oil	1.4	1.5	1.3	2.6	0.4	2.7	0.8	45.8
Utilities	3.3	2.7	4.0	3.4	2.0	0.8	5.0	79.2
Rent	2.7	3.6	1.6	6.4	0.7	0.6	1.9	45.8
Financial expenses	6.7	7.6	5.5	3.1	12.0	11.5	3.6	95.8
Interest and bank charges	5.2	5.8	4.4	1.7	9.9	10.1	2.6	83.3
Professional fees	1.5	1.8	1.1	1.4	2.1	1.4	1.0	83.3
General expenses	9.0	10.4	7.3	9.2	11.6	16.1	4.5	100.0
Advertising	3.8	4.5	3.0	3.0	6.0	3.1	3.0	79.2
Delivery expenses	1.9	2.1	1.5	3.6	0.7	3.8	0.8	45.8
Insurance	3.3	3.8	2.8	2.6	4.9	9.2	0.7	87.5
Other expenses	38.5	44.8	30.6	42.3	47.2	24.9	32.4	100.0
Total expenses	96.4	99.7	92.2	93.8	105.7	103.0	88.9	100.0
Net profit/loss	3.6	0.3	7.8	6.2	-5.7	-3.0	11.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	67							
Sales	137.4	78.5	956.3	62.9	170.7	441.7	1,066.7	
Expenses	123.7	72.5	836.2	57.4	161.9	381.7	933.7	
Profit	13.6	6.0	120.1	5.5	8.8	60.0	132.9	

Non-Profitable:

Sales	204.8	145.2	600.5	34.5	201.7	543.4	866.1	
Expenses	231.5	169.1	646.1	49.2	230.3	590.9	902.4	
Loss	-26.8	-23.9	-45.5	-14.7	-28.6	-47.5	-36.3	

1987

Profitable:

Sales	424.3	108.3	774.9	-	108.3	439.9	1,147.7	
Expenses	362.9	94.6	660.5	-	94.6	340.0	1,017.3	
Profit	61.4	13.6	114.3	-	13.6	99.9	130.4	

Non-Profitable:

Sales	67.2	43.5	461.3	35.5	120.1	305.6	1,022.1	
Expenses	85.3	59.6	511.9	50.7	144.7	362.7	1,049.2	
Loss	-18.1	-16.1	-50.6	-15.3	-24.6	-57.2	-27.1	

	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.)	14							
Low sales value (\$'000)	25	25	430	25	165	430	832	
High sales value (\$'000)	5,000	430	5,000	165	430	832	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	731.1	395.5	1,414.7	103.2	397.9	1,788.5	410.6	100.0
Total current assets	343.8	25.8	991.4	13.7	25.9	1,293.2	180.6	100.0
Accounts receivable	24.9	1.1	73.3	6.2	1.0	90.1	28.3	85.7
Closing inventory	0.7	--	2.1	--	--	--	7.9	14.3
Other current assets	318.1	24.7	915.9	7.5	24.8	1,203.1	144.3	92.9
Net fixed assets	375.4	369.1	388.3	89.4	371.5	458.4	199.9	100.0
Other assets and adjustments	11.8	0.4	34.9	--	0.4	36.8	29.9	78.6
Total liabilities	589.3	368.2	1,039.7	32.0	371.0	1,325.8	271.1	100.0
Total current liabilities	379.3	106.2	935.5	32.0	106.9	1,238.0	122.9	100.0
Current bank loans	4.1	--	12.4	--	--	--	45.9	14.3
Other current liabilities	375.2	106.2	923.1	32.0	106.9	1,238.0	77.0	100.0
Long-term bank loans	6.9	10.1	0.4	--	10.1	--	1.6	14.3
Other liabilities and adjustments	203.0	251.8	103.7	--	253.9	87.7	146.5	78.6
Total equity	141.7	27.2	375.0	71.1	26.8	462.6	139.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.2	1.0	0.4	0.2	1.0	1.4	100.0
Debt to equity	4.1	13.5	2.7	0.4	13.7	2.8	1.9	100.0
Interest coverage	2.3	1.1	4.8	-	1.1	6.5	0.7	92.9
Debt ratio	0.8	0.9	0.7	0.3	0.9	0.7	0.6	100.0
Sales to equity	3.1	7.1	2.5	2.0	7.3	1.5	10.9	100.0
Sales to closing inventories	627.7	-	442.1	-	-	-	192.1	14.3

(percent)

Current debt to equity	267.5	389.8	249.4	45.0	397.5	267.5	88.1	100.0
Operating profit on equity	26.2	10.6	28.5	9.7	10.6	32.3	-4.5	100.0
Net fixed assets to equity	264.8	1,353.9	103.5	125.6	1,381.3	99.0	143.3	100.0
Gross margin	74.5	89.2	68.3	31.9	89.6	57.8	82.0	100.0
Return on total assets	8.7	7.3	9.5	6.7	7.3	9.8	6.0	100.0

(days)

Collection period for accounts receivable	20.4	2.1	28.1	15.5	2.0	44.4	6.7	85.7
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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	61	16,933	445.2	4
Less than 20	54	5,508	160.8	4
20-99	7	11,425	284.4	-
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	57	16,737	451.8	
Less than 20	50	4,176	125.2	
20-99	7	12,561	326.6	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4544 Ship Chartering Industry

Establishments primarily engaged in bareboat, time and voyage charters of ships.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4549 - OTHER WATER TRANSPORT 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.)	22							
Low sales value (\$'000)	25	25	293	25	112	293	1,067	
High sales value (\$'000)	5,000	293	5,000	112	293	1,067	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	8.6	11.5	7.3	9.9	13.1	4.7	10.8	45.5
Purchases and materials	7.6	8.2	7.3	3.7	13.1	4.7	10.8	40.9
Closing inventory	0.3	0.3	0.2	-	0.6	0.3	0.1	22.7
Opening inventory	1.2	3.5	0.2	6.2	0.7	0.3	0.2	27.3
Wages, salaries, and benefits	31.6	18.3	37.4	11.3	25.6	44.4	27.8	90.9
Wages and benefits - direct	0.5	-	0.7	-	-	-	1.7	4.5
Wages and benefits - indirect	31.1	18.3	36.7	11.3	25.6	44.4	26.1	90.9
Occupancy expenses	21.9	35.3	16.0	43.5	26.7	16.6	15.1	95.5
Depreciation	7.2	9.3	6.3	6.6	12.2	6.2	6.4	86.4
Repairs and maintenance	6.6	11.5	4.4	16.2	6.6	5.4	3.0	81.8
Fuel and oil	4.3	10.8	1.4	17.2	4.1	1.9	0.7	72.7
Utilities	1.4	1.5	1.3	0.6	2.4	1.0	1.8	86.4
Rent	2.4	2.2	2.5	3.0	1.5	2.0	3.1	63.6
Financial expenses	6.9	3.7	8.3	2.2	5.3	6.7	10.4	95.5
Interest and bank charges	5.3	1.8	6.9	0.6	3.0	5.3	9.1	72.7
Professional fees	1.5	1.9	1.4	1.6	2.3	1.4	1.3	90.9
General expenses	6.9	7.6	6.7	4.4	11.0	6.2	7.3	100.0
Advertising	4.1	4.6	4.0	2.1	7.2	3.0	5.3	90.9
Delivery expenses	0.5	0.1	0.6	-	0.1	0.9	0.2	31.8
Insurance	2.3	2.9	2.1	2.2	3.7	2.3	1.8	90.9
Other expenses	15.4	16.1	15.1	12.7	19.7	11.5	20.1	100.0
Total expenses	91.3	92.4	90.8	84.0	101.4	90.2	91.5	100.0
Net profit/loss	8.7	7.6	9.2	16.0	-1.4	9.8	8.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	73							
Sales	242.1	81.9	1,041.4	65.1	163.3	850.8	1,760.1	
Expenses	211.7	68.2	927.6	54.7	133.5	764.0	1,544.6	
Profit	30.5	13.7	113.8	10.4	29.8	86.9	215.6	

Non-Profitable:

Sales	364.5	189.9	1,110.3	-	189.9	669.9	1,242.9	
Expenses	406.7	237.3	1,130.3	-	237.3	692.4	1,262.1	
Loss	-42.2	-47.4	-20.0	-	-47.4	-22.5	-19.3	

1987

Profitable:

Sales	1,307.7	104.0	1,534.3	104.0	-	456.0	3,370.1	
Expenses	1,041.5	85.6	1,221.5	85.6	-	431.0	2,567.4	
Profit	266.2	18.5	312.8	18.5	-	25.1	802.8	

Non-Profitable:

Sales	108.0	79.4	672.4	48.9	251.8	672.4	-	
Expenses	125.0	95.8	698.6	68.3	251.8	698.6	-	
Loss	-16.9	-16.5	-26.2	-19.4	--	-26.2	-	

	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	341	-	-	-	-	
High sales value (\$'000)	5,000	341	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	186.0	100.5	2,164.9	-	-	-	-	100.0
Total current assets	23.8	8.2	386.3	-	-	-	-	100.0
Accounts receivable	4.7	3.7	27.3	-	-	-	-	83.3
Closing inventory	0.4	0.4	--	-	-	-	-	25.0
Other current assets	18.7	3.9	358.9	-	-	-	-	100.0
Net fixed assets	137.4	88.6	1,265.9	-	-	-	-	100.0
Other assets and adjustments	24.7	3.6	512.7	-	-	-	-	83.3
Total liabilities	128.1	63.0	1,634.0	-	-	-	-	100.0
Total current liabilities	69.2	42.6	684.6	-	-	-	-	100.0
Current bank loans	20.5	12.1	212.8	-	-	-	-	66.7
Other current liabilities	48.7	30.4	471.8	-	-	-	-	100.0
Long-term bank loans	0.4	--	11.7	-	-	-	-	8.3
Other liabilities and adjustments	58.4	20.4	937.6	-	-	-	-	91.7
Total equity	57.9	37.5	530.8	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.3	0.1	0.5	-	-	-	-	100.0
Debt to equity	2.2	1.6	3.0	-	-	-	-	100.0
Interest coverage	2.7	8.5	1.0	-	-	-	-	66.7
Debt ratio	0.6	0.6	0.7	-	-	-	-	100.0
Sales to equity	2.6	3.1	1.8	-	-	-	-	100.0
Sales to closing inventories	369.3	269.9	-	-	-	-	-	25.0

(percent)

Current debt to equity	119.4	113.6	128.9	-	-	-	-	100.0
Operating profit on equity	23.9	37.3	1.8	-	-	-	-	100.0
Net fixed assets to equity	237.1	236.4	238.4	-	-	-	-	100.0
Gross margin	63.5	64.2	61.6	-	-	-	-	100.0
Return on total assets	11.6	15.7	7.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	11.1	11.6	9.9	-	-	-	-	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	74	10,060	506.2	5
Less than 20	68	5,980	246.1	5
20-99	5	x	x	-
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	69	8,824	493.4	
Less than 20	63	4,146	171.4	
20-99	5	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 4549 Other Water Transport Industries

Establishments primarily engaged in water transport not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 455 - SERVICE INDUSTRIES INCIDENTAL TO WATER TRANSPORT

	Total of all 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	708	25	147	708	1,759	
High sales value (\$'000)	5,000	708	5,000	147	708	1,759	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	8.6	11.9	7.0	1.5	33.4	8.7	6.5	26.8
Purchases and materials	8.5	11.7	7.0	1.2	33.4	8.7	6.4	26.8
Closing inventory	0.3	0.3	0.2	0.5	-	0.3	0.2	7.3
Opening inventory	0.4	0.6	0.3	0.8	-	0.3	0.3	7.3
Wages, salaries, and benefits	30.6	16.7	37.0	16.6	16.8	47.0	33.6	90.2
Wages and benefits - direct	--	0.1	--	-	0.3	-	--	4.9
Wages and benefits - indirect	30.6	16.6	37.0	16.6	16.5	47.0	33.6	90.2
Occupancy expenses	10.0	10.3	9.9	3.9	23.7	13.7	8.6	95.1
Depreciation	2.8	1.9	3.1	0.7	4.5	4.2	2.8	85.4
Repairs and maintenance	2.3	2.2	2.3	0.4	6.1	3.9	1.7	51.2
Fuel and oil	0.8	0.4	1.0	0.4	0.4	2.9	0.3	19.5
Utilities	1.1	1.3	1.0	1.3	1.3	0.6	1.1	51.2
Rent	3.1	4.4	2.5	1.1	11.4	2.0	2.6	70.7
Financial expenses	1.6	1.9	1.5	2.1	1.4	2.0	1.3	85.4
Interest and bank charges	1.0	0.9	1.0	1.1	0.6	1.5	0.9	70.7
Professional fees	0.6	0.9	0.4	1.0	0.8	0.5	0.4	78.0
General expenses	2.4	2.3	2.5	2.2	2.5	4.8	1.6	78.0
Advertising	0.6	0.5	0.7	0.2	1.1	1.0	0.5	58.5
Delivery expenses	1.0	1.5	0.8	1.9	0.7	2.3	0.3	51.2
Insurance	0.8	0.3	1.0	0.1	0.8	1.5	0.8	56.1
Other expenses	28.2	9.6	36.7	5.2	18.5	15.7	43.9	95.1
Total expenses	81.4	52.7	94.5	31.5	96.4	91.8	95.5	97.6
Net profit/loss	18.6	47.3	5.5	68.5	3.6	8.2	4.5	97.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80						
Sales	293.9	99.5	1,975.6	78.8	425.9	1,332.2	2,732.3
Expenses	206.0	22.3	1,795.8	0.4	366.7	1,223.2	2,469.3
Profit	87.9	77.3	179.8	78.4	59.2	109.0	263.0

Non-Profitable:

Sales	386.1	140.3	3,578.4	102.0	241.0	-	3,578.4
Expenses	414.4	161.7	3,696.1	124.3	259.8	-	3,696.1
Loss	-28.2	-21.3	-117.6	-22.3	-18.8	-	-117.6

1987

Profitable:

Sales	503.0	155.5	1,833.9	84.4	393.7	1,227.6	2,596.8
Expenses	460.7	135.4	1,706.4	71.9	348.7	1,163.8	2,389.3
Profit	42.3	20.0	127.5	12.6	45.0	63.8	207.5

Non-Profitable:

Sales	602.3	396.6	882.9	-	396.6	882.9	-
Expenses	644.0	424.7	943.0	-	424.7	943.0	-
Loss	-41.6	-28.1	-60.1	-	-28.1	-60.1	-

	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.)	26							
Low sales value (\$'000)	25	25	1,048	25	399	1,048	2,020	
High sales value (\$'000)	5,000	1,048	5,000	399	1,048	2,020	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	321.4	152.7	1,074.2	74.2	530.0	1,174.1	1,039.6	100.0
Total current assets	238.4	80.1	944.8	25.9	340.7	844.5	979.5	100.0
Accounts receivable	177.2	38.7	795.4	11.6	168.6	633.3	851.5	96.2
Closing inventory	1.0	1.2	--	1.5	--	--	--	3.8
Other current assets	60.1	40.1	149.4	12.7	172.1	211.2	128.0	100.0
Net fixed assets	67.9	65.5	79.0	46.9	154.7	202.7	36.2	92.3
Other assets and adjustments	14.9	7.0	50.3	1.3	34.4	126.7	23.8	73.1
Total liabilities	257.5	104.8	938.6	47.6	379.9	1,165.2	860.2	100.0
Total current liabilities	212.8	95.0	738.5	35.7	379.8	1,120.6	606.4	100.0
Current bank loans	12.3	0.4	65.7	--	2.3	73.1	63.2	30.8
Other current liabilities	200.4	94.6	672.8	35.7	377.5	1,047.5	543.1	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	44.7	9.8	200.0	11.9	0.1	44.6	253.8	42.3
Total equity	63.9	47.8	135.5	26.5	150.0	8.8	179.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	0.8	1.2	0.7	0.8	0.7	1.6	100.0
Debt to equity	4.0	2.1	6.9	1.7	2.5	131.0	4.7	100.0
Interest coverage	2.6	6.8	1.9	-11.6	14.1	5.7	1.3	69.2
Debt ratio	0.8	0.6	0.8	0.6	0.7	0.9	0.8	100.0
Sales to equity	10.7	4.9	20.0	5.9	4.0	187.6	17.1	100.0
Sales to closing inventories	664.3	185.2	-	103.1	-	-	-	3.8

(percent)

Current debt to equity	332.9	198.5	544.7	134.3	253.1	12,603.5	338.0	100.0
Operating profit on equity	21.0	16.1	28.7	-21.4	48.1	1,256.6	7.7	96.2
Net fixed assets to equity	106.3	136.8	58.2	176.5	103.1	2,280.2	20.1	92.3
Gross margin	55.2	41.1	60.7	32.3	52.1	42.1	64.1	100.0
Return on total assets	6.7	5.9	7.2	-7.0	14.6	11.5	5.6	96.2

(days)

Collection period for accounts receivable	93.8	60.0	106.8	26.8	101.6	138.5	100.9	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
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1989

Total	286	469,056	11,938.6	10
Less than 20	220	30,832	894.4	10
20-99	48	72,820	1,987.2	1
100-499	15	x	x	1
500 and over	3	x	x	-

1987

Total	276	437,824	11,466.6	
Less than 20	210	25,503	766.8	
20-99	49	68,603	2,075.1	
100-499	14	x	x	
500 and over	3	x	x	

SIC 455 Service Industries Incidental to Water Transport

Establishments primarily engaged in marine cargo handling, harbour and port operation, marine salvage, piloting ships, operating shipping agencies and furnishing other services incidental to water transport.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4551 - MARINE CARGO HANDLING 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	1,733	25	459	1,733	2,323	
High sales value (\$'000)	5,000	1,733	5,000	459	1,733	2,323	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	8.5	31.2	2.3	60.8	2.0	0.7	3.0	40.0
Purchases and materials	8.3	30.6	2.3	59.6	2.0	0.7	3.0	40.0
Closing inventory	0.2	0.9	-	1.8	-	-	-	6.7
Opening inventory	0.3	1.5	-	3.1	-	-	-	6.7
Wages, salaries, and benefits	33.4	27.0	35.2	5.5	48.3	61.3	23.4	93.3
Wages and benefits - direct	0.1	0.3	-	-	0.6	-	-	6.7
Wages and benefits - indirect	33.4	26.7	35.2	5.5	47.7	61.3	23.4	93.3
Occupancy expenses	12.5	20.0	10.5	27.9	12.3	21.6	5.5	100.0
Depreciation	4.0	5.8	3.5	6.0	5.6	3.9	3.3	93.3
Repairs and maintenance	3.4	5.7	2.8	9.6	1.9	6.3	1.3	66.7
Fuel and oil	0.7	0.4	0.8	0.8	-	2.2	0.2	33.3
Utilities	0.4	0.5	0.3	0.5	0.5	0.7	0.1	60.0
Rent	4.0	7.5	3.1	10.9	4.2	8.6	0.6	73.3
Financial expenses	1.3	0.6	1.5	-	1.1	1.7	1.4	93.3
Interest and bank charges	1.0	0.3	1.2	-	0.5	1.1	1.2	86.7
Professional fees	0.3	0.3	0.3	-	0.5	0.5	0.2	80.0
General expenses	1.7	2.4	1.5	0.1	4.7	3.5	0.6	80.0
Advertising	0.3	0.1	0.3	-	0.3	0.9	-	53.3
Delivery expenses	0.5	1.9	0.2	0.1	3.7	0.3	0.1	46.7
Insurance	0.9	0.4	1.1	-	0.8	2.3	0.5	66.7
Other expenses	38.8	16.9	44.8	11.4	22.2	8.4	61.2	100.0
Total expenses	96.2	98.1	95.7	105.7	90.5	97.2	95.1	100.0
Net profit/loss	3.8	1.9	4.3	-5.7	9.5	2.8	4.9	93.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	73							
Sales	1,851.1	968.0	2,468.4	280.6	1,120.8	2,139.8	2,760.3	
Expenses	1,650.7	872.6	2,194.5	234.3	1,014.4	2,012.4	2,356.3	
Profit	200.4	95.4	273.8	46.3	106.4	127.4	404.0	

Non-Profitable:

Sales	733.6	184.3	3,578.4	184.3	-	2,117.7	4,340.9	
Expenses	763.5	197.3	3,696.1	197.3	-	2,208.9	4,472.4	
Loss	-29.9	-13.0	-117.6	-13.0	-	-91.2	-131.5	

1987

Profitable:

Sales	582.8	291.0	2,793.7	116.0	1,099.9	1,902.0	3,027.0	
Expenses	534.2	260.8	2,605.7	94.5	1,029.7	1,590.9	2,871.3	
Profit	48.6	30.2	188.0	21.5	70.2	311.1	155.7	

Non-Profitable:

Sales	577.0	577.0	-	278.3	918.9	-	-	
Expenses	607.6	607.6	-	297.1	963.2	-	-	
Loss	-30.7	-30.7	-	-18.7	-44.3	-	-	

	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.)	10							
Low sales value (\$'000)	25	25	1,733	-	-	-	-	
High sales value (\$'000)	5,000	1,733	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	366.2	153.3	1,011.2	-	-	-	-	100.0
Total current assets	259.6	18.7	989.4	-	-	-	-	100.0
Accounts receivable	221.8	3.2	884.3	-	-	-	-	90.0
Closing inventory	2.0	2.7	--	-	-	-	-	10.0
Other current assets	35.7	12.8	105.0	-	-	-	-	100.0
Net fixed assets	105.7	133.5	21.8	-	-	-	-	100.0
Other assets and adjustments	0.7	1.0	--	-	-	-	-	60.0
Total liabilities	271.7	92.2	815.6	-	-	-	-	100.0
Total current liabilities	190.5	75.7	538.4	-	-	-	-	100.0
Current bank loans	16.8	--	67.7	-	-	-	-	30.0
Other current liabilities	173.7	75.7	470.6	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	81.2	16.5	277.1	-	-	-	-	50.0
Total equity	94.4	61.0	195.6	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	0.2	1.8	-	-	-	-	100.0
Debt to equity	2.8	1.5	4.1	-	-	-	-	100.0
Interest coverage	0.8	-0.8	0.9	-	-	-	-	80.0
Debt ratio	0.7	0.6	0.8	-	-	-	-	100.0
Sales to equity	9.7	4.0	15.0	-	-	-	-	100.0
Sales to closing inventories	443.1	90.6	-	-	-	-	-	10.0

(percent)

Current debt to equity	201.7	124.0	275.2	-	-	-	-	100.0
Operating profit on equity	-2.1	-2.8	-1.4	-	-	-	-	90.0
Net fixed assets to equity	112.0	218.7	11.1	-	-	-	-	100.0
Gross margin	56.6	32.2	62.9	-	-	-	-	100.0
Return on total assets	2.8	-0.5	4.4	-	-	-	-	90.0

(days)

Collection period for accounts receivable	88.3	4.7	109.8	-	-	-	-	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	42	10,890	347.4	1
Less than 20	35	4,043	144.7	2
20-99	7	6,847	202.7	1
100-499	-	-	-	-
500 and over	-	-	-	-
1987				
Total	43	9,506	341.9	
Less than 20	37	3,210	110.2	
20-99	6	6,296	231.7	
100-499	-	-	-	
500 and over	-	-	-	

SIC 4551 Marine Cargo Handling Industry

Establishments primarily engaged in providing stevedoring and other marine cargo handling services.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4555 - MARINE SHIPPING AGENCIES 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	672	-	-	-	-	
High sales value (\$'000)	5,000	672	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	0.7	-	0.8	-	-	-	-	8.3
Purchases and materials	0.7	-	0.8	-	-	-	-	8.3
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries, and benefits	38.7	41.7	38.1	-	-	-	-	100.0
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	38.7	41.7	38.1	-	-	-	-	100.0
Occupancy expenses	14.8	21.1	13.5	-	-	-	-	100.0
Depreciation	2.4	2.1	2.5	-	-	-	-	91.7
Repairs and maintenance	2.4	4.2	2.0	-	-	-	-	41.7
Fuel and oil	2.5	2.7	2.5	-	-	-	-	16.7
Utilities	3.5	2.1	3.8	-	-	-	-	41.7
Rent	3.9	9.9	2.6	-	-	-	-	83.3
Financial expenses	1.9	1.7	2.0	-	-	-	-	83.3
Interest and bank charges	0.9	0.5	1.0	-	-	-	-	58.3
Professional fees	1.0	1.2	1.0	-	-	-	-	83.3
General expenses	4.1	3.6	4.2	-	-	-	-	83.3
Advertising	1.9	0.9	2.2	-	-	-	-	75.0
Delivery expenses	1.2	1.5	1.2	-	-	-	-	50.0
Insurance	1.0	1.3	0.9	-	-	-	-	50.0
Other expenses	32.6	24.4	34.4	-	-	-	-	100.0
Total expenses	92.9	92.4	93.0	-	-	-	-	100.0
Net profit/loss	7.1	7.6	7.0	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	92						
Sales	1,235.7	445.1	1,892.6	-	-	-	-
Expenses	1,137.6	388.7	1,759.9	-	-	-	-
Profit	98.1	56.4	132.7	-	-	-	-

Non-Profitable:

Sales	49.7	49.7	-	-	-	-	-
Expenses	76.1	76.1	-	-	-	-	-
Loss	-26.4	-26.4	-	-	-	-	-

1987

Profitable:

Sales	1,273.3	404.0	1,871.7	170.4	540.4	763.1	2,210.9
Expenses	1,141.3	354.1	1,683.2	170.0	461.6	743.8	1,970.6
Profit	132.0	49.9	188.5	0.4	78.8	19.3	240.3

Non-Profitable:

Sales	642.6	509.9	776.2	-	509.9	776.2	-
Expenses	716.2	550.4	883.1	-	550.4	883.1	-
Loss	-73.6	-40.5	-107.0	-	-40.5	-107.0	-

	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.)	11							
Low sales value (\$'000)	25	25	708	-	-	-	-	
High sales value (\$'000)	5,000	708	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	901.1	533.6	1,206.4	-	-	-	-	100.0
Total current assets	683.2	453.8	873.7	-	-	-	-	100.0
Accounts receivable	424.4	231.9	584.4	-	-	-	-	100.0
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	258.7	221.9	289.3	-	-	-	-	100.0
Net fixed assets	106.3	21.9	176.5	-	-	-	-	100.0
Other assets and adjustments	111.5	57.9	156.0	-	-	-	-	81.8
Total liabilities	827.3	442.0	1,147.6	-	-	-	-	100.0
Total current liabilities	826.1	441.7	1,145.6	-	-	-	-	100.0
Current bank loans	30.6	5.6	51.4	-	-	-	-	45.5
Other current liabilities	795.5	436.0	1,094.1	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	1.2	0.2	1.9	-	-	-	-	36.4
Total equity	73.7	91.6	58.8	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	1.0	0.7	-	-	-	-	100.0
Debt to equity	11.2	4.8	19.5	-	-	-	-	100.0
Interest coverage	9.8	26.0	8.2	-	-	-	-	63.6
Debt ratio	0.9	0.8	0.9	-	-	-	-	100.0
Sales to equity	16.7	4.8	32.1	-	-	-	-	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	1,120.2	481.8	1,946.8	-	-	-	-	100.0
Operating profit on equity	132.9	61.5	225.5	-	-	-	-	100.0
Net fixed assets to equity	144.2	23.9	300.0	-	-	-	-	100.0
Gross margin	61.4	63.5	61.0	-	-	-	-	100.0
Return on total assets	12.1	10.9	12.5	-	-	-	-	100.0

(days)

Collection period for accounts receivable	125.3	190.1	112.7	-	-	-	-	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	30	21,523	672.7	-
Less than 20	23	2,318	68.8	-
20-99	6	x	x	-
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	30	20,992	694.4	
Less than 20	23	2,144	61.4	
20-99	6	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 4555 Marine Shipping Agencies Industry

Establishments primarily engaged in representing shipping lines, arranging for the taking on of cargo and transacting other business in port on behalf of ship owners and charterers. Freight forwarders are classified in <4592 - Freight Forwarding Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4561 - GENERAL FREIGHT TRUCKING 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.)	2,789							
Low sales value (\$'000)	25	25	241	25	97	241	897	
High sales value (\$'000)	5,000	241	5,000	97	241	897	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	9.1	2.3	14.2	2.4	2.3	9.9	16.6	31.2
Purchases and materials	9.3	2.7	14.3	2.4	2.8	9.9	16.7	31.2
Closing inventory	0.3	0.4	0.3	--	0.5	0.1	0.4	2.8
Opening inventory	0.1	--	0.1	--	--	0.1	0.2	2.5
Wages, salaries, and benefits	20.7	12.2	27.0	9.1	13.8	25.8	27.7	84.4
Wages and benefits - direct	0.3	--	0.6	--	--	0.3	0.8	1.5
Wages and benefits - indirect	20.3	12.1	26.4	9.1	13.8	25.5	26.9	84.0
Occupancy expenses	30.3	34.4	27.3	30.4	36.6	31.6	24.9	98.3
Depreciation	8.9	11.5	6.9	10.3	12.2	8.7	6.0	89.9
Repairs and maintenance	6.7	7.6	6.0	7.4	7.7	6.7	5.6	71.2
Fuel and oil	10.1	11.5	9.1	9.3	12.7	11.3	7.8	65.6
Utilities	1.0	0.9	1.1	0.8	0.9	1.2	1.0	69.6
Rent	3.7	2.9	4.2	2.7	3.1	3.8	4.5	60.8
Financial expenses	3.9	5.1	3.1	4.6	5.3	3.8	2.7	94.6
Interest and bank charges	3.2	4.4	2.4	3.8	4.7	3.1	2.0	85.2
Professional fees	0.7	0.7	0.7	0.8	0.6	0.7	0.7	84.3
General expenses	6.4	7.3	5.8	10.2	5.8	5.8	5.7	83.6
Advertising	0.3	0.3	0.4	0.4	0.2	0.3	0.4	51.7
Delivery expenses	3.8	4.4	3.3	7.1	3.0	3.5	3.1	28.2
Insurance	2.3	2.6	2.1	2.7	2.6	1.9	2.2	60.6
Other expenses	21.2	23.6	19.4	21.6	24.6	18.4	20.0	99.6
Total expenses	91.7	84.8	96.7	78.3	88.4	95.2	97.6	99.9
Net profit/loss	8.3	15.2	3.3	21.7	11.6	4.8	2.4	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	72							
Sales	182.9	94.3	899.4	59.4	136.4	434.7	2,050.9	
Expenses	158.6	74.3	840.7	41.0	114.5	394.8	1,945.6	
Profit	24.2	20.0	58.7	18.4	21.8	39.9	105.3	

Non-Profitable:

Sales	234.3	94.6	832.8	61.5	142.0	463.8	1,792.9	
Expenses	249.0	104.0	870.0	69.7	153.4	483.5	1,875.9	
Loss	-14.7	-9.4	-37.3	-8.1	-11.3	-19.7	-82.9	

1987

Profitable:

Sales	160.3	80.6	849.7	54.8	138.4	424.9	1,795.5	
Expenses	139.3	63.2	796.8	39.2	117.2	389.7	1,703.0	
Profit	21.1	17.4	53.0	15.7	21.2	35.2	92.6	

Non-Profitable:

Sales	192.8	86.8	749.6	57.4	141.0	414.1	1,737.6	
Expenses	205.1	95.2	781.9	64.0	153.0	434.4	1,805.3	
Loss	-12.3	-8.5	-32.3	-6.6	-11.9	-20.2	-67.7	

	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.)	1,586							
Low sales value (\$'000)	25	25	652	25	244	652	1,447	
High sales value (\$'000)	5,000	652	5,000	244	652	1,447	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	221.0	110.2	889.6	81.9	218.2	574.7	1,263.9	99.7
Total current assets	77.0	34.3	335.0	23.4	75.8	203.2	491.7	98.8
Accounts receivable	44.3	15.6	217.8	8.7	42.0	133.8	317.6	90.6
Closing inventory	1.0	0.2	5.9	--	0.8	1.8	10.7	4.3
Other current assets	31.6	18.4	111.3	14.6	32.9	67.5	163.3	92.9
Net fixed assets	125.9	68.5	472.2	52.8	128.2	327.5	644.1	96.1
Other assets and adjustments	18.0	7.3	82.3	5.6	14.1	43.8	128.1	77.4
Total liabilities	152.7	79.8	592.2	62.7	145.4	351.0	878.9	99.9
Total current liabilities	80.4	39.0	329.9	30.3	72.3	176.9	511.7	99.6
Current bank loans	12.8	6.2	52.7	5.2	10.0	24.0	86.8	47.6
Other current liabilities	67.5	32.8	277.2	25.0	62.2	152.9	424.9	99.6
Long-term bank loans	20.3	13.5	60.8	11.0	23.3	48.0	76.1	32.2
Other liabilities and adjustments	51.9	27.2	201.4	21.3	49.6	125.9	291.1	92.2
Total equity	68.2	30.3	297.3	19.2	72.7	223.6	384.9	99.8

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.8	1.0	0.7	1.0	1.1	0.9	98.6
Debt to equity	2.2	2.6	1.9	3.2	1.9	1.5	2.2	99.8
Interest coverage	2.2	2.2	2.2	2.0	2.5	1.6	2.4	89.3
Debt ratio	0.6	0.7	0.6	0.7	0.6	0.6	0.6	99.7
Sales to equity	5.8	5.9	5.8	6.1	5.7	4.3	6.8	99.8
Sales to closing inventories	384.9	783.5	291.2	1,556.6	511.1	529.6	242.9	4.3

(percent)

Current debt to equity	117.7	128.8	110.9	157.9	99.4	79.1	132.9	99.6
Operating profit on equity	18.6	24.9	14.8	25.6	24.2	7.0	20.1	98.7
Net fixed assets to equity	184.3	225.8	158.7	275.0	176.2	146.4	167.3	96.0
Gross margin	60.8	68.1	56.2	72.2	63.8	55.8	56.3	100.0
Return on total assets	10.4	12.4	9.0	11.8	13.3	6.8	10.2	99.5

(days)

Collection period for accounts receivable	40.4	31.5	46.0	26.9	36.5	50.2	44.2	90.6
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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	6,110	857,007	30,659.3	1,310
Less than 20	5,897	281,183	10,207.4	1,294
20-99	164	159,106	5,649.3	18
100-499	45	x	x	2
500 and over	4	x	x	-

1987

Total	4,800	652,581	25,243.0	
Less than 20	4,603	176,636	6,905.2	
20-99	146	143,484	5,507.3	
100-499	47	x	x	
500 and over	4	x	x	

SIC 4561 General Freight Trucking Industry

Establishments primarily engaged in the provision of local and long-distance trucking and transfer of general freight.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4562 - USED GOODS MOVING AND STORAGE 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.)	219							
Low sales value (\$'000)	25	25	739	25	339	739	1,551	
High sales value (\$'000)	5,000	739	5,000	339	739	1,551	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	4.3	4.0	4.4	3.9	4.3	3.7	4.8	44.3
Purchases and materials	4.3	4.0	4.4	3.9	4.2	3.7	4.8	44.3
Closing inventory	--	0.1	--	--	0.3	--	--	4.1
Opening inventory	0.1	0.2	--	--	0.4	0.1	--	4.6
Wages, salaries, and benefits	37.2	36.4	37.5	33.7	40.6	41.7	35.0	94.5
Wages and benefits - direct	0.9	0.2	1.1	0.3	0.2	0.3	1.5	3.2
Wages and benefits - indirect	36.4	36.2	36.4	33.5	40.5	41.4	33.4	94.1
Occupancy expenses	15.7	18.8	14.7	21.5	14.6	16.3	13.8	97.3
Depreciation	4.2	6.1	3.6	7.1	4.6	3.8	3.5	94.1
Repairs and maintenance	4.3	2.9	4.7	3.6	1.9	4.9	4.6	63.0
Fuel and oil	2.3	2.1	2.4	2.5	1.4	4.0	1.5	45.2
Utilities	1.7	3.3	1.2	3.8	2.7	1.5	1.1	79.9
Rent	3.2	4.3	2.8	4.5	4.1	2.1	3.2	72.6
Financial expenses	2.5	3.4	2.2	3.5	3.3	2.0	2.3	93.6
Interest and bank charges	1.8	2.4	1.6	2.4	2.4	1.3	1.8	86.3
Professional fees	0.7	1.0	0.6	1.1	0.9	0.7	0.6	84.5
General expenses	5.8	9.8	4.6	9.9	9.7	4.1	4.9	89.0
Advertising	1.2	1.7	1.0	1.6	1.7	0.8	1.1	78.1
Delivery expenses	3.4	6.2	2.5	6.5	5.7	2.1	2.7	44.3
Insurance	1.3	2.0	1.1	1.8	2.3	1.3	1.0	68.5
Other expenses	272.3	1,039.9	32.7	1,697.1	22.2	25.8	36.8	100.0
Total expenses	337.9	1,112.4	96.1	1,769.5	94.8	93.6	97.6	100.0
Net profit/loss	-237.9	-1,012.4	3.9	-1,669.5	5.2	6.4	2.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	73							
Sales	692.2	182.5	1,672.9	101.8	494.2	1,098.5	2,506.2	
Expenses	647.3	159.2	1,586.6	82.6	454.9	1,017.5	2,412.3	
Profit	44.9	23.3	86.2	19.2	39.3	81.0	93.9	

Non-Profitable:

Sales	305.5	171.3	1,928.1	153.3	490.5	1,034.9	2,845.3	
Expenses	4,277.5	4,462.7	2,037.5	4,683.8	535.8	1,080.3	3,020.3	
Loss	-3,972.1	-4,291.4	-109.3	-4,530.5	-45.3	-45.4	-174.9	

1987

Profitable:

Sales	455.5	225.8	1,465.3	143.9	526.8	1,123.8	2,086.6	
Expenses	418.7	201.4	1,373.7	127.9	471.4	1,042.2	1,976.9	
Profit	36.8	24.4	91.6	15.9	55.4	81.7	109.7	

Non-Profitable:

Sales	301.6	188.8	1,337.7	129.8	515.0	1,142.0	1,801.5	
Expenses	323.1	208.1	1,379.5	149.5	532.4	1,167.0	1,883.1	
Loss	-21.5	-19.3	-41.8	-19.7	-17.4	-25.0	-81.6	

	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.)	193							
Low sales value (\$'000)	25	25	831	25	434	831	1,644	
High sales value (\$'000)	5,000	831	5,000	434	831	1,644	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	489.6	170.8	1,010.9	111.4	328.1	601.3	1,527.1	100.0
Total current assets	180.9	71.1	360.5	48.6	130.7	262.9	483.4	99.0
Accounts receivable	107.4	34.2	227.0	21.3	68.5	140.1	336.5	97.9
Closing inventory	0.3	0.4	0.2	--	1.5	0.2	0.2	4.1
Other current assets	73.1	36.4	133.2	27.2	60.6	122.5	146.6	97.9
Net fixed assets	238.2	85.9	487.2	57.3	161.8	287.6	738.8	99.5
Other assets and adjustments	70.4	13.7	163.1	5.4	35.6	50.8	304.8	79.3
Total liabilities	292.4	108.4	593.3	74.1	199.3	337.8	915.3	100.0
Total current liabilities	160.7	55.8	332.2	29.4	125.6	173.1	532.7	99.0
Current bank loans	45.1	14.7	94.9	7.8	32.8	26.0	181.6	53.9
Other current liabilities	115.5	41.1	237.3	21.6	92.7	147.0	351.1	99.0
Long-term bank loans	22.6	7.0	48.1	2.0	20.4	27.0	74.7	26.9
Other liabilities and adjustments	109.0	45.5	212.8	42.6	53.2	137.5	307.7	86.0
Total equity	197.1	62.3	417.6	37.2	128.7	263.5	611.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.2	1.0	1.6	1.0	1.5	0.9	99.0
Debt to equity	1.4	1.7	1.4	1.9	1.5	1.2	1.4	100.0
Interest coverage	-110.0	-431.0	2.7	-893.5	4.5	4.3	2.0	86.0
Debt ratio	0.5	0.6	0.5	0.6	0.6	0.5	0.5	100.0
Sales to equity	4.5	5.0	4.4	5.2	4.8	4.6	4.4	100.0
Sales to closing inventories	2,578.1	760.8	7,441.3	-	413.5	4,612.7	11,399.3	4.1

(percent)

Current debt to equity	81.5	89.5	79.5	79.0	97.5	65.6	87.0	99.0
Operating profit on equity	-962.1	-4,959.3	14.2	-11,475.7	37.1	25.1	8.3	100.0
Net fixed assets to equity	120.8	137.8	116.6	153.6	125.6	109.1	120.7	99.5
Gross margin	56.1	55.0	56.4	52.5	57.1	52.6	58.6	100.0
Return on total assets	-383.9	-1,806.4	9.1	-3,836.3	18.6	14.2	6.6	100.0

(days)

Collection period for accounts receivable	43.2	39.8	44.1	39.5	40.1	42.0	45.3	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	947	249,859	11,260.5	54
Less than 20	833	85,052	3,887.5	60
20-99	97	83,065	3,729.0	7
100-499	16	x	x	1
500 and over	1	x	x	-
1987				
Total	893	209,467	10,791.1	
Less than 20	773	64,256	3,354.5	
20-99	104	76,358	3,860.1	
100-499	15	x	x	
500 and over	1	x	x	

SIC 4562 Used Goods Moving and Storage Industry

Establishments primarily engaged in packing, transporting and storing used household goods. This includes the local and long-distance movement of used household goods, office and institutional equipment and the storage incidental to this activity whether it is of a long term or in-transit nature.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4563 - BULK LIQUIDS TRUCKING 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.)	282							
Low sales value (\$'000)	25	25	340	25	131	340	802	
High sales value (\$'000)	5,000	340	5,000	131	340	802	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	10.8	4.8	14.1	2.0	6.4	5.3	17.1	34.0
Purchases and materials	10.9	4.8	14.3	2.0	6.4	5.3	17.4	34.0
Closing inventory	0.3	--	0.4	--	--	--	0.5	3.2
Opening inventory	0.1	--	0.2	--	--	--	0.3	3.2
Wages, salaries, and benefits	28.8	26.9	29.8	20.6	30.5	36.4	27.6	96.8
Wages and benefits - direct	0.5	--	0.8	--	--	0.6	0.9	2.5
Wages and benefits - indirect	28.2	26.9	29.0	20.6	30.5	35.8	26.7	96.5
Occupancy expenses	28.7	28.0	29.1	25.2	29.6	30.8	28.5	98.6
Depreciation	10.6	12.0	9.9	9.9	13.2	10.0	9.8	91.1
Repairs and maintenance	7.8	6.2	8.6	4.8	7.0	8.5	8.7	78.0
Fuel and oil	7.5	6.6	7.9	6.6	6.7	9.0	7.6	68.4
Utilities	1.0	1.1	0.9	1.6	0.9	1.4	0.8	79.1
Rent	1.8	2.0	1.7	2.4	1.8	2.0	1.7	58.5
Financial expenses	4.2	5.5	3.5	3.9	6.5	4.0	3.4	97.2
Interest and bank charges	3.6	4.7	3.0	3.2	5.6	3.2	3.0	86.2
Professional fees	0.6	0.8	0.5	0.7	0.9	0.8	0.4	92.2
General expenses	4.9	6.7	3.9	9.2	5.2	5.9	3.2	90.1
Advertising	0.4	0.4	0.4	0.4	0.5	0.5	0.3	67.4
Delivery expenses	2.9	4.7	1.9	7.0	3.3	3.3	1.4	28.7
Insurance	1.7	1.6	1.7	1.8	1.5	2.1	1.6	57.8
Other expenses	15.6	15.7	15.6	16.3	15.4	9.5	17.6	99.6
Total expenses	93.0	87.5	96.0	77.1	93.6	91.9	97.5	100.0
Net profit/loss	7.0	12.5	4.0	22.9	6.4	8.1	2.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70							
Sales	242.0	111.7	1,002.1	65.4	210.4	473.6	1,706.9	
Expenses	211.2	89.9	918.9	46.5	182.1	403.1	1,606.6	
Profit	30.8	21.9	83.3	18.8	28.3	70.5	100.2	

Non-Profitable:

Sales	417.7	141.8	1,156.5	67.4	217.6	564.5	1,650.4	
Expenses	450.4	165.2	1,214.4	78.7	253.3	614.9	1,714.6	
Loss	-32.8	-23.4	-57.9	-11.3	-35.6	-50.4	-64.2	

1987

Profitable:

Sales	263.1	108.4	912.1	64.0	216.5	519.0	1,628.4	
Expenses	228.0	86.0	823.9	46.7	181.5	453.5	1,499.0	
Profit	35.1	22.5	88.2	17.3	35.0	65.6	129.5	

Non-Profitable:

Sales	260.8	111.5	914.0	55.5	218.9	567.3	1,422.1	
Expenses	283.4	123.5	983.0	63.4	238.5	619.0	1,516.5	
Loss	-22.6	-12.0	-69.0	-8.0	-19.6	-51.7	-94.4	

	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.)	214							
Low sales value (\$'000)	25	25	491	25	235	491	993	
High sales value (\$'000)	5,000	491	5,000	235	491	993	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	412.8	244.5	1,037.7	183.6	356.0	621.7	1,328.3	100.0
Total current assets	125.4	75.7	310.2	54.9	113.6	223.7	370.7	100.0
Accounts receivable	57.0	28.0	164.8	13.7	54.1	101.2	209.3	95.8
Closing inventory	1.3	--	6.1	--	--	0.3	10.1	3.7
Other current assets	67.0	47.6	139.2	41.1	59.5	122.0	151.2	90.2
Net fixed assets	171.0	101.0	431.1	78.4	142.4	271.6	542.5	97.2
Other assets and adjustments	116.2	67.7	296.3	50.2	99.9	126.3	415.0	80.4
Total liabilities	258.0	154.0	644.1	119.7	216.8	319.3	871.0	100.0
Total current liabilities	88.5	55.0	212.8	37.7	86.7	166.9	244.9	100.0
Current bank loans	17.6	9.1	49.4	6.5	13.8	45.7	51.9	38.3
Other current liabilities	70.8	45.8	163.4	31.1	72.8	121.1	192.9	100.0
Long-term bank loans	31.3	13.6	97.2	3.6	31.8	69.6	116.4	29.4
Other liabilities and adjustments	138.1	85.4	334.0	78.3	98.2	82.8	509.6	91.6
Total equity	154.8	90.5	393.5	63.9	139.2	302.4	457.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.3	1.4	1.4	1.3	1.3	1.5	100.0
Debt to equity	1.6	1.7	1.6	1.8	1.5	1.0	1.9	100.0
Interest coverage	2.0	2.1	1.9	1.4	2.7	2.2	1.8	90.2
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.5	0.6	100.0
Sales to equity	2.8	2.0	3.5	1.8	2.2	2.3	4.0	100.0
Sales to closing inventories	336.9	22,132.1	225.0	9,103.6	-	2,120.9	180.8	3.7

(percent)

Current debt to equity	57.1	60.7	54.0	59.0	62.3	55.1	53.5	100.0
Operating profit on equity	10.9	12.1	10.0	5.3	17.8	12.0	9.0	100.0
Net fixed assets to equity	110.5	111.6	109.5	122.7	102.3	89.8	118.6	97.2
Gross margin	56.8	59.3	55.5	59.8	58.9	59.3	54.5	100.0
Return on total assets	8.0	8.4	7.7	5.6	11.0	10.6	6.7	100.0

(days)

Collection period for accounts receivable	47.2	54.5	43.6	42.1	63.1	51.3	41.5	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	851	127,311	4,590.4	76
Less than 20	819	53,395	1,942.6	72
20-99	28	26,401	942.2	4
100-499	3	x	x	-
500 and over	1	x	x	-
1987				
Total	775	104,875	4,058.6	
Less than 20	747	41,185	1,602.7	
20-99	24	21,881	844.5	
100-499	3	x	x	
500 and over	1	x	x	

SIC 4563 Bulk Liquids Trucking Industry

Establishments primarily engaged in transporting by tanker trucks, liquids of all kinds.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4564 - DRY BULK MATERIALS TRUCKING 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.)	325							
Low sales value (\$'000)	25	25	286	25	90	286	810	
High sales value (\$'000)	5,000	286	5,000	90	286	810	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	9.6	2.7	13.4	1.9	3.2	10.7	14.6	40.6
Purchases and materials	9.7	2.7	13.7	1.9	3.2	10.7	15.0	40.3
Closing inventory	0.6	0.1	0.9	--	0.2	0.2	1.2	4.9
Opening inventory	0.4	0.2	0.6	0.1	0.2	0.1	0.8	5.2
Wages, salaries, and benefits	21.8	12.5	27.2	8.7	14.8	23.8	28.6	89.5
Wages and benefits - direct	1.0	-	1.6	-	-	1.9	1.5	5.8
Wages and benefits - indirect	20.8	12.5	25.6	8.7	14.8	21.9	27.2	87.7
Occupancy expenses	34.1	35.0	33.6	34.4	35.3	30.3	35.0	97.8
Depreciation	10.0	10.4	9.7	11.0	10.0	10.4	9.4	90.8
Repairs and maintenance	8.9	10.2	8.1	9.5	10.7	8.3	8.0	73.8
Fuel and oil	10.1	10.7	9.8	9.6	11.3	8.7	10.3	69.5
Utilities	0.8	1.0	0.7	1.3	0.9	0.6	0.8	75.1
Rent	4.3	2.6	5.3	3.0	2.4	2.5	6.5	56.9
Financial expenses	3.6	5.3	2.6	5.2	5.3	3.1	2.5	93.2
Interest and bank charges	3.0	4.5	2.1	4.4	4.5	2.5	1.9	85.2
Professional fees	0.6	0.8	0.6	0.8	0.8	0.6	0.6	81.2
General expenses	4.7	4.8	4.6	5.8	4.3	8.4	2.9	83.7
Advertising	0.3	0.4	0.3	0.4	0.3	0.4	0.3	56.9
Delivery expenses	2.6	2.5	2.7	2.6	2.4	6.7	1.0	19.1
Insurance	1.7	2.0	1.5	2.7	1.5	1.3	1.7	59.4
Other expenses	18.8	26.8	14.3	31.9	23.7	17.5	12.9	99.7
Total expenses	92.5	87.0	95.7	87.9	86.5	93.8	96.5	100.0
Net profit/loss	7.5	13.0	4.3	12.1	13.5	6.2	3.5	97.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	73							
Sales	223.7	92.8	990.7	56.4	141.2	433.2	1,742.1	
Expenses	198.4	74.0	927.7	43.6	114.5	384.3	1,659.8	
Profit	25.3	18.8	63.1	12.8	26.8	48.9	82.2	

Non-Profitable:

Sales	180.5	83.2	760.8	52.9	165.3	480.3	1,937.8	
Expenses	192.6	92.5	789.3	60.4	179.7	497.8	2,012.3	
Loss	-12.1	-9.3	-28.5	-7.5	-14.4	-17.5	-74.5	

1987

Profitable:

Sales	173.4	88.8	783.8	52.3	165.4	488.8	1,501.2	
Expenses	152.1	72.9	724.1	40.0	141.8	445.6	1,401.4	
Profit	21.3	16.0	59.7	12.3	23.6	43.3	99.9	

Non-Profitable:

Sales	185.5	91.1	776.3	46.5	162.7	470.1	1,503.7	
Expenses	195.9	98.5	805.0	50.1	176.1	486.0	1,562.6	
Loss	-10.3	-7.4	-28.7	-3.6	-13.4	-15.9	-58.9	

	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.)	167							
Low sales value (\$'000)	25	25	533	25	242	533	1,295	
High sales value (\$'000)	5,000	533	5,000	242	533	1,295	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	306.6	115.6	980.7	80.9	287.6	507.0	1,280.3	100.0
Total current assets	110.5	36.2	372.5	20.3	114.9	152.3	511.7	100.0
Accounts receivable	48.7	16.0	163.8	6.6	62.6	106.7	200.0	95.8
Closing inventory	3.1	0.2	13.5	--	1.2	0.2	22.0	5.4
Other current assets	58.6	19.9	195.0	13.6	51.1	45.3	289.6	93.4
Net fixed assets	182.4	69.0	582.2	55.4	137.0	331.0	741.1	98.8
Other assets and adjustments	13.7	10.2	25.9	5.1	35.6	23.6	27.4	76.6
Total liabilities	179.4	66.3	578.2	48.5	154.7	383.0	701.7	100.0
Total current liabilities	109.4	37.0	364.7	26.6	88.3	209.8	462.7	100.0
Current bank loans	12.5	3.5	44.2	0.8	17.2	30.5	52.8	44.9
Other current liabilities	96.8	33.4	320.5	25.8	71.1	179.2	409.8	100.0
Long-term bank loans	4.7	0.7	18.6	--	4.6	34.0	8.8	19.2
Other liabilities and adjustments	65.2	28.5	194.8	21.8	61.7	139.1	230.1	92.8
Total equity	127.2	49.2	402.4	32.3	132.9	123.9	578.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.9	1.0	0.7	1.3	0.7	1.1	100.0
Debt to equity	1.4	1.3	1.4	1.5	1.1	3.0	1.2	100.0
Interest coverage	3.7	3.9	3.5	3.5	5.3	2.6	3.9	90.4
Debt ratio	0.5	0.5	0.5	0.6	0.5	0.7	0.5	100.0
Sales to equity	3.5	3.1	3.7	3.4	2.8	6.4	3.3	100.0
Sales to closing inventories	144.0	778.0	110.9	-	319.3	2,946.2	88.8	5.4

(percent)

Current debt to equity	85.9	75.2	90.6	82.4	66.4	169.2	79.9	100.0
Operating profit on equity	20.9	35.1	14.8	43.0	25.5	28.2	13.0	98.2
Net fixed assets to equity	143.3	140.3	144.6	171.1	103.0	267.0	128.0	98.8
Gross margin	63.4	77.0	58.4	83.5	67.7	63.8	57.1	100.0
Return on total assets	11.9	20.0	8.5	23.9	14.5	11.0	7.9	99.4

(days)

Collection period for accounts receivable	39.0	37.4	39.6	21.9	59.6	48.7	37.3	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	1,845	154,001	5,741.3	151
Less than 20	1,819	82,621	2,975.6	148
20-99	21	23,721	855.9	1
100-499	4	x	x	2
500 and over	1	x	x	-
1987				
Total	1,694	109,761	4,324.3	
Less than 20	1,671	61,867	2,401.7	
20-99	20	19,329	758.3	
100-499	2	x	x	
500 and over	1	x	x	

SIC 4564 Dry Bulk Materials Trucking Industry

Establishments primarily engaged in transporting, usually by dump-trucks, such dry bulk materials as cement, fill, sand and debris including snow.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4565 - FOREST PRODUCTS TRUCKING 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.)	426							
Low sales value (\$'000)	25	25	324	25	148	324	778	
High sales value (\$'000)	5,000	324	5,000	148	324	778	5,000	

SELECTED EXPENSE ITEMS

	(percent of sales)							
Cost of goods sold	12.8	1.6	20.5	1.9	1.4	8.8	24.9	37.3
Purchases and materials	12.8	1.6	20.6	1.8	1.3	8.8	25.0	37.3
Closing inventory	0.2	--	0.2	0.1	--	0.1	0.3	3.3
Opening inventory	0.1	--	0.1	0.1	--	0.1	0.2	3.8
Wages, salaries, and benefits	23.6	17.7	27.7	13.8	20.8	26.2	28.3	92.5
Wages and benefits - direct	0.7	0.1	1.1	0.2	-	0.2	1.4	2.8
Wages and benefits - indirect	23.0	17.6	26.7	13.6	20.8	25.9	26.9	91.8
Occupancy expenses	31.8	39.5	26.4	37.5	41.2	33.0	24.0	99.1
Depreciation	10.1	13.0	8.0	10.9	14.7	10.8	7.0	94.1
Repairs and maintenance	9.5	12.0	7.9	12.0	12.0	10.2	7.0	76.1
Fuel and oil	9.3	11.8	7.6	10.5	12.9	9.2	6.9	73.9
Utilities	0.6	0.8	0.5	0.9	0.7	0.6	0.4	76.8
Rent	2.3	1.9	2.5	3.1	0.9	2.1	2.7	53.5
Financial expenses	4.0	5.8	2.8	5.1	6.3	4.1	2.3	98.8
Interest and bank charges	3.4	5.1	2.2	4.4	5.6	3.4	1.8	92.5
Professional fees	0.6	0.7	0.6	0.7	0.7	0.7	0.5	91.3
General expenses	5.6	6.4	5.0	7.5	5.5	3.8	5.5	80.5
Advertising	0.2	0.2	0.1	0.3	0.1	0.1	0.2	46.7
Delivery expenses	3.9	4.2	3.6	4.9	3.7	2.0	4.3	28.6
Insurance	1.5	2.0	1.3	2.2	1.7	1.7	1.1	54.7
Other expenses	14.1	16.6	12.3	19.5	14.3	17.9	10.3	99.3
Total expenses	91.9	87.6	94.8	85.2	89.5	93.7	95.2	100.0
Net profit/loss	8.1	12.4	5.2	14.8	10.5	6.3	4.8	98.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	72							
Sales	266.6	130.8	1,078.4	89.0	200.5	451.3	1,831.6	
Expenses	237.7	110.2	1,000.3	71.4	174.9	402.7	1,718.1	
Profit	28.9	20.7	78.1	17.7	25.6	48.6	113.5	

Non-Profitable:

Sales	246.3	112.7	680.4	82.8	193.0	400.8	1,690.2	
Expenses	259.3	121.3	707.7	90.3	204.6	415.0	1,764.6	
Loss	-13.0	-8.6	-27.3	-7.5	-11.6	-14.2	-74.4	

1987

Profitable:

Sales	263.2	116.8	1,104.1	82.8	217.1	498.3	1,783.9	
Expenses	232.8	96.6	1,015.6	66.3	185.8	437.3	1,664.5	
Profit	30.4	20.2	88.5	16.5	31.4	61.1	119.3	

Non-Profitable:

Sales	162.6	101.6	708.6	81.1	195.2	507.2	1,297.8	
Expenses	176.2	113.7	736.1	93.6	205.6	534.6	1,325.2	
Loss	-13.6	-12.1	-27.4	-12.4	-10.4	-27.4	-27.4	

	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.)	283							
Low sales value (\$'000)	25	25	519	25	240	519	1,187	
High sales value (\$'000)	5,000	519	5,000	240	519	1,187	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	286.8	158.3	855.8	113.5	264.0	505.3	1,183.9	100.0
Total current assets	92.7	39.2	329.5	25.7	71.0	140.9	506.0	100.0
Accounts receivable	29.9	12.2	108.2	9.0	19.8	56.6	156.5	92.6
Closing inventory	0.9	0.1	4.1	0.1	0.2	1.5	6.5	4.6
Other current assets	61.8	26.7	217.1	16.5	50.9	82.7	342.9	94.7
Net fixed assets	168.6	104.5	452.5	78.8	165.3	331.5	565.7	97.9
Other assets and adjustments	25.4	14.4	73.7	8.9	27.6	32.7	112.1	72.8
Total liabilities	178.7	104.7	506.2	85.3	150.4	303.4	696.0	100.0
Total current liabilities	90.6	43.9	297.5	38.0	57.8	193.2	395.1	100.0
Current bank loans	7.9	3.9	25.6	2.7	6.8	17.8	32.9	41.3
Other current liabilities	82.7	39.9	271.8	35.3	50.9	175.4	362.2	100.0
Long-term bank loans	25.8	20.6	48.8	19.7	22.9	52.8	45.1	34.6
Other liabilities and adjustments	62.1	40.0	159.8	27.5	69.6	57.3	255.7	94.0
Total equity	108.1	53.5	349.5	28.1	113.6	201.8	487.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.8	1.1	0.6	1.2	0.7	1.2	100.0
Debt to equity	1.6	1.9	1.4	3.0	1.3	1.5	1.4	100.0
Interest coverage	2.7	2.4	3.3	1.8	3.4	4.1	2.8	92.9
Debt ratio	0.6	0.6	0.5	0.7	0.5	0.6	0.5	100.0
Sales to equity	4.0	3.7	4.2	5.1	2.9	3.9	4.4	100.0
Sales to closing inventories	474.8	1,021.3	359.8	854.4	1,278.7	508.8	327.0	4.6

(percent)

Current debt to equity	83.8	82.0	85.1	135.1	50.8	95.7	80.9	100.0
Operating profit on equity	22.9	27.8	19.5	29.8	26.6	31.1	15.1	97.9
Net fixed assets to equity	156.0	195.1	129.4	279.8	145.5	164.3	115.9	97.9
Gross margin	56.8	71.2	48.3	74.7	67.6	58.8	44.7	100.0
Return on total assets	13.4	15.9	11.4	15.6	16.2	16.3	9.5	100.0

(days)

Collection period for accounts receivable	24.8	22.1	26.4	22.6	21.7	26.2	26.4	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
1989				
Total	1,514	109,287	3,790.5	16
Less than 20	1,494	85,212	2,981.5	17
20-99	19	x	x	1
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	1,498	88,491	3,285.1	
Less than 20	1,477	65,842	2,469.6	
20-99	20	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 4565 Forest Products Trucking Industry

Establishments primarily engaged in transporting pulpwood, wood chips and saw-logs whether or not specialized equipment is used.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4569 - OTHER TRUCK TRANSPORT 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.)	110							
Low sales value (\$'000)	25	25	547	25	160	547	1,269	
High sales value (\$'000)	5,000	547	5,000	160	547	1,269	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	14.2	13.4	14.6	3.3	16.4	13.1	15.5	42.7
Purchases and materials	14.2	13.4	14.8	3.3	16.4	13.4	15.5	42.7
Closing inventory	0.2	--	0.4	--	-	0.6	0.3	7.3
Opening inventory	0.2	--	0.3	--	-	0.3	0.3	6.4
Wages, salaries, and benefits	28.5	27.4	29.1	16.4	30.7	20.0	34.3	92.7
Wages and benefits - direct	4.2	-	6.7	-	-	0.2	10.4	3.6
Wages and benefits - indirect	24.3	27.4	22.4	16.4	30.7	19.7	24.0	91.8
Occupancy expenses	22.6	21.1	23.4	27.2	19.3	28.0	20.8	99.1
Depreciation	6.2	6.5	6.1	5.7	6.7	8.4	4.7	94.5
Repairs and maintenance	5.6	5.0	6.0	6.0	4.7	6.8	5.5	77.3
Fuel and oil	6.5	6.1	6.8	9.7	5.0	9.8	5.1	64.5
Utilities	1.0	0.9	1.0	0.6	1.0	1.1	0.9	78.2
Rent	3.2	2.6	3.6	5.3	1.8	1.9	4.6	66.4
Financial expenses	2.9	3.9	2.3	2.6	4.3	3.7	1.6	98.2
Interest and bank charges	2.1	2.6	1.9	1.3	2.9	3.0	1.2	90.9
Professional fees	0.8	1.3	0.5	1.3	1.3	0.7	0.4	92.7
General expenses	6.1	7.9	5.1	14.6	5.9	8.4	3.2	91.8
Advertising	0.5	0.3	0.6	0.6	0.2	0.8	0.4	63.6
Delivery expenses	3.5	4.9	2.6	9.9	3.4	5.8	0.8	31.8
Insurance	2.2	2.8	1.9	4.0	2.4	1.7	2.0	60.9
Other expenses	20.6	20.4	20.7	21.1	20.2	20.1	21.0	99.1
Total expenses	94.8	94.1	95.2	85.3	96.7	93.3	96.4	100.0
Net profit/loss	5.2	5.9	4.8	14.7	3.3	6.7	3.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	70							
Sales	436.4	195.5	1,434.9	64.7	393.0	824.9	2,681.0	
Expenses	401.0	172.5	1,348.2	48.0	360.4	759.5	2,550.9	
Profit	35.3	23.0	86.6	16.6	32.6	65.3	130.1	

Non-Profitable:

Sales	284.9	130.2	2,028.5	65.9	268.2	999.7	3,041.3	
Expenses	309.1	153.3	2,065.5	73.0	325.4	1,028.7	3,086.2	
Loss	-24.2	-23.0	-37.0	-7.1	-57.1	-29.0	-44.9	

1987

Profitable:

Sales	356.3	135.1	1,147.4	75.3	265.1	837.9	2,138.8	
Expenses	328.9	121.3	1,071.6	63.0	247.9	795.3	1,956.4	
Profit	27.3	13.8	75.8	12.2	17.2	42.5	182.3	

Non-Profitable:

Sales	219.1	166.9	889.8	91.6	294.9	827.4	1,393.2	
Expenses	228.3	175.2	909.4	98.9	305.1	839.9	1,470.4	
Loss	-9.2	-8.4	-19.6	-7.3	-10.1	-12.5	-77.2	

	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	699	25	244	699	1,430	
High sales value (\$'000)	5,000	699	5,000	244	699	1,430	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	274.3	101.6	840.4	51.8	136.9	593.0	1,283.6	100.0
Total current assets	119.4	34.7	397.0	20.3	44.9	281.2	604.6	100.0
Accounts receivable	56.2	10.5	205.9	7.0	13.1	161.9	284.8	95.3
Closing inventory	1.5	0.4	5.3	—	0.6	4.1	7.4	8.1
Other current assets	61.6	23.7	185.8	13.2	31.1	115.2	312.3	97.7
Net fixed assets	143.5	62.1	410.2	26.7	87.3	289.4	626.5	96.5
Other assets and adjustments	11.3	4.7	33.0	4.8	4.7	22.2	52.4	67.4
Total liabilities	169.4	64.7	512.7	23.6	93.8	345.6	812.1	100.0
Total current liabilities	105.6	43.0	310.8	11.0	65.7	184.5	536.9	97.7
Current bank loans	12.2	4.3	38.0	3.1	5.2	41.5	31.6	38.4
Other current liabilities	93.4	38.6	272.8	7.9	60.4	143.0	505.3	97.7
Long-term bank loans	7.8	0.1	32.7	0.2	0.1	34.7	29.2	22.1
Other liabilities and adjustments	56.0	21.4	169.1	12.3	27.9	126.2	245.9	89.5
Total equity	104.9	36.9	327.6	28.1	43.1	247.3	471.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	0.8	1.2	1.8	0.6	1.5	1.1	97.7
Debt to equity	1.6	1.7	1.5	0.8	2.1	1.3	1.7	100.0
Interest coverage	3.6	3.6	3.6	1.2	3.7	3.5	3.9	90.7
Debt ratio	0.6	0.6	0.6	0.4	0.6	0.5	0.6	100.0
Sales to equity	6.0	8.3	5.2	3.7	10.4	4.0	6.3	100.0
Sales to closing inventories	408.4	753.4	321.5	-	647.2	240.9	400.9	8.1

(percent)

Current debt to equity	100.7	116.6	94.8	39.3	152.4	74.6	113.8	97.7
Operating profit on equity	31.1	50.0	24.1	0.9	72.8	26.2	22.0	100.0
Net fixed assets to equity	136.8	168.4	125.1	94.7	202.5	117.0	132.8	96.5
Gross margin	55.6	52.9	57.1	63.6	51.2	69.1	50.0	100.0
Return on total assets	16.3	25.1	12.8	2.3	31.2	15.3	10.8	100.0

(days)

Collection period for accounts receivable	32.3	12.5	43.9	24.5	10.5	59.6	34.7	95.3
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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	441	178,251	6,308.7	21
Less than 20	400	33,976	1,194.0	21
20-99	27	32,941	1,177.5	-
100-499	13	x	x	-
500 and over	1	x	x	-
1987				
Total	420	159,234	6,085.0	
Less than 20	379	23,802	910.3	
20-99	27	28,928	1,101.7	
100-499	13	x	x	
500 and over	1	x	x	

SIC 4569 Other Truck Transport Industries

Establishments primarily engaged in providing trucking services not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4571 - URBAN TRANSIT SYSTEMS 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	474	25	106	474	785	
High sales value (\$'000)	5,000	474	5,000	106	474	785	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	5.9	-	9.9	-	-	1.9	15.6	12.5
Purchases and materials	5.9	-	10.0	-	-	1.9	15.7	12.5
Closing inventory	--	-	--	-	-	-	--	6.3
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries, and benefits	32.4	27.3	35.9	24.6	35.1	35.4	36.2	93.8
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	32.4	27.3	35.9	24.6	35.1	35.4	36.2	93.8
Occupancy expenses	30.2	28.1	31.6	27.0	31.5	36.8	28.0	100.0
Depreciation	9.5	12.2	7.7	12.3	12.0	11.7	4.8	93.8
Repairs and maintenance	9.2	5.9	11.4	5.0	8.2	11.2	11.6	81.3
Fuel and oil	9.5	9.7	9.4	9.6	10.0	9.2	9.6	56.3
Utilities	1.0	0.1	1.6	0.1	0.2	2.7	0.8	68.8
Rent	1.0	0.3	1.5	-	1.1	2.0	1.1	50.0
Financial expenses	6.5	8.7	5.0	7.7	11.7	5.5	4.6	100.0
Interest and bank charges	5.3	8.1	3.4	7.1	10.9	3.2	3.6	75.0
Professional fees	1.2	0.6	1.5	0.6	0.8	2.3	1.0	93.8
General expenses	1.8	1.8	1.9	0.1	6.6	2.8	1.2	68.8
Advertising	0.4	0.3	0.5	-	1.2	1.1	-	56.3
Delivery expenses	0.4	1.0	--	-	3.7	-	0.1	12.5
Insurance	1.0	0.5	1.4	--	1.7	1.8	1.1	50.0
Other expenses	15.9	19.9	13.2	25.0	5.3	9.9	15.6	100.0
Total expenses	92.8	85.8	97.5	84.3	90.0	92.1	101.3	100.0
Net profit/loss	7.2	14.2	2.5	15.7	10.0	7.9	-1.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	88							
Sales	155.9	85.8	673.4	71.2	289.2	529.4	1,143.8	
Expenses	139.5	72.9	630.9	60.0	252.0	487.9	1,098.3	
Profit	16.4	12.9	42.5	11.2	37.2	41.6	45.5	

Non-Profitable:

Sales	2,080.8	316.7	4,565.3	-	316.7	-	4,565.3	
Expenses	2,198.1	328.4	4,831.3	-	328.4	-	4,831.3	
Loss	-117.3	-11.7	-265.9	-	-11.7	-	-265.9	

1987

Profitable:

Sales	276.0	161.2	1,189.0	38.8	244.3	-	1,189.0	
Expenses	233.1	116.7	1,157.9	19.3	182.9	-	1,157.9	
Profit	43.0	44.4	31.1	19.5	61.4	-	31.1	

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	477	-	-	-	-	
High sales value (\$'000)	5,000	477	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	373.0	187.1	1,058.7	-	-	-	-	100.0
Total current assets	119.3	26.4	461.8	-	-	-	-	100.0
Accounts receivable	21.3	13.5	50.0	-	-	-	-	91.7
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	97.9	12.8	411.7	-	-	-	-	100.0
Net fixed assets	170.9	120.3	357.5	-	-	-	-	100.0
Other assets and adjustments	82.7	40.2	239.3	-	-	-	-	83.3
Total liabilities	174.5	120.6	373.2	-	-	-	-	100.0
Total current liabilities	48.0	34.2	98.6	-	-	-	-	100.0
Current bank loans	1.4	1.8	--	-	-	-	-	8.3
Other current liabilities	46.5	32.4	98.6	-	-	-	-	100.0
Long-term bank loans	11.2	8.1	22.3	-	-	-	-	50.0
Other liabilities and adjustments	115.3	78.1	252.2	-	-	-	-	91.7
Total equity	198.5	66.4	685.4	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.4	0.7	4.6	-	-	-	-	100.0
Debt to equity	0.8	1.8	0.5	-	-	-	-	100.0
Interest coverage	2.2	2.8	1.3	-	-	-	-	83.3
Debt ratio	0.4	0.6	0.3	-	-	-	-	100.0
Sales to equity	1.9	2.6	1.6	-	-	-	-	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	24.1	51.5	14.3	-	-	-	-	100.0
Operating profit on equity	11.2	37.4	1.8	-	-	-	-	100.0
Net fixed assets to equity	86.1	181.0	52.1	-	-	-	-	100.0
Gross margin	62.7	73.2	56.7	-	-	-	-	100.0
Return on total assets	10.8	20.6	4.4	-	-	-	-	100.0

(days)

Collection period for accounts receivable	20.5	28.1	16.1	-	-	-	-	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	101	1,157,803	31,468.7	16
Less than 20	75	9,930	315.7	16
20-99	11	23,213	708.2	1
100-499	7	80,449	2,217.7	-
500 and over	8	1,044,211	28,227.1	1
1987				
Total	85	1,029,214	28,709.1	
Less than 20	59	7,961	219.8	
20-99	10	18,526	548.1	
100-499	7	68,734	2,026.4	
500 and over	9	933,993	25,914.8	

SIC 4571 Urban Transit Systems Industry

Establishments primarily engaged in operating local and suburban mass passenger transit systems over regular routes and on regular schedules. Such transportation may involve use of one or more modes of transport including light rail, subways and streetcars as well as buses.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4572 - INTERURBAN AND RURAL TRANSIT SYSTEMS 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	625	25	257	625	1,122	
High sales value (\$'000)	5,000	625	5,000	257	625	1,122	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	3.1	0.6	4.8	1.1	-	1.9	5.8	20.5
Purchases and materials	3.3	1.1	4.9	1.8	-	1.9	5.9	20.5
Closing inventory	0.9	1.1	0.8	1.9	-	-	1.0	5.1
Opening inventory	0.7	0.7	0.7	1.2	-	-	0.9	5.1
Wages, salaries, and benefits	36.9	31.0	41.0	31.8	29.9	56.2	36.1	97.4
Wages and benefits - direct	1.7	-	2.9	-	-	-	3.8	2.6
Wages and benefits - indirect	35.2	31.0	38.2	31.8	29.9	56.2	32.4	97.4
Occupancy expenses	35.6	50.0	25.3	53.8	44.0	26.3	25.0	100.0
Depreciation	15.1	24.9	8.1	29.1	18.3	8.5	7.9	94.9
Repairs and maintenance	5.6	6.2	5.2	4.0	9.5	5.0	5.3	84.6
Fuel and oil	10.5	14.9	7.5	17.0	11.5	10.0	6.6	66.7
Utilities	1.1	1.3	1.0	1.3	1.3	0.8	1.1	84.6
Rent	3.2	2.8	3.6	2.3	3.5	1.9	4.1	69.2
Financial expenses	7.2	4.8	8.9	3.3	7.0	5.7	10.0	97.4
Interest and bank charges	4.2	3.8	4.4	2.3	6.1	4.9	4.3	89.7
Professional fees	3.0	0.9	4.5	1.0	0.9	0.9	5.7	92.3
General expenses	7.9	6.4	9.0	6.6	6.1	3.1	10.9	87.2
Advertising	0.3	0.4	0.3	0.4	0.5	0.5	0.2	76.9
Delivery expenses	4.6	3.0	5.8	3.2	2.7	0.1	7.6	23.1
Insurance	3.0	3.0	3.0	3.0	2.9	2.6	3.1	71.8
Other expenses	16.1	9.1	21.1	8.1	10.7	19.2	21.7	100.0
Total expenses	106.7	102.0	110.2	104.7	97.8	112.5	109.4	100.0
Net profit/loss	-6.7	-2.0	-10.2	-4.7	2.2	-12.5	-9.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	69							
Sales	440.5	166.9	1,582.9	88.3	323.5	866.3	2,180.6	
Expenses	403.2	144.5	1,483.8	65.9	301.0	817.4	2,039.5	
Profit	37.2	22.4	99.1	22.4	22.5	48.9	141.0	

Non-Profitable:

Sales	212.4	130.0	1,237.9	111.7	344.0	784.2	1,502.6	
Expenses	270.0	147.1	1,801.4	127.7	372.6	1,207.9	2,147.6	
Loss	-57.6	-17.0	-563.5	-16.0	-28.7	-423.8	-645.0	

1987

Profitable:

Sales	371.7	179.4	1,345.9	107.6	460.8	942.3	1,781.5	
Expenses	331.7	149.5	1,254.7	85.4	400.4	873.2	1,666.6	
Profit	40.0	29.9	91.1	22.2	60.4	69.1	114.9	

Non-Profitable:

Sales	198.5	107.9	1,315.2	63.1	406.7	782.2	2,046.9	
Expenses	207.4	110.1	1,406.5	64.2	416.4	809.9	2,225.7	
Loss	-8.9	-2.2	-91.3	-1.1	-9.7	-27.6	-178.7	

	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.)	34							
Low sales value (\$'000)	25	25	756	25	378	756	1,274	
High sales value (\$'000)	5,000	756	5,000	378	756	1,274	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	422.7	267.5	1,422.7	250.4	440.4	886.6	1,887.4	100.0
Total current assets	56.0	33.9	198.0	31.3	60.1	153.5	236.6	100.0
Accounts receivable	17.3	9.3	68.9	7.3	29.6	41.3	92.7	79.4
Closing inventory	3.5	2.0	12.9	2.2	--	--	24.1	5.9
Other current assets	35.1	22.5	116.2	21.7	30.5	112.1	119.7	97.1
Net fixed assets	276.0	176.8	914.6	166.0	286.0	637.8	1,154.5	100.0
Other assets and adjustments	90.7	56.6	310.0	52.9	94.2	95.2	496.2	94.1
Total liabilities	283.8	175.9	979.1	161.4	322.0	600.1	1,307.6	100.0
Total current liabilities	97.5	45.1	435.3	36.1	135.1	272.9	576.1	100.0
Current bank loans	14.3	11.9	30.1	12.2	8.3	65.0	--	38.2
Other current liabilities	83.1	33.2	405.1	23.9	126.7	207.9	576.1	100.0
Long-term bank loans	98.2	94.0	124.9	100.5	29.0	269.0	--	29.4
Other liabilities and adjustments	88.1	36.7	418.8	24.7	157.8	58.0	731.5	100.0
Total equity	138.9	91.5	443.6	88.9	118.4	286.5	579.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.5	0.7	0.4	0.8	0.4	0.5	0.4	100.0
Debt to equity	2.0	1.9	2.2	1.8	2.7	2.0	2.2	100.0
Interest coverage	-1.2	-0.7	-1.4	-2.8	1.4	-0.9	-1.7	94.1
Debt ratio	0.6	0.6	0.6	0.6	0.7	0.6	0.6	100.0
Sales to equity	2.4	1.7	3.4	1.4	4.1	3.4	3.5	100.0
Sales to closing inventories	97.7	76.9	119.3	55.9	--	--	84.3	5.9

(percent)

Current debt to equity	70.2	49.2	98.1	40.7	114.1	95.2	99.3	100.0
Operating profit on equity	-21.2	-8.8	-37.6	-11.4	10.7	-30.4	-40.6	100.0
Net fixed assets to equity	198.7	193.0	206.1	186.6	241.5	222.6	199.1	100.0
Gross margin	58.2	64.5	54.1	65.1	62.8	44.6	58.0	100.0
Return on total assets	-3.8	-1.2	-7.0	-3.0	8.7	-4.8	-7.9	100.0

(days)

Collection period for accounts receivable	18.2	21.2	16.2	20.8	22.2	15.4	16.6	79.4
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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	149	101,152	4,157.7	4
Less than 20	131	12,471	551.1	5
20-99	8	8,646	372.3	2
100-499	8	x	x	1
500 and over	2	x	x	-
1987				
Total	145	94,610	3,671.5	
Less than 20	126	9,177	367.5	
20-99	10	8,612	386.4	
100-499	7	x	x	
500 and over	2	x	x	

SIC 4572 Interurban and Rural Transit Systems Industry

Establishments primarily engaged in providing passenger transportation over regular routes by motor vehicles, the operations of which are principally outside a single municipality and its suburban areas. Establishments primarily engaged in chartered passenger bus transportation are classified in <4574 - Charter and Sightseeing Bus Services Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4573 - SCHOOL BUS OPERATIONS 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.)	401							
Low sales value (\$'000)	25	25	625	25	226	625	1,143	
High sales value (\$'000)	5,000	625	5,000	226	625	1,143	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	2.8	2.0	3.3	1.4	2.6	4.4	2.8	23.7
Purchases and materials	2.7	2.0	3.2	1.4	2.5	4.4	2.8	23.7
Closing inventory	0.3	0.1	0.4	0.2	0.1	0.4	0.4	6.2
Opening inventory	0.3	0.1	0.4	0.2	0.1	0.5	0.4	6.0
Wages, salaries, and benefits	37.8	32.9	40.9	26.1	39.6	40.2	41.2	94.0
Wages and benefits - direct	0.3	--	0.4	--	--	0.2	0.6	1.7
Wages and benefits - indirect	37.6	32.9	40.5	26.1	39.6	40.0	40.7	93.8
Occupancy expenses	28.6	29.6	27.9	29.8	29.4	25.7	28.7	100.0
Depreciation	11.3	11.6	11.1	11.5	11.7	9.8	11.6	98.3
Repairs and maintenance	5.1	5.2	4.9	5.1	5.4	4.6	5.1	82.3
Fuel and oil	9.4	10.0	9.0	10.1	10.0	8.6	9.1	77.8
Utilities	0.8	0.9	0.8	1.1	0.8	0.9	0.8	80.5
Rent	2.0	1.9	2.0	2.1	1.6	1.8	2.1	64.8
Financial expenses	3.9	4.5	3.5	4.4	4.6	4.1	3.2	95.3
Interest and bank charges	3.1	3.5	2.9	3.4	3.7	3.4	2.6	88.0
Professional fees	0.7	0.9	0.6	1.0	0.9	0.7	0.6	87.5
General expenses	4.0	4.7	3.5	6.7	2.6	2.9	3.8	92.0
Advertising	0.4	0.3	0.4	0.4	0.3	0.4	0.4	57.6
Delivery expenses	1.6	2.6	1.0	4.5	0.8	0.5	1.2	17.0
Insurance	2.0	1.7	2.1	1.9	1.5	1.9	2.2	82.5
Other expenses	12.9	11.5	13.9	12.4	10.5	13.3	14.1	99.8
Total expenses	89.9	85.1	93.0	81.0	89.3	90.7	93.8	100.0
Net profit/loss	10.1	14.9	7.0	19.0	10.7	9.3	6.2	99.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	88							
Sales	240.4	107.7	1,445.6	61.5	381.2	847.5	2,027.8	
Expenses	211.1	89.3	1,317.6	47.6	336.5	753.1	1,867.2	
Profit	29.2	18.4	128.0	13.9	44.8	94.4	160.7	

Non-Profitable:

Sales	390.5	122.6	1,789.6	87.3	358.2	869.3	2,688.2	
Expenses	404.3	130.9	1,831.9	95.0	370.9	888.4	2,753.0	
Loss	-13.8	-8.4	-42.3	-7.7	-12.8	-19.2	-64.9	

1987

Profitable:

Sales	290.6	127.6	1,503.1	64.9	395.2	850.5	2,069.1	
Expenses	255.8	105.8	1,371.0	48.5	350.4	755.8	1,904.5	
Profit	34.8	21.8	132.1	16.4	44.8	94.7	164.5	

Non-Profitable:

Sales	279.8	134.4	1,503.7	80.1	401.7	821.4	1,932.6	
Expenses	292.2	144.3	1,536.7	88.2	420.7	835.0	1,977.8	
Loss	-12.4	-9.9	-33.0	-8.1	-19.0	-13.6	-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.)	329							
Low sales value (\$'000)	25	25	781	25	462	781	1,283	
High sales value (\$'000)	5,000	781	5,000	462	781	1,283	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	450.8	239.4	1,288.9	183.3	548.1	871.2	1,665.6	100.0
Total current assets	91.1	58.9	218.8	53.0	91.6	137.2	292.3	99.4
Accounts receivable	18.8	8.1	61.0	6.6	16.4	35.0	84.5	91.5
Closing inventory	1.7	0.7	5.9	0.2	3.0	2.3	9.2	7.3
Other current assets	70.5	50.0	151.7	46.0	72.1	99.8	198.5	99.1
Net fixed assets	307.2	147.4	941.3	105.6	377.1	633.3	1,218.9	99.7
Other assets and adjustments	52.3	33.0	128.8	24.6	79.2	100.5	154.2	83.3
Total liabilities	234.1	107.2	737.7	73.4	293.1	497.8	954.0	100.0
Total current liabilities	104.6	42.0	352.9	30.3	106.0	211.0	480.9	100.0
Current bank loans	11.4	5.8	33.9	4.9	10.6	28.5	38.9	33.1
Other current liabilities	93.1	36.2	319.0	25.4	95.3	182.5	442.0	100.0
Long-term bank loans	28.7	17.5	73.0	8.6	66.3	45.8	97.6	22.5
Other liabilities and adjustments	100.8	47.6	311.6	34.3	120.8	241.0	375.4	93.9
Total equity	216.6	132.2	551.2	109.9	254.9	373.3	711.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	1.4	0.6	1.7	0.8	0.6	0.6	99.4
Debt to equity	1.0	0.8	1.3	0.6	1.1	1.3	1.3	100.0
Interest coverage	3.7	3.8	3.5	4.5	3.1	3.6	3.5	92.1
Debt ratio	0.5	0.4	0.5	0.4	0.5	0.5	0.5	100.0
Sales to equity	2.4	1.8	2.9	1.5	2.3	2.6	3.1	100.0
Sales to closing inventories	294.3	340.7	272.6	641.5	193.5	421.1	238.9	7.3

(percent)

Current debt to equity	48.3	31.7	64.0	27.6	41.5	56.5	67.5	100.0
Operating profit on equity	19.6	17.9	21.2	16.7	20.9	24.5	19.7	99.4
Net fixed assets to equity	141.8	111.4	170.7	96.0	147.9	169.6	171.3	99.7
Gross margin	56.2	57.3	55.5	58.1	56.1	56.5	55.1	100.0
Return on total assets	12.9	13.3	12.6	12.8	14.2	14.4	11.7	100.0

(days)

Collection period for accounts receivable	13.2	12.4	13.6	13.9	10.1	13.0	13.9	91.5
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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
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1989

Total	1,681	418,717	26,395.1	101
Less than 20	1,454	114,899	7,345.1	93
20-99	198	132,994	8,703.0	7
100-499	26	x	x	2
500 and over	3	x	x	1

1987

Total	1,782	349,657	22,947.1	
Less than 20	1,547	95,228	6,509.1	
20-99	205	114,488	8,025.4	
100-499	28	x	x	
500 and over	2	x	x	

SIC 4573 School Bus Operations Industry

Establishments primarily engaged in operating buses and other motor vehicles to transport pupils to and from school.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4574 - CHARTER AND SIGHTSEEING BUS 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.)	45							
Low sales value (\$'000)	25	25	652	25	286	652	1,716	
High sales value (\$'000)	5,000	652	5,000	286	652	1,716	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	0.9	1.0	0.9	1.4	0.8	0.1	1.4	17.8
Purchases and materials	0.9	1.0	0.9	1.4	0.8	0.1	1.4	17.8
Closing inventory	--	0.1	-	-	0.1	-	-	2.2
Opening inventory	--	0.1	-	--	0.1	-	-	4.4
Wages, salaries, and benefits	37.9	37.3	38.3	26.8	42.6	36.6	39.4	91.1
Wages and benefits - direct	0.2	0.5	-	-	0.8	-	-	2.2
Wages and benefits - indirect	37.7	36.8	38.3	26.8	41.8	36.6	39.4	91.1
Occupancy expenses	27.8	30.3	26.3	30.1	30.4	32.8	21.7	100.0
Depreciation	11.3	15.8	8.6	21.2	13.1	10.1	7.5	97.8
Repairs and maintenance	5.4	5.9	5.1	4.4	6.7	6.7	4.0	64.4
Fuel and oil	6.8	4.3	8.3	3.0	5.0	10.3	6.8	53.3
Utilities	1.1	1.1	1.1	0.6	1.3	1.3	0.8	86.7
Rent	3.2	3.2	3.3	0.9	4.3	4.4	2.5	66.7
Financial expenses	5.0	3.9	5.6	6.1	2.8	6.6	4.9	97.8
Interest and bank charges	4.3	3.2	4.9	5.6	2.0	5.9	4.2	93.3
Professional fees	0.7	0.7	0.7	0.4	0.8	0.7	0.7	84.4
General expenses	3.9	5.0	3.2	6.7	4.2	4.3	2.5	82.2
Advertising	0.6	0.9	0.5	0.1	1.3	0.5	0.4	68.9
Delivery expenses	0.7	1.3	0.2	4.0	-	0.4	0.1	22.2
Insurance	2.6	2.8	2.5	2.7	2.9	3.3	1.9	64.4
Other expenses	17.7	11.9	21.2	15.4	10.1	15.3	25.3	97.8
Total expenses	93.1	89.4	95.4	86.5	90.8	95.7	95.2	100.0
Net profit/loss	6.9	10.6	4.6	13.5	9.2	4.3	4.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	73							
Sales	452.9	214.5	1,841.2	106.8	527.8	1,322.1	2,641.4	
Expenses	406.1	182.2	1,709.6	86.4	461.1	1,230.0	2,448.9	
Profit	46.8	32.3	131.6	20.5	66.6	92.1	192.5	

Non-Profitable:

Sales	626.7	245.6	1,482.3	57.7	404.1	972.6	2,038.4	
Expenses	667.6	282.2	1,533.0	114.2	423.9	1,032.4	2,079.3	
Loss	-40.9	-36.6	-50.7	-56.5	-19.8	-59.7	-40.9	

1987

Profitable:

Sales	578.6	113.5	1,819.2	107.4	404.9	1,261.8	2,077.3	
Expenses	543.2	96.7	1,733.9	90.5	392.5	1,191.0	1,985.2	
Profit	35.4	16.7	85.3	16.8	12.5	70.8	92.1	

Non-Profitable:

Sales	241.2	111.1	1,074.5	70.7	474.7	1,074.5	-	
Expenses	250.6	115.2	1,117.4	72.7	498.3	1,117.4	-	
Loss	-9.4	-4.1	-42.9	-2.0	-23.5	-42.9	-	

	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.)	35							
Low sales value (\$'000)	25	25	893	25	483	893	1,802	
High sales value (\$'000)	5,000	893	5,000	483	893	1,802	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	623.6	410.4	1,397.7	328.9	595.8	1,368.0	1,432.7	100.0
Total current assets	192.9	109.0	497.8	105.6	116.7	509.4	484.0	100.0
Accounts receivable	43.0	30.7	87.9	18.4	58.6	76.4	101.5	85.7
Closing inventory	0.2	0.3	--	0.4	--	--	--	2.9
Other current assets	149.6	78.0	409.8	86.7	58.1	433.0	382.4	97.1
Net fixed assets	401.9	282.7	834.7	213.8	439.6	829.0	841.5	100.0
Other assets and adjustments	28.6	18.6	65.1	9.4	39.5	29.4	107.1	88.6
Total liabilities	363.0	240.2	809.1	172.6	394.0	786.7	835.4	100.0
Total current liabilities	152.3	109.9	306.3	63.6	215.3	274.2	344.1	100.0
Current bank loans	36.2	39.8	23.1	--	130.3	13.8	34.1	25.7
Other current liabilities	116.1	70.1	283.2	63.6	84.9	260.4	310.0	100.0
Long-term bank loans	22.8	15.4	49.5	3.3	43.1	55.8	42.1	14.3
Other liabilities and adjustments	187.8	114.8	453.2	105.6	135.6	456.6	449.1	97.1
Total equity	260.5	170.1	588.6	156.2	201.7	581.2	597.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	0.9	1.6	1.6	0.5	1.8	1.4	100.0
Debt to equity	1.3	1.4	1.3	1.1	1.9	1.3	1.3	100.0
Interest coverage	2.4	3.2	1.9	3.6	2.8	2.0	1.8	97.1
Debt ratio	0.5	0.5	0.5	0.5	0.6	0.5	0.5	100.0
Sales to equity	2.8	2.3	3.3	1.7	3.3	2.5	4.3	100.0
Sales to closing inventories	3,041.3	1,272.7	-	611.5	-	-	-	2.9

(percent)

Current debt to equity	58.4	64.6	52.0	40.7	106.7	47.1	57.6	100.0
Operating profit on equity	18.4	21.8	14.9	19.8	25.2	12.9	17.0	100.0
Net fixed assets to equity	154.2	166.1	141.8	136.8	217.8	142.6	140.8	100.0
Gross margin	60.4	60.3	60.5	62.2	58.5	62.7	59.0	100.0
Return on total assets	12.9	13.1	12.7	13.0	13.2	10.5	15.1	100.0

(days)

Collection period for accounts receivable	21.3	28.5	16.1	24.8	31.9	18.8	14.3	85.7
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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	147	52,893	2,907.1	4
Less than 20	116	9,892	567.2	6
20-99	25	24,231	1,329.3	2
100-499	6	18,770	1,010.6	-
500 and over	-	-	-	-
1987				
Total	151	45,657	2,555.8	
Less than 20	122	6,438	383.5	
20-99	23	18,659	1,062.5	
100-499	6	20,560	1,109.8	
500 and over	-	-	-	

SIC 4574 Charter and Sightseeing Bus Services Industry

Establishments primarily engaged in providing passenger transportation charter bus service. Included are establishments primarily engaged in operating sightseeing buses.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4581 - TAXICAB 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.)	387							
Low sales value (\$'000)	25	25	44	25	31	44	231	
High sales value (\$'000)	5,000	44	5,000	31	44	231	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	3.2	0.8	4.5	1.6	-	2.6	5.7	8.3
Purchases and materials	3.2	0.8	4.5	1.6	-	2.6	5.7	8.3
Closing inventory	0.1	-	0.1	-	-	-	0.2	3.1
Opening inventory	0.1	-	0.1	-	-	-	0.2	2.8
Wages, salaries, and benefits	21.0	2.1	31.4	1.5	2.6	16.6	40.3	53.5
Wages and benefits - direct	0.2	-	0.2	-	-	-	0.4	0.8
Wages and benefits - indirect	20.8	2.1	31.1	1.5	2.6	16.6	39.9	53.2
Occupancy expenses	28.8	35.9	24.9	39.4	32.8	28.4	22.8	95.9
Depreciation	5.1	5.6	4.9	6.2	5.1	6.1	4.1	77.3
Repairs and maintenance	6.0	5.3	6.5	4.4	6.1	7.4	5.9	56.1
Fuel and oil	5.7	9.2	3.7	10.5	8.2	5.4	2.7	42.6
Utilities	1.4	0.2	2.1	0.2	0.2	0.9	2.9	34.6
Rent	10.5	15.5	7.8	18.1	13.2	8.7	7.2	62.5
Financial expenses	2.8	1.8	3.3	1.5	2.2	3.4	3.2	79.6
Interest and bank charges	2.1	1.7	2.3	1.3	2.0	2.7	2.1	58.7
Professional fees	0.7	0.2	0.9	0.2	0.2	0.7	1.1	64.6
General expenses	8.7	8.3	8.8	7.2	9.3	10.0	8.2	75.7
Advertising	0.5	0.1	0.8	-	0.1	0.3	1.1	31.5
Delivery expenses	3.4	3.7	3.2	3.8	3.6	3.8	2.9	19.4
Insurance	4.7	4.6	4.8	3.5	5.7	5.8	4.2	55.6
Other expenses	21.5	24.7	19.7	21.6	27.4	23.5	17.4	97.7
Total expenses	85.9	73.6	92.6	72.9	74.3	84.5	97.5	100.0
Net profit/loss	14.1	26.4	7.4	27.1	25.7	15.5	2.5	99.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	83							
Sales	59.7	31.5	145.7	27.8	35.9	77.3	425.3	
Expenses	48.8	22.5	128.8	19.8	25.8	62.2	401.0	
Profit	10.9	9.0	16.9	8.0	10.1	15.1	24.3	

Non-Profitable:

Sales	141.2	31.9	302.2	26.6	37.2	80.6	845.3	
Expenses	152.0	33.7	326.2	27.5	40.0	94.5	894.1	
Loss	-10.8	-1.8	-24.1	-0.8	-2.8	-14.0	-48.9	

1987

Profitable:

Sales	64.7	31.8	171.6	27.6	36.3	81.8	617.1	
Expenses	54.3	23.8	153.3	20.3	27.5	69.5	569.5	
Profit	10.4	8.0	18.2	7.3	8.8	12.3	47.6	

Non-Profitable:

Sales	138.7	29.0	265.1	27.6	35.9	104.6	651.2	
Expenses	147.2	35.3	276.2	34.8	37.7	111.9	671.6	
Loss	-8.5	-6.3	-11.2	-7.2	-1.8	-7.3	-20.4	

	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.)	101							
Low sales value (\$'000)	25	25	547	25	247	547	1,092	
High sales value (\$'000)	5,000	547	5,000	247	547	1,092	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	203.5	120.7	804.0	94.9	161.9	430.3	1,189.1	100.0
Total current assets	51.5	29.4	212.2	17.6	48.1	116.8	310.5	97.0
Accounts receivable	22.7	14.7	81.0	3.6	32.5	50.4	112.6	76.2
Closing inventory	0.8	--	6.2	--	0.1	9.5	2.8	10.9
Other current assets	27.9	14.6	124.9	14.0	15.5	56.8	195.1	96.0
Net fixed assets	80.2	40.2	370.3	29.9	56.6	195.0	551.0	91.1
Other assets and adjustments	71.7	51.0	221.4	47.3	57.0	118.3	327.5	90.1
Total liabilities	127.2	73.9	513.8	62.4	92.3	286.0	748.5	100.0
Total current liabilities	59.0	35.3	230.6	22.6	55.6	119.1	345.5	98.0
Current bank loans	10.6	7.7	31.5	3.5	14.4	16.2	47.3	51.5
Other current liabilities	48.3	27.5	199.1	19.0	41.2	102.9	298.2	98.0
Long-term bank loans	16.7	2.8	117.9	0.4	6.6	19.9	218.8	36.6
Other liabilities and adjustments	51.4	35.7	165.2	39.3	30.0	146.9	184.0	88.1
Total equity	76.2	46.7	290.2	32.5	69.5	144.2	440.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	0.8	0.9	0.7	0.8	0.9	0.8	95.0
Debt to equity	1.6	1.5	1.7	1.9	1.3	1.9	1.6	100.0
Interest coverage	2.4	4.2	1.6	7.9	2.4	2.3	1.5	94.1
Debt ratio	0.6	0.6	0.6	0.6	0.5	0.6	0.6	100.0
Sales to equity	4.6	4.5	4.7	4.1	4.8	5.6	4.4	100.0
Sales to closing inventories	436.4	3,436.5	221.3	-	2,098.6	85.1	690.8	10.9

(percent)

Current debt to equity	77.3	75.5	79.4	69.5	79.9	82.6	78.4	98.0
Operating profit on equity	15.2	18.8	10.9	30.0	10.4	11.3	10.8	97.0
Net fixed assets to equity	105.1	86.0	127.6	92.1	81.4	135.2	125.0	91.1
Gross margin	55.8	51.4	60.6	55.9	48.6	53.9	63.5	100.0
Return on total assets	9.5	9.5	9.6	11.7	7.4	6.7	10.6	100.0

(days)

Collection period for accounts receivable	23.5	25.4	21.4	9.8	35.4	22.7	20.9	76.2
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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	2,065	201,706	14,725.4	167
Less than 20	1,955	132,047	9,316.1	170
20-99	102	52,212	4,023.7	2
100-499	8	17,447	1,385.6	1
500 and over	-	-	-	-
1987				
Total	2,232	122,159	10,514.0	
Less than 20	2,125	62,153	5,378.5	
20-99	100	46,275	3,955.5	
100-499	7	13,731	1,180.0	
500 and over	-	-	-	

SIC 4581 Taxicab Industry

Establishments primarily engaged in providing passenger transportation by automobiles not operated on regular schedules or between fixed terminals. Taxicab fleet owners and organizations are included regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Also included are those who own and operate their own taxicabs.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4589 - OTHER TRANSPORTATION 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.)	51							
Low sales value (\$'000)	25	25	216	25	46	216	581	
High sales value (\$'000)	5,000	216	5,000	46	216	581	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	2.6	1.3	3.4	3.3	0.8	4.6	3.1	25.5
Purchases and materials	2.6	1.3	3.4	3.3	0.8	4.6	3.1	25.5
Closing inventory	0.1	-	0.1	-	-	0.3	-	5.9
Opening inventory	0.1	-	0.1	-	-	0.3	0.1	5.9
Wages, salaries, and benefits	71.5	56.5	80.3	3.2	70.1	56.7	85.5	78.4
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	71.5	56.5	80.3	3.2	70.1	56.7	85.5	78.4
Occupancy expenses	9.2	17.1	4.5	39.0	11.5	11.6	2.9	84.3
Depreciation	1.8	2.5	1.5	4.5	2.0	3.8	0.9	60.8
Repairs and maintenance	0.6	0.5	0.7	1.9	0.2	2.5	0.3	41.2
Fuel and oil	1.2	1.9	0.7	9.2	-	1.4	0.6	25.5
Utilities	1.7	3.4	0.7	1.8	3.8	1.0	0.6	56.9
Rent	3.9	8.9	0.9	21.5	5.6	2.8	0.5	45.1
Financial expenses	1.7	2.1	1.5	2.9	1.9	2.4	1.3	96.1
Interest and bank charges	0.7	0.8	0.6	2.4	0.4	1.3	0.5	68.6
Professional fees	1.0	1.3	0.8	0.5	1.5	1.1	0.8	90.2
General expenses	5.5	10.0	2.9	8.9	10.2	8.8	1.6	68.6
Advertising	0.6	0.6	0.6	2.6	0.1	1.5	0.4	47.1
Delivery expenses	4.1	8.9	1.3	4.8	9.9	5.8	0.3	33.3
Insurance	0.8	0.5	1.0	1.5	0.2	1.4	0.9	51.0
Other expenses	6.5	8.3	5.4	20.9	5.0	11.8	4.0	100.0
Total expenses	97.0	95.3	98.0	78.3	99.6	95.9	98.5	100.0
Net profit/loss	3.0	4.7	2.0	21.7	0.4	4.1	1.5	96.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	65							
Sales	206.4	68.9	1,656.7	33.2	127.2	499.2	2,180.9	
Expenses	195.5	61.6	1,607.8	25.1	121.3	440.1	2,136.6	
Profit	10.9	7.3	48.9	8.1	5.9	59.1	44.3	

Non-Profitable:

Sales	144.9	96.0	466.8	42.0	103.2	353.7	959.1	
Expenses	150.6	100.6	480.2	43.9	108.1	360.0	1,003.3	
Loss	-5.7	-4.6	-13.4	-1.9	-4.9	-6.3	-44.2	

1987

Profitable:

Sales	317.1	51.9	635.3	36.1	78.9	333.3	1,476.2	
Expenses	286.4	40.9	581.0	28.1	62.7	292.6	1,383.8	
Profit	30.7	11.0	54.3	7.9	16.2	40.7	92.5	

Non-Profitable:

Sales	299.4	164.9	338.4	-	164.9	307.6	694.8	
Expenses	303.3	175.9	340.3	-	175.9	309.3	699.5	
Loss	-3.9	-11.0	-1.9	-	-11.0	-1.7	-4.7	

	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	475	25	180	475	752	
High sales value (\$'000)	5,000	475	5,000	180	475	752	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	75.4	36.8	325.4	26.8	172.0	193.6	423.4	100.0
Total current assets	41.2	11.7	232.6	6.8	76.9	98.1	332.7	100.0
Accounts receivable	21.1	6.1	118.7	4.5	27.6	50.5	169.5	93.5
Closing inventory	0.1	--	0.9	--	0.8	0.8	0.9	9.7
Other current assets	19.8	5.5	112.9	2.3	48.3	46.7	162.2	87.1
Net fixed assets	18.7	11.7	64.5	5.7	92.0	74.8	56.8	74.2
Other assets and adjustments	15.4	13.4	28.2	14.1	3.0	20.6	33.8	77.4
Total liabilities	49.4	27.0	194.8	23.6	72.8	121.5	249.2	100.0
Total current liabilities	33.8	18.0	136.0	17.0	31.9	68.6	186.1	100.0
Current bank loans	1.1	0.7	3.5	--	10.9	1.0	5.2	25.8
Other current liabilities	32.6	17.2	132.5	17.0	21.0	67.5	180.8	100.0
Long-term bank loans	2.0	1.9	2.7	1.0	13.6	6.4	--	16.1
Other liabilities and adjustments	13.6	7.1	56.0	5.6	27.2	46.4	63.1	77.4
Total equity	25.9	9.7	130.6	3.1	99.2	72.1	174.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	0.6	1.7	0.4	2.4	1.4	1.7	100.0
Debt to equity	1.9	2.7	1.4	7.5	0.7	1.6	1.4	100.0
Interest coverage	3.1	-0.9	4.4	-8.5	5.2	2.8	5.3	77.4
Debt ratio	0.6	0.7	0.5	0.8	0.4	0.6	0.5	100.0
Sales to equity	12.7	14.0	12.1	39.8	3.0	7.8	13.4	100.0
Sales to closing inventories	1,886.2	2,244.5	1,730.2	-	344.8	657.6	2,450.8	9.7

(percent)

Current debt to equity	130.3	184.2	104.1	542.2	32.2	95.1	106.9	100.0
Operating profit on equity	12.4	-8.5	22.6	-63.4	14.7	20.0	23.4	93.5
Net fixed assets to equity	72.4	119.7	49.3	183.2	92.7	103.7	32.6	74.2
Gross margin	19.4	26.8	15.2	26.2	30.3	46.8	9.5	100.0
Return on total assets	6.3	-1.0	11.7	-6.6	10.5	11.4	11.8	96.8

(days)

Collection period for accounts receivable	23.3	16.2	27.4	13.1	33.1	32.6	26.4	93.5
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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	337	49,511	2,864.9	76
Less than 20	299	15,883	917.6	71
20-99	32	19,704	1,132.8	3
100-499	6	13,924	814.5	2
500 and over	-	-	-	-
1987				
Total	261	36,869	2,075.3	
Less than 20	228	12,152	670.7	
20-99	29	x	x	
100-499	4	x	x	
500 and over	-	-	-	

SIC 4589 Other Transportation Industries n.e.c.

Establishments primarily engaged in providing transportation services not elsewhere classified. Establishments primarily engaged in providing passenger transportation from or between airports and rail terminals are classified in <4575 - Limousine Services to Airports and Stations Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4591 - HIGHWAY, STREET AND BRIDGE MAINTENANCE 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.)	85							
Low sales value (\$'000)	25	25	364	25	172	364	891	
High sales value (\$'000)	5,000	364	5,000	172	364	891	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	16.3	24.0	9.9	24.2	23.9	7.3	11.5	61.2
Purchases and materials	16.3	24.1	10.0	24.5	23.8	7.3	11.6	61.2
Closing inventory	0.8	0.5	1.0	0.6	0.5	-	1.6	17.6
Opening inventory	0.7	0.5	1.0	0.3	0.6	0.1	1.5	16.5
Wages, salaries, and benefits	26.0	23.8	27.9	20.8	25.5	25.6	29.2	91.8
Wages and benefits - direct	2.9	1.5	4.0	-	2.4	0.1	6.3	14.1
Wages and benefits - indirect	23.1	22.3	23.9	20.8	23.1	25.5	22.9	87.1
Occupancy expenses	28.8	27.8	29.5	25.6	29.2	39.2	23.7	98.8
Depreciation	7.7	7.3	8.1	6.8	7.6	11.8	5.9	95.3
Repairs and maintenance	12.2	12.0	12.5	8.1	14.3	16.1	10.3	81.2
Fuel and oil	3.4	4.2	2.7	4.1	4.3	2.8	2.7	56.5
Utilities	1.2	1.5	1.0	1.2	1.7	1.3	0.7	84.7
Rent	4.2	2.8	5.3	5.4	1.3	7.3	4.2	75.3
Financial expenses	4.2	4.8	3.6	4.4	5.1	4.1	3.4	97.6
Interest and bank charges	2.7	2.8	2.7	2.9	2.7	3.3	2.3	84.7
Professional fees	1.4	2.0	0.9	1.4	2.4	0.7	1.1	91.8
General expenses	4.2	5.4	3.1	5.4	5.4	4.5	2.3	88.2
Advertising	0.8	1.4	0.4	1.1	1.6	0.3	0.4	64.7
Delivery expenses	1.0	1.1	0.9	1.5	0.9	1.7	0.5	25.9
Insurance	2.3	2.9	1.8	2.8	3.0	2.5	1.4	75.3
Other expenses	16.0	10.1	20.8	13.8	7.9	18.1	22.4	100.0
Total expenses	95.4	96.0	94.9	94.2	97.0	98.8	92.5	100.0
Net profit/loss	4.6	4.0	5.1	5.8	3.0	1.2	7.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	80							
Sales	323.3	179.3	1,036.1	107.0	290.2	540.9	1,524.3	
Expenses	296.0	165.3	943.2	98.1	268.4	480.4	1,399.4	
Profit	27.3	14.0	93.0	9.0	21.8	60.5	124.9	

Non-Profitable:

Sales	305.8	190.0	545.3	130.9	283.6	462.6	1,618.3	
Expenses	336.7	212.9	592.8	135.3	335.7	511.6	1,646.5	
Loss	-30.9	-22.9	-47.5	-4.4	-52.1	-49.0	-28.3	

1987

Profitable:

Sales	185.6	83.5	1,163.2	53.2	256.2	556.9	1,930.8	
Expenses	157.8	62.5	1,069.8	34.0	225.0	480.1	1,816.4	
Profit	27.8	21.0	93.4	19.2	31.2	76.9	114.3	

Non-Profitable:

Sales	259.1	134.4	704.6	107.0	220.3	558.4	1,067.0	
Expenses	276.8	146.2	743.3	112.3	252.1	585.5	1,134.4	
Loss	-17.7	-11.8	-38.7	-5.4	-31.8	-27.1	-67.4	

	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.)	61							
Low sales value (\$'000)	25	25	490	25	245	490	1,036	
High sales value (\$'000)	5,000	490	5,000	245	490	1,036	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	231.3	156.3	709.1	130.1	187.0	521.5	1,311.7	100.0
Total current assets	88.6	50.2	333.0	45.5	55.8	270.4	534.4	100.0
Accounts receivable	40.7	24.4	144.4	20.9	28.5	98.3	292.4	86.9
Closing inventory	7.7	6.3	16.6	11.5	0.2	14.4	23.9	21.3
Other current assets	40.1	19.4	171.9	12.9	26.9	157.6	217.9	96.7
Net fixed assets	116.0	89.6	284.0	65.7	117.8	185.2	601.6	98.4
Other assets and adjustments	26.6	16.3	92.0	18.8	13.4	65.9	175.6	72.1
Total liabilities	124.0	104.0	250.9	97.2	112.1	166.9	520.5	100.0
Total current liabilities	67.9	53.1	162.6	47.4	59.8	109.2	334.2	100.0
Current bank loans	12.1	10.3	23.6	6.1	15.2	27.1	12.4	52.5
Other current liabilities	55.8	42.8	139.0	41.2	44.6	82.1	321.7	100.0
Long-term bank loans	31.1	31.8	26.5	19.3	46.6	30.3	14.1	27.9
Other liabilities and adjustments	24.8	19.0	61.6	30.4	5.6	27.3	172.1	91.8
Total equity	107.2	52.2	458.2	32.8	74.9	354.6	791.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	0.9	2.0	0.9	0.9	2.4	1.5	100.0
Debt to equity	1.1	1.9	0.5	2.9	1.4	0.4	0.6	100.0
Interest coverage	2.3	1.1	4.4	1.2	1.0	6.1	2.6	91.8
Debt ratio	0.5	0.6	0.3	0.7	0.5	0.3	0.3	100.0
Sales to equity	3.2	4.6	2.2	4.7	4.5	2.2	2.2	100.0
Sales to closing inventories	44.6	37.8	61.0	13.6	1,248.4	54.3	74.2	21.3

(percent)

Current debt to equity	63.3	101.7	35.5	144.4	79.8	30.8	42.2	100.0
Operating profit on equity	11.6	1.3	19.2	1.9	0.9	25.1	10.7	100.0
Net fixed assets to equity	108.1	171.7	61.9	200.2	157.1	52.2	76.0	98.4
Gross margin	55.5	49.9	63.9	40.1	55.2	76.9	45.6	100.0
Return on total assets	9.3	4.6	16.0	2.3	6.4	20.4	10.4	100.0

(days)

Collection period for accounts receivable	42.9	37.1	51.6	48.8	30.7	45.8	59.9	86.9
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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	454	88,480	2,944.1	6
Less than 20	422	31,023	995.7	8
20-99	28	x	x	10
100-499	4	x	x	4
500 and over	-	-	-	-
1987				
Total	448	47,520	1,690.9	
Less than 20	430	26,492	916.2	
20-99	18	21,028	774.7	
100-499	0	-	-	
500 and over	-	-	-	

SIC 4591 Highway, Street and Bridge Maintenance Industry

Establishments primarily engaged in the operation and maintenance of fixed facilities for motor vehicle transportation. Separate terminal facilities are included with the related industry such as taxicab operations, truck transport or bus transport. Establishments primarily engaged in highway and street construction and repair are classified in <4121 - Highways, Streets and Bridges>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4592 - FREIGHT FORWARDING 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.)	116							
Low sales value (\$'000)	25	25	1,353	25	539	1,353	2,436	
High sales value (\$'000)	5,000	1,353	5,000	539	1,353	2,436	5,000	
SELECTED EXPENSE ITEMS (percent of sales)								
Cost of goods sold	9.4	4.1	11.4	1.0	10.1	5.2	16.7	24.1
Purchases and materials	9.4	4.1	11.4	1.0	10.1	5.2	16.7	24.1
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries, and benefits	18.0	23.6	15.9	17.6	35.3	16.2	15.7	95.7
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	18.0	23.6	15.9	17.6	35.3	16.2	15.7	95.7
Occupancy expenses	6.5	8.6	5.7	8.8	8.3	4.7	6.5	98.3
Depreciation	1.0	1.5	0.8	1.4	1.8	0.5	1.0	89.7
Repairs and maintenance	0.7	1.0	0.5	0.9	1.2	0.4	0.6	37.9
Fuel and oil	0.5	1.3	0.2	2.0	-	0.4	-	10.3
Utilities	1.4	2.6	1.0	2.9	2.1	1.0	1.0	75.0
Rent	2.9	2.1	3.2	1.6	3.2	2.4	4.0	77.6
Financial expenses	1.3	1.4	1.3	1.4	1.5	0.9	1.5	96.6
Interest and bank charges	0.6	0.5	0.6	0.6	0.3	0.5	0.7	74.1
Professional fees	0.7	0.9	0.7	0.7	1.2	0.5	0.8	94.8
General expenses	18.3	10.1	21.5	10.4	9.4	12.6	29.0	87.1
Advertising	0.5	0.6	0.4	0.5	0.6	0.7	0.2	52.6
Delivery expenses	17.5	9.0	20.8	9.5	8.1	11.6	28.6	69.8
Insurance	0.3	0.5	0.3	0.4	0.7	0.4	0.2	55.2
Other expenses	40.7	36.6	42.2	41.9	26.3	56.3	30.3	100.0
Total expenses	94.2	84.3	98.0	81.0	90.8	95.9	99.7	100.0
Net profit/loss	5.8	15.7	2.0	19.0	9.2	4.1	0.3	98.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75						
Sales	836.0	348.4	2,298.0	280.7	944.2	1,828.8	3,706.1
Expenses	760.7	279.9	2,202.2	220.5	802.9	1,736.5	3,600.1
Profit	75.3	68.5	95.7	60.2	141.3	92.3	105.9

Non-Profitable:

Sales	1,129.1	309.0	2,492.0	144.9	797.9	1,801.4	2,683.0
Expenses	1,162.3	321.4	2,559.9	153.4	821.6	1,876.1	2,749.1
Loss	-33.3	-12.4	-68.0	-8.6	-23.6	-74.7	-66.1

1987

Profitable:

Sales	719.3	304.1	2,422.0	158.2	855.5	1,764.7	3,386.5
Expenses	680.0	276.7	2,333.7	137.9	801.3	1,713.8	3,243.5
Profit	39.3	27.4	88.2	20.3	54.2	50.9	143.0

Non-Profitable:

Sales	549.1	276.1	2,046.6	174.8	811.3	1,608.1	3,920.5
Expenses	620.2	343.5	2,138.1	239.2	894.4	1,703.1	3,997.4
Loss	-71.1	-67.4	-91.5	-64.4	-83.1	-95.0	-76.9

	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.)	108							
Low sales value (\$'000)	25	25	1,387	25	626	1,387	2,437	
High sales value (\$'000)	5,000	1,387	5,000	626	1,387	2,437	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	399.6	272.8	694.4	172.1	886.8	617.4	815.9	100.0
Total current assets	293.2	214.1	477.3	135.7	692.1	447.6	524.1	100.0
Accounts receivable	177.9	93.0	375.4	51.0	349.1	335.5	438.5	99.1
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	115.3	121.0	101.8	84.6	343.0	112.1	85.6	91.7
Net fixed assets	52.9	42.3	77.5	27.6	132.4	47.0	125.7	91.7
Other assets and adjustments	53.3	16.3	139.5	8.7	62.2	122.7	166.0	75.0
Total liabilities	309.6	190.7	586.2	104.7	715.0	530.1	674.7	100.0
Total current liabilities	262.0	174.0	466.7	86.0	710.4	431.0	522.9	100.0
Current bank loans	31.9	2.0	101.2	1.7	3.8	82.0	131.6	44.4
Other current liabilities	230.1	171.9	365.4	84.2	706.5	349.0	391.3	100.0
Long-term bank loans	0.5	0.6	0.3	0.5	1.5	0.3	0.4	6.5
Other liabilities and adjustments	47.0	16.0	119.1	18.2	3.0	98.7	151.2	69.4
Total equity	89.9	82.0	108.2	67.3	171.7	87.2	141.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.2	1.0	1.5	0.9	1.0	1.0	100.0
Debt to equity	3.4	2.3	5.4	1.5	4.1	6.0	4.7	100.0
Interest coverage	14.9	45.0	6.1	50.6	32.1	9.6	2.7	73.1
Debt ratio	0.7	0.6	0.8	0.6	0.8	0.8	0.8	100.0
Sales to equity	10.7	4.6	21.5	4.3	5.4	21.1	22.0	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	291.3	212.0	431.2	127.7	413.5	493.9	370.1	100.0
Operating profit on equity	63.8	71.4	50.4	79.7	51.6	84.9	16.9	98.1
Net fixed assets to equity	58.9	51.6	71.6	41.0	77.1	53.9	89.0	91.7
Gross margin	71.6	69.3	72.5	78.9	51.1	78.1	67.3	100.0
Return on total assets	15.4	21.9	9.4	31.8	10.3	13.3	4.6	99.1

(days)

Collection period for accounts receivable	66.9	88.7	58.6	63.8	136.1	66.3	51.3	99.1
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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	452	203,678	10,288.8	10
Less than 20	370	52,006	2,656.0	7
20-99	68	66,769	3,367.1	3
100-499	12	x	x	-
500 and over	2	x	x	-
1987				
Total	442	160,949	7,904.6	
Less than 20	363	35,604	1,768.2	
20-99	65	52,227	2,553.1	
100-499	12	x	x	
500 and over	2	x	x	

SIC 4592 Freight Forwarding Industry

Establishments primarily engaged in arranging the transportation of goods from shippers to receivers for a fee.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4599 - OTHER SERVICE INDUSTRIES INCIDENTAL TO TRANSPORTATION 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.)	96							
Low sales value (\$'000)	25	25	454	25	116	454	1,128	
High sales value (\$'000)	5,000	454	5,000	116	454	1,128	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	18.4	8.1	22.7	0.6	14.9	16.3	24.1	29.2
Purchases and materials	18.4	8.1	22.8	0.6	14.8	16.7	24.1	29.2
Closing inventory	0.2	0.2	0.3	-	0.3	1.5	-	4.2
Opening inventory	0.2	0.2	0.2	-	0.3	1.1	-	4.2
Wages, salaries, and benefits	24.6	24.7	24.6	21.8	27.4	30.5	23.4	80.2
Wages and benefits - direct	0.1	-	0.1	-	-	0.5	-	1.0
Wages and benefits - indirect	24.6	24.7	24.5	21.8	27.4	30.0	23.4	80.2
Occupancy expenses	11.7	26.0	5.7	35.0	17.9	15.8	3.6	94.8
Depreciation	2.6	5.3	1.5	6.9	3.8	4.6	0.8	80.2
Repairs and maintenance	2.1	5.3	0.7	8.7	2.3	2.4	0.4	51.0
Fuel and oil	3.3	8.9	0.9	14.8	3.7	4.4	0.2	31.3
Utilities	1.3	1.7	1.1	2.2	1.2	0.9	1.2	74.0
Rent	2.5	4.8	1.5	2.4	7.0	3.6	1.1	57.3
Financial expenses	1.9	3.1	1.4	4.3	2.1	1.9	1.3	88.5
Interest and bank charges	1.3	2.2	0.9	3.8	0.8	1.1	0.9	70.8
Professional fees	0.6	0.9	0.5	0.5	1.3	0.7	0.5	81.3
General expenses	5.6	6.0	5.4	4.7	7.2	9.6	4.6	83.3
Advertising	0.5	0.8	0.3	0.2	1.3	0.5	0.3	56.3
Delivery expenses	4.1	3.0	4.6	1.4	4.5	7.6	4.0	43.8
Insurance	1.0	2.2	0.5	3.1	1.4	1.5	0.3	57.3
Other expenses	33.3	22.9	37.7	20.1	25.3	23.1	40.7	99.0
Total expenses	95.6	90.9	97.6	86.6	94.7	97.3	97.7	100.0
Net profit/loss	4.4	9.1	2.4	13.4	5.3	2.7	2.3	96.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	71							
Sales	333.6	111.6	1,697.7	79.0	199.1	767.4	2,139.5	
Expenses	311.3	97.8	1,623.0	65.9	183.1	683.6	2,069.1	
Profit	22.3	13.8	74.7	13.0	15.9	83.8	70.4	

Non-Profitable:

Sales	328.6	134.1	1,330.4	74.8	207.6	779.5	1,865.7	
Expenses	348.0	138.4	1,427.6	79.5	211.5	914.1	1,926.5	
Loss	-19.4	-4.3	-97.2	-4.7	-3.9	-134.6	-60.8	

1987

Profitable:

Sales	231.8	129.8	1,115.6	66.9	231.1	696.5	2,203.0	
Expenses	211.4	113.1	1,063.8	55.8	205.2	648.9	2,140.5	
Profit	20.3	16.7	51.7	11.0	25.9	47.6	62.4	

Non-Profitable:

Sales	233.5	120.3	1,105.5	66.5	253.1	822.2	1,589.6	
Expenses	249.1	124.4	1,209.8	71.2	255.7	859.7	1,808.1	
Loss	-15.6	-4.1	-104.3	-4.7	-2.5	-37.5	-218.4	

	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.)	70							
Low sales value (\$'000)	25	25	719	25	188	719	1,304	
High sales value (\$'000)	5,000	719	5,000	188	719	1,304	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	196.1	89.3	442.9	82.4	114.2	419.0	455.4	100.0
Total current assets	113.3	57.7	241.8	53.8	71.9	182.8	272.6	98.6
Accounts receivable	58.0	23.2	138.2	22.9	24.2	41.9	188.6	94.3
Closing inventory	1.5	0.4	3.9	--	2.1	11.4	--	2.9
Other current assets	53.8	34.0	99.6	30.8	45.6	129.4	84.0	97.1
Net fixed assets	76.1	29.2	184.6	26.0	40.9	225.1	163.4	90.0
Other assets and adjustments	6.5	2.3	16.4	2.5	1.3	11.0	19.3	55.7
Total liabilities	146.6	58.9	349.2	57.0	65.7	261.2	395.2	100.0
Total current liabilities	101.7	43.3	236.6	41.7	49.2	176.6	268.0	100.0
Current bank loans	1.9	1.1	3.7	--	5.1	7.0	2.0	18.6
Other current liabilities	99.8	42.2	232.8	41.7	44.0	169.5	265.9	100.0
Long-term bank loans	12.2	3.8	31.5	2.4	8.8	9.0	43.3	25.7
Other liabilities and adjustments	32.6	11.7	81.0	12.8	7.7	75.5	83.9	57.1
Total equity	49.4	30.3	93.6	25.4	48.5	157.7	60.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.3	1.0	1.2	1.4	1.0	1.0	98.6
Debt to equity	2.9	1.9	3.7	2.2	1.3	1.6	6.5	100.0
Interest coverage	3.7	6.1	2.9	7.0	4.0	2.8	2.9	74.3
Debt ratio	0.7	0.6	0.7	0.6	0.5	0.6	0.8	100.0
Sales to equity	12.0	5.0	17.3	3.9	7.1	5.7	33.1	100.0
Sales to closing inventories	398.2	341.2	413.4	-	164.9	79.8	-	2.9

(percent)

Current debt to equity	205.5	142.7	252.6	164.2	101.4	111.9	445.6	100.0
Operating profit on equity	33.6	36.2	31.6	44.9	19.6	14.7	54.8	95.7
Net fixed assets to equity	153.8	96.2	197.1	102.3	84.3	142.6	271.7	90.0
Gross margin	57.3	58.6	57.1	69.6	46.9	51.8	58.3	98.6
Return on total assets	11.6	14.7	10.1	16.1	11.0	8.5	10.9	98.6

(days)

Collection period for accounts receivable	35.3	55.1	31.0	82.9	25.5	16.7	34.4	94.3
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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	937	119,696	5,974.1	9
Less than 20	906	46,527	2,341.2	11
20-99	26	19,809	934.0	2
100-499	3	x	x	-
500 and over	2	x	x	-
1987				
Total	946	94,090	4,689.0	
Less than 20	917	37,537	1,885.8	
20-99	24	18,169	845.0	
100-499	3	x	x	
500 and over	2	x	x	

SIC 4599 Other Service Industries Incidental to Transportation n.e.c.

Establishments primarily engaged in providing services incidental to transportation not elsewhere classified. This industry includes pool-car operators.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 461 - PIPELINE TRANSPORT 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.)	8	-	-	-	-	-	-	
Low sales value (\$'000)	25	25	322	-	-	-	-	
High sales value (\$'000)	5,000	322	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	0.2	2.9	-	-	-	-	-	12.5
Purchases and materials	0.2	2.9	-	-	-	-	-	12.5
Closing inventory	--	0.3	-	-	-	-	-	12.5
Opening inventory	--	0.3	-	-	-	-	-	12.5
Wages, salaries, and benefits	0.9	6.0	0.6	-	-	-	-	37.5
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	0.9	6.0	0.6	-	-	-	-	37.5
Occupancy expenses	18.2	13.5	18.5	-	-	-	-	87.5
Depreciation	15.5	13.2	15.6	-	-	-	-	87.5
Repairs and maintenance	1.6	0.3	1.6	-	-	-	-	25.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Rent	1.2	--	1.3	-	-	-	-	25.0
Financial expenses	6.0	0.6	6.4	-	-	-	-	50.0
Interest and bank charges	5.9	0.5	6.3	-	-	-	-	50.0
Professional fees	0.1	0.1	0.1	-	-	-	-	25.0
General expenses	0.6	--	0.7	-	-	-	-	25.0
Advertising	-	-	-	-	-	-	-	-
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	0.6	--	0.7	-	-	-	-	25.0
Other expenses	62.7	42.1	64.0	-	-	-	-	100.0
Total expenses	88.7	65.1	90.2	-	-	-	-	100.0
Net profit/loss	11.3	34.9	9.8	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	88						
Sales	1,304.9	154.5	2,551.3	-	-	-	-
Expenses	1,144.4	100.6	2,275.1	-	-	-	-
Profit	160.6	53.8	276.2	-	-	-	-

Non-Profitable:

Sales	395.1	-	395.1	-	-	-	-
Expenses	512.0	-	512.0	-	-	-	-
Loss	-116.9	-	-116.9	-	-	-	-

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.)	8							
Low sales value (\$'000)	25	25	322	-	-	-	-	
High sales value (\$'000)	5,000	322	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	2,753.2	1,039.9	4,344.0	-	-	-	-	100.0
Total current assets	569.7	149.8	959.7	-	-	-	-	100.0
Accounts receivable	218.5	83.8	343.6	-	-	-	-	75.0
Closing inventory	0.1	0.4	--	-	-	-	-	12.5
Other current assets	351.0	65.5	616.1	-	-	-	-	100.0
Net fixed assets	2,183.4	890.1	3,384.3	-	-	-	-	100.0
Other assets and adjustments	--	--	--	-	-	-	-	37.5
Total liabilities	1,802.6	744.9	2,784.7	-	-	-	-	100.0
Total current liabilities	137.8	59.4	210.7	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	137.8	59.4	210.7	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	1,664.7	685.5	2,573.9	-	-	-	-	87.5
Total equity	950.5	295.0	1,559.3	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	4.1	2.5	4.5	-	-	-	-	100.0
Debt to equity	1.8	2.5	1.7	-	-	-	-	100.0
Interest coverage	2.9	69.5	2.5	-	-	-	-	50.0
Debt ratio	0.6	0.7	0.6	-	-	-	-	100.0
Sales to equity	1.3	0.5	1.4	-	-	-	-	100.0
Sales to closing inventories	6,393.7	384.2	-	-	-	-	-	12.5

(percent)

Current debt to equity	14.5	20.1	13.5	-	-	-	-	100.0
Operating profit on equity	14.7	18.2	14.1	-	-	-	-	100.0
Net fixed assets to equity	229.6	301.7	217.0	-	-	-	-	100.0
Gross margin	98.9	91.1	99.4	-	-	-	-	100.0
Return on total assets	7.7	5.2	8.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	64.4	198.0	55.9	-	-	-	-	75.0
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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	40	500,092	11,025.3	2
Less than 20	23	2,846	62.6	3
20-99	8	26,388	563.3	-
100-499	5	x	x	1
500 and over	4	x	x	-

1987

Total	38	347,185	8,106.5
Less than 20	20	2,735	64.0
20-99	8	21,699	522.7
100-499	6	x	x
500 and over	4	x	x

SIC 461 Pipeline Transport Industries

Establishments primarily engaged in operating pipelines for the transport of natural gas, crude oil and other products.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4791 - REFRIGERATED WAREHOUSING 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	335	-	-	-	-	
High sales value (\$'000)	5,000	335	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	0.2	3.4	-	-	-	-	-	10.0
Purchases and materials	0.2	3.4	-	-	-	-	-	10.0
Closing inventory	-	0.2	-	-	-	-	-	10.0
Opening inventory	-	0.2	-	-	-	-	-	10.0
Wages, salaries, and benefits	14.5	15.2	14.5	-	-	-	-	80.0
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	14.5	15.2	14.5	-	-	-	-	80.0
Occupancy expenses	15.2	18.4	14.9	-	-	-	-	90.0
Depreciation	6.5	4.9	6.7	-	-	-	-	80.0
Repairs and maintenance	3.6	5.2	3.5	-	-	-	-	70.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	4.9	7.3	4.7	-	-	-	-	90.0
Rent	0.1	1.1	0.1	-	-	-	-	40.0
Financial expenses	5.9	7.9	5.7	-	-	-	-	80.0
Interest and bank charges	5.2	7.3	5.0	-	-	-	-	70.0
Professional fees	0.7	0.6	0.7	-	-	-	-	70.0
General expenses	2.7	5.9	2.5	-	-	-	-	90.0
Advertising	0.5	0.8	0.5	-	-	-	-	80.0
Delivery expenses	1.2	2.4	1.1	-	-	-	-	60.0
Insurance	1.0	2.7	0.9	-	-	-	-	70.0
Other expenses	53.3	30.7	55.0	-	-	-	-	100.0
Total expenses	91.8	81.6	92.6	-	-	-	-	100.0
Net profit/loss	8.2	18.4	7.4	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	60							
Sales	1,061.1	288.4	1,200.5	-	-	-	-	
Expenses	968.4	189.3	1,108.9	-	-	-	-	
Profit	92.7	99.1	91.6	-	-	-	-	

Non-Profitable:

Sales	136.1	99.5	340.0	-	-	-	-	
Expenses	139.0	101.6	347.8	-	-	-	-	
Loss	-2.9	-2.0	-7.8	-	-	-	-	

1987

Profitable:

Sales	1,097.9	161.8	1,363.6	161.8	404.1	1,637.0	-	
Expenses	950.5	149.0	1,177.9	149.0	373.2	1,407.2	-	
Profit	147.5	12.8	185.7	12.8	30.9	229.8	-	

Non-Profitable:

Sales	436.0	174.3	2,191.1	174.3	-	2,191.1	-	
Expenses	507.3	218.6	2,443.1	218.6	-	2,443.1	-	
Loss	-71.2	-44.3	-251.9	-44.3	-	-251.9	-	

	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.)	6							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	792.3	-	-	-	-	-	-	100.0
Total current assets	183.5	-	-	-	-	-	-	100.0
Accounts receivable	55.9	-	-	-	-	-	-	100.0
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	127.6	-	-	-	-	-	-	100.0
Net fixed assets	517.3	-	-	-	-	-	-	50.0
Other assets and adjustments	91.4	-	-	-	-	-	-	100.0
Total liabilities	646.7	-	-	-	-	-	-	100.0
Total current liabilities	296.0	-	-	-	-	-	-	100.0
Current bank loans	68.3	-	-	-	-	-	-	100.0
Other current liabilities	227.6	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	350.7	-	-	-	-	-	-	83.3
Total equity	145.5	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.6	-	-	-	-	-	-	100.0
Debt to equity	4.4	-	-	-	-	-	-	100.0
Interest coverage	2.6	-	-	-	-	-	-	83.3
Debt ratio	0.8	-	-	-	-	-	-	100.0
Sales to equity	7.0	-	-	-	-	-	-	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	203.3	-	-	-	-	-	-	100.0
Operating profit on equity	59.9	-	-	-	-	-	-	100.0
Net fixed assets to equity	355.3	-	-	-	-	-	-	50.0
Gross margin	85.1	-	-	-	-	-	-	100.0
Return on total assets	17.8	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	19.7	-	-	-	-	-	-	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	64	19,349	810.7	2
Less than 20	57	4,641	192.1	5
20-99	6	x	x	3
100-499	1	x	x	-
500 and over	-	-	-	-
1987				
Total	62	16,971	757.3	
Less than 20	52	3,946	167.4	
20-99	9	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 4791 Refrigerated Warehousing Industry

Establishments primarily engaged in the storage of perishable goods under refrigeration.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4799 - OTHER STORAGE AND WAREHOUSING 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.)	105							
Low sales value (\$'000)	25	25	308	25	119	308	812	
High sales value (\$'000)	5,000	308	5,000	119	308	812	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	6.6	0.8	7.8	1.9	0.4	4.7	8.6	16.2
Purchases and materials	6.5	0.8	7.8	1.8	0.4	4.8	8.6	15.2
Closing inventory	0.1	--	0.1	0.1	-	0.5	--	3.8
Opening inventory	0.1	--	0.1	0.1	-	0.4	--	3.8
Wages, salaries, and benefits	29.4	17.8	32.0	18.6	17.5	31.3	32.2	86.7
Wages and benefits - direct	0.8	--	1.0	--	-	-	1.2	1.9
Wages and benefits - indirect	28.6	17.8	31.0	18.6	17.5	31.3	30.9	86.7
Occupancy expenses	30.3	59.8	23.8	45.6	65.7	24.4	23.7	97.1
Depreciation	6.2	7.0	6.0	11.0	5.3	4.5	6.4	89.5
Repairs and maintenance	6.4	19.9	3.4	10.9	23.7	3.7	3.4	70.5
Fuel and oil	0.4	--	0.5	--	--	--	0.7	10.5
Utilities	4.1	9.0	3.0	9.1	9.0	3.7	2.9	84.8
Rent	13.2	23.9	10.8	14.6	27.8	12.4	10.4	60.0
Financial expenses	15.8	43.6	9.7	21.2	52.9	5.3	10.8	95.2
Interest and bank charges	13.6	36.3	8.6	16.8	44.4	3.8	9.8	81.0
Professional fees	2.2	7.3	1.1	4.5	8.5	1.4	1.0	91.4
General expenses	5.9	8.9	5.3	14.8	6.4	4.1	5.6	90.5
Advertising	1.2	3.2	0.8	7.0	1.6	1.0	0.8	51.4
Delivery expenses	3.6	2.9	3.7	4.6	2.2	2.2	4.1	52.4
Insurance	1.1	2.8	0.8	3.3	2.6	0.9	0.8	73.3
Other expenses	19.5	36.7	15.8	22.6	42.5	19.3	14.9	98.1
Total expenses	107.6	167.6	94.4	124.7	185.3	88.9	95.7	100.0
Net profit/loss	-7.6	-67.6	5.6	-24.7	-85.3	11.1	4.3	98.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	62							
Sales	588.2	173.2	961.2	66.8	260.0	461.6	1,449.9	
Expenses	519.2	157.8	843.9	57.8	239.2	388.6	1,289.3	
Profit	69.1	15.4	117.3	8.9	20.7	73.1	160.6	
Non-Profitable:								
Sales	392.2	125.5	1,370.3	81.4	198.5	445.8	2,014.7	
Expenses	549.2	299.3	1,465.6	113.9	606.4	468.9	2,160.3	
Loss	-157.0	-173.8	-95.3	-32.5	-407.9	-23.1	-145.7	
1987								
Profitable:								
Sales	318.0	117.7	811.8	79.8	236.9	514.8	1,426.8	
Expenses	282.7	98.6	736.3	65.6	202.8	476.3	1,274.6	
Profit	35.4	19.0	75.5	14.3	34.1	38.5	152.2	
Non-Profitable:								
Sales	315.8	74.7	711.7	42.1	281.5	538.7	996.6	
Expenses	374.6	147.4	747.8	124.5	292.8	586.0	1,014.2	
Loss	-58.8	-72.7	-36.1	-82.4	-11.4	-47.3	-17.6	

	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.)	79							
Low sales value (\$'000)	25	25	323	25	120	323	828	
High sales value (\$'000)	5,000	323	5,000	120	323	828	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,067.9	337.9	1,814.9	274.4	369.4	293.6	2,882.8	100.0
Total current assets	208.9	96.4	324.1	31.6	128.5	97.3	483.4	100.0
Accounts receivable	82.1	24.8	140.7	12.4	30.9	36.8	213.6	91.1
Closing inventory	0.4	--	0.8	0.1	--	1.9	--	3.8
Other current assets	126.4	71.5	182.6	19.0	97.5	58.4	269.8	98.7
Net fixed assets	826.9	231.1	1,436.7	222.1	235.6	179.7	2,319.0	87.3
Other assets and adjustments	31.9	10.3	54.0	20.5	5.2	16.5	80.3	69.6
Total liabilities	754.7	281.9	1,238.5	251.1	297.2	267.4	1,920.3	100.0
Total current liabilities	331.5	136.7	530.8	42.2	183.6	70.7	853.7	100.0
Current bank loans	53.6	6.3	102.0	--	9.4	11.6	165.5	21.5
Other current liabilities	277.8	130.4	428.7	42.2	174.1	59.0	688.2	100.0
Long-term bank loans	53.2	2.3	105.3	--	3.4	6.6	174.5	16.5
Other liabilities and adjustments	370.0	142.9	602.4	208.9	110.1	189.9	891.9	89.9
Total equity	313.1	55.9	576.3	23.2	72.1	26.2	962.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.6	0.7	0.6	0.7	0.6	1.3	0.5	100.0
Debt to equity	2.4	5.0	2.1	10.8	4.1	10.1	1.9	100.0
Interest coverage	1.6	2.0	1.6	0.8	4.4	2.2	1.5	81.0
Debt ratio	0.7	0.8	0.6	0.9	0.8	0.9	0.6	100.0
Sales to equity	2.2	3.6	2.1	3.4	3.6	17.6	1.8	100.0
Sales to closing inventories	1,706.3	5,063.9	1,534.9	654.1	--	240.3	112,748.0	3.8

(percent)

Current debt to equity	105.8	244.4	92.0	181.7	254.4	269.6	88.6	100.0
Operating profit on equity	11.8	24.3	10.5	-14.6	30.6	112.0	8.6	97.5
Net fixed assets to equity	264.0	413.2	249.2	956.0	326.5	684.9	240.9	87.3
Gross margin	59.9	78.8	56.7	84.2	78.0	55.9	56.9	98.7
Return on total assets	8.7	8.0	8.8	8.9	7.7	17.9	8.2	98.7

(days)

Collection period for accounts receivable	41.9	44.5	41.5	57.5	42.6	29.0	43.8	91.1
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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	370	67,344	2,779.7	76
Less than 20	340	35,094	1,444.6	72
20-99	26	21,439	884.2	4
100-499	3	x	x	-
500 and over	1	x	x	-
1987				
Total	294	57,298	2,305.4	
Less than 20	268	17,129	717.3	
20-99	22	16,834	667.7	
100-499	3	x	x	
500 and over	1	x	x	

SIC 4799 Other Storage and Warehousing Industries n.e.c.

Establishments primarily engaged in operating warehouses or other storage facilities not elsewhere classified. Establishments primarily engaged in the transportation and storage of used uncrated goods are classified in <4562 - Used Goods Moving and Storage Industry>. Establishments primarily engaged in providing telecommunications broadcasting and transmission services and those operating postal and courier services. Establishments primarily engaged in publishing are classified in <Industry Groups 283 - Publishing Industries> or <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 481 - TELECOMMUNICATION BROADCASTING 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.)	70							
Low sales value (\$'000)	25	25	657	25	163	657	1,688	
High sales value (\$'000)	5,000	657	5,000	163	657	1,688	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	7.0	8.2	6.7	0.3	9.6	12.9	1.0	17.1
Purchases and materials	7.8	9.9	7.4	0.4	11.6	13.6	1.6	17.1
Closing inventory	2.0	7.6	0.9	0.2	8.9	1.2	0.6	11.4
Opening inventory	1.2	5.9	0.2	0.1	7.0	0.5	-	8.6
Wages, salaries, and benefits	34.9	33.1	35.3	16.5	36.0	39.6	31.2	80.0
Wages and benefits - direct	1.0	-	1.2	-	-	2.5	0.1	4.3
Wages and benefits - indirect	33.9	33.1	34.0	16.5	36.0	37.1	31.2	80.0
Occupancy expenses	13.5	19.7	12.3	32.1	17.5	13.9	10.9	98.6
Depreciation	7.4	10.8	6.8	13.0	10.5	7.1	6.5	98.6
Repairs and maintenance	1.2	1.8	1.1	4.4	1.4	1.7	0.5	54.3
Fuel and oil	0.4	0.1	0.5	0.4	-	1.0	-	4.3
Utilities	1.8	3.1	1.6	3.1	3.1	1.9	1.3	71.4
Rent	2.6	3.9	2.4	11.2	2.6	2.2	2.6	70.0
Financial expenses	7.9	7.8	7.9	10.3	7.3	6.1	9.6	97.1
Interest and bank charges	6.4	5.8	6.5	6.7	5.6	3.8	9.0	82.9
Professional fees	1.5	2.0	1.4	3.6	1.7	2.3	0.6	85.7
General expenses	3.1	3.3	3.1	1.5	3.6	3.4	2.8	87.1
Advertising	1.7	1.4	1.7	0.4	1.6	1.4	2.0	71.4
Delivery expenses	0.6	0.6	0.6	0.2	0.7	0.8	0.4	48.6
Insurance	0.8	1.2	0.8	0.8	1.3	1.2	0.4	65.7
Other expenses	31.4	26.6	32.4	34.1	25.3	24.7	39.5	100.0
Total expenses	97.8	98.6	97.7	94.8	99.3	100.5	95.0	100.0
Net profit/loss	2.2	1.4	2.3	5.2	0.7	-0.5	5.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	63							
Sales	888.1	192.7	1,503.4	74.4	337.2	973.2	2,759.2	
Expenses	792.2	157.5	1,353.9	56.8	280.4	878.0	2,481.2	
Profit	95.9	35.3	149.5	17.6	56.8	95.2	278.0	

Non-Profitable:

Sales	553.4	208.1	1,477.1	40.4	402.9	1,136.4	2,288.7	
Expenses	633.0	230.5	1,710.0	49.2	441.0	1,377.2	2,502.8	
Loss	-79.7	-22.4	-232.9	-8.8	-38.2	-240.8	-214.1	

1987

Profitable:

Sales	718.9	167.0	1,315.9	99.2	421.1	881.1	2,458.3	
Expenses	642.9	137.5	1,189.8	69.3	393.0	778.9	2,269.1	
Profit	76.0	29.6	126.2	29.9	28.1	102.1	189.3	

Non-Profitable:

Sales	627.2	232.1	1,679.5	90.4	484.2	876.2	1,953.7	
Expenses	716.7	278.6	1,883.3	128.6	545.6	934.9	2,207.1	
Loss	-89.5	-46.5	-203.9	-38.2	-61.4	-58.8	-253.4	

	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.)	48							
Low sales value (\$'000)	25	25	734	25	171	734	1,811	
High sales value (\$'000)	5,000	734	5,000	171	734	1,811	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,399.4	1,088.0	2,134.6	156.3	2,134.1	1,100.6	4,518.0	100.0
Total current assets	759.2	852.4	539.1	25.6	1,780.6	285.9	1,122.7	100.0
Accounts receivable	78.7	23.9	208.2	3.3	47.1	148.9	344.9	81.3
Closing inventory	17.3	16.0	20.3	0.1	34.0	18.1	25.5	16.7
Other current assets	663.0	812.4	310.4	22.2	1,699.5	118.8	752.1	100.0
Net fixed assets	583.8	213.0	1,459.4	124.0	313.0	712.5	3,181.1	100.0
Other assets and adjustments	56.3	22.5	136.0	6.5	40.4	102.2	214.1	60.4
Total liabilities	825.4	531.9	1,518.2	123.0	991.1	775.5	3,230.3	100.0
Total current liabilities	465.8	446.3	511.8	45.0	897.0	252.1	1,110.4	100.0
Current bank loans	12.7	11.7	15.1	5.1	19.0	20.9	1.9	43.8
Other current liabilities	453.0	434.6	496.6	39.8	877.9	231.2	1,108.5	100.0
Long-term bank loans	131.1	7.0	424.2	6.9	7.1	119.9	1,125.5	37.5
Other liabilities and adjustments	228.4	78.5	582.2	71.0	86.9	403.4	994.3	89.6
Total equity	574.0	556.0	616.3	33.3	1,142.9	325.1	1,287.7	95.8

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.9	1.0	0.5	1.9	1.1	1.0	100.0
Debt to equity	1.4	0.9	2.4	3.6	0.8	2.3	2.5	95.8
Interest coverage	1.7	1.5	1.8	0.8	2.1	1.5	1.9	79.2
Debt ratio	0.5	0.4	0.7	0.7	0.4	0.7	0.7	100.0
Sales to equity	1.2	0.4	2.9	2.3	0.4	3.3	2.6	95.8
Sales to closing inventories	41.5	16.7	87.7	736.6	14.2	60.1	132.8	16.7

(percent)

Current debt to equity	81.1	80.2	83.0	135.0	78.4	77.5	86.2	95.8
Operating profit on equity	6.0	1.2	16.3	-5.0	1.4	9.3	20.3	95.8
Net fixed assets to equity	101.7	38.3	236.7	372.3	27.3	219.1	247.0	95.8
Gross margin	59.3	47.9	63.4	81.2	41.9	54.1	70.3	100.0
Return on total assets	5.6	1.6	10.3	4.6	1.4	7.3	12.0	100.0

(days)

Collection period for accounts receivable	39.8	32.4	42.5	15.4	35.4	49.8	37.1	81.3
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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	872	1,853,000	53,884.1	3
Less than 20	660	131,244	3,887.8	8
20-99	153	237,130	7,158.0	3
100-499	45	387,779	11,442.5	2
500 and over	14	1,096,847	31,395.8	-
1987				
Total	869	1,562,770	48,613.6	
Less than 20	652	93,557	2,965.6	
20-99	156	190,472	6,073.1	
100-499	47	304,090	9,716.0	
500 and over	14	974,651	29,858.9	

SIC 481 Telecommunication Broadcasting Industries

Establishments primarily engaged in broadcasting audio or video signals by radio and television including cable systems.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4811 - RADIO BROADCASTING 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	855	25	536	855	1,877	
High sales value (\$'000)	5,000	855	5,000	536	855	1,877	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	4.6	13.2	2.3	19.2	-	4.8	-	12.5
Purchases and materials	4.4	12.3	2.3	17.9	-	4.8	-	12.5
Closing inventory	1.5	6.9	-	10.1	-	-	-	8.3
Opening inventory	1.7	7.8	-	11.4	-	-	-	8.3
Wages, salaries, and benefits	43.6	47.5	42.5	41.3	61.1	46.5	38.8	87.5
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	43.6	47.5	42.5	41.3	61.1	46.5	38.8	87.5
Occupancy expenses	10.3	17.4	8.4	15.7	20.9	8.1	8.7	100.0
Depreciation	4.4	8.0	3.4	7.7	8.5	1.9	4.7	100.0
Repairs and maintenance	0.7	1.6	0.5	1.7	1.3	0.5	0.5	70.8
Fuel and oil	0.8	-	1.0	-	-	2.0	-	8.3
Utilities	2.5	4.1	2.1	3.4	5.7	2.1	2.0	79.2
Rent	2.0	3.7	1.5	2.9	5.4	1.5	1.5	62.5
Financial expenses	7.5	7.2	7.6	7.4	6.7	5.5	9.5	100.0
Interest and bank charges	6.4	5.0	6.8	5.8	3.2	4.4	8.9	79.2
Professional fees	1.1	2.2	0.8	1.6	3.5	1.1	0.6	87.5
General expenses	3.8	4.9	3.5	3.0	9.2	2.6	4.4	87.5
Advertising	2.4	2.6	2.3	0.7	7.0	0.8	3.7	83.3
Delivery expenses	0.5	1.1	0.3	0.9	1.3	0.3	0.3	58.3
Insurance	1.0	1.3	0.9	1.4	0.9	1.5	0.4	62.5
Other expenses	32.3	17.7	36.3	17.4	18.5	34.0	38.4	100.0
Total expenses	102.2	107.9	100.6	104.0	116.4	101.5	99.8	100.0
Net profit/loss	-2.2	-7.9	-0.6	-4.0	-16.4	-1.5	0.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989								
Profitable:								
Percent of businesses	50							
Sales	1,348.8	349.9	1,965.4	66.7	841.2	1,415.2	3,008.1	
Expenses	1,264.1	301.4	1,858.5	37.5	759.3	1,341.3	2,838.5	
Profit	84.6	48.5	106.9	29.2	81.9	73.9	169.6	
Non-Profitable:								
Sales	871.5	464.3	1,762.9	441.6	761.8	1,352.7	2,465.5	
Expenses	985.3	536.2	1,968.5	469.3	1,410.0	1,533.1	2,714.4	
Loss	-113.8	-71.9	-205.6	-27.8	-648.2	-180.4	-248.9	
1987								
Profitable:								
Sales	1,544.1	767.5	2,715.6	414.1	799.1	-	2,715.6	
Expenses	1,385.6	675.3	2,457.0	397.8	700.1	-	2,457.0	
Profit	158.5	92.2	258.5	16.3	99.0	-	258.5	
Non-Profitable:								
Sales	1,014.2	484.2	1,601.3	484.2	-	1,519.3	2,573.0	
Expenses	1,134.7	545.6	1,787.2	545.6	-	1,623.4	3,727.5	
Loss	-120.5	-61.4	-185.9	-61.4	-	-104.1	-1,154.5	

	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.)	14							
Low sales value (\$'000)	25	25	1,003	25	597	1,003	2,034	
High sales value (\$'000)	5,000	1,003	5,000	597	1,003	2,034	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	732.0	436.4	1,317.4	424.8	498.4	662.7	2,401.8	100.0
Total current assets	360.9	141.7	794.9	132.6	190.2	320.8	1,580.1	100.0
Accounts receivable	196.3	96.1	394.7	83.8	161.6	192.9	728.9	100.0
Closing inventory	25.4	38.3	--	45.5	--	--	--	14.3
Other current assets	139.0	7.2	400.1	3.2	28.5	127.9	851.1	100.0
Net fixed assets	328.7	231.2	521.9	216.7	308.2	341.7	820.3	100.0
Other assets and adjustments	42.4	63.5	0.6	75.4	--	--	1.4	64.3
Total liabilities	434.6	361.7	578.9	344.0	455.6	369.7	925.5	100.0
Total current liabilities	212.1	174.2	287.1	169.8	198.0	194.2	440.9	100.0
Current bank loans	12.8	18.7	1.0	21.7	3.1	1.6	--	57.1
Other current liabilities	199.3	155.4	286.0	148.0	194.8	192.6	440.9	100.0
Long-term bank loans	12.3	7.5	21.8	0.1	46.9	34.9	--	42.9
Other liabilities and adjustments	210.1	179.9	270.0	174.1	210.7	140.5	484.6	100.0
Total equity	297.4	74.7	738.4	80.7	42.7	293.0	1,476.3	85.7

FINANCIAL RATIOS

(times)

Current ratio	1.7	0.8	2.7	0.7	0.9	1.6	3.5	100.0
Debt to equity	1.4	4.8	0.7	4.2	10.6	1.2	0.6	85.7
Interest coverage	1.3	0.5	2.1	--	18.8	1.3	4.8	71.4
Debt ratio	0.5	0.8	0.4	0.8	0.9	0.5	0.3	100.0
Sales to equity	3.1	6.6	2.4	5.4	19.3	4.1	1.8	85.7
Sales to closing inventories	36.9	13.0	-	9.6	-	-	-	14.3

(percent)

Current debt to equity	71.3	233.2	38.8	210.3	463.1	66.2	29.8	85.7
Operating profit on equity	3.1	-13.6	6.4	-32.3	173.6	5.0	6.9	85.7
Net fixed assets to equity	110.5	309.4	70.6	268.4	720.8	116.6	55.5	85.7
Gross margin	43.6	39.9	45.6	37.8	46.0	51.3	41.4	100.0
Return on total assets	5.1	2.8	6.6	--	15.7	9.5	5.3	100.0

(days)

Collection period for accounts receivable	76.1	70.1	79.4	69.7	71.2	57.4	95.5	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	399	655,709	19,174.0	1
Less than 20	289	71,005	2,118.6	8
20-99	84	117,978	3,569.4	7
100-499	21	x	x	-
500 and over	5	x	x	-
1987				
Total	398	520,780	16,232.8	
Less than 20	281	52,467	1,679.7	
20-99	91	102,339	3,267.1	
100-499	21	x	x	
500 and over	5	x	x	

SIC 4811 Radio Broadcasting Industry

Establishments primarily engaged in operating radio broadcasting studios and facilities for programs of entertainment, news, talks and the like. This industry includes establishments primarily engaged in operating radio broadcasting networks and relay systems. Establishments primarily engaged in broadcasting messages for a fee or radio systems to provide a communication service are classified in <4839 - Other Telecommunication Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4812 - TELEVISION BROADCASTING 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	497	-	-	-	-	
High sales value (\$'000)	5,000	497	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	27.3	-68.0	30.0	-	-	-	-	71.4
Purchases and materials	29.8	34.0	29.6	-	-	-	-	71.4
Closing inventory	3.5	112.7	0.5	-	-	-	-	42.9
Opening inventory	1.1	10.6	0.8	-	-	-	-	28.6
Wages, salaries, and benefits	34.5	1.6	35.4	-	-	-	-	71.4
Wages and benefits - direct	3.2	-	3.3	-	-	-	-	14.3
Wages and benefits - indirect	31.3	1.6	32.1	-	-	-	-	71.4
Occupancy expenses	7.6	26.3	7.1	-	-	-	-	100.0
Depreciation	6.0	10.5	5.9	-	-	-	-	100.0
Repairs and maintenance	--	0.3	--	-	-	-	-	28.6
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.7	3.1	0.6	-	-	-	-	42.9
Rent	0.9	12.3	0.6	-	-	-	-	57.1
Financial expenses	8.6	9.5	8.6	-	-	-	-	100.0
Interest and bank charges	5.4	2.4	5.4	-	-	-	-	85.7
Professional fees	3.3	7.0	3.2	-	-	-	-	85.7
General expenses	2.1	31.2	1.3	-	-	-	-	85.7
Advertising	1.5	30.1	0.7	-	-	-	-	71.4
Delivery expenses	0.2	-	0.2	-	-	-	-	14.3
Insurance	0.4	1.2	0.4	-	-	-	-	57.1
Other expenses	25.2	116.4	22.7	-	-	-	-	100.0
Total expenses	105.3	116.9	105.0	-	-	-	-	100.0
Net profit/loss	-5.3	-16.9	-5.0	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	43						
Sales	670.2	309.1	684.7	-	-	-	-
Expenses	612.3	290.2	625.2	-	-	-	-
Profit	57.9	18.9	59.5	-	-	-	-

Non-Profitable:

Sales	999.3	209.7	1,152.4	-	-	-	-
Expenses	1,161.9	264.9	1,335.8	-	-	-	-
Loss	-162.6	-55.2	-183.4	-	-	-	-

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.)	7							
Low sales value (\$'000)	25	25	497	-	-	-	-	
High sales value (\$'000)	5,000	497	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	4,601.7	42,965.7	538.4	-	-	-	-	100.0
Total current assets	3,951.9	40,067.6	126.7	-	-	-	-	100.0
Accounts receivable	94.3	4.6	103.8	-	-	-	-	71.4
Closing inventory	28.6	260.6	4.0	-	-	-	-	42.9
Other current assets	3,828.9	39,802.3	18.8	-	-	-	-	100.0
Net fixed assets	617.8	2,898.0	376.3	-	-	-	-	100.0
Other assets and adjustments	31.9	--	35.3	-	-	-	-	57.1
Total liabilities	2,175.7	18,603.8	435.7	-	-	-	-	100.0
Total current liabilities	1,917.5	18,603.2	150.2	-	-	-	-	100.0
Current bank loans	49.7	8.8	54.0	-	-	-	-	71.4
Other current liabilities	1,867.7	18,594.4	96.1	-	-	-	-	100.0
Long-term bank loans	125.1	--	138.4	-	-	-	-	28.6
Other liabilities and adjustments	133.0	0.5	147.1	-	-	-	-	85.7
Total equity	2,426.0	24,361.9	102.6	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.0	2.1	0.8	-	-	-	-	100.0
Debt to equity	0.8	0.7	4.2	-	-	-	-	100.0
Interest coverage	--	-5.9	--	-	-	-	-	85.7
Debt ratio	0.4	0.4	0.8	-	-	-	-	100.0
Sales to equity	0.3	--	8.6	-	-	-	-	100.0
Sales to closing inventories	28.7	0.8	219.4	-	-	-	-	42.9

(percent)

Current debt to equity	79.0	76.3	146.3	-	-	-	-	100.0
Operating profit on equity	-1.8	-0.1	-43.1	-	-	-	-	100.0
Net fixed assets to equity	25.4	11.8	366.5	-	-	-	-	100.0
Gross margin	38.1	166.4	34.6	-	-	-	-	100.0
Return on total assets	--	--	0.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	41.8	7.3	42.8	-	-	-	-	71.4
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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
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1989

Total	98	292,738	8,401.9	10
Less than 20	62	8,715	248.9	10
20-99	18	33,569	960.2	1
100-499	12	93,721	2,750.9	1
500 and over	6	156,733	4,441.9	-

1987

Total	88	254,451	7,863.7	
Less than 20	52	4,005	125.1	
20-99	17	24,653	766.3	
100-499	13	87,740	2,784.7	
500 and over	6	138,053	4,187.6	

SIC 4812 Television Broadcasting Industry

Establishments primarily engaged in television broadcasting and in the operation of television broadcasting studios for programs of entertainment news, talks and the like. This industry includes establishments primarily engaged in operating television broadcasting networks and relay systems. Establishments primarily engaged in operating closed circuit television systems are classified in <4839 - Other Telecommunication Industries> and those primarily engaged in producing programmes for television are classified in <9611 - Motion Picture and Video Production>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4814 - CABLE TELEVISION 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	255	25	75	255	1,542	
High sales value (\$'000)	5,000	255	5,000	75	255	1,542	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	2.3	-	2.6	-	-	2.1	3.4	10.5
Purchases and materials	4.2	-	4.7	-	-	4.1	5.4	10.5
Closing inventory	2.1	-	2.4	-	-	2.7	2.1	7.9
Opening inventory	0.3	-	0.4	-	-	0.6	-	5.3
Wages, salaries, and benefits	20.6	15.3	21.2	27.7	10.3	30.0	10.2	76.3
Wages and benefits - direct	1.8	-	2.1	-	-	3.5	0.3	5.3
Wages and benefits - indirect	18.8	15.3	19.2	27.7	10.3	26.5	9.9	76.3
Occupancy expenses	21.2	34.1	19.6	39.3	32.0	19.1	20.2	97.4
Depreciation	13.1	19.0	12.4	14.9	20.7	11.4	13.7	97.4
Repairs and maintenance	2.5	3.2	2.4	5.8	2.1	3.9	0.4	50.0
Fuel and oil	--	0.2	-	0.8	-	-	-	2.6
Utilities	1.2	2.7	1.0	1.7	3.1	1.2	0.7	71.1
Rent	4.4	9.0	3.8	16.0	6.1	2.7	5.3	76.3
Financial expenses	8.1	13.5	7.5	6.6	16.4	3.3	12.7	94.7
Interest and bank charges	6.8	11.0	6.3	3.2	14.1	1.9	11.9	84.2
Professional fees	1.3	2.5	1.2	3.3	2.2	1.4	0.9	84.2
General expenses	2.3	3.4	2.1	1.9	4.1	2.7	1.4	86.8
Advertising	0.6	1.3	0.5	0.2	1.8	0.7	0.3	63.2
Delivery expenses	1.0	0.6	1.0	0.3	0.7	1.3	0.7	50.0
Insurance	0.7	1.5	0.6	1.4	1.6	0.7	0.5	68.4
Other expenses	32.6	29.7	32.9	30.0	29.6	29.2	37.6	100.0
Total expenses	87.1	96.1	86.0	105.4	92.4	86.4	85.5	100.0
Net profit/loss	12.9	3.9	14.0	-5.4	7.6	13.6	14.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	76							
Sales	690.8	114.5	1,180.9	29.2	130.1	801.4	3,189.7	
Expenses	581.1	90.3	998.6	15.1	104.0	686.5	2,650.9	
Profit	109.6	24.2	182.3	14.1	26.1	114.9	538.8	

Non-Profitable:

Sales	110.1	48.9	1,916.0	38.8	165.3	1,679.6	2,076.0	
Expenses	128.4	62.0	2,087.4	42.8	282.1	1,762.2	2,307.3	
Loss	-18.3	-13.1	-171.4	-4.1	-116.8	-82.6	-231.4	

1987

Profitable:

Sales	694.0	104.3	1,066.7	67.9	138.2	768.9	2,341.8	
Expenses	626.5	82.8	970.2	57.2	106.6	686.7	2,183.9	
Profit	67.5	21.6	96.5	10.7	31.6	82.2	157.9	

Non-Profitable:

Sales	157.1	90.4	1,847.2	64.4	113.9	-	1,847.2	
Expenses	218.2	128.6	2,485.8	71.9	180.0	-	2,485.8	
Loss	-61.0	-38.2	-638.7	-7.4	-66.1	-	-638.7	

	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.)	26							
Low sales value (\$'000)	25	25	448	25	104	448	1,734	
High sales value (\$'000)	5,000	448	5,000	104	448	1,734	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	930.2	194.6	3,540.3	67.7	400.4	1,718.4	6,093.6	100.0
Total current assets	157.0	50.0	537.0	9.4	115.8	315.5	847.4	100.0
Accounts receivable	17.4	4.0	64.8	1.8	7.7	47.7	88.9	76.9
Closing inventory	10.6	--	48.3	--	--	51.4	43.9	11.5
Other current assets	129.0	45.9	423.8	7.5	108.1	216.3	714.5	100.0
Net fixed assets	703.5	135.8	2,718.3	56.0	265.1	1,174.0	4,882.6	100.0
Other assets and adjustments	69.5	8.8	284.9	2.3	19.4	228.8	363.5	61.5
Total liabilities	682.4	122.9	2,667.8	61.4	222.5	1,085.6	4,885.2	100.0
Total current liabilities	228.3	53.6	848.0	19.2	109.4	312.4	1,598.6	100.0
Current bank loans	3.4	4.2	0.5	0.4	10.3	1.0	--	26.9
Other current liabilities	224.8	49.4	847.4	18.7	99.0	311.4	1,598.6	100.0
Long-term bank loans	191.7	10.5	834.7	7.8	14.9	59.7	1,920.8	38.5
Other liabilities and adjustments	262.3	58.7	985.0	34.3	98.1	713.4	1,365.6	84.6
Total equity	247.7	71.7	872.4	6.2	177.8	632.8	1,208.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.6	0.9	0.6	0.4	1.0	1.0	0.5	100.0
Debt to equity	2.7	1.7	3.0	9.8	1.2	1.7	4.0	100.0
Interest coverage	2.3	2.5	2.3	1.1	3.1	7.1	1.8	80.8
Debt ratio	0.7	0.6	0.7	0.9	0.5	0.6	0.8	100.0
Sales to equity	2.3	1.9	2.5	8.6	1.5	1.6	3.1	100.0
Sales to closing inventories	55.6	-	45.4	-	-	20.2	86.9	11.5

(percent)

Current debt to equity	92.1	74.7	97.1	306.9	61.5	49.3	132.2	100.0
Operating profit on equity	27.7	17.2	30.8	6.3	17.8	28.5	32.5	100.0
Net fixed assets to equity	283.9	189.2	311.5	893.4	149.0	185.5	404.0	100.0
Gross margin	79.1	74.6	80.1	80.8	72.6	69.9	84.1	100.0
Return on total assets	12.9	10.3	13.4	5.6	11.6	12.2	13.9	100.0

(days)

Collection period for accounts receivable	10.7	10.7	10.7	12.2	10.2	16.7	8.5	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	317	220,359	6,434.6	5
Less than 20	267	47,598	1,406.2	5
20-99	41	61,632	1,892.7	1
100-499	8	x	x	1
500 and over	1	x	x	-
1987				
Total	322	169,141	5,260.5	
Less than 20	272	33,854	1,061.3	
20-99	40	45,960	1,482.0	
100-499	9	x	x	
500 and over	1	x	x	

SIC 4814 Cable Television Industry

Establishments primarily engaged in broadcasting television and frequency modulated radio signals to subscribers by means of co-axial cable and community antennas.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4821 - TELECOMMUNICATION CARRIERS 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.)	8							
Low sales value (\$'000)	25	25	832	-	-	-	-	
High sales value (\$'000)	5,000	832	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	3.4	9.2	0.3	-	-	-	-	37.5
Purchases and materials	3.8	10.5	0.3	-	-	-	-	37.5
Closing inventory	0.4	1.3	-	-	-	-	-	12.5
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries, and benefits	15.5	15.5	15.4	-	-	-	-	75.0
Wages and benefits - direct	-	-	-	-	-	-	-	12.5
Wages and benefits - indirect	15.5	15.5	15.4	-	-	-	-	62.5
Occupancy expenses	16.6	3.4	23.5	-	-	-	-	75.0
Depreciation	13.5	1.4	19.8	-	-	-	-	75.0
Repairs and maintenance	1.4	-	2.2	-	-	-	-	25.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	1.7	0.7	-	-	-	-	50.0
Rent	0.6	0.3	0.7	-	-	-	-	37.5
Financial expenses	6.8	7.6	6.3	-	-	-	-	62.5
Interest and bank charges	5.2	5.9	4.8	-	-	-	-	50.0
Professional fees	1.6	1.6	1.5	-	-	-	-	50.0
General expenses	8.6	20.0	2.6	-	-	-	-	75.0
Advertising	0.7	1.2	0.4	-	-	-	-	50.0
Delivery expenses	7.0	18.7	1.0	-	-	-	-	37.5
Insurance	0.8	0.1	1.2	-	-	-	-	50.0
Other expenses	41.8	38.9	43.3	-	-	-	-	100.0
Total expenses	92.5	94.6	91.5	-	-	-	-	100.0
Net profit/loss	7.5	5.4	8.5	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	75							
Sales	1,003.2	498.9	2,432.0	-	-	-	-	
Expenses	823.4	404.1	2,011.5	-	-	-	-	
Profit	179.8	94.9	420.5	-	-	-	-	

Non-Profitable:

Sales	911.8	301.0	1,548.2	-	-	-	-	
Expenses	1,536.5	932.1	2,166.1	-	-	-	-	
Loss	-624.7	-631.1	-617.9	-	-	-	-	

1987

Profitable:

Sales	614.2	478.4	1,584.4	107.5	624.0	1,584.4	-	
Expenses	451.8	354.5	1,147.1	97.1	455.5	1,147.1	-	
Profit	162.4	124.0	437.3	10.3	168.5	437.3	-	

Non-Profitable:

Sales	132.1	132.1	-	132.1	-	-	-	
Expenses	149.2	149.2	-	149.2	-	-	-	
Loss	-17.1	-17.1	-	-17.1	-	-	-	

	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.)	6							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	4,478.3	-	-	-	-	-	-	100.0
Total current assets	1,113.6	-	-	-	-	-	-	100.0
Accounts receivable	580.1	-	-	-	-	-	-	100.0
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	533.4	-	-	-	-	-	-	100.0
Net fixed assets	2,769.3	-	-	-	-	-	-	100.0
Other assets and adjustments	595.4	-	-	-	-	-	-	100.0
Total liabilities	3,830.7	-	-	-	-	-	-	100.0
Total current liabilities	2,409.3	-	-	-	-	-	-	100.0
Current bank loans	1,792.5	-	-	-	-	-	-	100.0
Other current liabilities	616.8	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	1,421.3	-	-	-	-	-	-	100.0
Total equity	647.6	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.4	-	-	-	-	-	-	100.0
Debt to equity	5.9	-	-	-	-	-	-	100.0
Interest coverage	6.5	-	-	-	-	-	-	66.7
Debt ratio	0.8	-	-	-	-	-	-	100.0
Sales to equity	2.3	-	-	-	-	-	-	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	372.0	-	-	-	-	-	-	100.0
Operating profit on equity	47.2	-	-	-	-	-	-	100.0
Net fixed assets to equity	427.5	-	-	-	-	-	-	100.0
Gross margin	83.3	-	-	-	-	-	-	100.0
Return on total assets	8.0	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	137.4	-	-	-	-	-	-	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	182	4,166,672	112,751.6	44
Less than 20	156	28,807	779.6	47
20-99	11	13,205	361.7	2
100-499	5	x	x	1
500 and over	10	x	x	-
1987				
Total	138	3,532,354	101,658.7	
Less than 20	109	14,589	429.9	
20-99	13	14,716	454.1	
100-499	6	54,603	1,587.4	
500 and over	10	3,448,446	99,187.3	

SIC 4821 Telecommunication Carriers Industry

Establishments primarily engaged in operating telephone and other telecommunication transmission services by electro-magnetic means. Some establishments may be secondarily engaged in the construction of transmission facilities and the operation of schools to train operators. Establishments primarily engaged in the construction of transmission facilities are classified in <4124 - Power and Telecommunication Transmission Lines>, construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4839 - OTHER TELECOMMUNICATION 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.)	9							
Low sales value (\$'000)	25	25	1,063	-	-	-	-	
High sales value (\$'000)	5,000	1,063	5,000	-	-	-	-	
SELECTED EXPENSE ITEMS (percent of sales)								
Cost of goods sold	3.7	5.0	2.4	-	-	-	-	44.4
Purchases and materials	3.7	5.0	2.4	-	-	-	-	44.4
Closing inventory	-	-	-	-	-	-	-	11.1
Opening inventory	-	-	-	-	-	-	-	11.1
Wages, salaries, and benefits	27.4	29.2	25.7	-	-	-	-	77.8
Wages and benefits - direct	0.8	-	1.6	-	-	-	-	11.1
Wages and benefits - indirect	26.6	29.2	24.1	-	-	-	-	77.8
Occupancy expenses	25.8	36.8	15.3	-	-	-	-	100.0
Depreciation	10.0	12.8	7.4	-	-	-	-	100.0
Repairs and maintenance	4.6	8.1	1.3	-	-	-	-	66.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	7.6	14.5	1.1	-	-	-	-	77.8
Rent	3.5	1.4	5.6	-	-	-	-	66.7
Financial expenses	4.9	6.9	2.9	-	-	-	-	88.9
Interest and bank charges	3.1	5.8	0.5	-	-	-	-	77.8
Professional fees	1.8	1.1	2.4	-	-	-	-	88.9
General expenses	2.6	3.3	1.9	-	-	-	-	88.9
Advertising	1.3	2.2	0.4	-	-	-	-	55.6
Delivery expenses	0.3	0.6	0.1	-	-	-	-	44.4
Insurance	1.0	0.5	1.5	-	-	-	-	77.8
Other expenses	23.7	17.5	29.6	-	-	-	-	100.0
Total expenses	88.0	98.7	77.8	-	-	-	-	100.0
Net profit/loss	12.0	1.3	22.2	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	67						
Sales	931.5	253.8	1,719.0	-	-	-	-
Expenses	692.4	179.0	1,289.0	-	-	-	-
Profit	239.1	74.8	430.0	-	-	-	-

Non-Profitable:

Sales	891.4	855.7	1,282.7	-	-	-	-
Expenses	924.1	890.6	1,291.7	-	-	-	-
Loss	-32.7	-34.8	-9.0	-	-	-	-

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.)	7							
Low sales value (\$'000)	25	25	1,063	-	-	-	-	
High sales value (\$'000)	5,000	1,063	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	807.5	138.3	1,570.4	-	-	-	-	100.0
Total current assets	561.1	108.7	1,076.8	-	-	-	-	100.0
Accounts receivable	222.9	78.2	387.8	-	-	-	-	100.0
Closing inventory	0.3	--	0.7	-	-	-	-	14.3
Other current assets	337.8	30.4	688.2	-	-	-	-	100.0
Net fixed assets	238.9	28.3	479.0	-	-	-	-	100.0
Other assets and adjustments	7.5	1.3	14.5	-	-	-	-	85.7
Total liabilities	272.9	89.7	481.8	-	-	-	-	100.0
Total current liabilities	206.5	75.2	356.3	-	-	-	-	100.0
Current bank loans	4.1	2.3	6.2	-	-	-	-	57.1
Other current liabilities	202.4	72.9	350.0	-	-	-	-	100.0
Long-term bank loans	8.7	4.6	13.3	-	-	-	-	71.4
Other liabilities and adjustments	57.6	9.8	112.2	-	-	-	-	100.0
Total equity	534.5	48.6	1,088.5	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.7	1.4	3.0	-	-	-	-	100.0
Debt to equity	0.5	1.8	0.4	-	-	-	-	100.0
Interest coverage	33.2	23.1	37.0	-	-	-	-	85.7
Debt ratio	0.3	0.6	0.3	-	-	-	-	100.0
Sales to equity	1.6	5.2	1.4	-	-	-	-	100.0
Sales to closing inventories	2,527.5	-	2,136.9	-	-	-	-	14.3

(percent)

Current debt to equity	38.6	154.6	32.7	-	-	-	-	100.0
Operating profit on equity	40.0	153.8	34.2	-	-	-	-	100.0
Net fixed assets to equity	44.6	58.3	44.0	-	-	-	-	100.0
Gross margin	64.0	51.6	66.3	-	-	-	-	100.0
Return on total assets	27.3	56.5	24.4	-	-	-	-	100.0

(days)

Collection period for accounts receivable	93.0	112.5	89.4	-	-	-	-	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	83	238,290	7,180.2	7
Less than 20	73	9,816	350.5	6
20-99	4	x	x	1
100-499	3	x	x	-
500 and over	3	x	x	-
1987				
Total	76	187,853	6,267.1	
Less than 20	67	7,230	301.1	
20-99	3	x	x	
100-499	3	x	x	
500 and over	3	x	x	

SIC 4839 Other Telecommunication Industries

Establishments primarily engaged in telecommunications operations not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4841 - POSTAL SERVICE 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	37	25	28	37	87	
High sales value (\$'000)	5,000	37	5,000	28	37	87	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	5.2	8.3	4.4	6.4	10.5	6.5	3.5	24.5
Purchases and materials	5.1	8.3	4.3	6.4	10.5	6.5	3.3	24.5
Closing inventory	0.1	-	0.1	-	-	-	0.2	3.8
Opening inventory	0.2	-	0.2	-	-	-	0.3	3.8
Wages, salaries, and benefits	33.2	6.3	39.4	4.9	8.1	38.4	39.8	56.6
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	33.2	6.3	39.4	4.9	8.1	38.4	39.8	56.6
Occupancy expenses	14.3	8.7	15.5	9.8	7.4	13.8	16.3	90.6
Depreciation	7.0	5.1	7.4	5.4	4.8	4.6	8.6	79.2
Repairs and maintenance	1.4	0.7	1.6	1.1	0.3	1.4	1.7	37.7
Fuel and oil	1.4	1.6	1.3	2.7	0.3	0.5	1.7	22.6
Utilities	1.0	0.7	1.1	0.5	0.9	1.0	1.1	35.8
Rent	3.5	0.5	4.2	-	1.1	6.3	3.2	35.8
Financial expenses	2.6	1.5	2.9	1.3	1.6	3.3	2.7	77.4
Interest and bank charges	2.1	1.3	2.2	1.1	1.5	2.9	2.0	62.3
Professional fees	0.5	0.2	0.6	0.2	0.1	0.5	0.7	58.5
General expenses	10.3	7.9	10.8	7.9	7.8	7.0	12.5	75.5
Advertising	0.4	0.2	0.4	-	0.4	0.3	0.4	34.0
Delivery expenses	8.5	6.1	9.0	6.3	6.0	5.9	10.4	39.6
Insurance	1.4	1.6	1.4	1.6	1.5	0.8	1.7	49.1
Other expenses	16.7	21.0	15.7	13.9	29.5	13.6	16.7	94.3
Total expenses	82.2	53.6	88.7	44.2	65.0	82.6	91.4	100.0
Net profit/loss	17.8	46.4	11.3	55.8	35.0	17.4	8.6	92.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	81							
Sales	77.4	28.5	141.3	26.5	31.3	67.3	272.1	
Expenses	61.2	14.8	121.6	10.7	20.3	52.5	244.0	
Profit	16.3	13.7	19.6	15.8	11.0	14.9	28.1	

Non-Profitable:

Sales	89.0	26.7	101.1	26.7	-	64.7	137.1	
Expenses	91.4	26.7	104.0	26.7	-	68.9	138.8	
Loss	-2.5	--	-2.9	--	-	-4.2	-1.6	

1987

Profitable:

Sales	137.6	30.2	203.6	27.2	32.0	48.8	535.7	
Expenses	112.0	13.9	172.2	12.9	14.6	40.0	455.9	
Profit	25.6	16.2	31.4	14.3	17.4	8.8	79.8	

Non-Profitable:

Sales	103.3	-	103.3	-	-	85.5	312.4	
Expenses	105.3	-	105.3	-	-	87.3	315.8	
Loss	-2.0	-	-2.0	-	-	-1.8	-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.)	5							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	55.7	-	-	-	-	-	-	100.0
Total current assets	46.1	-	-	-	-	-	-	100.0
Accounts receivable	7.7	-	-	-	-	-	-	100.0
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	38.4	-	-	-	-	-	-	100.0
Net fixed assets	9.6	-	-	-	-	-	-	100.0
Other assets and adjustments	--	-	-	-	-	-	-	40.0
Total liabilities	43.9	-	-	-	-	-	-	100.0
Total current liabilities	10.0	-	-	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	10.0	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	33.9	-	-	-	-	-	-	100.0
Total equity	11.8	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	4.6	-	-	-	-	-	-	100.0
Debt to equity	3.7	-	-	-	-	-	-	100.0
Interest coverage	7.5	-	-	-	-	-	-	80.0
Debt ratio	0.7	-	-	-	-	-	-	100.0
Sales to equity	9.2	-	-	-	-	-	-	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	84.5	-	-	-	-	-	-	100.0
Operating profit on equity	73.9	-	-	-	-	-	-	80.0
Net fixed assets to equity	81.3	-	-	-	-	-	-	100.0
Gross margin	55.9	-	-	-	-	-	-	100.0
Return on total assets	18.1	-	-	-	-	-	-	80.0

(days)

Collection period for accounts receivable	25.6	-	-	-	-	-	-	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	410	2,165,834	81,031.6	4
Less than 20	407	16,660	635.9	4
20-99	2	x	x	-
100-499	-	-	-	-
500 and over	1	x	x	-
1987				
Total	414	2,048,912	72,880.9	
Less than 20	411	11,616	424.8	
20-99	2	x	x	
100-499	-	-	-	
500 and over	1	x	x	

SIC 4841 Postal Service Industry

Establishments primarily engaged in operating a postal service. In the main, this industry contains establishments of the post office; but it also covers establishments (including individuals working on own account) primarily engaged in carrying on one or more functions of the postal service on a contract basis, e.g. rural mail carriers or postmasters.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4842 - COURIER SERVICE 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	53	25	34	53	243	
High sales value (\$'000)	5,000	53	5,000	34	53	243	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	17.2	0.5	20.0	0.4	0.6	10.9	21.3	24.8
Purchases and materials	17.2	0.5	20.0	0.4	0.6	10.9	21.3	24.8
Closing inventory	--	-	--	-	-	0.1	-	0.9
Opening inventory	--	-	--	-	-	0.1	-	1.4
Wages, salaries, and benefits	35.0	5.4	39.9	5.5	5.4	31.6	41.0	70.6
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	35.0	5.4	39.9	5.5	5.4	31.6	41.0	70.6
Occupancy expenses	9.7	17.0	8.4	14.7	20.0	14.3	7.6	97.2
Depreciation	2.2	6.5	1.4	6.3	6.7	2.5	1.3	84.1
Repairs and maintenance	1.3	3.3	0.9	2.2	4.7	2.3	0.7	47.2
Fuel and oil	1.4	3.8	1.0	2.7	5.2	4.3	0.6	28.0
Utilities	1.4	0.5	1.6	0.5	0.4	1.2	1.6	48.1
Rent	3.4	3.1	3.5	3.1	3.1	3.9	3.4	65.0
Financial expenses	2.2	2.6	2.1	2.2	3.0	1.6	2.2	91.1
Interest and bank charges	1.5	2.0	1.4	1.5	2.6	0.9	1.5	72.9
Professional fees	0.7	0.6	0.7	0.7	0.4	0.6	0.7	80.8
General expenses	7.1	7.7	7.0	7.9	7.6	8.8	6.7	88.3
Advertising	0.8	0.3	0.9	0.3	0.4	0.9	0.9	55.1
Delivery expenses	5.7	5.6	5.7	5.6	5.6	6.7	5.6	42.5
Insurance	0.6	1.8	0.4	2.0	1.5	1.2	0.3	61.7
Other expenses	19.9	20.4	19.8	22.9	17.2	13.4	20.7	99.5
Total expenses	91.0	53.6	97.2	53.6	53.7	80.6	99.5	99.5
Net profit/loss	9.0	46.4	2.8	46.4	46.3	19.4	0.5	99.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	84							
Sales	134.6	32.9	462.4	28.3	41.7	103.5	1,176.2	
Expenses	115.3	16.4	434.6	14.1	20.7	78.4	1,143.3	
Profit	19.2	16.6	27.8	14.2	21.0	25.2	33.0	

Non-Profitable:

Sales	327.1	34.0	480.4	28.8	43.0	112.3	616.6	
Expenses	340.1	35.5	499.4	30.1	44.8	117.4	640.8	
Loss	-13.0	-1.5	-19.0	-1.3	-1.7	-5.1	-24.2	

1987

Profitable:

Sales	117.7	35.3	318.2	29.7	42.2	79.9	949.7	
Expenses	98.7	19.6	290.7	16.2	23.9	60.7	900.5	
Profit	19.1	15.6	27.4	13.4	18.3	19.2	49.2	

Non-Profitable:

Sales	261.5	30.8	298.5	29.0	35.1	167.1	694.8	
Expenses	274.5	31.0	313.6	29.0	35.6	176.6	727.0	
Loss	-13.1	-0.1	-15.1	-	-0.5	-9.5	-32.2	

	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.)	50							
Low sales value (\$'000)	25	25	468	25	112	468	1,219	
High sales value (\$'000)	5,000	468	5,000	112	468	1,219	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	115.2	32.5	215.3	26.1	56.1	130.0	452.9	100.0
Total current assets	73.5	13.4	146.3	8.5	31.2	81.2	327.5	100.0
Accounts receivable	53.5	4.6	112.7	0.6	18.9	64.8	246.0	82.0
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	20.0	8.8	33.5	7.9	12.2	16.4	81.4	92.0
Net fixed assets	32.6	16.1	52.6	15.8	17.1	36.5	97.3	96.0
Other assets and adjustments	9.0	3.0	16.3	1.6	7.8	12.1	28.1	74.0
Total liabilities	90.4	20.8	174.8	17.9	31.3	113.5	345.5	100.0
Total current liabilities	71.8	14.0	141.7	12.0	21.3	87.8	291.7	98.0
Current bank loans	25.4	7.9	46.6	8.6	5.4	40.5	63.6	42.0
Other current liabilities	46.3	6.0	95.1	3.3	15.9	47.3	228.1	92.0
Long-term bank loans	3.9	0.3	8.2	0.3	-	2.8	23.4	22.0
Other liabilities and adjustments	14.7	6.4	24.7	5.4	9.9	22.7	30.3	74.0
Total equity	24.7	11.7	40.5	8.2	24.8	16.5	107.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.9	1.0	0.7	1.4	0.9	1.1	98.0
Debt to equity	3.6	1.7	4.3	2.1	1.2	6.8	3.2	100.0
Interest coverage	2.0	5.3	1.8	5.9	4.9	1.1	3.4	86.0
Debt ratio	0.7	0.6	0.8	0.6	0.5	0.8	0.7	100.0
Sales to equity	21.4	8.7	25.9	7.0	10.8	40.2	19.8	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	289.8	119.4	349.7	147.0	86.2	532.6	271.5	98.0
Operating profit on equity	31.6	26.5	33.4	21.0	33.2	15.8	40.9	98.0
Net fixed assets to equity	131.6	136.9	129.8	193.3	68.9	221.5	90.6	96.0
Gross margin	40.1	44.1	39.6	54.7	35.7	45.5	34.5	100.0
Return on total assets	13.5	11.8	13.8	7.9	18.4	14.0	13.6	100.0

(days)

Collection period for accounts receivable	36.6	16.2	39.1	4.2	25.7	35.6	42.1	82.0
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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	1,162	423,044	18,584.5	34
Less than 20	1,114	67,055	2,934.9	40
20-99	39	25,954	1,140.5	6
100-499	5	x	x	-
500 and over	4	x	x	-
1987				
Total	1,128	337,648	16,767.9	
Less than 20	1,074	48,524	2,439.7	
20-99	45	29,250	1,459.7	
100-499	5	x	x	
500 and over	4	x	x	

SIC 4842 Courier Service Industry

Establishments primarily engaged in providing a delivery service for letters and mail-type small parcels. Establishments primarily engaged in truck deliveries are classified in <4561 - General Freight Trucking Industry> and those primarily engaged in providing armoured car services are classified in <7791 - Security and Investigation Services>. Establishments primarily engaged in the generation, transmission and distribution of electricity; the distribution of natural gas through a system of mains; the treatment and distribution of water; and in operating a utility not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4921 - GAS DISTRIBUTION SYSTEMS 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	976	25	815	976	1,714	
High sales value (\$'000)	5,000	976	5,000	815	976	1,714	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	55.8	49.2	65.9	41.5	49.4	60.8	70.6	93.8
Purchases and materials	55.6	48.1	67.0	39.5	48.4	62.4	71.1	93.8
Closing inventory	5.6	6.9	3.7	5.5	6.9	7.0	0.7	75.0
Opening inventory	5.8	7.9	2.6	7.5	7.9	5.4	0.2	68.8
Wages, salaries, and benefits	12.7	13.3	11.8	16.3	13.2	19.3	5.1	81.3
Wages and benefits - direct	0.7	-	1.8	-	-	-	3.3	6.3
Wages and benefits - indirect	12.0	13.3	10.0	16.3	13.2	19.3	1.7	81.3
Occupancy expenses	17.1	25.7	4.3	17.0	25.9	8.8	0.2	87.5
Depreciation	13.7	20.7	3.0	8.2	21.1	6.2	0.1	81.3
Repairs and maintenance	3.0	4.5	0.8	6.9	4.4	1.7	-	68.8
Fuel and oil	--	--	-	0.5	-	-	-	6.3
Utilities	0.3	0.4	0.3	0.9	0.4	0.5	0.1	62.5
Rent	0.1	0.1	0.2	0.5	--	0.5	-	37.5
Financial expenses	1.8	1.1	2.8	2.1	1.1	3.1	2.5	87.5
Interest and bank charges	0.2	0.2	0.2	0.9	0.2	0.4	--	68.8
Professional fees	1.6	0.9	2.6	1.1	0.9	2.7	2.5	81.3
General expenses	2.9	2.6	3.3	4.3	2.5	2.5	4.0	81.3
Advertising	0.2	0.2	0.2	0.3	0.2	--	0.3	43.8
Delivery expenses	1.7	1.2	2.5	2.4	1.1	1.0	3.8	50.0
Insurance	1.0	1.1	0.7	1.6	1.1	1.4	--	56.3
Other expenses	4.5	3.7	5.8	16.7	3.3	6.3	5.3	100.0
Total expenses	94.8	95.5	93.9	97.8	95.4	100.8	87.7	100.0
Net profit/loss	5.2	4.5	6.1	2.2	4.6	-0.8	12.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	56							
Sales	932.2	758.2	2,820.5	180.4	843.1	1,283.9	3,694.1	
Expenses	833.7	693.8	2,351.7	150.0	773.8	1,156.3	3,031.3	
Profit	98.5	64.3	468.8	30.5	69.3	127.6	662.8	

Non-Profitable:

Sales	1,097.5	732.7	1,405.3	41.9	921.4	1,170.0	2,734.4	
Expenses	1,164.3	846.4	1,432.5	119.2	1,045.1	1,201.9	2,735.0	
Loss	-66.8	-113.8	-27.2	-77.2	-123.7	-31.9	-0.6	

1987

Profitable:

Sales	786.9	786.9	-	786.9	-	-	-	
Expenses	733.5	733.5	-	733.5	-	-	-	
Profit	53.4	53.4	-	53.4	-	-	-	

Non-Profitable:

Sales	533.8	502.0	1,349.8	502.0	-	1,349.8	-	
Expenses	546.8	514.9	1,364.0	514.9	-	1,364.0	-	
Loss	-13.0	-13.0	-14.2	-13.0	-	-14.2	-	

	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.)	15							
Low sales value (\$'000)	25	25	982	25	827	982	1,737	
High sales value (\$'000)	5,000	982	5,000	827	982	1,737	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	3,144.4	3,598.9	1,643.0	3,008.1	3,638.1	2,169.0	325.0	100.0
Total current assets	587.4	670.8	311.7	308.5	694.8	319.7	291.5	100.0
Accounts receivable	198.2	213.6	147.4	150.9	217.7	156.1	125.7	100.0
Closing inventory	58.6	56.5	65.6	19.9	58.9	82.8	22.6	80.0
Other current assets	330.4	400.6	98.5	137.6	418.1	80.7	143.1	93.3
Net fixed assets	2,332.2	2,669.8	1,216.9	2,504.7	2,680.7	1,690.8	29.2	73.3
Other assets and adjustments	224.8	258.2	114.3	194.7	262.4	158.3	4.1	66.7
Total liabilities	2,155.0	2,728.0	262.2	2,550.2	2,739.7	267.3	249.6	100.0
Total current liabilities	151.0	127.5	228.6	98.7	129.4	228.6	228.5	100.0
Current bank loans	1.9	--	8.2	--	--	11.5	--	13.3
Other current liabilities	149.1	127.5	220.3	98.7	129.4	217.1	228.5	100.0
Long-term bank loans	8.8	11.5	--	37.6	9.8	--	--	20.0
Other liabilities and adjustments	1,995.1	2,588.9	33.6	2,413.8	2,600.5	38.6	21.0	86.7
Total equity	989.4	870.9	1,380.7	457.8	898.3	1,901.6	75.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.8	5.2	1.3	3.1	5.3	1.3	1.2	100.0
Debt to equity	2.1	3.1	0.1	5.5	3.0	0.1	3.3	100.0
Interest coverage	27.3	23.7	32.6	-7.3	28.2	-1.0	684.9	66.7
Debt ratio	0.6	0.7	0.1	0.8	0.7	0.1	0.7	100.0
Sales to equity	1.0	0.9	1.3	0.6	0.9	0.6	44.1	100.0
Sales to closing inventories	17.8	14.5	27.3	15.3	14.4	14.3	146.8	80.0

(percent)

Current debt to equity	15.2	14.6	16.5	21.5	14.4	12.0	303.2	100.0
Operating profit on equity	5.3	4.0	7.9	-5.8	4.3	-0.4	543.5	100.0
Net fixed assets to equity	235.7	306.5	88.1	547.0	298.4	88.9	38.8	73.3
Gross margin	31.3	37.4	22.2	36.5	37.4	19.8	24.3	100.0
Return on total assets	1.7	1.0	6.9	-0.7	1.1	-0.2	126.2	100.0

(days)

Collection period for accounts receivable	69.0	94.9	29.9	179.4	92.9	48.0	13.7	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	110	506,545	13,545.1	8
Less than 20	93	11,398	322.8	6
20-99	7	9,924	256.0	1
100-499	3	x	x	1
500 and over	7	x	x	-
1987				
Total	102	436,632	12,560.3	
Less than 20	87	9,311	282.0	
20-99	6	6,961	189.4	
100-499	2	x	x	
500 and over	7	x	x	

SIC 4921 Gas Distribution Systems Industry

Establishments primarily engaged in the distribution of natural gas or synthetic gas through a system of mains. Establishments primarily engaged in operating pipelines for transport of natural gas are included in <4611 - Natural Gas Pipeline Transport Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 4999 - OTHER UTILITY 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.)	123							
Low sales value (\$'000)	25	25	113	25	54	113	568	
High sales value (\$'000)	5,000	113	5,000	54	113	568	5,000	
SELECTED EXPENSE ITEMS (percent of sales)								
Cost of goods sold	2.0	1.4	2.1	0.5	1.7	1.8	2.1	24.4
Purchases and materials	2.0	1.3	2.1	0.5	1.6	1.7	2.1	24.4
Closing inventory	--	--	--	--	--	0.2	--	2.4
Opening inventory	--	0.1	--	--	0.1	0.2	--	4.1
Wages, salaries, and benefits	31.8	25.3	32.3	10.4	30.9	29.6	32.5	87.0
Wages and benefits - direct	1.1	--	1.2	--	--	0.3	1.3	3.3
Wages and benefits - indirect	30.7	25.3	31.1	10.4	30.9	29.3	31.3	85.4
Occupancy expenses	19.2	23.4	18.8	28.1	21.6	21.8	18.6	96.7
Depreciation	5.8	11.7	5.4	21.7	8.0	7.7	5.2	86.2
Repairs and maintenance	5.1	6.4	5.0	2.2	7.9	6.0	4.9	67.5
Fuel and oil	5.0	3.6	5.1	2.5	4.0	4.2	5.2	45.5
Utilities	0.9	1.0	0.9	1.2	0.9	1.1	0.9	66.7
Rent	2.3	0.7	2.4	0.6	0.7	2.8	2.4	46.3
Financial expenses	4.2	4.6	4.2	7.3	3.6	5.6	4.1	90.2
Interest and bank charges	2.5	2.9	2.4	5.2	2.1	4.1	2.3	84.6
Professional fees	1.8	1.7	1.8	2.1	1.5	1.5	1.8	78.9
General expenses	5.7	11.4	5.3	14.8	10.2	5.2	5.3	87.8
Advertising	0.6	0.6	0.6	1.2	0.3	0.5	0.6	56.9
Delivery expenses	3.7	9.3	3.3	10.9	8.7	4.1	3.2	39.0
Insurance	1.5	1.6	1.4	2.7	1.2	0.6	1.5	56.1
Other expenses	33.1	17.2	34.3	17.1	17.2	32.4	34.5	99.2
Total expenses	96.0	83.3	97.0	78.2	85.2	96.3	97.1	100.0
Net profit/loss	4.0	16.7	3.0	21.8	14.8	3.7	2.9	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	79							
Sales	484.8	59.3	1,238.7	35.7	85.5	286.7	1,703.6	
Expenses	444.8	45.2	1,153.0	27.1	65.3	261.6	1,588.3	
Profit	40.0	14.1	85.7	8.7	20.2	25.1	115.3	

Non-Profitable:

Sales	663.3	83.1	1,078.8	46.6	90.9	221.9	2,081.8	
Expenses	713.2	92.8	1,157.4	51.3	101.8	233.8	2,238.6	
Loss	-49.9	-9.7	-78.6	-4.7	-10.8	-11.9	-156.7	

1987

Profitable:

Sales	299.8	56.8	480.3	36.3	81.8	237.6	1,610.2	
Expenses	262.2	38.6	428.3	20.2	61.0	208.1	1,453.1	
Profit	37.6	18.2	52.0	16.1	20.7	29.5	157.2	

Non-Profitable:

Sales	277.6	71.5	582.4	30.4	84.9	200.2	1,422.6	
Expenses	305.8	84.8	632.6	32.2	102.0	240.0	1,495.5	
Loss	-28.2	-13.3	-50.2	-1.8	-17.0	-39.8	-72.9	

	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.)	50							
Low sales value (\$'000)	25	25	504	25	124	504	1,770	
High sales value (\$'000)	5,000	504	5,000	124	504	1,770	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	647.6	55.3	1,201.4	30.6	115.3	489.1	2,371.5	100.0
Total current assets	218.2	22.3	401.3	15.1	39.7	120.8	862.0	100.0
Accounts receivable	126.7	10.5	235.3	5.5	22.4	79.4	491.5	96.0
Closing inventory	0.2	--	0.3	--	--	0.4	0.2	4.0
Other current assets	91.2	11.8	165.5	9.5	17.2	40.9	370.3	100.0
Net fixed assets	396.7	31.8	737.9	14.7	73.6	355.0	1,366.9	90.0
Other assets and adjustments	32.6	1.1	62.1	0.7	1.9	13.2	142.4	86.0
Total liabilities	442.3	28.7	829.0	22.0	45.0	339.6	1,633.2	100.0
Total current liabilities	216.2	19.2	400.4	14.9	29.7	140.3	827.5	100.0
Current bank loans	14.3	2.4	25.3	0.9	6.1	4.6	59.2	54.0
Other current liabilities	201.9	16.7	375.0	13.9	23.5	135.6	768.3	100.0
Long-term bank loans	92.9	1.5	178.4	1.0	2.7	31.9	419.0	34.0
Other liabilities and adjustments	133.1	7.9	250.2	6.0	12.5	167.2	386.6	94.0
Total equity	205.2	26.5	372.3	8.5	70.2	149.5	738.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.1	1.0	1.0	1.3	0.8	1.0	100.0
Debt to equity	2.1	1.0	2.2	2.5	0.6	2.2	2.2	100.0
Interest coverage	2.0	6.5	1.9	17.8	2.5	1.3	2.1	90.0
Debt ratio	0.6	0.5	0.6	0.7	0.3	0.6	0.6	100.0
Sales to equity	4.8	4.9	4.8	11.4	2.9	5.7	4.4	100.0
Sales to closing inventories	4,919.7	-	4,605.3	-	-	1,839.1	12,823.0	4.0

(percent)

Current debt to equity	105.3	72.4	107.5	174.3	42.2	93.8	112.0	100.0
Operating profit on equity	16.8	41.8	15.1	144.0	11.5	7.1	17.7	98.0
Net fixed assets to equity	193.3	120.0	198.2	171.4	104.7	237.4	185.1	90.0
Gross margin	66.2	61.9	66.5	64.6	58.9	60.5	69.1	100.0
Return on total assets	10.2	23.7	9.6	42.6	11.4	7.9	10.2	100.0

(days)

Collection period for accounts receivable	46.8	29.3	48.0	20.8	39.0	33.7	54.1	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	1,174	325,164	11,541.2	1
Less than 20	1,110	123,153	4,437.5	4
20-99	55	64,375	2,364.0	3
100-499	6	x	x	-
500 and over	3	x	x	-
1987				
Total	1,173	241,687	8,999.9	
Less than 20	1,106	85,107	3,254.9	
20-99	58	52,076	1,950.9	
100-499	6	x	x	
500 and over	3	x	x	

SIC 4999 Other Utility Industries n.e.c.

Establishments primarily engaged in operating utilities not elsewhere classified. Establishments in wholesale trade are primarily engaged in buying merchandise for resale to retailers; to industrial, commercial, institutional, farm or professional business users; to other wholesalers; or in acting as agents or brokers in buying merchandise for, or selling merchandise to, such persons or companies on a commission basis.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

